ANNO TRICESIMO TERTIO

Georgii III. Regis.

CAP. LXI.

An Act for the Regulation of Distilleries in *Scotland*, and the Exportation of *British* made Spirits from *England* to *Scotland*, and from *Scotland* to *England*, for a limited Time.

[17th *June* 1793.]

WHEREAS it is expedient that Spirits made for Sale and Consumption in that Part of Great Britain called Scotland, should be made, certified, and compounded, under certain Rules, Regulations, Restrictions, and Provisions herein-after in that Behalf provided; and that the several Duties of Excise following should be imposed; may it therefore please 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 Fifth Day of July One Preamble.

From *July* 5, 1793, the following Duties of Excise to be paid in *Scotland*:

One thousand seven hundred and ninety-three, there shall be raised, levied, collected, and paid, to His Majesty, His Heirs and Successors, the several Duties of Excise herein-after mentioned, (that is to say);

For each Gallon of the Contents of every Still for making Spirits (except as herein-after specified), where *British* Materials are used, 9*l.* annually:

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend), which shall be used or employed for the making or distilling of Low Wines or Spirits from Corn, Grain, Malt, Tilts, Cyder, or Perry, or other Wash or Liquor made or brewed from any Sort of British Materials, or any Mixture therewith, in any Part or Place in Scotland, other than and except such Counties and Districts of the Highlands as are herein-after particularly specified, described, and enumerated, and for which Counties and Districts other Provisions are herein-after made, there shall be charged the Annual Sum of Nine Pounds:

For each Gallon, where Melasses or Sugar are used, 15*l.*; and

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend) which shall be used or employed in any Part or Place in Scotland for the making or distilling of Low Wines or Spirits from Melasses or Sugar, or any Mixture therewith, the Annual Sum of Fifteen Pounds:

where other foreign Materials are used, 18*l.*

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend), which shall be used or employed in any Part or Place in Scotland, for the making or distilling of Low Wines or Spirits from foreign refused Wine, or foreign Cyder, or Wash

prepared from Foreign Materials (except Melasses and Sugar), or any Mixture therewith, the Annual Sum of Eighteen Pounds:

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend), which shall be used or employed in any Part or Place in Scotland, for the rectifying, compounding, or mixing of any Kind of Spirits or Strong Waters, the Annual Sum of Nine Pounds. For each Gallon of rectifying Stills, 9*l*.

II. And be it further enacted by the Authority aforesaid, That no Person or Persons whatever shall, by him, her, or themselves, or by any other Person or Persons whatever employed by him, her, or them, or for his, her, or their Use or Benefit, erect, set up, use, employ, or work, any Still or Stills for the distilling, making, or manufacturing of Low Wines or Spirits from Malt, Corn, or any Kind of British Materials aforesaid, in such Parts of Scotland respectively as are herein mentioned, or for the distilling, making, or manufacturing of Low Wines or Spirits from Sugar or Melasses, or any Foreign refused Wine, or other Foreign Materials, or for the rectifying, compounding, or mixing of any Kind of Spirits in any Part of Scotland aforesaid, without first taking out a Licence or Licences for that Purpose, in the Manner mentioned and directed in and by an Act made and passed in the Twenty-eighth Year of the Reign of His present Majesty, intituled, (An Act 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 No Person to erect or work a Still, without taking out a Licence according to 28 *Geo.* III, Cap. 46.

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; *and for discontinuing, for a limited Time, certain Imposts and Duties upon Rum and Spirits imported from the* West Indies; and which Licences shall severally be granted by the respective Persons, and in the Manner directed by the said Act; and the Persons to whom the same shall be respectively granted shall be subject and liable to all the Rules, Regulations, Restrictions and Provisions, Forfeitures and Penalties contained and provided in and by the said Act, relative to Licences therein mentioned, except where the same shall be expressly altered by this Act.

Powers of 28 *Geo.* III, Cap. 46, to extend to this Act.

III. And be it further enacted by the Authority aforesaid, That all the Rules, Regulations, Restrictions, Provisions, Forfeitures and Penalties, Clauses, Matters and Things, contained and provided in and by the said Act of the Twenty-eighth Year of His present Majesty, relative to Licences therein mentioned, and for raising, levying, collecting, paying, recovering, adjudging, ascertaining, enforcing, or securing, the Rates or Duties imposed by the said last mentioned Act, and for preventing, detecting, and punishing Frauds relating thereto, except where the same shall be expressly altered by this Act, shall be and continue in full Force, and shall be extended and be duly observed, practised, applied, and put in Execution, in and for the granting Licences under this Act, to all and every Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, and in and for the managing, raising, levying, collecting, paying, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said Rates and Duties, and for recovering the Penalties by this Act granted, and for preventing, detecting and punishing Frauds relating thereto, as fully and effectually, to all Intents and Purposes, as if all and every the Powers, Authorities, Methods, Rules, Regulations, Restrictions, Provisions, Forfeitures,

Forfeitures, Penalties, Clauses, Matters, and Things, had been expressly inserted and re-enacted in this Act.

Duty to be paid in Advance by Instalments.

IV. And be it further enacted by the Authority aforesaid, That upon or previous to the granting of any such Licence, the Person or Persons applying for the same shall, before he, she, or they shall be entitled to such Licence, pay down in Advance, in ready Money, to the proper Officer of Excise appointed to receive the same, One Fourth of the annual Duty by this Act imposed, for or in respect of his, her, or their Still or Stills specified in such Licence, from the said Fifth Day of July One thousand seven hundred and ninety-three, to the Tenth Day of October following; and shall, on or before the said Tenth Day of October, and so afterwards at or before the End of every Two Months, pay down, in ready Money in Advance, a Sixth Part of the yearly Duty payable by this Act in respect of such Licence, until the Whole thereof shall be fully paid, over and above the Sum paid in Advance at the Time of granting such Licence.

No Licence to be granted till Security be given for Payment of Duty.

