ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. XII.

An Act for granting to His Majeſty additional Duties of Exciſe on Foreign Spirits. [16th *March* 1795.]

Moſt Gracious Sovereign,

Preamble.

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, and making ſuch permanent Addition to the Publick Revenue as ſhall be adequate to the increaſed Charge occaſioned by any Loan to be raiſed, or Stock to be created, by virtue of any Act or Acts for that Purpoſe to be paſſed in this Seſſion of Parliament, have freely and voluntarily reſolved to give and grant unto Your Majeſty the ſeveral additional Rates and Duties herein-after reſpectively mentioned; and do therefore moſt humbly beſeech 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 there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and in reſpect of the ſeveral Matters and Things herein-after mentioned, over and above all Duties already impoſed for or in reſpect thereof by any Act or Acts of Parliament, the further Duties of Exciſe herein-after mentioned; that is to ſay,

The following additional Duties to be paid on imported Spirits:

For every Gallon of Single Brandy, imported into *Great Britain*, and for which all the Duties payable thereon ſhall not be paid on or before the

For Single Brandy, for which all Duties ſhall not

have been paid by *Feb.* 23, 1795, 10*d. per* Gallon; and for Brandy above Proof, 1*s.* 8*d. per* Gallon:

Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, to be paid by the Importer thereof, a Duty of Ten-pence:

For every Gallon of Brandy above Proof, imported into *Great Britain*, and for which all the Duties payable thereon ſhall not be paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, to be paid by the Importer thereof, a Duty of One Shilling and Eight-pence:

For Spirits of the *Britiſh* Colonies, 8*d. per* Gallon:

For every Gallon of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *Britiſh* Colonies or Plantations, imported into *Great Britain*, and for which all the Duties payable thereon ſhall not be paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, to be paid by the Importer thereof, a Duty of Eight-pence:

For ſuch Spirits above Proof, 1*s.* 4*d. per* Gallon:

For every Gallon of Rum, Spirits, or *Aqua Vitæ*, above Proof, of the Produce of the *Britiſh* Colonies or Plantations, imported into *Great Britain*, and for which all the Duties payable thereon ſhall not be paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, to be paid by the Importer thereof, a Duty of One Shilling and Four-pence:

For ſuch Spirits warehouſed, and delivered out after *Feb.* 23, 1795, 8*d. per* Gallon:

For every Gallon of Rum or Spirits of the Produce of the *Britiſh* Plantations, which, on the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, ſhall be in any Warehouſe in which the ſame ſhall have been put, ſubject and according to the Rules, Regulations, Reſtrictions, and Proviſions contained and provided in an Act, made in the Fifteenth Year of the Reign of His late Majeſty King *George* the Second, concerning the landing of Rum or Spirits of the *Britiſh* Sugar Plantations, before Payment of the Duties of Exciſe, and lodging the ſame in Warehouſes, and which ſhall, from and after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, be delivered out of any ſuch Warehouſe or Warehouſes reſpectively for Home Conſumption, (except ſuch Rum or Spirits for which all the Duties payable thereon ſhall have been paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five), to be paid by the Importer upon Demand, a Duty of Eight-pence:

For ſuch Spirits above Proof ſo warehouſed and delivered, 1*s.* 4*d. per* Gallon:

For every Gallon of Rum or Spirits over Proof, of the Produce of the *Britiſh* Plantations, which, on the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, ſhall be in any ſuch Warehouſe, and which ſhall, from and after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, be delivered out of any ſuch Warehouſe for Home Conſumption, (except ſuch Rum or Spirits for which all the Duties payable thereon ſhall have been paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five), to be paid by the Importer upon Demand, a Duty of One Shilling and Four-pence:

For Single Spirits imported, other than as aforeſaid, 10*d. per* Gallon;

For every Gallon of Single Spirits, or *Aqua Vitæ*, (other than ſuch Brandy, Rum, or Spirits, as aforeſaid), imported into *Great Britain*, and for which all the Duties payable thereon ſhall not be paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, to be paid by the Importer thereof, a Duty of Ten-pence:

and if above Proof, 1*s.* 8*d. per* Gallon.

For every Gallon of Spirits, or *Aqua Vitæ*, (other than ſuch Brandy, Rum, or Spirits, as aforeſaid), above Proof, imported into *Great Britain*, and for which all the Duties payable thereon ſhall not be paid on or before the ſaid Twenty-third Day of *February* One thouſand ſeven hun-

dred and ninety-five, to be paid by the Importer thereof, a Duty of One Shilling and Eight-pence.

Additional Duty on Spirits imported from the *Britiſh* Colonies, may be bonded, &c. as preſent Duties.

