

ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. L.

An Act to amend and continue, until the Tenth Day of *November* One thouſand eight hundred and twenty, an Act paſſed in the Fifty-ſixth Year of His preſent Majeſty, to repeal the Duties payable in *Scotland* upon Waſh and Spirits, and Diſtillers Licences; to grant other Duties in lieu thereof; and to eſtabliſh further Regulations for the Diſtillation of Spirits from Corn, for Home Conſumption, in *Scotland*.

[30th *May* 1818.]

WHEREAS an Act paſſed in the Fifty-ſixth Year of the Reign of His preſent Majeſty, intituled *An Act to repeal the Duties payable in* Scotland *upon Waſh and Spirits, and Diſtillers Licences; to grant other Duties in lieu thereof; and to eſtabliſh further Regulations for the Diſtillation of Spirits from Corn, for Home Conſumption, in* Scotland, *until the Tenth Day of* November *One thouſand eight hundred and eighteen*; and it is expedient that the ſame ſhould be altered, amended, and continued: May it therefore pleaſe 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 from and after the ſaid Tenth Day of *November* One thouſand eight hundred and eighteen, and until the Tenth Day of *November* One thouſand eight hundred and twenty, there ſhall be raiſed, levied, collected, 56G.3.c.106. From Nov.10,1818, to Nov. 10, 1820, the

Duties herein mentioned ſhall be levied.

collected, and paid unto His Majeſty, His Heirs, and Succeſſors, the ſeveral Duties of Exciſe herein-after mentioned; that is to ſay,

Duties on Worts and Spirits:

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*, Seven-pence Halfpenny:

For every Gallon of Spirits of the Strength of Seven *per Centum* above Proof, as denoted by the Hydrometer called *Sikes* Hydrometer, which ſhall be made or diſtilled from any Malt, Corn, Grain, or Tilts, or any Mixture therewith, in any Part or Place in *Scotland*, for Conſumption in *Scotland*, Eight-pence Halfpenny:

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

On Licences.

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

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

The ſaid Duties for Licences to be paid by the reſpective Diſtileries and Rectifiers taking out ſuch Licences reſpectively.

Duties to be levied under the Proviſions of

II. And be it enacted, That the ſaid Duties granted by this Act ſhall be under the ſame Management, and ſhall be raiſed, levied, collected, ſecured, and paid, in the ſame Manner, and by the ſame Ways and Means, and under and ſubject to all the Rules, Regulations, Reſtrictions, and Proviſions, Fines, Penalties, and Forfeitures, and with and ſubject to ſuch and the like Powers, Authorities, and Declarations, as are provided by the ſaid recited Act, except as altered and amended by this Act, and as are provided by an Act paſſed in the Fifty-fourth Year of the Reign of His preſent Majeſty, intituled *An Act for repealing the Duties payable in* Scotland *upon Diſtillers Waſh, Spirits, and Licences, and for granting other Duties in lieu thereof*, for the Management, Collection, and Recovery of the Duties thereby granted, ſo far as the ſame are conſiſtent with the ſaid firſt-recited Act and with this Act.

54 G. 3. c. 172.

Duties to be paid into the Exchequer.

III. And be it further enacted, That the Duties granted by this Act (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 ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Duty ſhall be charged after the Rate of 13 Gallons of Spirits of Seven per Cent. above Proof for every 100 Gallons of Worts.

IV. And be it further enacted, That from and after the ſaid Tenth Day of *November* One thouſand eight hundred and eighteen, every Diſtiller for Home Conſumption in *Scotland* ſhall be charged with and pay the Duties granted by this Act, at and after the Rate of Thirteen Gallons of Spirits of the Strength of Seven *per Centum* above Proof as aforeſaid for every One hundred Gallons of his or her Wort or Waſh prepared or made from Malt, Corn, Grain, or Tilts, of a Gravity not exceeding Seventy, as indicated by the Saccharometer in Manner after mentioned.