V. Provided also, and be it further enacted by the Authority aforesaid, That no such Licence shall be granted to any Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, until he, she, or they respectively shall have found Security, by Bond, to His Majesty, in the Penal Sum of One hundred Pounds, with at least One sufficient Surety to the Satisfaction of the said Commissioners or proper Collector of Excise, that he, she, or they shall make due and regular Payment of the whole annual Duty by this Act imposed, on the Capacity or Content of their Still or Stills, so to be licensed as aforesaid, at the Time and Times, and in the Manner herein-before mentioned and directed, without any Allowance, Abatement or Deduction, on Account of any Loss, Accident, or Interruption that may happen during the Currency or Period of such Licence, except in or through the Destruction of the Distillery and total Stoppage of the Work by Fire, or as is herein-after, or in the said Act, excepted and provided.

VI. Pro-

No Licence to be granted for a Wash Still which shall not be of the Content less than 52 Gallons, nor unless a Low Wine Still be licensed with it;

VI. Provided always, and be it further enacted by the Authority aforesaid, That it shall not be lawful to grant any such Licence to any Distiller or Distillers, Maker or Makers of Spirits, for or in respect of any Wash Still which shall not, in the Body thereof, and exclusive of the Head, be of the Content or Capacity less than Fifty-two Gallons English Wine Measure; nor shall it be lawful to grant any such Licence, for or in respect of any Wash Still whatever, unless there shall at the same Time be licensed therewith a Low Wine Still of a Content or Capacity in the Body thereof, exclusive of the Head, not less than One Fourth Part of the Contents or Capacity of such Wash Still.

nor to a Rectifier for a Still which shall not be of the Content less than 20 Gallons.

VII. Provided always, and be it further enacted by the Authority aforesaid, That it shall not be lawful to grant any such Licence to any Rectifier or Rectifiers, Compounder or Compounders of Spirits, for or in respect of any Still for rectifying, compounding or mixing, which shall not, in the Body thereof, and exclusive of the Head, be of the Content or Capacity less than Twenty Gallons English Wine Measure.

Stills licensed for making Spirits from *British* Materials not to be used for making them from Melasses, &c. on Penalty of 200 *l.*

VIII. Provided also, and be it further enacted by the Authority aforesaid, That no licensed Distiller shall use his or her Still or Stills, licensed for the distilling or making of Low Wines or Spirits from Corn, Grain, Malt, Tilts, Cyder, or Perry, or other Wash or Liquor made or brewed from any Sort of British Materials, in or for the making of Low Wines or Spirits from Melasses or Sugar, or in or for the making of Low Wines or Spirits from Foreign refused Wines, or Foreign Cyder, or Wash prepared from Foreign Materials; and that no licensed Distiller shall use his or her Still or Stills, licensed for the distilling or making of Low Wines or Spirits from Melasses or Sugar, in or for the making of Low Wines or Spirits from Foreign refused Wine, or Foreign Cyder, or Wash prepared from Foreign Materials; and if any Distiller shall make Use of his or her Still or Stills, or any of them, contrary to the true Intent and Meaning of the foregoing Provision, he or she, for every such Offence, shall forfeit and lose the Sum of Two hundred Pounds.

IX. Provided also, and be it further enacted by the Authority aforesaid, That no Still, licensed for the distilling of Wash or Low Wines, or for the rectifying of Spirits, shall be made Use of in or for the compounding or mixing of Spirits; and that no Still, licensed for the compounding or mixing of Spirits, shall be made Use of in or for the distilling of Wash or Low Wines, or for the rectifying of Spirits, on Pain to forfeit, for every such Offence, the Sum of Two hundred Pounds.

Stills licensed for distilling of Wash or for rectifying of Spirits, not to be used for compounding, &c. on Penalty of 200 *l.*

X. And be it further enacted by the Authority aforesaid, That every such Licence to be first granted by virtue of this Act to any Distillers, Rectifiers, or Compounders of Spirits, shall be and continue in Force from the Fifth Day of July One thousand seven hundred and ninety-three, to the Tenth Day of October One thousand seven hundred and ninety-four, and for no longer or shorter Period; and every such Licence to be afterwards granted by virtue of this Act, shall be and continue in Force from the Tenth Day of October yearly for One Year, and for no longer or shorter Period.

First Licences to be in Force till *October* 10, 1794, and afterwards for One Year.

XI. And be it further enacted by the Authority aforesaid, That it shall not be lawful to grant to any Compounder of Spirits, or to any Common Brewer or Victualler, in that Part of Great Britain called Scotland, any Licence for working, erecting, or keeping of any Still or Stills for the distilling of Wash, Low Wines, or Spirits, or for the rectifying of Spirits, so long as he, she, or they doth or shall continue to carry on, or to be concerned in the Business of a Compounder of Spirits, or Common Brewer, or Victualler, for brewing or selling of Beer or Ale in Scotland; and if any Person or Persons shall, at one and the same Time, carry on, or be directly or indirectly concerned in the Trade or Business of a Distiller or Rectifier with that of a Compounder of Spirits, or of a Common Brewer or Victualler, in that Part of Great Britain called Scotland, every such Person shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

No Licence to be granted to Compounders, &c. for Stills for distilling or rectifying, &c.

Penalty for carrying on Trade as a Distiller and a Common Brewer at the same Time.

XII. And be it further enacted by the Authority aforesaid, That all and every Person or Persons who shall take out any such first Licence as aforesaid, for distilling, rectifying,

Fresh Licences to be taken out 10 Days before *October* 10, 1794, and renewed yearly.

rectifying, or compounding of Spirits in Scotland, is and are hereby required to take out a fresh Licence, Ten Days at least before the Tenth Day of October One thousand seven hundred and ninety-four, before he, she, or they shall presume to continue to distill, rectify, or compound any Spirits or Strong Waters, and in the same Manner to renew every such Licence afterwards, from Year to Year, under the same Terms, Conditions, Rules, and Regulations with respect to every new or renewed Licence, as is by this Act required for the first Licence, except as to the Period between the Fifth Day of July One thousand seven hundred and ninety-three, and the Tenth Day of October One thousand seven hundred and ninety-four, herein-before mentioned; and that if any Person or Persons shall, after the said Fifth Day of July One thousand seven hundred and ninety-three, presume or offer to distill, rectify, or compound any Spirits or Strong Waters in Scotland, without first taking out such Licence, and renewing the same yearly in Manner aforesaid, he, she, or they shall respectively forfeit and lose, for every such Offence, the Sum of Two hundred Pounds.

