

ANNO TERTIO

GEORGII IV. REGIS.

****

CAP. LXXVI.

An Act to amend an Act of the last Session of Parliament, for allowing to Distillers for Home Consumption in *Scotland* a Drawback of a Portion of the Duty on Malt used by them.

[22d *July* 1822.]

WHEREAS by an Act, passed in the last Session of Parliament, intituled *An Act for allowing the 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, it was among other things 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, should deposit, store, and keep all the Spirits by him or her 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 should 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 should be distilled into Spirits by such Distiller or at such Distillery in the

1 & 2 G. 4. c. 82.

Year ending on the preceding First Day of *October*, except so much of such Spirits as should, 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 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 should, after being shipped for Exportation as aforesaid, be lost by Shipwreck; and if any such Distiller respectively as aforesaid should 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 should forfeit and lose the Sum of Twenty Shillings for every Gallon of Spirits not deposited, stored, and kept by him or her as aforesaid, or of Five hundred Pounds, at the Election of the Person who should sue or prosecute for the same; and if any such Distiller respectively as aforesaid should 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 might be, Nineteen Gallons at the least of Spirits of the Strength aforesaid for every One hundred Gallons of Wort or Wash which should 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 should not, within One Month after Expiration of such Year ending on the Fifth Day of *January*, pay Duty in *Scotland* or *England*, as the Case might be, being that Part of the United Kingdom to which such Quantity of Spirits is by the said recited Act 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 should fail to land and pay Duty for as aforesaid, every such Distiller should 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: And whereas the First Day of *October* which is inserted in the above Provision ought to have been the Thirtieth Day of *September*: Be it therefore enacted and declared 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 so much of the said Act as is above recited shall receive such and the same Effect as if the Thirtieth Day of *September* had been inserted therein in place of the First Day of *October*, as often as the same occurs therein.

In the Provision of the recited Act as to Spirits distilled for Exportation being kept separate, the 30th of September should have been inserted instead of the 1st of October, as often as the same occurs.

II. And whereas it is expedient that so much of the said Act passed in the last Session of Parliament as allows a Drawback of a Portion of the Duty on Malt used by Distillers in the Distillation of

After Nov. 10, 1824, so much of recited Act as

Spirits should be repealed; be it enacted, That from and after the Tenth Day of *November* One thousand eight hundred and twenty-four, so much of the said Act as allows a Drawback of One Shilling 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 and in respect of which Malt the Duty payable by Law shall have been paid, shall be and the same is thenceforth hereby declared to be and thereafter the same shall be repealed.

allows a Drawback of 1s. for every Bushel of Malt used in Distillation, repealed.

III. And be it enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be made in this present Session of Parliament.

Act may be altered this Session.

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