Where Spirits ſhall exceed the Propor-

V. And be it further enacted, That if any Diſtiller or Diſtillers of Spirits for Home Conſumption in *Scotland* ſhall, from the Commence-

ment of the Termination of his, her, or their Licence, or when such Diſtiller or Diſtillers ſhall previouſly ceaſe working for the Seaſon, extract, make, diſtil, or produce from Wort or Waſh prepared or made from Malt, Corn, Grain, or Tilts, any Quantity of Spirits exceeding the Proportion of Thirteen Gallons, for every Hundred Gallons of ſuch Worts or Waſh diſtilled into Spirits as aforeſaid, every ſuch Diſtiller or Diſtillers ſhall pay Duty for all ſuch Spirits exceeding the Proportion aforeſaid at and after the Rate of Four Shillings and Nine-pence Halfpenny for every Gallon of ſuch Exceſs, computed at the Strength of Seven *per Centum* above Proof as aforeſaid, over and above all other Duties on Worts, Waſh, or Spirits whatſoever.

tion of 13 Gallons for every 100 Gallons of ſuch Worts, 4s. 9d. 2q. per Gallon ſhall be paid for the Exceſs.

VI. And be it further enacted, That the whole Quantity of Worts that are to be placed in any Waſh Batch, Tun, or Veſſel for Fermentation, ſhall be collected therein within the Space of Twelve Hours from and after the Commencement of running or conveying any Part of the ſaid Worts from the Coolers or other Veſſels; and all and every Diſtiller or Diſtillers ſhall within ſuch Twelve Hours make and deliver to the proper Officer a Declaration in Writing, that ſuch Worts ſo collected as aforeſaid are of a Gravity not exceeding Seventy, as indicated by the Saccharometer directed by the ſaid firſt-recited Act to be provided and uſed for this Purpoſe; and if any Diſtiller or Diſtillers ſhall refuſe or neglect ſo to collect all ſuch Worts within the Time aforeſaid; or ſhall neglect or refuſe to make ſuch Declaration as aforeſaid, or make a falſe Declaration, or ſhall ferment or mix ſuch Worts with any Yeaſt, or any Matter or Thing for or occaſioning Fermentation, before the proper Officer ſhall have examined and taken an Account of the Gravity thereof by ſuch Saccharometer as aforeſaid; or which, after being ſo collected as aforeſaid, ſhall exceed the Gravity aforeſaid; every ſuch Diſtiller or Diſtillers ſhall, for each and every ſuch Offence, forfeit and pay the Sum of Two hundred Pounds.

The whole Quantity of Worts for Fermentation ſhall be collected within 12 Hours, and Declaration made that ſuch Worts are of a Gravity not exceeding 70.

Penalty, 200l.

VII. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of His Majeſty's Treaſury of the United Kingdom of *Great Britain* and *Ireland* for the Time being, by any Warrant, Order, or Inſtruction ſigned by any Three or more of them, to authorize and empower the Commiſſioners of Exciſe in *Scotland* for the Time being, by any Licence or Authority in Writing under the Hands of any Three or more of them, to allow ſuch Time as they ſhall think fit for the Payment by any Diſtiller or Diſtillers for Home Conſumption in *Scotland* of the Duties granted by this Act, not exceeding Two Calendar Months from the Time the ſame ſhall reſpectively become due and payable, and to take ſuch Security or Securities for the Payment thereof, with Intereſt thereon at the Rate of Five Pounds *per Centum per Annum* from the Day on which the ſame are payable by Law, until the ſame ſhall be paid, as the ſaid Commiſſioners of Exciſe ſhall think proper, ſubject to ſuch Limitations, Conditions, and Reſtrictions as the ſaid Commiſſioners of His Majeſty's Treaſury ſhall think fit; any Thing in any Act or Acts to the contrary notwithſtanding.

Treaſury may empower the Commiſſioners of Exciſe to allow the Diſtiller Time for Payment of the Duties not exceeding Two Months with Intereſt at 5l. per Cent.

