

1786

An Act 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...

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W. Indias

ANNO REGNI  
GEORGI II. III.  
REGIS

*Magnæ Britanniae, Franciæ, & Hiberniæ,*

VICESIMO SEXTO.

At the Parliament begun and holden at *Westminster*, the Eighteenth Day of *May*, *Anno Domini* 1784, in the Twenty-fourth 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-fourth Day of *January*, 1786; being the Third Session of the Sixteenth Parliament of *Great Britain*.



L O N D O N :

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Printers to the King's most Excellent Majesty. 1786.





ANNO VICESIMO SEXTO

# Georgii III. Regis.

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C A P. LXXIII.

An Act 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*.



WHEREAS, by several Acts of Parliament, in Force at the Time of the passing of a certain Act of Parliament, made in the Twenty-fourth Year of His present Majesty's Reign, (intituled, An Act to discontinue, for a limited Time, the Payment of the

Preamble.

Act 24 Geo. III, Cap. 46, recited.

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 Regula-



tion of the making and vending *British* Spirits, as well for Home Consumption as for Exportation; and for destroying all Home made and Foreign Spirits, after the Condemnation thereof; and for vesting in His Majesty the Duties of Excise within the Lands of *Ferintosh*, in the County of *Inverness*; and for discontinuing, for a limited Time, certain Imposts and Duties upon Rum and Spirits imported from the *West Indies*), sundry Rates and Duties were granted upon Low Mines and Spirits made in Great Britain, for Home Consumption: And whereas the said Rates and Duties were by the said Act, made in the Twenty-fourth Year of the Reign of His said Majesty, discontinued for a limited Time, and other Duties were by that Act granted in lieu thereof for the same Time: And whereas it is expedient to discontinue, for a further limited Time, the Rates and Duties granted by the said Acts of Parliament in Force at the Time of the passing of the said Act of Parliament, made in the Twenty-fourth Year of His said Majesty's Reign, upon Low Mines and Spirits, made in that Part of Great Britain called England, for Home Consumption, and to repeal so much of the said Act as is herein-after repealed, and in lieu of the said Rates and Duties granted by the said Acts of Parliament in Force at the Time of the passing of the said Act, made in the Twenty-fourth Year of His said Majesty's Reign, and of the said Rates and Duties so granted in lieu thereof, to grant unto Your Majesty, for the same limited Time, the several Rates and Duties herein-after mentioned, and hereby imposed, and also to provide and enact the several Powers, Authorities, Rules, Regulations, and Provisions herein-after mentioned, for the better raising, levying, collecting, and securing the said Rates and Duties hereby imposed; be it therefore 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, for and during the Space of Two Years, to be computed from the Fifth Day of July, One thousand seven hundred and eighty-six, the said Rates and Duties, by the said Acts of Par-

For 2 Years from July 5, 1786, the present Duties to cease, and in lieu thereof the Duties following to be paid, viz.



liament in Force at the Time of the passing of the said Act, made in the Twenty-fourth Year of His said Majesty's Reign, so granted upon Low Wines and Spirits made in that Part of Great Britain called England for Home Consumption, shall be discontinued, save only and except in all Cases relating to the recovering any Arrears thereof which may at that Time remain unpaid, or to any Penalty or Forfeiture, Penalties or Forfeitures, relating thereto respectively; and that in lieu and stead of the said Rates and Duties so discontinued, and of the said Rates and Duties hereby repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Rates and Duties of Excise following; (that is to say),

For every Gallon of fermented Wort or Mash, brewed or made for extracting Spirits for Home Consumption from any Malt, Corn, Grain, or Tilts, or any Mixture with the same, to be paid by the Makers or Distillers thereof, the Sum of Sixpence:

For every  
Gallon of  
Wort from  
Grain, 6d.

For every Gallon of Cyder or Perry, or any other Mash or Liquor made or brewed from any Sort or Kind of British Materials (except such as are before mentioned), or from any Mixture therewith, for extracting Spirits for Home Consumption, to be paid by the Makers or Distillers thereof, the Sum of Five-pence:

For every  
Gallon of  
Cyder, &c. or  
of Mash, from  
other British  
Materials  
than Grain,  
5d.

For every Gallon of fermented Wort or Mash, made or brewed from Melasses or Sugar, or any Mixture therewith, for extracting Spirits for Home Consumption, to be paid by the Makers or Distillers thereof, the Sum of Eight-pence Three Farthings:

For every  
Gallon of  
Wort from  
Melasses or  
Sugar, 8d. 3q.

And for every Gallon of Mash composed of Foreign refused Wine or Foreign Cyder, or Mash prepared from Foreign Materials (except Melasses and Sugar), or any Mixture therewith, for extracting Spirits for Home Consumption, to be paid by the Makers or Distillers thereof, the Sum of One Shilling.

For every  
Gallon from  
Foreign  
Wine, &c. 1s.

II. And be it further enacted by the Authority aforesaid, That the said Duties by this Act imposed shall be

Duties to be  
under the  
Management  
of the Excise.



under the Receipt and Management of the Commissioners of Excise in England for the Time being.

Entry to be made of Still-houses, &c. previous to working, and not to be used otherwise than specified in the Entry.

III. And be it further enacted by the Authority aforesaid, That all and every Distiller and Distillers, and Baker and Bakers of Low Wines or Spirits, shall, Four Days at the least before he, she, or they shall begin to brew any Corn or Grain, or to mix any other Materials for the making of Mash to be distilled into Low Wines, make a true and particular Entry in Writing at the next Office of Excise, within the Limits whereof his, her, or their Workhouse, Still-house, Storehouse, Warehouse, or other Place for the brewing, mixing, distilling, making, or keeping Malt, Mash, Low Wines or Spirits, is or shall be situate, of all Coppers, Tuns, Backs, Coolers, Stills, Casks, and Vessels, which he, she, or they, shall make use of for the brewing, mixing, fermenting, working, distilling, holding, laying, or keeping any Malt, Mash, or Low Wines, or any Spirits or Feints; and in such Entry shall insert the Day when he, she, or they shall intend to begin first to brew any Corn or Grain, or to mix any other Materials for the making of Malt, Mash, Tilts, or other Liquor to be distilled into Low Wines, and in such Entry shall specify the particular Use and Purpose to and for which each such Copper, Tun, Back, Cooler, Still, Cask, and Vessel, is intended to be used, applied, and appropriated; and no such Copper, Tun, Back, Cooler, Still, Cask, or Vessel, shall be used, applied, or appropriated, to any other Use or Purpose than that to which the same is in such Entry specified to be intended to be used, applied, and appropriated, and which Entry and Entries shall be made out according to the Schedule hereunto annexed, as the Case may require; and if any such Distiller or Distillers, Baker or Bakers of Low Wines or Spirits, shall neglect to make such Entry, specifying as aforesaid, or shall use, apply, or appropriate any such Copper, Tun, Back, Cooler, Still, Cask, or Vessel, in the Way of his, her, or their Trade or Business of a Distiller or Distillers, or Baker or Bakers of Low Wines or Spirits, to or for any other Use or Purpose than that to or for which such

Penalty on Persons neglecting to make Entry, &c.



such Copper, Tun, Back, Cooler, Still, Cask, or Vessel, is in such Entry specified to be intended to be used, applied, or appropriated, he, she, or they shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds, together with all Malt, Mash, Low Mynes, Spirits, Feints, and other Liquors respectively, which shall be found in any such Copper, Tun, Back, Cooler, Still, Cask, or Vessel, at the Time when such Offence shall be committed; and such Malt, Mash, Low Mynes, Spirits, Feints, and other Liquor respectively, shall and may be seized by any Officer or Officers of Excise.