Penalty for distilling without Licence.

XIII. Provided always, and be it further enacted by the Authority aforesaid, That Persons in Partnership, and carrying on such Trade and Business as aforesaid, in One House or Place only, shall not be obliged to take out more than One such Licence in any One Year, for carrying on such Trade, and that no One Licence which shall be granted by virtue of this Act, shall authorize or impower any Person or Persons to whom the same shall be granted, to distil any Low Wines or Spirits, or to distil, rectify, or compound any Spirits or strong Waters in or at any other House or Place than the Houses or Places wherein he, she, or they did begin to distil, rectify, or compound Low Wines or Spirits at the Time of receiving his, her, or their Licence or Licences, and whereof Entry in Writing shall be made at the next Office of Excise, in the Name or Names of such Person or Persons, at the Time of granting such Licences.

One Licence sufficient for a Partnership, but to authorize working only in the House for which granted.

XIV. And

XIV. And be it further enacted by the Authority aforesaid, That upon the Insolvency, Bankruptcy, or Death of any Person so licensed as a Distiller, Rectifier, or Compounder of Low Wines or Spirits, or upon the Removal of any Person or Persons so licensed from the entered House or Premises in which his, her, or their Licence shall authorize him, her, or them to distil, rectify, or compound Low Wines or Spirits, it shall and may be lawful to and for the Commissioners of Excise in Scotland for the Time being, and to and for the several Collectors and Supervisors of Excise in Scotland, within their respective Collections and Districts, to authorize and empower the Assignees of such Insolvent, or Factor or Factors, Trustee or Trustees of such Bankrupt on his sequestrated Estate, or the Executors or Administrators, or the Wife, Child, or lawful Heir of such deceased Person, or the Assignee or Assigns of any such Person so removing, who shall be possessed of such House or Premises, in like Manner to distil, rectify, or compound Spirits in the same entered House or Premises where such Person, so licensed by virtue of such Licence, carried on such Trade, during the Residue of the Term for which such Licence was originally granted, without taking out a new Licence during the Residue of the said Term, but subject to and under the same Terms, Conditions, Rules, and Regulations as the Person or Persons to whom such Licence was originally granted: Provided always, That if the said Assignees, Factors, or Trustees, or the Executors or Administrators, or the Wife, Child, or lawful Heir of such deceased Distiller, Rectifier, or Compounder, shall not be desirous of working such Still or Stills, such Person or Persons shall, within One Month after such Insolvency, Bankruptcy, or Death, signify the same in Writing to the proper Supervisor, or Officer of Excise of the Division or District within which such Still or Stills shall be situated, and shall, at the same Time, deposit with such Officer the Head or Heads belonging to such Still or Stills, and also such of the Utensils belonging thereto as such Supervisor or Officer shall select, in order to render such Still or Stills incapable of being used; and such

In case of Insolvency, Death, &c. the Commissioners of Excise in *Scotland* may authorize the Trade to be carried on for the Remainder of the Licence, by the Assignees, &c.

but if they are not desirous of doing so, Notice must be given to the Officer of Excise, &c.

Still or Stills shall not be again used until a new Licence shall be granted for that Purpose, and the Duty which would have become due for the unexpired Term of the subsisting Licence, to be computed from the Time of giving such Notice as aforesaid, shall cease; and if any such Person shall neglect or refuse to give such Notice, or to deposit the Head or Heads, and such of the Utensils of such Still or Stills as is herein-before mentioned and directed, every such Person, for every such Neglect or Refusal, shall forfeit and lose the Sum of Two hundred Pounds.

Penalty for neglecting to give such Notice, &c.

Allowance to Compounders for Increase by Water, &c.

XV. Provided always, and be it further enacted by the Authority aforesaid, That for the making unto the Compounders of Spirits in Scotland a fair Allowance for that Increase by Water, Sugar, Syrup, or Fruit, which is necessary to render their Spirits fit for Consumption, there shall be allowed Permits for the sending out any Number of Gallons, not exceeding the Rate or Proportion of One hundred and thirty Gallons of compound Spirits, for every One hundred Gallons of raw or rectified British Spirits, which they respectively shall have received, with authentick Certificate or Certificates from any Distiller or Rectifier of British Spirits, of the Strength of One to Ten over Hydrometer Proof.

Compounders liable to Penalties for sending out Spirits of greater Strength than 1 in 6 under Hydrometer Proof.

XVI. And be it further enacted by the Authority aforesaid, That no Compounder or Compounders of Spirits in that Part of Great Britain called Scotland, shall sell or send out any British Compounds of any greater or higher Degree of Strength than that of One in Six under Hydrometer Proof; and if any such Compounder or Compounders shall sell or send out any British Compounds of any greater or higher Degree of Strength than that of One in Six under Hydrometer Proof, all such British Compounds, together with the Casks or Vessels containing the same, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Penalty for giving Certificates to protect the illegal Removal of Stock of Compounders.