VIII. And be it further enacted, That from and after the Tenth Day of *November* One thouſand eight hundred and eighteen, a proper Lock and Faſtening ſhall be provided and maintained by the reſpective Superviſor

Locks and Faſtenings for ſecuring the Diſcharge

Cocks ſhall be provided by the Superviſor at the Expence of the Diſtiller.

viſor of Exciſe of the Diviſion or Diſtrict, at the Expence and Charge of every Diſtiller of Spirits for Home Conſumption in *Scotland*, for properly and ſufficiently locking and ſecuring the Diſcharge Cock of every Waſh Batch or Fermenting Tun or Veſſel uſed by ſuch Diſtiller or Diſtillers; which Lock and Faſtening ſhall be taken and ſealed by the proper Officer of Exciſe, and ſhall be and remain always ſo locked and ſealed, excepting when the ſame ſhall be opened by the proper Officer of Exciſe, who ſhall attend when thereunto required by ſuch Diſtiller for the Purpoſe of opening ſuch Lock or Locks, and allowing the Waſh in any ſuch Waſh Batch or Tun to be conveyed into the Jack Back in the Manner directed by the ſaid firſt-recited Act; and that as ſoon as the Charge for any Still ſhall have been run into the Jack Back in the Manner directed by the ſaid firſt-recited Act, the Diſcharge Cock of the Waſh Batch or Fermenting Tun or Tuns from whence ſuch Charge ſhall have been taken, ſhall be again locked and ſealed as aforeſaid by the proper Officer, before the Waſh Still ſhall be opened into which ſuch Charge is to be pumped up from the Jack Back in the Manner directed by the ſaid firſt-recited Act; and that ſuch Jack Back ſhall in all Caſes be placed in the Still-houſe as near as conveniently may be to the Waſh Still to which it forms the Means of Charge; and if any ſuch Diſtiller or Diſtillers ſhall neglect or refuſe to pay for any Lock, Key, or other neceſſary Faſtening for ſecuring ſuch Diſcharge Cock as aforeſaid, or for the Repair or Removal thereof, which ſhall be provided or made by or by the Order of any Superviſor according to the Direction of this Act, or ſhall open, break, or injure the ſame; or if any Perſon or Perſons ſhall obſtruct or hinder any Officer or Officers of Exciſe, or any Perſon or Perſons by him or them employed in that Behalf, in the fixing or placing any ſuch Faſtening in ſuch Manner as ſuch Officer or Officers ſhall direct or think expedient to anſwer any of the Purpoſes by this Act in that Behalf intended, or in the locking, ſealing, or ſecuring any ſuch Diſcharge Cock; or if the Jack Back uſed by ſuch Diſtiller ſhall not be placed in the Still-houſe as near as conveniently may be to the Waſh Still as aforeſaid, every ſuch Diſtiller ſhall, for each and every ſuch Offence, forfeit and loſe the Sum of Two hundred Pounds.

Locks and Faſtenings to be ſealed, and opened by the proper Officer, while the Waſh is conveying into the Jack Back, &c.

Penalty, 200l.

Before making Bub or any other Compoſition, Entry ſhall be made of the Veſſels, and Notice given to the Officer before the making of any ſuch Mixture, who may take Samples to aſcertain the Gravity.

IX. And be it further enacted, That before making or uſing a Compoſition or Mixture called *Bub*, or any other Compoſition or Mixture for inducing or increaſing the Fermentation of Wort or Waſh, every Diſtiller of Spirits for Home Conſumption in *Scotland* ſhall make Entry of every Veſſel uſed by him or her for the Purpoſe of making or keeping any ſuch Compoſition or Mixture, deſcribing the ſame, and in what Part of the Premiſes the ſame is placed; and every ſuch Diſtiller ſhall alſo give Notice to the Officer of Exciſe, at leaſt Six Hours before beginning to make any ſuch Compoſition or Mixture, and ſhall alſo in ſuch Notice ſpecify the particular Waſh Batch or fermenting Tun into which ſuch Compoſition or Mixture is to be put, and the Quantity of ſuch Compoſition or Mixture to be made by ſuch Diſtiller, which Quantity ſhall not exceed the Proportion of Seven Gallons thereof for every One hundred Gallons of Worts for inducing the Fermentation of which the ſaid Compoſition or Mixture is to be prepared; and the Officer ſhall take an Account thereof in ſuch Veſſels reſpectively, and alſo of the Worts placed or to be placed in the Waſh Batch or fermenting Tun, for inducing the Fermentation of which ſuch Compoſition or Mixture is to be uſed, and ſhall and may at all Times be at Liberty to take a Sample or Samples of ſuch