IV. And be it further enacted by the Authority aforesaid, That no Distiller or Distillers, or Baker or Bakers of Spirits for Home Consumption, shall be allowed to withdraw or discontinue his, her, or their Entry of any Still-house or Storehouse whilst any Duty therein shall be depending, or any Utensils for brewing, fermenting, or distilling, shall be standing; and that it shall and may be lawful for any Officer or Officers of Excise, by Night as well as by Day, (but if in the Night, then on producing his or their Commission or Commissions as such Officer or Officers), to enter, by the usual or most accustomed Doors or Passages, into all entered Still-houses, and all other Places where Utensils for brewing, fermenting, or distilling are standing, belonging to any Distiller or Distillers, or Baker or Bakers of Low Mynes or Spirits; and if any Person or Persons shall wilfully obstruct any such Officer or Officers of Excise from having free Ingrefs and Regrefs into and from any such entered Still-house or Place, every such Person shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds; and after any Obstruction, it shall and may be lawful to and for such Officer or Officers of Excise, together with proper Assistants, to break open by Force any Doors leading or belonging to such entered Still-house or Place, or any of the Windows thereof, or to break through any of the Walls, so far as shall be necessary for obtaining Entrance thereinto: Provided always, That nothing herein contained shall extend, or be construed to

Entries not to be withdrawn while Duties are depending, &c.

Persons hindering Officers from entering Still-houses, forfeit 200 l.

If Officers are obstructed, they may break open Still-houses, etc.

Cases where Entries may be changed.



extend, to prevent the changing of any Entry from the Name of one Owner or Proprietor of the entered Premises, to the Name of any subsequent Owner or Proprietor thereof; or to prevent any Distiller or Distillers, or Maker or Makers of Low Wines or Spirits, from changing his, her, or their Entry for making of Spirits for Home Consumption, to an Entry for making of Spirits for Exportation; or from changing his, her, or their Entry for making of Spirits for Exportation, to an Entry for making of Spirits for Home Consumption; or from changing his, her, or their Entry for the making of Spirits from Corn or Malt, to an Entry for the making of Spirits from Melasses or Sugar; or from changing his, her, or their Entry for the making of Spirits from Melasses or Sugar, to an Entry for the making of Spirits from Corn or Malt; so that every new Entry, for the respective Purposes aforesaid, be made on the same Day whereon such Distiller shall have withdrawn or discontinued his former Entry; but if the new Entry shall not be made on the same Day in which the former Entry shall be withdrawn, such former Entry shall remain and continue in full Force.

Wash-backs to be so constructed that the Officer may conveniently take the Gauge, on Penalty of 200*l*.

V. And be it further enacted by the Authority aforesaid, That every fermenting Wash-back which, from and after the First Day of August, One thousand seven hundred and eighty-six, shall be used or kept by any Distiller or Maker, or Distillers or Makers of Low Wines or Spirits, shall have a Hole or Dipping Place in the Top thereof, and be so placed and constructed as that the Officer of Excise may be conveniently enabled to take his Dip or Gauge at such Hole or Dipping Place at the Top thereof; and that every fermenting, or other Wash-back shall, after the First Day of February, One thousand seven hundred and eighty-seven, be so constructed and placed as that the Top thereof shall be under or beneath the Level of the Charging Cock of the Wash Still; and if any such Distiller or Maker, or Distillers or Makers of Spirits, shall keep or use any fermenting Wash-back without such Hole or Dipping Place being at the Top thereof, or shall have, keep, or use any fermenting Wash-back



back so placed or constructed as that the Officer of Excise cannot conveniently be enabled to take his Dip or Gauge at such Hole or Dipping Place at the Top thereof, he, she, or they shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

VI. And be it further enacted by the Authority aforesaid, That all and every Distiller and Distillers, and Maker and Makers of Low Wines and Spirits, shall, after his, her, or their Wash-back or Wash-backs shall be quite empty, and before the same shall be begun to be fresh limed, give or cause to be given to some or one of the Officers of Excise, under whose Survey he, she, or they shall then be, such Notice in Writing as herein-after is mentioned, before the particular Hour or Time when he, she, or they intends or intend to begin to lime such Wash-back or Wash-backs, (that is to say), he, she, or they, if within the Weekly Bills of Mortality, shall give Notice, in Writing, to some or one of the Officers of Excise, under whose Survey he, she, or they shall then be, Four Hours at least, or in other Parts of Great Britain, Eight Hours at least, of his, her, or their Intention to begin to lime his, her, or their Wash-back or Wash-backs; and in case such Distiller or Distillers, or Maker or Makers, shall not begin to lime his, her, or their Wash-back or Wash-backs, at the Time mentioned in such Notice, or within One Hour after, such Notice shall in every such Case respectively be null and void; and such Distiller or Distillers, or Maker or Makers, shall be obliged to give another like Notice, in Writing, before he, she, or they shall begin to lime his, her, or their Wash-back or Wash-backs; and if any Distiller or Distillers, or Maker or Makers of Low Wines or Spirits, shall begin to lime any such Wash-back or Wash-backs, without giving such Notice as aforesaid, he, she, or they, shall forfeit and lose the Sum of Fifty Pounds for each and every Wash-back which shall be so begun to be limed without such Notice as aforesaid.

VII. And be it further enacted by the Authority aforesaid, That no Rectifier or Rectifiers, or Compounder or Compounders of Spirits, shall have or keep any Opening,

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Notice to be given before Wash-backs are fresh limed, on Penalty of 50*l*.

Penalty of 200*l*. on Persons having Conveyances to or from Stills, not here- by permitted.

fired



fired Pipe, or other Conveyance whatever, leading to or leading from any Still or Stills to him, her, or them belonging, or by him, her, or them used (other than and except One Charging Pipe, and One Hole or Opening made according to the Form of the Statute in that Case made and provided, to the Intent that the Gaugers and Officers of Excise may take Gauges and Samples), to each such Still, nor shall have or keep any Opening, fired Pipe, or other Conveyance whatever, leading from any such Still or Stills, save and except the Discharge Cock to each Still respectively belonging; and if any such Rectifier or Compounder, or Rectifiers or Compounders, shall have or keep any such Opening, fired Pipe, or other Conveyance (not before excepted), leading to or leading from such Still or Stills, he, she, or they shall, for every such fired Pipe, Opening or Conveyance (not before excepted), forfeit and lose the Sum of Two hundred Pounds.

The Provisions contained in

12 Geo. III,  
Cap. 46;

and 14 Geo.  
III, Cap. 73;

relative to the  
Fastenings to  
Stills, &c. ex-  
tended to all  
Distilleries.