XVII. And be it further enacted by the Authority aforesaid, That if any licensed Distiller or Rectifier, or his or her Clerk or Agent, shall sell, deliver, or cause to be delivered, to any Compounder, Dealer or Retailer, any Certificate

tificate or Certificates by him or her subscribed as in the said Act is mentioned, for the Purpose of conveying or protecting any Spirits in their Removal from the Stock or Possession of any such Compounder, Dealer or Retailer, or other Person than such licensed Distiller or Rectifier; or if any Person or Persons whatever shall make use of any such Certificate or Certificates, except for the Purpose of conveying or protecting raw or unrectified Spirits in their First Removal from the Place of Manufacture, or plain rectified Spirits, unmixed and uncompounded, in their First Removal from the Place where they were actually rectified, every such Distiller, Rectifier, or other Person so offending, shall, for every such Offence, forfeit and lose the Sum of Fifty Pounds, together with all such Spirits and the Package thereof, which shall and may be seized by any Officer or Officers of Excise.

Penalty for illegally using Certificates.

XVIII. And be it further enacted by the Authority aforesaid, That the several Rates and Duties granted and imposed by any Act or Acts of Parliament now in force, upon Low Wines or Spirits for Home Consumption, or upon Worts, Wash, and other Liquors used in Scotland in the Distillation of Spirits, and upon any Licence required to be taken by any Distiller or Maker of Spirits from Corn, Malt, or other Materials, or by any Rectifier or Compounder of Spirits in Scotland, (save only and except any Arrears now due in respect of such Rates or Duties), shall be discontinued from and after the Fifth Day of July One thousand seven hundred and ninety-three.

Duties granted by Acts now in force upon Low Wines, *etc.* to cease from *July* 5, 1793.

XIX. And be it further enacted by the Authority aforesaid, That, from and after the said Fifth Day of July One thousand seven hundred and ninety-three, all Licences which, before the said Fifth Day of July One thousand seven hundred and ninety-three, shall have been granted by the Commissioners of Excise in Scotland, or by the Collectors and Supervisors of Excise in Scotland, or any of them, to any Rectifier of Spirits in that Part of Great Britain, by virtue of or under the Authority of an Act of Parliament made in the Twenty-fourth Year of the Reign of His present Majesty, intituled, An Act for

Licences granted before *July* 5, 1793, to Rectifiers, to cease on that Day.

laying certain Duties upon Licences to be taken out by the Makers of, and Dealers in, Exciseable Commodities therein mentioned, and which shall be then unexpired, shall, on the said Fifth Day of July One thousand seven hundred and ninety-three, become and be null and void to all Intents and Purposes whatsoever; any Thing in the said Licences expressed, or in any Act or Acts of Parliament contained to the contrary thereof in anywise notwithstanding.

25 *Geo.* III, Cap. 22, recited;

XX. And whereas by an Act of Parliament, made in the Twenty-fifth Year of the Reign of his present Majesty, the Commissioners of Excise in that Part of Great Britain called Scotland are authorized to grant Licences to Persons living in certain Counties or Districts in the Highlands of Scotland, to distil Spirits from Barley, Beer, or Big, the Growth of the said Counties, and a Duty was imposed on such Licences: And whereas it is expedient to repeal the Duty thereby imposed; be it further enacted by the Authority aforesaid, That, from and after the First Day of December One thousand seven hundred and ninety-three, the said Duty thereby imposed shall cease, determine, and be no longer paid or payable; save only and except as to any Arrear or Payment which may at that Time remain due or unpaid of the said Duty, or as to any Penalty or Forfeiture which shall have been incurred for or in respect of the said Duty, upon or at any Time before the said First Day of December One thousand seven hundred and ninety-three; any Thing contained in the said Act, or in any other Act or Acts of Parliament, to the contrary notwithstanding.

and from *Dec.* 1, 1793, the Duty imposed on Licences by that Act, to cease.

From *Dec.* 1, 1793, the Commissioners of Excise in *Scotland* may grant annual Licences within certain Highland Counties, for distilling Corn Spirits, and for disposing of the same, on certain Conditions.

XXI. And be it further enacted by the Authority aforesaid, That upon the First Day of December One thousand seven hundred and ninety-three, or as soon as may be in the Course of that Month, and so from Year to Year thereafter, during the Continuance of this Act, it shall and may be lawful to and for the Commissioners of Excise in Scotland, or the major Part of them, by Licences under their Hands, to authorise Persons qualified within the Highlands of Scotland, that is to say, within the several Counties of Orkney, Caithness, Sutherland, Ross,

Roſs, Cromarty, Inverneſs, Argyll, Bute, and Nairn, and within ſuch Parts of the ſeveral Counties of Dumbarton, Stirling, Perth, Forfar, Kincardine, Aberdeen, Banff, and Elgin, as lie to the Northward and Weſtward of a certain Line herein-after particularly ſpecified and deſcribed, to erect, keep, and work Stills, the cubical Content or Capacity of each of which reſpectively ſhall not be leſs than Thirty, nor more than Forty Gallons Engliſh Wine Meaſure, (including their reſpective Heads, Horns, Pipes, Tubes, or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be called or known, as high as the Steam can aſcend), and to diſtil and draw off Spirits from the Barley, Beer, or Big, of the Growth of the ſaid Counties, during the Term of One Year, and for no longer or ſhorter Space, from the Firſt Day of December in each Year, during the Continuance of this Act, and to uſe, ſell, and diſpoſe of the Spirits ſo diſtilled, on Payment of a Compoſition or Licence Duty, at the Rate of One Pound Ten Shillings for each Gallon Engliſh Wine Meaſure of the Content or Capacity of ſuch Still, for the Space aforeſaid, and that in Place of the whole Rates and Duties impoſed on the diſtilling of Waſh, Low Wines, or Corn Spirits, and upon the Malt or Grain from which the Spirits are extracted; but declaring that ſuch licenſed Diſtillers, within the Limits laſt aforeſaid, ſhall not be allowed any Drawback or Deduction from the above Duty, on account of their or either of them having bought, from any entered Maltſter, any Part of the Malt to be uſed by them, and for which the legal Duties upon Malt have been paid or charged.

