ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

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C A P. LXXXII.

An Act for allowing to Distillers of Spirits for Home Consumption in *Scotland*, a Drawback of a Portion of the Duty on Malt used by them; and for the further Prevention of smuggling of Spirits on the Borders of *Scotland* and *England*.

[2d *July* 1821.]

WHEREAS it is expedient that a Portion of the Duty on Malt used by Distillers of Spirits for Home Consumption in *Scotland* should be allowed to be drawn back by such Distillers: 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 Tenth Day of *November* One thousand eight hundred and twenty-one, a Drawback of One Shilling shall be allowed to every Distiller of Spirits for Home Consumption in *Scotland*, for every Bushel of Malt used by such Distiller in the Distillation of such Spirits, for or in respect of which Malt the Duty payable by Law shall have been paid; subject nevertheless to the Conditions and Regulations herein contained to which every such Distiller shall conform, or he shall not be entitled to the Drawback hereby allowed.

Drawback of 1s. allowed for every Bushel of Malt used in Distillation.

Malt to be deposited in an entered Room, Distiller to provide Fastenings, and the Excise Officer to keep the Key.

II. Provided always, and be it enacted, That every such Distiller, meaning to take or who shall be entitled to take the Benefit of this Act, shall provide a proper and secure Room or Place, or proper and secure Rooms or Places, in which all Malt to be used by such Distiller shall be deposited and kept, to be approved of in Writing by the Supervisor of the District, and shall at the Time of taking out his or her Licence make Entry of every such Room or Place, and produce a written Approbation thereof by such Supervisor; and every such Distiller shall, at his or her own Expence, provide proper and sufficient Fastenings, and the Supervisor of Excise who shall survey such Distillery shall, at the Expence of such Distiller, from Time to Time provide proper Locks and Keys, and keep the same in Repair, for the Door or Doors of such Room or Place, Rooms or Places, and to be approved of by the said Supervisor; and the Key or Keys of such Lock and Locks shall at all Times be kept by the proper Excise Officer authorized by the Commissioners of Excise in that Behalf.

Malt to be deposited in Presence of Officer, to whom 24 Hours Notice shall be given.

III. And be it further enacted, That all Malt purchased or made by any such Distiller making such Entry as aforesaid, shall be in the Presence of the proper Officer of Excise deposited by such Distiller in such Room or Place, Rooms or Places, entered by him or her as aforesaid, as soon as conveniently may be after the same shall have been purchased or made; and that at least Twenty-four Hours Notice in Writing of the Time when any such Malt is to be so deposited, specifying the Quantity thereof, shall be given to such Excise Officer, who shall see the same so deposited and take an Account thereof; and if any Malt purchased or made by any such Distiller shall not be so deposited, or any such Distiller shall not provide such Fastenings as aforesaid, or on Demand by such Supervisor pay such Supervisor for any such Locks and Keys respectively as aforesaid, or for the Alteration or Repair thereof, or shall open or enter any such Room as aforesaid, after being locked by an Officer, without the same being unlocked by such Officer for that Purpose; every such Distiller by whom any such Malt shall be purchased or made, shall forfeit and lose the Sum of One hundred Pounds, to be recovered and levied as any other Excise Penalty may be recovered and levied.

Penalty if Malt be not so deposited, or Fastenings provided, &c. 100*l.*

No Malt to be deposited without a Certificate of the Duty having been paid, and a Declaration shall be signed by the Distiller that the Malt is without any Mixture of unmalted Grain, &c.

