ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. IV.

An Act for making perpetual certain Duties on Foreign Spirits, and on Sugar, imported into *Great Britain*. [21st *February* 1794.]

Most Gracious Sovereign,

WHEREAS, by an Act, made in the Thirty-first Year of Your Majesty's Reign, intituled, *An Act for granting to His Majesty additional Duties upon Worts, Wash, and other Liquors brewed or made in* England, *for extracting Spirits for Home Consumption; upon Spirits made in* Scotland *and imported into* England; *and upon Foreign Spirits imported into* Great Britain; *and to continue certain Acts* 'for discontinuing, *for a limited Time, the several Duties payable in* Scotland *upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors, there used in the Distillation of Spirits, and for granting to His Majesty other Duties in lieu thereof; and for better regulating the Exportation of* British-*made Spirits from* England *to* Scotland, *and from* Scotland *to* England;' *and to continue, for a limited Time, an Act, made in the Twenty-sixth Year of the Reign of His present Majesty,* 'to discontinue, *for a limited Time, the Payment of the Duties upon Low Wines and Spirits for Home Consumption, and for granting and securing the due Payment of other Duties in lieu thereof; and for the better Regulation of the making and vending* British *Spirits*;' it was, amongst other Things, enacted, That, from and after the Fifth Day of *January* One thousand seven hundred and ninety-one, there should be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, for and in respect of Brandy, Rum, Spirits, or *Aqua Vitæ*, imported from beyond the Seas into *Great Britain*,

Preamble.

31 *Geo.* III, Cap. 1.

Britain, over and above all Duties then impoſed for or in reſpect thereof, by any Act or Acts of Parliament, the further Duties of Exciſe therein mentioned and expreſſed; and it was by the ſaid Act further enacted, That all the Monies ariſing, or to ariſe by the Rates and Duties granted by the ſaid Act, and paid into the Receipt of His Majeſty's Exchequer, after the Fifth Day of *April* One thouſand ſeven hundred and ninety-two, ſhould, together with ſuch other Rates and Duties as ſhould be granted by any Act or Acts of the then Seſſion of Parliament for that Purpoſe, be a Fund for the Payment and Diſcharge of the Principal Sum of Eight hundred thouſand Pounds, Part of the Sum of One million eight hundred and thirty-three thouſand Pounds, to be raiſed by Loans or Exchequer Bills, in purſuance of any Act of the ſame Seſſion of Parliament, and which were raiſed by Exchequer Bills, in purſuance of an Act of the ſame Seſſion of Parliament, (intituled, *An Act for raiſing a certain Sum of Money, by Loans or Exchequer Bills, for defraying the Publick Expences occaſioned by the Augmentation of His Majeſty's Forces in the Year One thouſand ſeven hundred and ninety*); together with ſuch Intereſt as ſhould by the ſaid Act be directed to be paid or made payable for the ſaid Principal Sum of Eight hundred thouſand Pounds; and that upon Payment of the ſaid Principal Sum of Eight hundred thouſand Pounds, and all Intereſt to become due thereon, or reſerving, at the ſaid Receipt of Exchequer, ſo much Money out of the ſaid Fund to be eſtabliſhed as aforeſaid, as ſhould be ſufficient to ſatisfy and diſcharge the ſaid Principal Sum of Eight hundred thouſand Pounds, and all Intereſt as aforeſaid, and Publication thereof in the Manner to be directed by the ſaid Act of the ſame Seſſion of Parliament, the ſaid Rates and Duties by the ſaid recited Act impoſed, ſhould from thenceforth ceaſe and determine, and be no longer paid or payable: And whereas by an Act, made in the Thirty-third Year of Your Majeſty's Reign, intituled, *An Act to continue certain Duties of Exciſe on Foreign Spirits imported into this Kingdom, for a limited Time; and alſo for continuing certain Laws of Exciſe therein mentioned*, the ſaid additional Rates and Duties on Foreign Spirits imported into *Great Britain*, granted by the ſaid Firſt recited Act of the Thirty-firſt Year of His preſent Majeſty's Reign, were continued until and upon the Fifth Day of *April* One thouſand ſeven hundred and ninety-five; and the Monies ariſing thereby, after having ſatisfied the ſaid Principal Sum of Eight hundred thouſand Pounds, and all Intereſt to become due thereon, in the Manner in the ſaid Act mentioned, were directed to be carried to, and made Part of, the Fund called *The Conſolidated Fund*; and the ſame now remain for the further Diſpoſition of Parliament: And whereas by another Act, made in the Thirty-firſt Year of Your Majeſty's Reign, intituled, *An Act for granting to His Majeſty an additional Duty on Sugar imported into this Kingdom*, it was enacted, That, from and after the Eleventh Day of *April* One thouſand ſeven hundred and ninety-one, there ſhould be raiſed, levied, collected, and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, over and above the Duties payable by Law on and immediately before the ſaid Eleventh Day of *April* One thouſand ſeven hundred and ninety-one, the additional Duty therein mentioned on Sugars imported or brought into *Great Britain*, and not warehouſed; and it was, by the ſaid Act, further enacted, That, for certain Sorts of Sugar therein mentioned, there ſhould be allowed, on Exportation thereof to the Exporter, a certain Drawback therein mentioned; and it was alſo thereby further enacted, That all the Monies ariſing, or to ariſe, by the

31 *Geo.* III, Cap. 49.

