ANNO TERTIO

GEORGII IV. REGIS.

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C A P. CXI.

An Act to allow, until the Tenth Day of *November* One thousand eight hundred and twenty-four, the Exportation of Spirits distilled from Corn for Home Consumption in *Scotland*, to Parts beyond Seas, without Payment of the Duty of Excise chargeable thereon. [5th *August* 1822.]

WHEREAS it is expedient that Distillers making Spirits from Corn for Home Consumption in *Scotland*, should be enabled, for a limited Period, to export such Spirits as Merchandize direct from *Scotland* to His Majesty's Plantations and Colonies abroad, and to Parts beyond the Seas, without Payment of the Duties of Excise chargeable thereon: 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 Tenth Day of *November* One thousand eight hundred and twenty-two, it shall and may be lawful for any Distiller of Spirits from Corn for Home Consumption in *Scotland*, to export such Spirits, or a Part thereof, from *Scotland* to His Majesty's Planta-

Distiller of Spirits for Home Consumption may export

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Spirits to His Majesty's Plantations, &c.

tions and Colonies abroad, or to Parts beyond the Seas; provided such Distiller should conform to the Rules and Regulations prescribed by this Act, but not otherwise.

Distiller to provide Warehouses and proper Fastenings.

II. And be it enacted, That every such Distiller, in order to be enabled to export such Spirits, shall provide a proper Warehouse, to the Satisfaction of the Commissioners of Excise in *Scotland*, in which Warehouse no Articles, Matters, or Things whatsoever shall be deposited, save and except such Spirits made in *Scotland*, for Home Consumption in *Scotland*, as are intended to be so exported; and every such Warehouse shall be provided with proper Locks and Fastenings by the Supervisor of the District, at the Expence of such Distiller providing such Warehouse.

Spirits deposited in Warehouse not to be of greater Strength than 24 per Cent. above Hydrometer Proof, or in Casks containing less than 100 Gallons.

III. And be it enacted, That no Spirits shall be deposited in such Warehouse of a greater Strength than Twenty-four *per Centum* above Hydrometer Proof, or in Casks containing less than One hundred Gallons, the Content of each such Cask being first accurately ascertained by the proper Officer of Excise, by Gauge, Measurement, or otherwise, to his Satisfaction, and such Content cut in Figures thereupon, and on each and every of which Casks there shall be inscribed the Words "For Foreign Exportation," distilled by [*mention Name of the Distiller or Distillers*] in Letters not less than Three Inches in Length; and if any Spirits shall be removed to, or deposited in any such Warehouse of a greater Strength, or in any Cask or Casks of a less Content, all such Spirits, and the Cask or Casks containing the same, shall be forfeited, and may be seized by any Officer of Excise; and if any Person or Persons shall alter the Strength or Quantity of the Spirits contained in any such Cask, or the Content of any such Cask, after the same shall have been ascertained, or the Figures denoting the same cut thereon, every Person so offending shall for every such Offence forfeit a Penalty not exceeding Two hundred Pounds, to be sued for, recovered, and applied as any other Excise Penalty may be sued for, recovered, and applied.

Penalty.

Notice of depositing Spirits in Warehouse to be given to the proper Officer, who shall take an Account thereof.

IV. And be it enacted, That any Distiller desiring to deposit Spirits in any such Warehouse shall give at least Twenty-four Hours Notice in Writing to the proper Officer of Excise, who shall attend at the Time specified in such Notice, and shall take an Account of the Stock of such Distiller, which he shall enter in the Book which he keeps for such Purpose, and shall see the Spirits intended to be deposited in such Warehouse, drawn off from the Vessel or Vessels in which the same shall be contained, at the Premises of such Distiller, into the Cask or Casks which are to be deposited in such Warehouse, and shall ascertain the Strength and Quantity of Spirits to be then deposited in such Warehouse, and enter the same, together with a Description of the Cask or Casks in which the same shall be contained, with the Figures and Words inscribed thereon as aforesaid, in a Book to be kept for that Purpose, in which Book shall at the same Time also be entered any Marks which shall have been put on any of such Casks by such Distiller, and shall thereafter see the same

deposited in such Warehouse, which shall be locked and fastened by such Officer with Two separate and different Locks and Fastenings, One of which Locks shall be provided by the Supervisor of Excise at the Expence of such Distiller, the Keys of which shall remain in the Custody of such Officer, who shall give such Distiller Credit for the Excise Duties chargeable on such Spirits so deposited in such Warehouse, in settling the Quantity of Spirits for which such Distiller shall be liable to pay the Duties of Excise chargeable thereon.