IV. And be it further enacted, That no Malt shall be deposited in any such Room or Place, without a Certificate from the Officer by whom the Duty shall have been charged thereon, which shall be delivered to the Officer by whom the Key of the Room or Place is kept, in which such Malt is to be deposited at the Time when the same shall be so deposited; and if the Duty on such Malt shall have been charged by the Officer, who is to see such Malt deposited in any Room or Place as herein directed, such Officer shall certify the same to the Collector of the District, at the Time when such Malt is so deposited; and every such Certificate shall in either Case state the Place where, and the Time when the Duty on such Malt (specifying the Quantity thereof) was charged and paid or secured to be paid; and there shall also be delivered by such Distiller to the Officer, who is to see the same deposited in any such Room or Place as aforesaid, at the Time the same shall be so deposited, a Declaration in Writing signed by the Distiller in whose Room or Place, Rooms or Places as aforesaid,

such Malt is to be deposited, stating that such Malt is, according to the best of his or her Knowledge and Belief, wholly Malt, without any Admixture of unmalted Grain, and is the same Malt that is specified in the aforesaid Certificate; and if any such Distiller shall make a false Statement in any such Declaration, every such Distiller shall forfeit and pay the Sum of Two hundred Pounds, to be recovered and levied as any Excise Penalty may be recovered and levied.

Penalty for making a false Statement, 200*l.*

V. And be it further enacted, That a Duplicate of every such Certificate shall be transmitted by the Officer granting the same to the Commissioners of Excise at *Edinburgh*, at the Time the same shall be granted.

Duplicate of Certificate to be transmitted to the Commissioners of Excise.

VI. And be it further enacted, That it shall not be lawful for any such Distiller to take or remove any Malt from any such Room or Place, without giving at least Twenty-four Hours Notice in Writing to the Officer by whom the Key thereof is kept, specifying the Number of Bushels intended to be taken therefrom, for the Purpose of being ground; and such Officer shall attend at the Time specified in such Notice, and see such Number of Bushels as shall be specified in such Notice taken from such Room or Place, the Door of which shall thereupon be locked by him; and he, or such other Officer as shall be appointed in that Behalf, shall accompany the Quantity of Malt so taken out to the Mill at which the same is to be ground, and after such Malt shall have been ground, the Officer present thereat, or such other Officer as shall be appointed in that Behalf, shall see the same carried to the Mash Tun, and mixed therein with Water, and take an Account thereof.

Malt not to be removed without giving 24 Hours Notice.

Officer to be present at the grinding of the Malt and putting it into the Mash Tun.

VII. And be it further enacted, That every such Distiller shall once in every Month make out and deliver to the Officer by whom the Key of any such Room or Place belonging to such Distiller shall be kept, upon Oath taken before the Supervisor or Collector of the District or Collection wherein his or her Distillery shall be situated, which Oath such Supervisor or Collector is hereby authorized and required to administer, an Account of all Malt used by such Distiller in the preceding Month, specifying the Dates and Quantities used at any one Time; and every such Distiller shall swear that, according to the best of his or her Knowledge or Belief, there was not in any such Malt used by him or her, any Admixture of unmalted Barley or unmalted Grain, or any Malt except such Malt so deposited and taken account of by the Officer as aforesaid; and every such Distiller swearing falsely shall be liable to the Pains of Perjury; and if such Distiller shall knowingly make any false Entry or Statement in such Account, every such Distiller shall forfeit and pay a Penalty of Five hundred Pounds, to be recovered and levied as any Excise Penalty may be recovered and levied.

Distiller to deliver an Account on Oath of all Malt used by him in the preceding Month.

Swearing falsely Perjury.

Penalty for making a false Statement, 500*l.*

VIII. And be it further enacted, That if any Distiller taking the Benefit of this Act shall purchase or make any Malt which shall not be deposited in such Room or Place, Rooms or Places, entered by him or her as aforesaid, or shall make use of any Malt which shall not have been deposited in such Room or Place, Rooms or Places, so

Purchasing or using Malt not deposited in the Place of Entry, or if Malt is not taken out,

ground, and put in Mash Tun in Manner herein directed, or if used but for Spirits, Penalty 500*l.*

so entered by him or her, or which shall not be taken out of the same and ground and mixed with Water in the Mash Tun in the Manner herein directed; or if any such Distiller shall permit or suffer any such Malt, or the Wash to be made therefrom, to be used by any other Person or Persons, or for any other Purpose than the making of Spirits by such Distiller for Home Consumption; every such Distiller shall for every such Offence forfeit and pay the Sum of Five hundred Pounds, to be recovered and levied as any Excise Penalty may be recovered and levied.