33 *Geo.* III, Cap. 59; and

31 *Geo.* III, Cap. 15, recited.

Rates

ANNO REGNI

GEORGII III.

REGIS

Magnæ Britanniæ, Franciæ, & Hiberniæ,

TRICESIMO QUARTO.

At the Parliament begun and holden at *Weſtminſter*, the Twenty-fifth Day of *November Anno Domini* 1790, in the Thirty-firſt Year of the Reign of our Sovereign Lord GEORGE the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, *&c.*

And from thence continued, by ſeveral Prorogations, to the Twenty-firſt Day of *January* 1794; being the Fourth Seſſion of the Seventeenth Parliament of *Great Britain*.



LONDON:
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Printers to the King's moſt Excellent Majeſty. 1794.

Rates and Duties granted by the ſaid Act, and paid into the Receipt of His Majeſty's Exchequer, after the Fifth Day of *April* One thouſand ſeven hundred and ninety-two, ſhould, together with ſuch other Rates and Duties as ſhould be granted by any Act or Acts of the then Seſſion of Parliament for that Purpoſe, be a Fund for the Payment and Diſcharge of the ſeveral Principal Sums of Eight hundred thouſand Pounds, and One million and thirty-three thouſand Pounds, amounting to the Sum of One million eight hundred and thirty-three thouſand Pounds, to be raiſed by Loans or Exchequer Bills, in purſuance of any Act of the ſame Seſſion of Parliament, (and which were raiſed by Exchequer Bills in purſuance of the ſaid Act of the ſame Seſſion of Parliament before mentioned), together with ſuch Intereſt as ſhould by the ſaid Act be directed to be paid or made payable, for the ſaid Principal Sums of Eight hundred thouſand Pounds, and One million and thirty-three thouſand Pounds; and that, upon Payment of the ſaid Principal Sums of Eight hundred thouſand Pounds, and One million and thirty-three thouſand Pounds, and all Intereſt to become due thereon, or reſerving at the ſaid Receipt of Exchequer ſo much Money out of the ſaid Fund, to be eſtabliſhed as aforeſaid, as ſhould be ſufficient to ſatisfy and diſcharge the ſaid Principal Sums of Eight hundred thouſand Pounds, and One million and thirty-three thouſand Pounds, and Intereſt as aforeſaid, and Publication thereof in the Manner to be directed by the ſaid Act of the ſame Seſſion of Parliament, the ſaid Rates and Duties thereby impoſed ſhould from thenceforth ceaſe and determine, and be no longer paid or payable: We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament aſſembled, towards raiſing the neceſſary Supplies, 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 continue and make perpetual the ſeveral and reſpective Rates and Duties herein-before 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 the ſaid Duties of Exciſe impoſed by the ſaid Firſt recited Act, for and in reſpect of Brandy, Rum, Spirits, *Aqua Vitæ*, and alſo the ſaid Duties impoſed by the ſaid laſt recited Act, for and in reſpect of Sugar imported as aforeſaid, ſhall be, and are hereby reſpectively further continued and made perpetual, and ſhall be paid to His Majeſty, His Heirs and Succeſſors; and that the ſaid Drawbacks allowed by the ſaid laſt recited Act, ſhall alſo be, and are hereby continued and made perpetual; any Thing in the ſaid recited Acts contained to the contrary thereof notwithſtanding: And the ſaid Duties and Drawbacks hereby continued and made perpetual, ſhall ſeverally and reſpectively be paid and allowed by and to ſuch Perſons, at ſuch Times, and in ſuch Manner, and under ſuch Penalties and Forfeitures, as the ſaid Duties were ſeverally and reſpectively payable by Law, and the ſaid Drawbacks were directed to be allowed under or by virtue of the ſaid Acts, or any other Act or Acts of Parliament in Force at and immediately before the paſſing of this Act.

The Duties impoſed by the firſt recited Act on Spirits imported, and the Duties impoſed and Drawbacks allowed on Sugar imported by the laſt, made perpetual.

II. And be it further enacted by the Authority aforeſaid, That all ſuch Parts of the ſaid Second recited Act, for raiſing a Sum of Money by

Such Part of the Second recited Act as

requires the Treaſury to iſſue Orders for the Determination of Duties repealed.

Loans or Exchequer Bills as aforeſaid, requiring the Commiſſioners of the Treaſury, or the High Treaſurer for the Time being, to iſſue their or his Orders to the reſpective Commiſſioners of Exciſe, or to the Commiſſioners of Cuſtoms for the Determination of any of the ſaid Duties hereby continued and made perpetual, and all Directions for the Publication thereof, as far as the ſame relate to the ſaid Duties, ſhall be, and are hereby repealed.

Duties to be paid into the Exchequer, and carried to the Conſolidated Fund;

III. And be it further enacted by the Authority aforeſaid, That all the Monies, from Time to Time ariſing by the ſeveral Rates and Duties by this Act continued and made perpetual as aforeſaid, (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted), ſhall, when and as the ſame reſpectively ſhall take Effect by virtue 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.

and 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.

IV. Provided always, and be it further enacted, That the Monies ariſing, or to ariſe, from the ſaid Rates and Duties, when and as the ſame reſpectively ſhall take Effect by virtue of this Act, 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, during the Space of Ten Years next enſuing, ſhall continue to be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, 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, a Book or Books, in which all the Monies ariſing from the ſaid Rates and Duties 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.

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FINIS.