XXII. And be it further enacted, That all the Powers, Authorities, Methods, Rules, Regulations, Reſtrictions, Exceptions, Proviſions, Clauſes, Matters, and Things which in and by the ſaid laſt mentioned Act, paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, are contained, provided, ſettled, or eſtabliſhed, for granting Licences to erect, keep, and work Stills in that Part of Scotland called the Highlands, and for raiſing, levying, collecting, paying, recovering, adjudging, aſcertaining,

Powers of laſt recited Act, unleſs hereby altered, to extend to this Act.

ing, enforcing, or securing the Rates or Duties imposed by the said last mentioned Act, for or in respect of such Licences, and for preventing, detecting, and punishing Frauds relating thereto, and not being expressly altered by this Act, shall be and continue in full Force, and be duly observed, practised, applied, and put in Execution throughout that Part of Scotland called the Highlands, and herein particularly described in and for the granting Licences under this Act, and in and for the managing, raising, levying, collecting, paying, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said Rates and Duties by this Act granted, and for preventing, detecting, and punishing Frauds relating thereto, as fully and effectually to all Intents and Purposes, as if all and every the Powers, Authorities, Methods, Rules, Regulations, Restrictions, Provisions, Clauses, Matters, and Things, had been expressly inserted and re-enacted in this Act.

No Licence to be granted in certain Limits to erect a Still within 10 *English* Miles of any Lowland Distillery, in certain Cases,

XXIII. Provided always, and be it further enacted, That no such Licence shall be granted to any Person to erect or work any Still under this Act in the Counties before mentioned, or Districts herein-after particularly described, within Ten English Statute Miles of any Lowland Distillery, regularly entered and licensed according to the Laws of Excise; and provided such entered and licensed Lowland Distiller or Distillers shall have paid for the preceding Year, Duties to the Extent of Six hundred Pounds, and is going on in the same Business, or who, being in that Business, shall require the Suppression of any small Still within the Distance aforesaid, and give Obligation with sufficient Security that the Duty to be paid by the Distillery carried on by him, her, or them, shall amount to, at least, the said yearly Sum of Six hundred Pounds, for Two Years then to come; the said Distance to be admeasured from Place to Place along the usual publick Road, or over any usual Ferry or Passage by Water.

nor to any Compounder or Common Brewer, within certain Parts of the Highlands.

XXIV. And be it further enacted by the Authority aforesaid, That it shall not be lawful to grant to any Compounder of Spirits, or to any common Brewer or Victualler,

Victualler, in that Part of Scotland called The Highlands, herein-after described, any Licence for working, erecting, or keeping of any Still or Stills for the distilling of Wash, Low Wines, or Spirits, or for the rectifying of Spirits, so long as he, she, or they doth or shall continue to carry on, or to be concerned in the Business of a Compounder of Spirits, or Common Brewer, or Victualler, for brewing or selling of Beer or Ale in Scotland; and if any Person or Persons shall at One and the same Time carry on, or be directly or indirectly concerned in the Trade or Business of a Distiller or Rectifier, with that of a Compounder of Spirits, or of a Common Brewer or Victualler, in that Part of Great Britain called Scotland, every such Person shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Penalty for carrying on the Trade of a Distiller, with that of a Compounder, &c.

XXV. And be it further enacted by the Authority aforesaid, That, when any Licence shall be taken out as last aforesaid, and the Composition Duty paid for a Still of Forty Gallons, such Duty shall be held to be a Composition for the Duty on Dry Malt, to the Extent of Two hundred and fifty Bolls, Linlithgow Measure, or One thousand five hundred Bushels, and no more; and, for the Duty on the Spirits manufactured in such Still, to the Extent of One thousand six hundred and sixty Gallons English Wine Measure, and no more; and, when such Licence shall be taken out, and the Composition Duty paid for any Still of a lesser Size, the like Proportion shall be observed both as to the Quantity of Malt and the Quantity of Spirits, for which such Duty shall be held to be a Composition; and that for all Malt which shall be used or made by such licensed Distiller over and above the said Quantity, there shall be paid by such Distiller the same Duties to which the entered Maltster is liable at the Time by the Laws of Excise; and, for all Spirits which shall be manufactured from such Stills, over and above the Quantity aforesaid, there shall be paid by such Distiller at and after the Rate of One Shilling for each Gallon of such Surplus Spirits.

Duty for a Still of 40 Gallons to be deemed a Composition for a certain Quantity of Dry Malt, and of Spirits, &c.

XXVI. And be it further enacted by the Authority aforesaid, That no Still shall be so licensed as aforesaid,

No Still to be licensed in certain Limits.

to be set up in such Parts of the several Counties of Dumbarton, Stirling, Perth, Forfar, and Kincardine, as lie to the Eastward of a certain Line, beginning at the Boat of Balloch, where Loch Lomond runs into the River Leven, in the County of Dumbarton, and proceeding Eastward along the great Military Road, from thence to Bucklivie, in the County of Stirling; from thence in a certain Line Northward to Thornhill, and from thence to Dumblane, and Auchterarder, in the County of Perth, and from Auchterarder in a Line proceeding in a North-east Direction to a certain Point West of the Town of Perth, and distant therefrom Two Miles; and from thence in a Line Northward to the Boat of Kinclaven on the River Tay, in the same County of Perth; and from thence to Blairgowrie, Alyth, and Kerrymuir, in the County of Forfar; and from Kerrymuir by the Foot and South Side of the Grampion Hills, till they terminate near the River Dee, within Three Miles to the Westward of the City of Aberdeen, and excluding the same; also that no Still shall be so licensed within the said Limits as aforesaid to be set up within Two English Statute Miles of any Part of the Boundary herein-before described, or in any Part or Place within the Counties of Elgin, Banff, or Aberdeen, not being distant from the nearest Part of the Sea Shore more than Three English Statute Miles; and also that no Spirits, the Manufacture of such licensed Stills, shall be allowed to pass out of the said Limits with or without Permit, either by Land or Water, across the Line or Bounds above expressed, or from the Coasts or Ports of any of the Counties or Districts herein-before enumerated and described; and that all Spirits distilled within the Limits before described, that shall be found passing to or in other Parts, or from the Coasts of the said Kingdom, either with or without Permit, shall be liable to Seizure by any Officer or Officers of Customs or Excise in England or Scotland respectively, and shall be forfeited and lost, together with the Casks, Vessels, or other Packages containing the same, and also the Vessels and Boats, Horses, and other Cattle, and Carriages, made use of in the Removal or Conveyance thereof.