Officer monthly to make up an Account of Malt deposited and delivered out, and, with the Distiller, make Oath to the Truth thereof, and transmit the same and also the Certificates, &c. to the Supervisor, who shall forward them to the Commissioners of Excise, and, if they are satisfied, the Drawback of 1*s.* per Bushel of Malt shall be allowed.

IX. And be it further enacted, That the Officer of Excise receiving any such Certificate, Declaration, or Notice as aforesaid, shall keep a Book, in which shall be entered the Particulars contained in every such Certificate, Declaration, and Notice, and shall once in every Month make out an Account, shewing each Quantity of Malt with the Date when deposited in each Room and Place so entered as aforesaid, and each Quantity of Malt with the Date when taken therefrom and ground and mixed in the Mash Tun, in the Manner herein directed, during the Period to which such Account shall relate; and shall, with such Distiller, make Oath to the Truth of such Account before the Collector of the Collection (which Oath such Collector is hereby empowered and required to administer), and such Officer shall transmit the same, with all the Certificates, Declarations, and Notices as herein-before directed, received by such Officer during such Period relating to such Account, to the Supervisor of the District, and such Supervisor shall forthwith examine and thereafter transmit the same, with his Observations thereupon, to the Commissioners of Excise at *Edinburgh*, for their Consideration and further Examination; and if such Commissioners shall be satisfied therewith, they shall make an Order upon the Collector of the Collection, to allow to each Distiller to whom such Account shall relate, the Sum of One Shilling *per* Bushel for and in respect of every Bushel of Malt so used by any such Distiller during such Period.

59 G. 3. c. 53. reciting that every Distiller should export Spirits after the Rate of 19 Gallons of a certain Strength for 100 Gallons of Wash, &c.

X. And whereas by an Act made in the Fifty-ninth Year of His said late Majesty, for granting to His Majesty certain additional Duties of Excise on Tea, Coffee, and Cocoa Nuts, Tobacco and Snuff, Pepper, Malt, and *British* Spirits, and consolidating the same with the former Duties thereon, and for amending certain Laws of Excise relating thereto, it is enacted, that from and after the Tenth Day of *October* One thousand eight hundred and nineteen, every Distiller for Exportation to *England* or *Scotland* respectively, shall in each and every Year ending the Tenth Day of *October*, produce, and shall duly export to and land and pay Duty for, in *England* or *Scotland* respectively, as the Case may be, Nineteen Gallons at the least of Spirits, at the Strength of Seven *per Centum* above Hydrometer Proof, for every One hundred Gallons of Wort or Wash which shall be brewed or made by such Distiller in such Year, except so much of such Spirits as shall be lost by Shipwreck; and if any such Distiller shall in any such Year fail, neglect, or refuse to produce, and duly export to and land or pay Duty for, in *England* or *Scotland* respectively, as the Case may be, Nineteen Gallons at the least of such Spirits at the Strength aforesaid, for every One hundred Gallons of Wort or Wash

Wash which shall be brewed or made in such Year by such Distiller, and shall not within One Month after the Expiration of such Year pay Duty in *England* or *Scotland*, as the Case may be, at and after the Rate of Duty chargeable by Law for and in respect of such Spirits so imported, for every Gallon of such Spirits below or short of such Proportion as aforesaid, which any such Distiller shall fail to land and pay Duty for as aforesaid, every such Distiller shall for every such Refusal as aforesaid, forfeit and lose the Sum of Twenty Shillings for every Gallon of such Spirits not landed and paid Duty for, except as aforesaid, in such Year: And whereas it is expedient to repeal so much of the said Act as is herein-before recited, and make further Provision in lieu thereof; be it therefore further enacted, That from and after the First Day of *October* One thousand eight hundred and twenty-one, so much of the said Act as is herein-before recited, shall be and the same is hereby repealed, except as to any Duties which shall have become due or payable, and any Penalties which shall be incurred on or before that Day.

So much of 59 G. 3. c. 58. as herein recited, repealed.