VIII. And be it further enacted by the Authority aforesaid, That all and every the Clauses, Provisions, Restrictions, Powers, Authorities, and Directions, enacted, provided, granted, and contained in and by an Act made in the Twelfth Year of His present Majesty's Reign, (intituled, An Act for the more effectual preventing of Frauds in the Revenues of Excise, with respect to Tea, Soap, Low Wines, and Spirits); or in and by an Act made in the Fourteenth Year of His said Majesty's Reign, (intituled, An Act to extend so much of an Act, passed in the Twelfth Year of the Reign of His present Majesty, as relates to Distillers or Makers of Low Wines and Spirits from Corn, to every Kind of Distiller; and for the more effectual securing the Revenue of Excise arising from Low Wines and Spirits; and for ascertaining the Allowance to be made to the Manufacturers of Wool and Linen, in respect of the Duties on Soap imported and used in the Woollen and Linen Manufactures; so far as the same, or any of them, relate to or concern the providing and affixing sufficient Fastenings to the Heads of Stills, Wash Pumps, Charging Cocks, and Discharge Cocks respectively, or any of them; or to the providing Locks and Keys respectively for securing the said Still Heads, Charging Cocks,



Cocks, and Discharge Cocks respectively, or any of them; or to the providing and affixing Locks, Keys, and Fastenings, or any of them, to the Furnace Doors of any Still or Stills; or to the locking, sealing, or securing such Still Heads, Wash Pumps, Charging Cocks, Discharge Cocks, and Furnace Doors respectively, or any of them; or to the opening or charging any Still or Stills, or giving Notice of being desirous to open and charge the same respectively; or to the lighting Fire under any Still or Stills, or to the opening any Furnace Door, or giving Notice of being desirous to have any Furnace Door unlocked; or for the Use of such Locks, Keys, and Fastenings respectively; or to the enforcing a due Obedience to the said Acts, in respect to the Matters aforesaid, under the several Pains and Penalties by the said Acts respectively in that Behalf imposed and inflicted for any Disobedience or Neglect concerning the same; Shall be, and the same are hereby re-enacted, and are also hereby enacted and declared to extend to all Furnaces, Wash Pumps, and Stills of all Distillers and Makers of Low Wines and Spirits whatsoever.

IX. And be it further enacted by the Authority aforesaid, That all and every Rectifier and Compounder, and Rectifiers and Compounders of Spirits shall, at his, her, and their own Expence, find, provide, and affix sufficient Locks, Keys, and Fastenings, to be approved of in Writing, by and under the Hands of the respective Surveyors or Supervisors of Excise of the Division or District in which such Rectifier or Compounder, or Rectifiers or Compounders, shall respectively reside, to the Discharge Cock of all and every Still and Stills to him, her, or them belonging, or by him, her, or them used; and the Officers of Excise shall, and they are hereby required to lock and secure such Discharge Cocks; and if any such Rectifier or Compounder, or Rectifiers or Compounders, shall presume to rectify or compound Spirits, before he, she, or they shall have found, provided, and affixed sufficient Keys, Locks, and Fastenings, to be approved of as aforesaid, to every such Discharge Cock

Persons using  
Stills without  
proper Dis-  
charge Cocks,  
to forfeit 50*l*.



to each and every Still to him, her, or them belonging, or by him, her, or them used, according to the Directions herein given, or shall refuse to pay for such Locks, Keys, or Fastenings, in pursuance of the Directions of this Act, he, she, or they shall, for each and every such Offence, forfeit and lose the Sum of Fifty Pounds.

Locks, etc.  
to be altered  
or repaired on  
Requisition of  
the Officer, on  
Penalty of  
50*l*.

X. And be it further enacted by the Authority aforesaid, That where any Locks, Keys, or Fastenings have been or shall be provided in pursuance of the said Acts, made in the Twelfth, Fourteenth, and Twenty-fourth Years of his said Majesty's Reign, or any of them, or in pursuance of this Act, all and every Distiller and Distillers, and Maker and Makers of Low Wines or Spirits, and all and every Rectifier and Rectifiers, and Compounder and Compounders of Spirits, to whom such Locks, Keys, and Fastenings respectively shall then belong, shall, at his, her, or their own Expence, from Time to Time, and at all Times, when required so to do by the general Surveyor, (if such Distiller or Distillers, or Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders, shall reside within the Limits of the Chief Office of Excise in London), and by the respective Surveyors or Supervisors of Excise (if such Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders, shall reside out of the said Limits) of the Division or District in which he, she, or they shall respectively reside, immediately set about the altering, repairing and amending, and shall also, within a reasonable Time then next following, repair, amend, and alter, according to such Requisition, all and singular the Fastenings directed by the said several Acts, made in the Twelfth, Fourteenth, and Twenty-fourth Years of his said Majesty's Reign, or any or either of them, to be provided and affixed to the Heads of each and every Low Wine Still and Wash Still, Wash Pumps and Charging Cocks, belonging to or used by any Distiller or Maker of Low Wines or Spirits, and also all and every such Locks and Keys as are by such Acts of Parliament, or any or either of them, directed to be provided for securing the said Still Heads, Charging Cocks, and Wash  
Pumps,



Pumps, and also all such Locks, Keys, and Fastenings as are directed by the said Acts, or any or either of them, to be found, provided and affixed to the Furnace Door of each and every Still, by every Distiller and Maker of Low Wines or Spirits for Sale, Rectifiers and Compounders respectively used, and also all and every such Locks, Keys, and Fastenings, as are by the said Act, made in the said Fourteenth Year of His said Majesty's Reign, directed to be found, provided, and affixed to the Discharge Cock of every Wash Still, and of every Low Wine Still, used by every Distiller and Maker of Low Wines or Spirits for Sale; and if any such Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders, to whom any such Locks, Keys, and Fastenings, or any or either of them, shall belong, shall neglect or refuse immediately to set about the altering, repairing, or amending the same, or to repair, amend, or alter the same when thereunto required according to the Directions of this Act, he, she, or they shall, for each and every such Neglect or Refusal, forfeit and lose the Sum of Fifty Pounds.

XI. And whereas, by an Act made in the Twenty-third Year of the Reign of His present Majesty, (intituled, An Act for the more effectual preventing the illegal Importation of Foreign Spirits, and for putting a Stop to the private Distillation of *British* made Spirituous Liquors; for explaining such Part of the Act, imposing a Duty upon Male Servants, as relates to the Right of Appeal from Justices of the Peace; to amend and rectify a Mistake in an Act of the last Session of Parliament, with respect to the Removal of Tea from one Part of this Kingdom to other Parts thereof; and for preventing vexatious Actions against Officers of Excise acting in pursuance of the Authority given by Excise Statutes), it was enacted, That the Keys of every Charging Cock, and of every Discharge Cock, that should be made use of by any Distiller or Maker of Low Wines and Spirits, whether for Sale or for Exportation, or by any Rectifier or Compounder of Spirits, for charging, or for discharging and emptying any Still or Stills, or other entered Utensil by him, her, or them respectively made use of, should be so

Re-act of  
Act 23 Geo.  
III, Cap. 70.