II. Provided always, and be it enacted by the Authority aforeſaid, That the additional Rate or Duty hereby impoſed for or in reſpect of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *Britiſh* Colonies or Plantations, imported into this Kingdom, may be bonded and ſecured, and ſhall be paid and payable in ſuch Manner only, and under ſuch Regulations and Reſtrictions, as the Rates and Duties of Exciſe heretofore charged for or in reſpect of ſuch Rum, Spirits, or *Aqua Vitæ*, may be now bonded and ſecured, and are by Law paid and payable.

Prize Spirits taken out of Warehouſes, liable to additional Duty.

III. And be it further enacted by the Authority aforeſaid, That all Foreign Brandy, Rum, and Spirits, taken and condemned as Prize, and ſold by the Captors or their Agents, and taken out of any Warehouſe wherein the ſame ſhall have been ſecured, to be conſumed in this Kingdom, in purſuance of an Act, paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for the Relief of the Captors of Prizes, with reſpect to the bringing and landing certain Prize Goods in this Kingdom*, ſhall be ſubject and liable to the additional Duty by this Act impoſed, for or in reſpect of Brandy, Rum, and Spirits, reſpectively imported; and ſuch additional Duty ſhall be paid and payable by ſuch Perſons, and in ſuch Manner, as the former Duties, by the ſaid Act of the Thirty-third Year aforeſaid impoſed, are payable by Law.

Duties to be under the Management of the Exciſe.

IV. And be it further enacted by the Authority aforeſaid, That ſuch of the Duties by this Act impoſed, as ſhall ariſe in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of Exciſe in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of Exciſe in *Scotland* for the Time being.

Duties on Spirits of the *Britiſh* Colonies to be allowed on Ship's Stores.

V. And be it further enacted by the Authority aforeſaid, That the Duties by this Act impoſed, for or in reſpect of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *Britiſh* Colonies or Plantations, ſhall be allowed on the Shipping thereof as Stores to be ſpent and conſumed on Board in any Voyage to Parts beyond the Seas, in the ſame Manner as the former Duties impoſed thereon now are, or hereafter may be directed to be allowed by Law.

Perſons delivering Foreign Spirits after *Feb.* 23, 1795, on Contracts made previous thereto, may add to the Price a Sum equivalent to Duty.

VI. And whereas Standing Contracts may have been made before the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, by Importers or Dealers in Foreign Spirits, for ſuch Foreign Spirits to be delivered after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five; be it therefore enacted by the Authority aforeſaid, That ſuch Importers and Dealers delivering ſuch Foreign Spirits after the ſaid Twenty-third Day of *February* One thouſand ſeven hundred and ninety-five, in purſuance of ſuch Contracts, ſhall be allowed to add ſo much Money as will be equivalent to the Duties by this Act impoſed for or in reſpect of ſuch Foreign Spirits to the Price thereof, and ſhall be entitled, by virtue of this Act, to be paid for the ſame accordingly.

Duties to be carried to the Conſolidated Fund.

VII. And be it further enacted by the Authority aforeſaid, That all the Monies, from Time to Time ariſing by the ſeveral additional Rates and Duties by this Act impoſed as aforeſaid, (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted), ſhall, from and after the paſſing of this Act, from Time to Time, be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Money ſo paid into the Exchequer as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be applied in defraying any increaſed Charge occaſioned by any Loan of this Seſſion, and for 10 Years to be kept ſeparate from other Monies.

VIII. Provided always, and be it further enacted, That the Monies to ariſe from the ſaid Duties, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan to be made or Stock to be created by virtue of any Act or Acts to be paſſed in this Seſſion of Parliament, and that the ſaid Monies, during the Space of Ten Years next enſuing, ſhall continue to be paid into the ſaid Receipt of His Majeſty's Exchequer, diſtinctly and apart from all other Branches of the Publick Revenues; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Duties paid into the ſaid Receipt by virtue of this Act, ſhall, together with the Monies ariſing from any other Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

Powers of 12 *Car.* II, Cap. 24, *&c.* to extend to this Act.

IX. And be it further enacted, That all and every the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which, in and by an Act, made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite, *and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law now in force relating to His Majeſty's Revenue of Exciſe, are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating or recovering, adjudging or aſcertaining, the Duties thereby granted, or any of them, (other than in ſuch Caſes for which other Proviſions are made and preſcribed by this Act), ſhall be practiſed, uſed, and put in Execution, in and for the managing, raiſing, levying, collecting, mitigating, recovering, and paying the Exciſe Duties by this Act impoſed, and for preventing, detecting, and puniſhing Frauds relating thereto, as fully and effectually, to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

FINIS.