XI. And be it further enacted, That from and after the First Day of *October* One thousand eight hundred and twenty-one, every Distiller in *England* for Exportation to *Scotland*, and in *Scotland* for Exportation to *England*, respectively, shall deposit, store, and keep all the Spirits by him or her made or distilled, or made or distilled at his or her entered Distillery for Exportation as aforesaid, in every Year ending on the First Day of *October*, in a distinct Warehouse or Warehouses, separate and apart from all Spirits made or distilled in any other Year ending as aforesaid, and from all other Spirits; and shall in each and every Year ending on the Fifth Day of *January*, export to, land, and pay Duty for, in *Scotland* or *England* respectively, as the Case may be, Nineteen Gallons at the least of Spirits of the Strength of Seven *per Centum* above Hydrometer Proof, for every One hundred Gallons of Wort or Wash which shall be distilled into Spirits by such Distiller, or at such Distillery, in the Year ending on the preceding First Day of *October*, except so much of such Spirits as shall, in the like Proportion, and computed at the Strength aforesaid, be before the said Fifth Day of *January* exported by such Distiller or Distillers respectively, directly from his or her Stock of Spirits distilled in the Year ending on the preceding First Day of *October*, to and landed in *Ireland*, under the Regulations contained and referred to in and by an Act made in the Fifty-fourth Year of the Reign of His said late Majesty, for regulating, until the End of the next Session of Parliament, the Trade in Spirits between *Great Britain* and *Ireland* reciprocally; and also except so much of such Spirits as shall, after being shipped for Exportation as aforesaid, be lost by Shipwreck; and if any such Distiller respectively as aforesaid, shall not deposit, store, and keep all the Spirits by him or her made or distilled, or made or distilled at his or her entered Distillery for Exportation as aforesaid, in every Year ending on the First Day of *October*, in a distinct Warehouse or Warehouses, separate and apart from all Spirits made or distilled in any other Year ending as last aforesaid, and from all other Spirits, every such Distiller shall forfeit and lose the Sum of Twenty Shillings for every Gallon of Spirits not deposited, stowed, and kept by him or her as aforesaid, or of Five hundred

Distillers for Exportation to England and Scotland respectively shall keep the Spirits distilled by them for the Year in distinct Warehouses, apart from others, and shall export and pay Duty for 19 Gallons of the Strength of 7 per Cent. above Hydrometer Proof for every 100 Gallons of Wash distilled, except so much of such Spirits as shall be exported to Ireland, &c.

Penalty for not keeping Spirits in distinct Warehouses, &c. 20*s.* per Gallon, or 500*l.*

Penalty for neglecting to export and pay the Duty, 20*s.* per Gallon.

hundred Pounds, at the Election of the Person who shall sue or prosecute for the same; and if any such Distiller respectively as aforesaid shall, in any Year ending on the Fifth Day of *January* as aforesaid, fail, neglect, or refuse to export to, land, and pay Duty for, in *Scotland* or *England* respectively, as the Case may be, Nineteen Gallons at the least of Spirits of the Strength aforesaid, for every One hundred Gallons of Wort or Wash which shall be distilled into Spirits by such Distiller, or at such Distillery, in the Year ending on the preceding First Day of *October* as aforesaid (except as aforesaid), or shall not, within One Month after the Expiration of such Year ending on the Fifth Day of *January*, pay Duty in *Scotland* or *England*, as the Case may be, being that Part of the United Kingdom to which such Quantity of Spirits is hereby required to be exported, landed, and Duty paid as aforesaid, at and after the Rate of Duty chargeable by Law for and in respect of such Spirits, for every Gallon of such Spirits below or short of such Proportion as aforesaid, which any such Distiller shall fail to land and pay Duty for as aforesaid, every such Distiller shall, for every such Default, Neglect, or Refusal as aforesaid, forfeit and lose the Sum of Twenty Shillings for every Gallon of such Spirits not exported, landed, and paid Duty for (except as aforesaid), in such Period as aforesaid.