Clause of last  
recited Act,  
relative to ri-  
vetting Cocks,  
repealed.

rivetted into the Cock, of which it was a Part, as to prevent the same from being taken out of the Body of the said Cock: And whereas the rivetting the Keys of such Charging and Discharge Cocks, in Manner directed by the said Clause, has been found inconvenient and inadequate to the Purposes thereby intended; be it therefore enacted by the Authority aforesaid, That so much of the said recited Clause, as directs any such Cocks to be rivetted as in the said Clause is directed, shall be repealed, and the same is hereby repealed accordingly.

No Key to be  
rivetted so as  
to prevent  
Examination,  
on Penalty of  
50 l.

XII. And be it further enacted by the Authority aforesaid, That no Distiller or Distillers, or Maker or Makers of Low Wines or Spirits, or Rectifier or Rectifiers, or Compounder or Compounders of Spirits, shall rivet, or cause to be rivetted, or otherwise fasten or cause to be fastened, any Key into any Charge or Discharge Cock of any Still of or belonging to or used by him, her, or them, so as to prevent the Officer or Officers of Excise from taking out and examining such Key; and if any such Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, or Compounder or Compounders, shall rivet or cause to be rivetted, or fasten or cause to be fastened, any such Key, contrary to the Directions of this Act, he, she, or they shall, for every such Key so rivetted or fastened, forfeit and lose the Sum of Fifty Pounds.

Persons hav-  
ing Pipes or  
Communica-  
tion with  
Worms, to  
forfeit 100 l.

XIII. And be it further enacted by the Authority aforesaid, That no Distiller or Distillers, or Maker or Makers of Low Wines or Spirits, nor any Rectifier or Rectifiers, or Compounder or Compounders of Spirits, shall have any Pipe or Conveyance, communicating with any Worm belonging to any Still in his, her, or their Custody or Possession: And if any such Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders, shall have any Pipe or other Conveyance, communicating with any Worm belonging to any Still in his, her, or their Custody or Possession, he, she, or they shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

No Cap, etc.  
to be kept so  
as to prevent  
Cocks being  
examined, on  
Penalty of 50 l.

XIV. And be it further enacted by the Authority aforesaid, That no Distiller or Distillers, or Maker or Makers of Low Wines or Spirits, or Rectifier or Rectifiers, or

Com-



Compounder or Compounders of Spirits, shall, from and after the said First Day of August, One thousand seven hundred and eighty-six, have or keep any Iron, or other Cap or Covering, upon any Cock belonging to his, her, or their Still or Stills, or to any Pipe, Back or Vessel whatsoever in his, her, or their entered Premises, so as to prevent the Officer or Officers of Excise from distinctly seeing and easily examining such Cock; and if any such Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, or Compounder or Compounders, shall have or keep any such Cap or Covering upon any such Cock, contrary to the Directions of this Act, he, she, or they shall, for every such Cap or Covering so had or kept, forfeit and lose the Sum of Fifty Pounds.

XV. And, to the Intent that no Allowance may be made or Permits granted to any Person or Persons, calling themselves Rectifiers or Compounders, for Sale, but not being known or actual Rectifiers and Compounders, for any Increase which such Person or Persons may make in his, her, or their Stock or Stocks, by Water, Sugar, Syrup, Fruit, or any other Ingredients; be it enacted by the Authority aforesaid, That no Person or Persons shall be deemed to be a Rectifier or Compounder of Spirits within the Meaning of this Act, who shall not have an entered Still capable of containing in the Body thereof, exclusive of the Head, One hundred and twenty Gallons at the least, nor unless such Still shall have suitable Tubs and Worms affixed thereto, and shall be really and bona fide used for the rectifying of British Spirits for Sale by such Person or Persons.

No Persons to be deemed Rectifiers, etc. who have Stills of a less Capacity than 120 Gallons, etc.

XVI. And be it further enacted by the Authority aforesaid, That no Wort, Mash, or Tilts, or other Liquor, or Preparation for the distilling of Low Wines or Spirits for Home Consumption, shall be put into the Still, or otherwise removed from the Back or Vessel wherein the same was or were fermented, until the same shall have been gauged, and the Duties hereby imposed charged thereon, by the proper Officer of Excise; and if any Distiller or Distillers, or Maker or Makers of Spirits, shall, contrary to the Directions of this Act,

No Person to remove Wort from Backs to Stills, before being gauged, on Penalty of 200*l.* etc.

put



put into any Still, or otherwise remove or cause to be so put or removed, any such Wort, Mash, Tilts, or other Liquor or Preparation from the Back or Vessel wherein the same was or were so fermented, before the same shall have been gauged, and the Duties hereby imposed charged thereon, such Person or Persons shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds, and shall also pay double the Duty for all the Wort, Mash, Tilts, and other Liquor or Preparation so put into the Still or removed as aforesaid.

Regulations  
relative to  
Still Pipes, &c.

XVII. And be it further enacted by the Authority aforesaid, That no Distiller or Baker, or Distillers or Bakers of Spirits shall have or keep any Pipe, Conveyance, or Opening, leading to his Mash Still, save and except the known Charging Pipe or Conveyance leading from his, her, or their known and entered Mash Back or Backs, and such Pipe or Conveyance shall empty itself in a Shute, Open Trunk, or Vessel; which Shute, Open Trunk, or Vessel, shall be at a Distance not exceeding Six Feet from the Still, and shall be of the following Dimensions; that is to say, At least Two Feet in Length, One Foot in Breadth, and not more than Two Feet in Depth; from which Shute, Open Trunk, or Vessel, the Conveyance Pipe into the Mash Still shall be in a straight Line, and not concealed from the View of the Officer, nor of a greater or larger Size than Six Inches Diameter in the Clear, on Pain of forfeiting, for every other Pipe, Trunk, Conveyance, or Opening, erected, set up, kept, or continued, contrary to the true Intent and Meaning of this Act, the Sum of Two hundred Pounds.

Officers to  
take Wort, on  
paying for the  
same.

XVIII. And, to the End that the Officers of Excise may be able to taste, examine, and ascertain the Quality of all Mash, Worts, or other Liquors, intended to be conveyed into the Still or Stills of all and every Distiller and Distillers, and Baker or Bakers of Low Wines and Spirits, all such Officers are hereby impowered, as often as to them, or any of them, shall seem expedient, to take a Sample or Samples of such Mash, Worts, or other Liquors, either in the Coolers, Mash-backs, or other Vessels



Vessels whatsoever, before the same shall be conveyed into the Mash Still or Stills, not exceeding Twelve Gallons at any one Time, from each such Cooler, Mash-back, or other Vessel, on paying after the Rate of One Shilling and Sixpence by the Gallon for the same.

XIX. And be it further enacted by the Authority aforesaid, That the proper Officer of Excise shall gauge all Malt, Mash, and other Liquor, after the same shall have been put into the Mash Still, (either for Home Consumption or for Exportation), and keep in his Books true Accounts of the Still Gauges of such Malt, Mash, and other Liquors respectively.