Distiller may have Access to Warehouse.

V. Provided always, and be it enacted, That it shall be lawful for any such Distiller, at all reasonable Times, not oftener than once a Week, to have Access to such Warehouse for the Purpose of viewing and examining such Spirits and the State of the Casks containing the same, and to prevent Leakage or Damage; for which Purpose the proper Officer of Excise shall attend upon receiving Six Hours Notice in Writing.

Spirits only to be removed from Warehouse for Exportation.

VI. And be it enacted, That no Spirits shall be taken out of or removed from such Warehouse, save and except for the Purpose of being exported as Merchandize direct from *Scotland* to Parts beyond the Seas, at one or other of the following Ports; *videlicet*, *Leith*, *Aberdeen*, *Dundee*, *Inverness*, *Greenock*, or *Port Glasgow*; and any Distiller intending so to export all or any Part of such Spirits, shall give at least Twenty-four Hours Notice in Writing to the proper Officer of Excise, specifying the Number, the Marks and the Content of each Cask, and the Strength and Quantity of the Spirits contained in each such Cask in such Warehouse then meant to be so exported, and the Port in *Scotland* from whence the same is to be so exported, and the Place beyond the Seas to which the same is to be exported, and the Vessel destined for such Place of which the same is to be put on board.

Bond to be given for the due Exportation.

VII. And be it enacted, That before any such Spirits shall be taken out of any such Warehouse for such Purpose, a Bond shall be executed and delivered by such Distiller, and One or more sufficient Surety or Sureties, to His Majesty, His Heirs and Successors, in double the Value of such Spirits, and of the Excise Duty which would be payable thereon if such Spirits were used for Home Consumption in *Scotland*, (which Bond the Collector of Excise of the District is hereby authozed and required so to take); conditioned that such Spirits shall (the Dangers of the Seas or Enemies only excepted) be exported to and landed at such Port as shall be specified in such Bond, without Alteration in Quality or Quantity, except what may be occasioned by total Loss or Waste through unforeseen and inevitable Accident, and shall not be landed in any other Place, nor relanded in any Part of the United Kingdom; and such Collector of Excise shall give to such Distiller a Certificate of such Distiller having entered into such Bond, whereupon a Permit may and shall be granted to accompany such Spirits from such Warehouse to the Port from whence they are to be exported; in which Permit shall be specified the Number, the Marks and the Content of each Cask, and the Strength and Quantity of the Spirits

Permit to be then granted for Removal of such Spirits.

Spirits contained in each such Cask meant to be so exported, the Port from whence each such Cask is to be exported, the Maker of such Spirits, and Place from which the same is removed, and the Place to which the same is to be removed and shipped for such Exportation, the Place beyond the Seas to which the same is to be exported, and the Vessel destined for such Place of which the same is to be put on board, and such other Particulars as may be directed by the Commissioners of Excise in *Scotland*, whereupon the Spirits specified in such Permit as contained in the Cask or Casks therein specified may be taken out of such Warehouse: Provided nevertheless, that no such Spirits shall be so removed therefrom on any Excise Holiday, or at any Time of the Day before Nine in the Morning or after the Hour of Two in the Afternoon.

No Removal of Spirits on a Holiday, &c.

Penalty on taking out Spirits contrary hereto, altering the Strength of Spirits, or refusing to pay for Locks and Fastenings, 200*l.*, &c.

VIII. And be it enacted, That if any Spirits shall be taken out of any such Warehouse otherwise than in the Manner authorized and directed by this Act, or if any Person shall privately enter such Warehouse without the Presence of the proper Officer of Excise, or if any Person shall alter or change any Spirits contained therein, or if any Distiller shall refuse to pay for the Locks and Fastenings thereof herein directed to be provided by the Supervisor of Excise, or damage or injure the same, or any of them, every Person so offending shall forfeit and pay the Penalty of Two hundred Pounds, to be sued for, recovered and applied in the same Way as any other Excise Penalty may be sued for, recovered, and applied; or if any Spirits shall be found conveying to any Port or Place without a Permit, or if the Person conveying any Spirits shall not on Demand of any Officer of Excise or Customs produce such Permit, authorizing the Removal of such Spirits, the same shall be forfeited and may be seized by such Officer.