No Spirits from licensed Stills to pass out of the Limits across the Bounds above expressed, &c. on Penalty of Forfeiture.

XXVII. And

XXVII. And be it further enacted by the Authority aforesaid, That every such licensed Distiller having in his Possession, or using a Still of larger Dimensions than those for which he has obtained such Licence, and paid a Composition as aforesaid, shall be subject to a further Duty of Three Pounds for each Gallon such Still shall contain, over and above the Quantity specified in his or her Licence; and if such Surplus shall exceed Three Gallons English Wine Measure, he or she shall forfeit such Still, and all the Utensils thereto belonging, together with his or her Licence, and be liable to a Penalty of Forty Pounds; and further, if he or she shall be convicted of having in his or her Possession any Still, other than that for which he or she has obtained a Licence, he or she shall in like Manner forfeit his or her Licence, and be subject to a Penalty of One hundred Pounds, and such unlicensed Still shall be seized and forfeited; and every licensed Distiller who shall be convicted of buying, receiving, or using any Malt or Grain not the Growth of the Counties above mentioned, or some One of them, shall forfeit Ten Shillings per Bushel for all such Grain or Malt, and shall in like Manner forfeit his or her Still and Utensils, and his or her Licence.

Penalty for having larger Stills than those compounded for, &c.;

and for buying, &c. Grain not the Produce of the specified Counties.

XXVIII. And be it further enacted, That no Spirits shall be removed from the Place at which they are distilled, within the Limits before described, without a Permit, and that all Spirits carrying from one Place to another without Permit, shall be seized and forfeited, with the Casks, Vessels, or other Packages containing the same.

Spirits removing without a Permit forfeited.

XXIX. And be it further enacted by the Authority aforesaid, That all and every Distiller and Distillers who shall be desirous of making or distilling, rectifying or compounding Spirits in that Part of Great Britain called England, for Exportation from thence to that Part of Great Britain called Scotland, or of making or distilling, rectifying or compounding Spirits in that Part of Great Britain called Scotland, for Exportation from thence to that Part of Great Britain called England, shall carry on such Manufacture, and shall export the same under and subject to all and every the Rules, Regulations, Provi-

Distillers, &c. of Spirits for Exportation from *England* to *Scotland*, and contrariwise, to be subject to the Rules of 28 *Geo.* III, Cap. 46.

sions, and Restrictions which are contained and expressed in the said Act of the Twenty-eighth Year of the Reign of his present Majesty, except as herein-after is otherwise expressly provided: Provided always, That nothing herein contained shall extend to permit or authorize any Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, to enter or give Notice of his Intention to make Spirits in that Part of Great Britain called England, for Exportation from thence to that Part of Great Britain called Scotland, whose Wash Still will not contain One thousand six hundred Gallons, and the Spirit or Low Wine rectifying or compounding Still Eight hundred and fifty Gallons; nor to permit or authorize any Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, to enter or give Notice of his Intention to make Spirits in that Part of Great Britain called Scotland, for Exportation from thence to that Part of Great Britain called England, whose Wash Still will not contain Two hundred Gallons, and the Spirit or Low Wine rectifying or compounding Still Fifty Gallons; neither shall any Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders, be entitled or permitted to distil Spirits for such Exportation as aforesaid, although he, she, or they may have made an Entry as aforesaid, unless he, she, or they shall actually have distilled into Spirits all the Wash and Low Wines, in his, her, or their Custody or Possession, for the making of Spirits for Home Consumption, at least Forty-eight Hours before the Day mentioned in such Entry.

No Distiller, &c. authorized to give Notice of Intention to make Spirits for Exportation, unless his Stills be of certain Capacities, &c.

Distillers applying for Licences after *July* 5, 1793, to pay the Duties following:

XXX. And be it further enacted, That such Distiller or Distillers, or Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits applying for any such Licence after the Fifth Day of July One thousand seven hundred and ninety-three, shall first pay for each such Licence the several Duties and Sums of Money following; that is to say,

For each Gallon of the Contents of Stills used in *England* for making Spirits from

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected,

connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend), which shall be used or employed by such Distiller or Distillers, or Maker or Makers of Spirits in that Part of Great Britain called England, for making Low Wines or Spirits, from Corn, Grain, Malt, Tilts, Cyder, Perry, or other Wash or Liquor, made or brewed from any Sort of British Materials, or any Mixture therewith, for Exportation from thence to that Part of Great Britain called Scotland, the Annual Sum of Nine Pounds:

British Materials, for Exportation to *Scotland*, 9*l.* annually.

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend), which shall be used or employed by any such Distiller or Distillers, or Maker or Makers of Spirits in that Part of Great Britain called England, for making Low Wines or Spirits from Melasses or Sugar, or any Mixture therewith, for such Exportation as aforesaid, the Annual Sum of Fifteen Pounds:

For each Gallon, where Melasses or Sugar are used, 15*l.*; and,

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend), which shall be used or employed by any such Distiller or Distillers, or Maker or Makers of Spirits, in that Part of Great Britain called England, for making Low Wines or Spirits from Foreign refused Wines, or Foreign Cyder, or Wash prepared from Foreign Materials, (except Melasses and Sugar), or any Mixture therewith, for such Exportation as aforesaid, the Annual Sum of Eighteen Pounds:

where other Foreign Materials are used, 18*l.*

For and upon every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still (including the Head, and every Part thereof, and

For each Gallon of rectifying Stills, 9*l.*

of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Stream can ascend), which shall be used or employed by such Distiller or Distillers, or Maker or Makers of Spirits, in that Part of Great Britain called England, for the rectifying, compounding, or mixing, of any Kind of Spirits or Strong Waters for Exportation from thence to that Part of Great Britain called Scotland, the Annual Sum of Nine Pounds:

Duties to be paid as directed by 28 *Geo.* III, Cap. 46.