Officers to keep Account of the Still Gauges.

XX. And be it further enacted by the Authority aforesaid, That no Malt, Mash, Tilts, or Low Wines, in the Possession of any Distiller or Maker of Spirits, Distillers or Makers of Spirits, shall be removed or taken away from his, her, or their entered Distillery, nor shall any Malt, Mash, or Tilts, be deposited, hid, or concealed, in any Place whatsoever, with Intent to defraud His Majesty of the Duties thereon; and when and so often as any Malt, Mash, Tilts, or Low Wines, shall be removed or taken away, or any Malt, Mash, or Tilts, deposited, hid, or concealed, contrary to the true Intent and Meaning of this Act, such Malt, Mash, Tilts, and Low Wines respectively, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise; and over and beside such Forfeiture, such Distiller or Maker, or Distillers or Makers, so removing or taking away any Malt, Mash, Tilts, or Low Wines, or so depositing, hiding, or concealing any Malt, Mash, or Tilts, or causing the same so to be removed, taken away, or deposited, hid, or concealed, and the Person or Persons employed so to remove or take away, or so to deposit, hide, or conceal the same, or who shall receive the same, shall severally forfeit and lose the Sum of Ten Shillings for every Gallon of Malt, Mash, Tilts, or Low Wines so removed, taken away, or concealed, and the like Sum of Ten Shillings for every Gallon of Malt, Mash, or Tilts, so deposited, hid, or concealed.

Persons fraudulently removing or concealing Malt, to forfeit it, and 10s. per Gallon on the Quantity.



Penalty of  
200*l.* on Dis-  
tillers not  
charging  
Wash Stills  
as herein di-  
rected, or not  
working them  
off in due  
Time.

XXI. And be it further enacted by the Authority aforesaid, That all and every Distiller and Distillers, and Maker and Makers of Low Wines or Spirits for Home Consumption, shall, before he, she, or they shall begin to draw off any Low Wines from his, her, or their Wash Still, charge the same with Malt or Mash made from Malt or Corn, or Melasses or Sugar, or with Cyder, Perry, or other Liquor, on which the Duties hereby imposed are directed to be charged, and shall have been charged, in the Proportion of not less than Three Parts in Four of the whole Quantity of Liquor which such Still, including the Head, is capable of containing; and that all and every Distiller and Distillers, and Maker and Makers of Low Wines or Spirits for Exportation, shall, before he, she, or they shall begin to draw off any Low Wines from his, her, or their Wash Still, charge the same with such Malt or Mash, in the Proportion of not less than Four Parts in Five of the whole Quantity of Liquor which such Still, including the Head, is capable of containing; and that every Wash Still shall be worked off within the Space of Twenty-four Hours, to be computed from the Time of the Officer's taking an Account of the Charge of such Still; and that all and every Distiller and Distillers, and Maker and Makers of Spirits, who shall begin to draw off any Low Wines until his, her, or their Wash Still shall have been so charged in Manner herein-before directed; or after having been so charged, shall not work the same off within such Twenty-four Hours, he, she, or they shall, for each and every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Penalty on  
keeping Low  
Wines more  
than 12 Hours  
after they have  
been run off  
from the Wash  
Still, *etc.*

XXII. And be it further enacted by the Authority aforesaid, That all Low Wines shall, within the Space of Twelve Hours after the same shall have been run off from the Wash Still, be conveyed into the Low Wine Still, and shall, within the Space of the next Twelve Hours, be drawn off and distilled into Spirits; and if any Distiller or Distillers, or Maker or Makers of Low Wines or Spirits, shall keep any Low Wines more than Twelve Hours after the same shall have been run off



off from the Wash Still before the same shall be put into the Low Wine Still, or shall not, within the Space of the next Twelve Hours after the same shall have been put into the Low Wine Still, work off and distil the same into Spirits, he, she, or they shall, for every such Offence, forfeit and lose the Sum of Ten Pounds by the Hour for each and every Hour beyond the Time or Space hereby limited for that Purpose, during which he, she, or they shall keep any such Low Wines without drawing off or distilling the same into Spirits.

XXIII. And be it further enacted by the Authority aforesaid, That all and every Rectifier and Rectifiers, Compounder and Compounders of British Spirits, shall, before he, she, or they shall begin to draw off any Spirits from his, her, or their Still, charge the same in the Proportion of not less than Seven Parts in Ten of the whole Quantity of Liquor which such Still, including the Head, is capable of containing; and such Still shall remain and continue so charged until he, she, or they shall begin to draw off Spirits therefrom; and every such Still shall be worked off within Eighteen Hours, to be computed from the Time of the Officer's taking the Gauge of the Still; and if any Rectifier or Compounder, or Rectifiers or Compounders of Spirits shall begin to draw off any Spirits from his, her, or their Still not so charged, or shall not work off the same within such Eighteen Hours, he, she, or they shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

XXIV. And be it further enacted by the Authority aforesaid, That no Distiller or Maker, or Distillers or Makers of Spirits for Exportation, shall have or be entitled to any Allowance for or under any Pretence of any Increase by Water, or any other Fluid mixed with the Wash put into his, her, or their Still, but the whole Charge of such Still shall be considered as Wash; and he, she, or they shall, in respect of the said Charge, produce to the proper Officer the several and respective Quantities and Proportions of Spirits, specified and directed in and by an Act made in the Twenty-first Year of His present Majesty's Reign, amongst

Penalty of 200 L. on Rectifiers who do not charge their Stills as herein directed, or work them off in due Time.

No Allowance to be made for any Fluid mixed with Wash, etc.

Directions of Act 21 Geo. III, Cap. 55, to be followed.



amongst other Things, for the better and more effectual securing the Revenue of Excise, and of the Inland Duties under the Management of the Commissioners of Excise, and for preventing Frauds therein, under the Pains and Penalties in and by that Act directed and provided in that Behalf.

Officers to keep Accounts of Wash, and give Distillers the following Credits, viz.

XXV. And be it further enacted, That every Officer of Excise, having any Still or Still House, or other Place used for the Purpose of making or distilling Spirits for Home Consumption, under his Survey, shall keep exact Accounts in his Books of all Wash, Malt, Tilts, and other Liquors, whereon the said Duties are imposed by this Act; and shall in his said Books of Accounts give unto the several and respective Distillers or Makers of Spirits under his Survey, a Credit according to the following Rates or Proportions; that is to say,

For every 100 Gallons of Wort made from Grain, 20 Gallons of Spirits:

For every One hundred Gallons of Malt or Wash, made or brewed from Malt, Corn, Grain, or Tilts, or any Mixture with the same, a Credit for Twenty Gallons of Spirits of the Strength of One to Ten over Hydrometer Proof:

For every 100 Gallons, made from other British Materials, 15 Gallons:

For every One hundred Gallons of Cyder, Perry, Wash, or other Liquor, made or brewed from any Sort or Kind of British Materials, except Malt, Corn, Grain, or Tilts, or any Mixture with the same, a Credit for Fifteen Gallons of Spirits of the Strength aforesaid:

For every 100 Gallons made from Melasses or Sugar, 22 Gallons:

For every One hundred Gallons of Malt or Wash, made or brewed from Melasses or Sugar, or any Mixture with the same, a Credit for Twenty-two Gallons of Spirits of the Strength aforesaid:

For every 100 Gallons made from other foreign Materials, 20 Gallons:

And for every One hundred Gallons of Wash, composed of foreign refused Wine or foreign Cyder, or Wash prepared from foreign Materials (except Melasses and Sugar), or any Mixture therewith, a Credit for Twenty Gallons of Spirits of the Strength aforesaid.