Spirits removing by Land from Scotland into England, or removed or offered for Sale, &c. shall be forfeited, with the Carriages, &c. employed.

XII. And whereas Spirits brought by Land from *Scotland* into *England* are respectively forfeited; but it is expedient that more effectual Provision should be made to prevent Persons privately distilling Spirits, and removing, harbouring, and concealing Spirits, on the Borders of *Scotland* and *England* respectively; be it therefore enacted, That from and after the passing of this Act, if any Person shall remove or cause to be removed, or sell or deliver, or offer for Sale or Delivery, or buy, receive, harbour, or conceal, any Spirits brought or removed by Land from *Scotland* into *England*, or any Spirits for the Removal of which any Permit or Certificate is by Law required, and which shall not be accompanied with such Permit or Certificate for the Removal thereof, specifying therein that all the Duties of Excise payable in respect of such Spirits have been paid, or secured to be paid, all such Spirits respectively so removing or removed, or sold or delivered, or offered for Sale or Delivery, or bought, received, harboured, or concealed, and the Package or Packages containing the same respectively, and the Waggons, Carts, and other Carriages, Horses and other Cattle, used or employed in removing the same respectively, and every of them, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, or by any Person or Persons acting in the Aid and Assistance of any such Officer or Officers; and every Person removing, selling, delivering, or offering for Sale or Delivery, or buying, receiving, harbouring, or concealing any such Spirits as aforesaid, or in any respect concerned in removing, selling, delivering, or offering for Sale or Delivery, or buying, receiving, harbouring, or concealing any such Spirits, whether such Spirits be seized or not seized, shall for every such Offence forfeit and lose the Sum of Forty Shillings for every Gallon of such Spirits removed, sold, delivered, or offered for Sale or Delivery, or bought, received, harboured, or concealed, or the Penalty of One hundred Pounds, at the Election of His Majesty's Attorney General, or the Person who shall

Persons concerned in removing, selling, and buying such Spirits shall forfeit 40*s.* for every Gallon, or 100*l.*, and be held to bail for their Appearance.

shall sue or prosecute for the same; and it shall and may be lawful for any such Officer and Officers, and for any Person and Persons acting in his or their Aid and Assistance, to stop, arrest, or detain, in any Part of the United Kingdom of *Scotland* or *England*, any Person or Persons removing, selling, delivering, or offering for Sale or Delivery, any such Spirits, in whichever Part of the United Kingdom of *England* or *Scotland* such Person or Persons so offending shall commit any such Offence, and to take and carry him, her, and them before any One or more of His Majesty's Justices of the Peace for *Scotland* or *England* respectively; and it shall be lawful for such Justice or Justices of the Peace, notwithstanding such Offence shall not be proved to have been or shall not have been committed within his or their Jurisdiction, and he and they is and are hereby respectively authorized and required, upon Proof on Oath by One or more credible Witness or Witnesses, that such Person or Persons did remove, sell, or deliver, or offer to sell or deliver any such Spirits brought or removed by Land from *Scotland* into *England*, or any Spirits for the Removal of which any Permit or Certificate was by Law required, and which was not accompanied with such Permit or Certificate for the Removal thereof, specifying therein that all the Duties of Excise payable in respect of such Spirits have been paid or secured to be paid, whether such Spirits be or be not seized, to hold each of such Persons to bail with Two good and sufficient Sureties in the Sum of One hundred Pounds each, for the Appearance of such Person to answer to any Information that may be exhibited or filed against him for any Penalty or Penalties incurred by such Offence, and to pay such Penalty and Penalties and abide any Judgment for any such Offence; and in Default of any such Person finding such good and sufficient Bail as aforesaid, or until the same shall be found, to commit such Person to any Gaol or Prison or House of Correction within the Jurisdiction of such Justice or Justices, to answer as aforesaid: Provided always, that nothing herein contained shall extend, or be deemed or construed to extend, to repeal any other Penalty or Penalties, Forfeiture or Forfeitures, imposed by any Law or Laws in force at the Time of passing this Act relating to Spirits.

Not to repeal any other Penalty imposed by Law.

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