Which said respective Duties and Sums of Money shall be paid by such Person or Persons, and at the respective Times, and in the Manner directed by the said Act of the Twenty-eighth Year of the Reign of his present Majesty.

Distillers, &c. in *England*, withdrawing Entries for Exportation to *Scotland*, and making Entries for Home Consumption, to be allowed an Abatement of the Licence Duty, *viz.*

XXXI. Provided also, and be it further enacted by the Authority aforesaid, That it shall and may be lawful for the Commissioners of Excise in England, and they are hereby authorized and required, to allow and repay to all and every such Distiller and Distillers, and Maker and Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, in that Part of Great Britain called England, who shall have withdrawn his, her, or their Entry for making, rectifying, or compounding Spirits for such Exportation as aforesaid, and shall afterwards have made due Entry for making, rectifying, or compounding Spirits for Home Consumption, in that Part of Great Britain called England, a proportional Abatement of the Licence Duty paid by such Distiller or Distillers, or Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, for or in respect of the Capacity or Content of his, her, or their licensed Still or Stills, corresponding as herein-after mentioned to the Time during which he, she, or they, shall use or employ such his, her, or their Still or Stills for making Low Wines or Spirits from any of the Materials aforesaid for Home Consumption, in that Part of Great Britain called England; (that is to say):

For

For every Day during which he, she, or they shall use or employ any licensed Still or Stills, to him, her, or them belonging, for making Low Wines or Spirits from Corn, Grain, Malt, Tilts, Cyder, or Perry, or other Wash or Liquor made or brewed from any Sort of British Materials, or any Mixture therewith, for Home Consumption as aforesaid, Seven-pence and Two Tenths of a Penny for every Gallon of the Cubical Content of each and every such Still, including the Head, so used: For each Day a Still is used in making Spirits, if from *British* Materials, 7*d.* and 2-10ths for each Gallon of its Contents;

For every Day during which he, she, or they shall use or employ any such Still or Stills for making Low Wines or Spirits from Melasses or Sugar, or any Mixture therewith, for Home Consumption as aforesaid, One Shilling for every Gallon of the Cubical Contents of each and every such Still, including the Head, so used: if from Melasses or Sugar, 1*s.*;

For every Day during which he, she, or they shall use or employ any such Still or Stills for making Low Wines or Spirits from foreign refused Wine, or foreign Cyder, or Wash prepared from foreign Materials, (except Melasses and Sugar), or any Mixture therewith, for Home Consumption as aforesaid, One Shilling and Two-pence and Four Tenths of a Penny for every Gallon of the Cubical Content of each and every such Still, including the Head, so used: if from other Materials, 1*s.* 2*d.* and 4-10ths;

And for every Day during which he, she, or they shall use or employ any licensed Still or Stills to him, her, or them belonging, for the rectifying, compounding, or mixing of any Kind of Spirits or strong Waters, for Home Consumption as aforesaid, Seven-pence and Two Tenths of a Penny for every Gallon of the Cubical Content of each and every such Still, including the Head, so used. and for Stills employed in rectifying, 7*d.* 2-10ths.

XXXII. And be it further enacted by the Authority aforesaid, That it shall and may be lawful for the Commissioners of Excise in that Part of Great Britain called Scotland, and they are hereby authorized and required, upon Proof being made to their Satisfaction, to allow or repay, within Two Months, to every Distiller or Distillers, Distillers, &c. in *Scotland*, giving Notice of their Intention to make Spirits for Exportation to *England*, to be allowed a proportional Abatement of the Licence Duty, *viz.*

tillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, who shall have given or left due Notice of his, her, or their Intention to make, rectify, or compound Spirits for Exportation from that Part of Great Britain called Scotland, to that Part of Great Britain called England, a proportional Abatement of the Licence Duty paid by such Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders, for or in respect of the Capacity or Content of his, her, or their Still or Stills, corresponding to the Time during which he, she, or they shall use or employ any Still or Stills for the making, rectifying, or compounding of Spirits for Exportation, from that Part of Great Britain called Scotland, to that Part of Great Britain called England, in the Manner following; (that is to say):

For each Day a Still is so used in making Spirits, if from *British* Materials, 7*d.* 2-10ths for each Gallon of its Contents;

For every Day during which he, she, or they shall use or employ any licensed Still or Stills for the making of Low Wines or Spirits from Corn, Grain, Malt, Tilts, Cyder, or Perry, or any Sort of British Materials, or any Mixture therewith, for Exportation as aforesaid, the Sum of Seven-pence and Two Tenths of a Penny for every Gallon of the Cubical Content of each and every such Still, including the Head, so used:

if from Melasses or Sugar, 1*s.*;

For every Day during which he, she, or they shall use or employ any such Still or Stills, for the making of Low Wines or Spirits from Melasses or Sugar, or any Mixture therewith, for Exportation as aforesaid, the Sum of One Shilling for every Gallon of the Cubical Content of each and every such Still, including the Head, so used:

if from other foreign Materials, 1*s.* 2*d.* and 4-10ths; and

For every Day during which he, she, or they shall use or employ any such Still or Stills for the making of Low Wines or Spirits from foreign refused Wine, or foreign Cyder, or Wash prepared from foreign Materials, (except Melasses and Sugar), or any Mixture therewith, for Exportation as aforesaid, the Sum of One Shilling and Two-pence and Four Tenths of a Penny for every Gallon of the Cubical Content of each and every such Still, including the Head, so used:

And for every Day during which he, she, or they shall use or employ any licensed Still or Stills for the rectifying, compounding, or mixing of any Kind of Spirits or strong Waters, for Exportation as aforesaid, the Sum of Seven-pence and Two Tenths of a Penny for every Gallon of the Cubical Contents of each and every such Still, including the Head, so used. for Stills employed in rectifying, 7 *d.* 2-10ths.