Encrease of Stock, above a due Quantity, to be forfeited, and also 50%.

XXVI. And be it further enacted by the Authority aforesaid, That if, on casting up the Stock of any Distiller or Maker, or Distillers or Makers of Spirits for

Home



Home Consumption (such Maker not being also a Rectifier), at the aforesaid Strength of One to Ten over Hydrometer Proof, any Officer or Officers of Excise shall find the Quantity of Spirits, contained in such Stock, to exceed the Quantity for which the Distiller or Maker or Distillers or Makers thereof is or are entitled to such Credit as aforesaid, after making the proper Deduction and Allowance for the Quantity of Spirits for which Permits shall have been granted to such Distiller or Maker, or Distillers or Makers, then, and in every such Case, such Excels shall be deemed and taken to have arisen, and been occasioned by Wast, Wast, Tilts, or other Liquor not duly charged with the Rates and Duties hereby imposed; and so much of such Stock as shall be found increased, shall be forfeited and lost, and a Quantity equal to the Quantity so found in Excels shall and may be seized and taken by any Officer or Officers of Excise from and out of any Part of such Stock, and the Person and Persons, in whose Stock such Excels shall be found, shall also forfeit and lose the Sum of Fifty Pounds.

XXVII. And be it further enacted by the Authority aforesaid, That the Officers of Excise shall, within Thirty Days after the Commencement of this Act, and so afterwards Once in every Three Months at the least, and oftener when Occasion shall require, or when directed by any principal or general Officer of Excise, or by the Surveyor or Supervisor of the District, take an Account of the Stock of all Distillers and Makers of British Spirits for Home Consumption, and also of the raw or unrectified Stock of all Dealers in British Spirits for Home Consumption (such Distillers, Makers, or Dealers, not being actual Rectifiers or Compounders of Spirits); and if, on taking such Account, the Quantity of Spirits found in any such Stock, added to the Quantity for which Permits shall have been granted since the Time of taking the last preceding Account of such Stock, shall be found to exceed the Quantity of Spirits found in such Stock at the Time of taking such last preceding Account, added to the Quantity since legally made or received by

Officers to take Stock of Distillers every 3 Months, or when ordered so to do, and if any unfair Encrease be found, it is to be forfeited and 50*l*.



Permit, such Stock being cast or computed at the Strength of One to Ten over Hydrometer Proof, a Quantity of Spirits equal to the Quantity of Spirits so found in Excess shall be forfeited and lost, and shall and may be seized and taken, by the Officer or Officers of Excise who shall discover the same, from and out of such Stock; and the Person or Persons, in whose Stock such Quantity of Spirits so found in Excess shall be discovered or found, shall also forfeit and lose the Sum of Fifty Pounds.

Officers to take Stock of Rectifiers every 3 Months, and if an unfair Encrease be found, it is to be forfeited and so.

XXVIII. And be it further enacted by the Authority aforesaid, That, within Thirty Days after the Commencement of this Act, and afterwards Once in every Three Months at the least, the Officers of Excise shall also take an Account of the Stock of British Brandy, rectified British Spirits, raw British Spirits, Compounds, and other British Spirits, of every Rectifier and Compounder of Spirits (whether a Maker of Spirits or not); and if on taking such Account, the Stock so taken, added to the Quantity of Spirits for which Permits shall have been granted to such Rectifier or Compounder, since the Time of taking the last preceding Account of such Stock, shall be found to exceed the Quantity of Spirits found in such Stock, at the Time of taking such last preceding Account, added to the Quantity since legally made or received by Permit, with the Allowance of Thirty-five Gallons on every One hundred Gallons so made or received, casting or computing such Stock at the Strength of One in Eight under Hydrometer Proof, a Quantity of Spirits equal to the Quantity of Spirits so found in Excess shall be forfeited and lost, and shall and may be seized and taken, by the Officer or Officers of Excise who shall discover the same, from and out of such Stock; and the Person or Persons in whose Stock such Quantity of Spirits so found in Excess shall be discovered or found, shall also forfeit and lose the Sum of Fifty Pounds.

Rectifiers to have an Allowance of 35 Gallons in the 100 for Encrease by Water, &c.

XXIX. And be it further enacted by the Authority aforesaid, That for the making unto the Rectifiers and Compounders of Spirits, as well for what they shall lawfully make, as for what they shall lawfully purchase and receive



by Permit, 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-five Gallons of British Brandy, rectified British Spirits, or Compounds, for every One hundred Gallons of British raw Spirits of the Strength of One to Ten over Hydrometer Proof, which they shall have received by Permit, or shall have made, according to the Regulations and Directions of this Act; any Thing herein, or in any other Act or Acts of Parliament, contained to the contrary thereof in any wise notwithstanding.

XXX. And, to the Intent that Permits may not be granted for sending out a greater Quantity of British Brandy, rectified British Spirits, or Compounds, from the Stock of any Rectifier or Rectifiers, or Compounder or Compounders of British Spirits, than that of One hundred and thirty-five Gallons for every One hundred Gallons which he, she, or they shall lawfully make or receive by Permit, be it further enacted by the Authority aforesaid, That the proper Officers of Excise shall keep an Account in their Books with all and every the Distiller and Distillers, Maker and Makers, Rectifier and Rectifiers, and Compounder and Compounders of British Spirits, as well of the Quantities of all British Spirits which he, she, or they shall legally make or receive by Permit, as of the Quantities of all British Spirits for which any such Officer or Officers shall grant any Permit; and when and so often as any Officer shall be called upon or required by any such Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, or Compounder or Compounders, to grant any Permit or Permits for the sending out of any British Brandy, rectified British Spirits, Raw British Spirits, British Compounds, or Spirits of Wine, exceeding the Quantity which he, she, or they ought to have remaining in Stock, such Officer or Officers shall immediately examine, or cause to be examined, the Stock in Hand of such Distiller or Distillers, Maker or Makers, Rectifier

Officers to keep an Account of the Quantity of Spirits made, etc. and for which Permits have been granted;

and if Permits are required for a larger Quantity than ought to be in Stock, it may be seized.



