ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. III.

An Act for granting to His Majesty certain additional Duties on Foreign Spirits imported into *Great Britain*. [21st *February* 1794.]

Most Gracious Sovereign,

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 new and 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 from and after the Day on which this Act shall have received His Majesty's Royal Assent, 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,

Preamble.

The following additional Duties of Excise to be paid on imported Spirits:

ment, the further Duties of Excise herein-after mentioned; that is to say,

For every Gallon of Single Brandy, 10*d.*:

For every Gallon of Single Brandy which shall be imported into *Great Britain*, to be paid by the Importer, before the landing thereof, Ten-pence:

For every Gallon of Brandy above Proof, 1*s.* 8*d.*:

For every Gallon of Brandy above Proof, which shall be imported into *Great Britain*, to be paid by the Importer, before the landing thereof, One Shilling and Eight-pence:

For every Gal. of Spirits of the *British* Colonies, 8*d.*

For every Gallon of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *British* Colonies or Plantations, which shall be imported from beyond the Seas into *Great Britain*, to be paid by the Importer, before the landing thereof, Eight-pence:

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

For every Gallon of Rum, Spirits, or *Aqua Vitæ*, above Proof, of the Produce of the *British* Colonies or Plantations, which shall be imported from beyond the Seas into *Great Britain*, to be paid by the Importer, before the landing thereof, One Shilling and Four-pence:

For every Gallon of such Spirits warehoused on *Feb.* 12, 1794, and afterwards delivered, 8*d.*

For every Gallon of Rum, Spirits, or *Aqua Vitæ*, of the Produce of the *British* Colonies or Plantations, which, on the Twelfth Day of *February* One thousand seven hundred and ninety-four, 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 Twelfth Day of *February* One thousand seven hundred and ninety-four, be delivered out of any such Warehouse, Eight-pence, to be paid by the Importer upon Demand:

For every Gallon above Proof so warehoused, and delivered, 1*s.* 4*d.*

For every Gallon of Rum, Spirits, or *Aqua Vitæ*, over Proof, of the Produce of the *British* Colonies or Plantations, which, on the said Twelfth Day of *February* One thousand seven hundred and ninety-four, shall be in any such Warehouse, and which shall, from and after the said Twelfth Day of *February* One thousand seven hundred and ninety-four, be delivered out of any such Warehouse, One Shilling and Four-pence, to be paid by the Importer, upon Demand:

For every Gallon of Single Spirits imported (other than as aforesaid), 10*d.*; and

For every Gallon of Single Spirits, or *Aqua Vitæ*, (other than such Brandy, Rum, Spirits, or *Aqua Vitæ*, as aforesaid), which shall be imported from beyond the Seas into *Great Britain*, to be paid by the Importer, before the landing thereof, Ten-pence:

For every Gallon above Proof, 1*s.* 8*d.*

For every Gallon of Spirits or *Aqua Vitæ*, (other than such Brandy, Rum, Spirits, or *Aqua Vitæ*, as aforesaid), above Proof, which shall be imported from beyond the Seas into *Great Britain*, to be paid by the Importer, before the landing thereof, One Shilling and Eight-pence.

The additional Duty on Spirits imported from the *British* Colonies, may be bonded, &c. as the 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.

III. And

III. 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 to be under the Management of the Commiſſioners of Exciſe.

IV. 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. Additional Duties on Spirits of the *Britiſh* Colonies to be allowed on ſhipping them for Stores.

V. And whereas Standing Contracts may have been made before the ſaid Twelfth Day of *February* by Importers or Dealers in Foreign Spirits, for ſuch Foreign Spirits to be delivered after the ſaid Twelfth Day of *February*; be it therefore enacted by the Authority aforeſaid, That ſuch Importers and Dealers delivering ſuch Foreign Spirits after the ſaid Twelfth Day of *February*, 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 intitled by virtue of this Act to be paid for the ſame accordingly. Perſons delivering Foreign Spirits after *Feb.* 12, 1794, on Contracts made previous thereto, may add an Equivalent to the Duties.

VI. And be it further enacted by the Authority aforeſaid, That all the Monies, from Time to Time, ariſing by the ſeveral new and 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 paid into the Exchequer, and carried to the Conſolidated Fund.

VII. Provided always, and be it further enacted, That the Monies ariſing, or to ariſe, of the ſeveral Rates or Duties hereby granted, 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 made, or Stock created, or to be created, by virtue of any Act or Acts paſſed, or to be paſſed, in this Seſſion of Parliament; and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt 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 Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and 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. 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.

The Powers of 12 *Car.* II. Cap. 24, and of any other Law relating to the Exciſe, to extend to this Act.

VIII. 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.