XXXIII. And be it further enacted, That in every Case where the Produce of Spirits extracted by any such Distiller or Distillers, betwixt the Fifth Day of July One thousand seven hundred and ninety-three, and the Sixth Day of July One thousand seven hundred and ninety-four, and so afterwards yearly, during the Continuance of this Act, and produced to the proper Officer of Excise, according to the Directions of the said Act, shall fall short of the Proportions therein mentioned, every such Distiller and Distillers shall, and he, she, and they is and are hereby made chargeable with, and shall pay the following Duties of Excise for every Gallon of Spirits which shall be deficient of the Quantities in the said Act mentioned; that is to say: For Deficiencies in the Quantity of Spirits for Exportation, required by 28 *Geo.* III, Cap. 46, to be produced to the Excise Officer, the following Duties to be paid:

For every Gallon of such Spirits from Wash prepared or made from Corn, Grain, Malt, Tilts, Cyder, or Perry, or any Sort of British Materials, or any Mixture therewith, for extracting Spirits for Exportation as aforesaid, Three Shillings and Two-pence Halfpenny: For each Gallon from *British* Materials, 3 *s.* 2 *d.* 2 *q.*

For every Gallon of such Spirits from Wash prepared or made from Melasses or Sugar, or any Mixture therewith, for extracting Spirits for Exportation as aforesaid, Three Shillings and Sixpence Three Farthings: from Melasses or Sugar, 3 *s.* 6 *d.* 3 *q.*

And for every Gallon of such Spirits from Wash prepared or made from foreign refused Wine or foreign Cyder, or Wash prepared from foreign Materials, (except Melasses and Sugar), or any Mixture therewith, for extracting Spirits for Exportation as aforesaid, Five Shillings and Eleven-pence: and from other foreign Materials, 5 *s.* 11 *d.*

Which respective Duties for such Deficiencies respectively shall be paid by such Distiller and Distillers respectively and in Default of Payment, to forfeit double the Duty.

ſpectively on the Day laſt aforeſaid; and if Default ſhall be made in any ſuch Payment, the Diſtiller and Diſtillers reſpectively making ſuch Default ſhall forfeit double the Amount of the Duty by this Act impoſed for or in reſpect of ſuch Deficiency.

Certain Duties to be paid on Spirits made in *Scotland* and imported into *England*.

XXXIV. And be it further enacted by the Authority aforeſaid, That for every Gallon Engliſh Wine Meaſure of Spirits, of a Strength not exceeding that of One to Ten over Hydrometer Proof, which ſhall be made or manufactured in that Part of Great Britain called Scotland, and imported or brought from thence into that Part of Great Britain called England, there ſhall be paid by the Importer thereof, before the landing thereof, an Exciſe Duty of Three Shillings and Two-pence Halfpenny; and for every Gallon, Engliſh Wine Meaſure, of ſuch Spirits, of a greater Strength than that of One to Ten over Hydrometer Proof, and not exceeding Three per Centum over and above One to Ten over Hydrometer Proof, an additional Duty in Proportion to the Surplus Strength, to be paid by the Importer thereof before the landing thereof.

30 *Geo.* III, Cap. 37.

XXXV. And be it further enacted by the Authority aforeſaid, That an Act, made in the Thirtieth Year of the Reign of His preſent Majeſty, intituled, An Act to continue Two Acts, made in the Twenty-eighth and Twenty-ninth Years of the Reign of His preſent Majeſty, *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 Regu-* " *lation of the making and vending* Britiſh *Spirits; and for* " *diſcontinuing, for a limited Time, certain Impoſts and Du-* " *ties upon Rum and Spirits imported from the* Weſt Indies;"

and for amending the said Act made in the Twenty-ninth Year of His present Majesty's Reign; and such Parts of the said Acts of the Twenty-sixth, Twenty-eighth, and Twenty-ninth Years aforesaid, (save and except the Duties imposed by the said Act of the Twenty-eighth Year of the Reign aforesaid), as were continued by the said Act of the Thirtieth Year aforesaid, until and upon the Fifth Day of July One thousand seven hundred and ninety-one, and by another Act of the Thirty-first Year of the Reign aforesaid, until and upon the Fifth Day of July One thousand seven hundred and ninety-three, shall, from and immediately after the said Fifth Day of July One thousand seven hundred and ninety-three, continue in full Force and Effect until and upon the First Day of December One thousand seven hundred and ninety-five, and from thence to the End of the then next Session of Parliament.

and such Parts of 26 *Geo.* III, Cap. 73, 28 *Geo.* III, Cap. 46, and 29 *Geo.* III, Cap. 45, as were continued by that Act (except the Duties imposed by 28 *Geo.* III,) continued to *Dec.* 1, 1795.

XXXVI. And be it further enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures, by this Act created or imposed, shall be sued for, levied, recovered, or mitigated by such Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture is or may be sued for, levied, recovered, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster, or in the Court of Exchequer in Scotland, respectively; and that One Moiety of every such Fine, Penalty, or Forfeiture (not otherwise directed by this Act) shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall discover, inform, or sue for the same.

Recovery and Application of Penalties.

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

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

XXXVIII. Pro-

Duties to be kept separate from other Monies.

XXXVIII. Provided always, and be it further enacted by the Authority aforesaid, That all the Monies arising or to arise by the said Rates and Duties, or any of them, during the Continuance of this Act, shall be paid into the said 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, and paid into the said Receipt, shall be entered separate and apart from all other Monies paid or payable to his Majesty, his Heirs or Successors, upon any Account whatever.

Continuance of the Act.

XXXIX. And be it further enacted by the Authority aforesaid, That the several Parts of this Act, from and after the respective Times appointed for the Commencement thereof, shall continue in Force until and upon the First Day of December One thousand seven hundred and ninety-five, and from thence to the End of the then next Session of Parliament.

6 FINIS.