Rectifier or Rectifiers, or Compounder or Compounders, and whatever Excess shall be found in Stock, such Excess shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

Spirits not of the Strength herein prescribed, to be forfeited :

XXXI. And be it further enacted by the Authority aforesaid, That no Distiller or Distillers, or Maker or Makers of Spirits, shall sell or send out any Spirits whatever for Home Consumption of a greater or higher Degree of Strength than that of One to Ten over Hydrometer Proof; and no Rectifier or Rectifiers, or Compounder or Compounders of Spirits (whether a Maker or Makers of Spirits, or not), shall sell or send out any British Brandy, British rectified Spirits, British Compounds, or other British Spirits, of a greater or higher Degree of Strength than that of One in Eight under Hydrometer Proof; nor shall any Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, or any Dealer or Dealers in Spirits, sell or send out any Foreign Spirits of a lower Degree of Strength than that of One in Six under Hydrometer Proof, nor have in his, her, or their Custody or Possession any Quantity of Foreign Spirits, or British and Foreign Spirits mixed together, except Shrub, Cherry or Raspberry Brandy, of a lower Degree of Strength than as last aforesaid, upon Pain of all such Spirits being forfeited and lost; and all such Spirits, together with the Casks and Vessels containing the same, shall and may be seized by any Officer or Officers of Excise.

But Rectifiers, etc., keeping their Stock of Spirits separate from other Liquors, may send out a Quantity of a greater Strength.

XXXII. Provided nevertheless, and be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Rectifier or Rectifiers, or Compounder or Compounders of Spirits, and to and for any Dealer or Dealers in rectified British Spirits, upon Condition of his, her, or their keeping his, her, or their whole Stock of Spirits of Wine separate and apart from his, her, or their Stock of other Liquors, but not otherwise, to demand and receive Permits for sending out Spirits of Wine of any higher or greater Degree of Strength than that of One in Eight under Hydrometer Proof to  
any



any Person not being a Maker, Rectifier, or Compounder of Spirits, so that the whole Quantity of such Spirits of Wine to be sent to any One Person in the same Day shall not exceed One hundred and twenty Gallons; and the Officer granting such Permit shall therein express the same to be Double Spirits, and shall debit the Stock of such Rectifier or Rectifiers, Compounder or Compounders, or Dealer or Dealers, at the Rate of Two hundred Gallons of British Spirits for every One hundred Gallons of Spirits of Wine for which such Permit shall be granted.

XXXIII. And be it further enacted by the Authority aforesaid, That in all Cases where the Strength of any Part of the Stock of any Rectifier or Rectifiers, or Compounder or Compounders of Spirits, by being mixed with any Sugar, Syrup, Seeds, Fruit, or any other Ingredients or Materials, cannot be easily ascertained by the Hydrometer, such Rectifier or Rectifiers, or Compounder or Compounders, shall, upon Twelve Hours Notice given him by such Officer or Officers, cause the true Quantity and Degree of Strength of such Spirits, so mixed, to be legibly marked on the Outside of the Cask or Casks, or Vessel or Vessels, containing the same respectively; and if the Strength of such Spirits shall be found to have been untruly marked by such Rectifier or Rectifiers, or Compounder or Compounders, on the Outside of such Cask or Casks, or Vessel or Vessels, or if he, she, or they shall, upon such Twelve Hours Notice given as aforesaid, neglect to mark the Quantity and Degree of Strength of such Spirits as aforesaid, such Spirits, Syrup, Seeds, Fruit, and other Ingredients, together with the Casks and Vessels containing the same, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise; and such Rectifier or Compounder, or Rectifiers or Compounders, shall also, for each and every such Offence, forfeit and lose the Sum of Fifty Pounds.

Rectifiers not marking the Strength of mixed Spirits on Casks, or marking them untruly, to forfeit the same, and 50 l.

XXXIV. Provided always, and be it enacted by the Authority aforesaid, That if any British Spirits (other than and except raw or unrectified Spirits, or Spirits

Rectified Spirits found in the Custody of any Dealer, not a Rectifier, to be for-



feited, if  
stronger than  
One in Eight  
under Hydro-  
meter Proof.

of Wine, which have been lawfully received by Permit, according to the Directions of this Act, or of an Act passed in this Session of Parliament, intituled, An Act to discontinue, 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), or any Mixture of British Spirits with Foreign Spirits, shall be found in the Custody of any Dealer or Dealers in Spirits, not being a Rectifier, or Compounder of British Spirits, exceeding the Strength of One in Eight under Hydrometer Proof, the same, together with the Casks and Vessels containing the same, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

Spirituous  
Liquors kept  
in separate  
Buildings,  
may be sur-  
veyed as se-  
parate Stocks.

XXXV. And be it further enacted by the Authority aforesaid, That if any Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in Spirituous Liquors, shall have, occupy, or use different entered Warehouses or Places for the keeping of any Spirituous Liquors, or Strong Waters, and which shall not be under the same Roof, or shall be separated from each other by the Intervention of any Land, Premises, Buildings, or otherwise howsoever, the Stocks of Spirituous Liquors in such entered Warehouses or Places shall or may, if the Officer or Officers (under whose Survey such Stock or Stocks shall be) deem it expedient, be deemed and taken to be separate and distinct Stocks, and the same shall and may be surveyed and kept account of by the Officer and Officers of Excise accordingly, in the same Manner as if the same belonged to different Persons.

Persons hin-  
dering Officers  
from taking  
Samples, pay-  
ing for the  
same, to for-  
feit 100l.

XXXVI. And, to the Intent that the Officers of Excise may the more conveniently examine into, and give Proof (if necessary) of the Strength and Quality of any British Spirits for Home Consumption, be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Officer or Officers of Excise, at all Times, to take any Sample or Samples, not exceeding Four Gallons respectively, of any Spirits whatso-  
ever,



ever, at any Time found in the Custody or Possession of any Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, Compounder or Compounders of Spirits, or Dealer or Dealers in Spirits, paying for such Sample or Samples, at and after the Rate of Seven Shillings by the Gallon for such Sample or Samples of British Spirits, and at and after the Rate of Thirteen Shillings by the Gallon for such Sample or Samples of Foreign Spirits; and if any Person or Persons whatsoever shall obstruct or hinder any such Officer or Officers in the taking any such Sample or Samples, such Person or Persons shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds.

XXXVII. Provided always, and be it enacted by the Authority aforesaid, That if any Still shall happen to be charged, and at work at the Time of such Officer's taking Account of the Stock of any Distiller or Distillers, Maker or Makers, Rectifier or Rectifiers, or Compounder or Compounders of Spirits, to whom such Still shall belong, then, and in every such Case, all the Spirits produced from that Charge of the Still shall be kept separate and apart from the Rest of such Stock till the Account of the Rest of such Stock shall have been completely taken, after which the Spirits produced from that Charge shall be added to such Stock.

Spirits produced from Stills at work when Stocks are taken, to be afterwards added.