Regulations respecting Arrival of Spirits at Port of Shipment.

IX. And be it enacted, That Notice in Writing shall be given to the proper Officer or Officers of Excise, at the Port in *Scotland* from whence such Spirits are to be so exported, by or under the Direction of the Person intending to export the same, at least Six Hours previous to the Time when such Spirits shall arrive at such Port, in which Notice shall be specified, the Time when such Spirits are expected to arrive at such Port from whence the same is meant to be exported, the Number, the Marks, and Content of each Cask, and the Strength and Quantity of the Spirits contained in each Cask meant to be so exported, the Place beyond Seas to which the same is to be exported, and the Vessel destined for such Place of which the same is to be put on board, and the Time when the Shipment is intended to take place; and if any such Spirits shall be put on board any Vessel without such Notice being given as aforesaid, or without the Officer having an Opportunity of inspecting and examining such Spirits, and the Casks containing the same, in consequence of such Notice, or if after such Examination such Spirits shall not, with all due Diligence and without unnecessary Delay, be put on board such Vessel, such Spirits shall be forfeited, and shall and may be seized by such Officer of Excise.

X. And

X. And be it enacted, That if upon Examination of such Spirits and the Casks containing the same, and the Permit accompanying the same pursuant to such Notice, the Spirits in the Cask or Casks therein specified shall be found of a different Strength or Quantity than the Strength or Quantity specified in such Notice and such Permit, or if any of the Casks shall be found to vary in Description from the Description given in such Notice and Permit, or if there shall be any Discrepancy between the Particulars specified in the Notice, and the Particulars specified in the Permit, as herein-before directed to be severally specified therein, all such Spirits, and the Casks containing the same, shall be forfeited, and shall and may be seized by such Officer of Excise; and moreover the Bond herein-before directed to be granted to His Majesty, His Heirs and Successors, shall also be forfeited, and the same shall and may be enforced against the Granters thereof.

Spirits to be forfeited if found of a different Strength or Quantity.

XI. And be it enacted, That if after such Examination no Variation shall be found in any of the Particulars herein immediately before mentioned, such Spirits shall be put on board of the Vessel or Vessels specified in such Notice and Permit, as soon as conveniently may be after such Examination, under the Superintendance of the Officer by whom such Examination shall have been made; and such Officer shall thereupon indorse a Certificate thereof upon the Back of such Permit, and shall deliver such Permit, with such Certificate thereon, to the Proprietor of the Spirits, or some Person authorized by him to receive the same; and such Certificate, with the Permit on which it is indorsed, shall be delivered as soon as conveniently may be thereafter to the Collector of Excise, by whom the aforesaid Bond shall have been taken, conditioned for the Exportation and Landing of such Spirits at the Port therein specified; otherwise the Obligants in such Bond shall be and become liable in the Sum of Money specified therein.

Spirits to be shipped if found correct.

Certificate to be indorsed on the Permit, which shall be delivered to the Collector by whom the Bond shall have been given.

XII. And be it enacted, That such Collector so receiving such Permit and Certificate shall indorse a Memorandum thereof on such Bond, and shall thereafter deliver such Permit and Certificate, or cause the same to be delivered, to the proper Officer of Excise, who shall thereupon make an Entry thereof in the Book kept by him of the Spirits distilled by such Distiller to whom such Spirits so exported belonged before the Removal thereof for Exportation as aforesaid, and then, but not sooner, such Distiller shall be discharged of the Excise Duties chargeable on so much Spirits as shall have been exported pursuant to this Act, and to the Condition of the aforesaid Bond.

Collector shall deliver such Permit and Certificate to the proper Officer, who shall make Entry thereof.

XIII. And be it enacted, That it shall and may be lawful for any Distiller making Spirits for Home Consumption in *Scotland* from Malt made from Bear or Bigg, to export direct from *Scotland* to Parts beyond the Seas, Spirits made for Home Consumption in *Scotland* from such Malt, in the Manner provided by this Act; any other Law to the contrary notwithstanding.

Spirits made from Bear or Bigg may be exported.

Continuance of Act.

XIV. And be it further enacted, That this Act shall continue in force until the Tenth Day of *November* One thousand eight hundred and twenty-four.

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