Compoſition or Mixture, to aſcertain the Gravity thereof by the ſaid Saccharometer; and if the Gravity thereof or any Part thereof ſo aſcertained ſhall not at any Time exceed the Gravity of the Worts made by ſuch Diſtiller ſo limited, and ſo taken an Account of when collected as aforeſaid, and ſhall not at any Time be found of a leſs Gravity than Twenty, as indicated by the ſaid Saccharometer, ſuch Compoſition or Mixture ſhall be deemed and taken to be Waſh, and the Duty hereby impoſed on Wort or Waſh ſhall be charged thereon: And if any ſuch Diſtiller ſhall not make Entry of every ſuch Veſſel as aforeſaid, or ſhall at any Time alter or change the Poſition of any of ſuch Veſſels without giving Notice thereof in Writing to the proper Officer of Exciſe, or ſhall not give ſuch Notice as is herein directed, or ſhall make any ſuch Compoſition or Mixture of a greater Quantity or Gravity than aforeſaid, or if the Officer ſhall be prevented or obſtructed in taking an Account thereof or Samples as aforeſaid, as often and at ſuch Times as he may think neceſſary to aſcertain the Gravity and Quantity thereof, or if ſuch Diſtiller ſhall refuſe or neglect to remove and put all ſuch Compoſition or Mixture into the Waſh Batch or fermenting Tun ſpecified in ſuch Notice as aforeſaid, immediately after the Worts are collected therein, and a Declaration of the Gravity thereof is delivered to, and the Gravity thereof has been tried by the Officer, for the fermenting of which the ſaid Compoſition or Mixture was ſpecified in ſuch Notice as aforeſaid, or ſhall keep in any ſuch Veſſel any ſuch Compoſition which ſhall have become attenuated ſo low as Twenty, as indicated by the ſaid Saccharometer, or if ſuch Diſtiller ſhall at any Time increaſe the Gravity of ſuch Compoſition or Mixture after Trial thereof ſhall have been once made by Means of the ſaid Saccharometer, or if after ſuch Trial ſhall have been made the Gravity of any ſuch Compoſition or Mixture ſhall be found to be more than Five Degrees greater, as indicated by the ſaid Saccharometer, than the Gravity thereby indicated on ſuch Trial as aforeſaid; every ſuch Diſtiller ſo offending in any of the above Particulars, or in whoſe Premiſes any ſuch Offence ſhall be committed, ſhall forfeit and pay the Sum of Two hundred Pounds: Provided always, that if any ſuch Compoſition or Mixture made by any ſuch Diſtiller ſhall not have become attenuated ſo low as Twenty, as indicated by the ſaid Inſtrument called a Saccharometer, and ſuch Diſtiller ſhall within Twenty-four Hours after ſuch Compoſition or Mixture ſhall have been begun to be made, to be reckoned from the Time that the Officer firſt took Account thereof, remove and put the whole thereof into the Waſh Batch or fermenting Tun ſpecified in ſuch Notice as aforeſaid, in the Preſence of the proper Officer of Exciſe, and if ſuch Officer ſhall then find an Increaſe of the Quantity of Worts in ſuch Waſh Batch or fermenting Tun equal to the Amount ariſing from ſuch Compoſition or Mixture put therein, ſuch Compoſition or Mixture put therein ſhall be charged with Duty therein as Part of the Worts or Waſh in ſuch Waſh Batch or Tun, and not diſtinctly and ſeparately therefrom.

Penalty for not making Entry, or neglecting to give Notice, &c. 200 l.

Mixtures not attenuated ſo low as 20, if put into the Waſh Batch, and the Officer ſhall find an Increaſe of Worts equal to the Mixture put therein, ſuch Mixture ſhall be charged as Part of the Worts.

X. And whereas the diſtilling Feints with Waſh is injurious to the Quality of the Spirits; be it therefore enacted, That from and after the Tenth Day of *November* One thouſand eight hundred and eighteen, no Diſtiller of Spirits for Home Conſumption in *Scotland* ſhall mix any Feints with any Waſh or Low Wines, or put any Feints into any Back or other Veſſel, or into any Still in which any Waſh or Low Wines ſhall then be, or

No Feints to be mixed with Waſh, but a Caſk ſhall be provided to contain the Quantity neceſſary for a Charge.

or any Waſh into any Back or other Veſſel or into any Still where any Feints ſhall be; but ſhall, and every ſuch Diſtiller is hereby required to provide a proper Feint Caſk, ſufficient to contain the whole Quantity of Feints neceſſary for One Charge of the Low Wine Still uſed by any ſuch Diſtiller or Diſtillers; and every ſuch Diſtiller ſhall, immediately on the extracting thereof, run and convey all the Feints which ſhall be produced from each Charge of his or her Still or Stills, directly from ſuch Still or Stills into ſuch Feint Caſk, to be kept therein under the Lock of the Officer; and all Feints to be produced by any ſuch Diſtiller ſhall be kept and continued in ſuch Feint Caſk under ſuch Lock as aforeſaid, until the ſame amount in Quantity to ſuch Charge as aforeſaid, and ſhall be pumped into the Low Wine Still as herein-after mentioned; and the proper Officer of Exciſe ſhall and may from Time to Time, during ſuch Time as aforeſaid, take a true Gauge, and try the Strength of all Feints in ſuch Feint Caſk, and caſt and compute the ſame at the Rate of Seven *per Centum* above Hydrometer Proof, and keep an exact Account thereof: Provided always, that no ſuch Diſtiller ſhall collect or keep at any one Time a greater Quantity of Feints than is ſufficient for One Charge of the Low Wine Still uſed by him or her; and that ſo ſoon as ſuch Quantity of Feints ſhall be ſo collected as aforeſaid, every ſuch Diſtiller ſhall, and he and ſhe is hereby required to give Notice to the proper Officer that ſuch Feints are ſo collected, and of his or her Intention to charge his or her Low Wine Still therewith, and upon the Officer's attending purſuant to ſuch Notice, to pump all ſuch Feints, in the Preſence of ſuch Officer, from and out of ſuch Feint Caſk into the Low Wine Still uſed by ſuch Diſtiller, and to run the Produce thereof from ſuch Low Wine Still into the Low Wine Receiver; and any Diſtiller offending in any of the above Particulars ſhall for every Offence forfeit and pay the Sum of Two hundred Pounds.

Regulations for running the Feints, &c.

Penalty, 200l.

Licences to expire on Nov. 9, ſubſequent to their Commencement.

XI. And be it further enacted, That it ſhall and may be lawful for any Diſtiller or Diſtillers to apply at any Time for a Licence to diſtil under the Authority of this Act, but that every ſuch Licence ſhall expire on the Ninth Day of *November* immediately ſubſequent to the Day of the Commencement of ſuch Licence.

Continuance of this Act.

XII. And be it further enacted, That this Act and the ſaid firſt-recited Act, as altered and amended by this Act and hereby continued, ſhall be and remain in force until the ſaid Tenth Day of *November* One thouſand eight hundred and twenty; and the ſaid recited Act and this Act ſhall be conſtrued and receive Effect together, in the ſame Manner as if ſuch Parts of the ſaid firſt recited Act as are hereby continued had, as hereby altered, been made Part of this Act.

Act may be altered this Seſſion.

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

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