XXXVIII. And, for enabling the Officers of Excise the more readily to take the several Accounts by this Act directed, be it further enacted, That all standing or fixed Casks used for the keeping in Stock of any British Brandy, rectified British Spirits, raw British Spirits, British Compounds, or other Spirits, shall, on or before the Fifth Day of July, One thousand seven hundred and eighty-six, or if erected or set up after that Time, then before the same shall be made use of, be entered at the proper Office of Excise, and be truly gauged and inched to the Satisfaction of the proper Officer or Officers of Excise, upon Pain of Forfeiture, by the Owner or Owners thereof, of the Sum of One hundred Pounds for every such Cask which shall be used without having been duly entered, gauged, and inched,

Penalty on using Casks not entered or gauged, etc.



as aforesaid, and also of every such Cask, with the Liquor contained therein; and that every moveable Cask used for the sending out or keeping of British Brandy, rectified British Spirits, raw British Spirits, British Compounds, or other Spirits, by any Maker, Rectifier, Compounder, or Dealer in British Spirits for Home Consumption, shall have its full Measure in Gallons, or the Quantity of Liquor it is capable of containing, legibly painted or cut on some conspicuous Part thereof, upon Pain that the Owner of any moveable Cask so used, not having such full Measure or such Quantity painted or cut, or the Person sending out the same, shall forfeit and lose the Sum of Fifty Pounds for every such Default, Omission, or Offence.

Persons not  
filling up  
Casks on No-  
tice of Sur-  
vey, or not  
keeping dif-  
ferent Sorts of  
Spirits sepa-  
rate, to for-  
feit 100 l.

XXXIX. And be it further enacted by the Authority aforesaid, That if a previous Notice of Twelve Hours in Writing be given or left, by the Officer or Officers of Excise under whose Survey any Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in, British Spirits, shall at any Time be, of such Officer or Officers Intention to take an Account of any Stock of British Brandy, rectified British Spirits, raw British Spirits, British Compounds, or other Spirits respectively, of or belonging to any such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in, British Spirits, such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in, British Spirits, shall, within such Twelve Hours, fill up, or cause to be filled up, all and every his, her, or their moveable Casks or Utensils containing any British Spirits, and which shall not be completely filled at the Time of such Notice being given, save and except that One of such moveable Casks or Utensils may remain on Allage with British Brandy therein, another thereof on Allage with rectified British Spirits therein, another thereof on Allage with raw British Spirits therein, another thereof on Allage with British Compounds therein, and another thereof on Allage with Spirits of Wine therein; and such Distiller



or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in, British Spirits, shall also separate all such moveable Casks and Utensils containing British Brandy, from all other Casks and Utensils whatsoever, and keep the same so separated for the Space of Six Hours next after the Expiration of such Twelve Hours; and shall in like Manner separate all such moveable Casks and Utensils containing rectified British Spirits from all other Casks and Utensils whatsoever, and in like Manner keep the same so separate for the Space of Six Hours next after the Expiration of such Twelve Hours; and shall also in like Manner separate all such moveable Casks and Utensils containing raw British Spirits from all other Casks and Utensils whatsoever, and in like Manner keep the same so separate for the Space of Six Hours next after the Expiration of such Twelve Hours; and shall in like Manner separate all such moveable Casks and Utensils containing British Compounds from all other Casks and Utensils whatsoever, and in like Manner keep the same so separate for the Space of Six Hours next after the Expiration of such Twelve Hours; and shall in like Manner separate all such moveable Casks and Utensils containing Spirits of Wine from all other Casks and Utensils whatsoever, and in like Manner keep the same so separate for the Space of Six Hours next after the Expiration of such Twelve Hours; to the Intent that such Officer may be able to take such Stock with the greater Ease and Certainty; and if such Distiller or Distillers, Rectifier or Rectifiers, Compounder or Compounders of, or Dealer or Dealers in Spirits, shall or do, after such Notice, neglect or refuse to fill up, or cause to be filled up, any such moveable Cask or Utensil, according to the Directions of this Act, or shall neglect or refuse to separate all such moveable Casks and Utensils containing such British Brandy, rectified British Spirits, or British Spirits, British Compounds, and Spirits of Wine respectively, or to keep the same separate from all other Casks and Utensils whatsoever, according to the Directions of this Act, such Distiller or Distillers, Rectifier or



Rectifiers, Compounder or Compounders of, or Dealer or Dealers in Spirits, shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

Particulars to be specified in Permits.

XL. And be it further enacted by the Authority aforesaid, That in every Permit for the Removal of any raw British Spirits, it shall be expressed and truly specified immediately after the Name of the Person out of whose Stock such Spirits shall be sent, whether such Person be a Distiller or Maker, or a Rectifier, or a Maker and Rectifier, or a Dealer in Spirits; and that no Permit, save only the Permit from the actual Distiller or Maker of such raw Spirits in England (such Distiller or Maker not being also a Rectifier for Home Consumption, or a Compounder of Spirits), and the Permit accompanying British Spirits, whether raw, rectified, or compounded, legally brought from Scotland, shall carry with it, or intitle any Rectifier or Compounder, or Dealer, to any Allowance for the same in Stock beyond the actual Quantity of the Spirits removed by virtue of such Permit: Provided always, that every Dealer or Dealers, Rectifier or Rectifiers, Compounder or Compounders, after receiving any rectified or compounded Spirits legally brought from Scotland, shall be obliged, within Twenty-four Hours after the Receipt of such Spirits, to give Notice thereof to the proper Officer, who is hereby obliged, within Twenty-four Hours after such Notice, to attend to see such Spirits reduced to the Strength as by this Act provided for such rectified or compounded Spirits as aforesaid; and if such Rectifier, Compounder, or Dealer, shall refuse or neglect, at the Request of the Officer, to reduce such Spirits as aforesaid, such Spirits shall be seized, forfeited, and lost.

Notice of the Receipt of Spirits brought from Scotland to be given; and if not properly reduced, to be forfeited.

Mode of Application for Permits, and Penalty on Neglect.

XLI. And be it further enacted by the Authority aforesaid, That all Persons intitled to or demanding any Permit for the Removal of British Brandy, rectified British Spirits, raw British Spirits, Spirits of Wine, or British Compounds, for Home Consumption, shall in the Request Note specify the respective Trades or Callings, specifying whether they are Distillers, Rectifiers, Compounders, or Dealers in British Spirits, and also the



Quantity of each such respective Sort of British Spirits intended to be removed, (and if such Person or Persons shall have, occupy, or use different entered Warehouses or Places for the keeping of any British Spirits, and which shall not be under the same Roof, or be separated from each other by the Intervention of any Land, Premises, or Buildings, or otherwise howsoever, from what particular Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, the same is intended to be removed), and to whom the same is intended to be sent; and such Request Note shall also specify whether such British Spirits, so intended to be removed, are British Brandy, rectified British Spirits, raw British Spirits, Spirits of Wine, or British Compounds, and shall also distinguish raw British Spirits made from Corn from raw British Spirits made from Melasses or Sugar, or any other Materials, and shall also specify the Contents of the several Casks, Vessels, and other Packages containing the same, and by what Mode of Conveyance the same is intended to be sent, and whether by Land or by Water; and no Permit shall be valid or of any Effect, if the same shall be granted on any Request Note not made conformable to the Directions of this Act; and all such Spirits which shall be removed under a Description not conformable to this Act, or under any false Description, together with the Casks, Vessels, and other Packages containing the same, and the Horses, Cattle, Carts, and other Carriages used in the Removal thereof, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

XLII. And be it further enacted, That every Permit to be granted by any Officer of Excise for the Removal of any British Spirits, shall be made to correspond, in respect to the Particulars aforesaid, with the Request Note whereon the same shall be granted, and such Permit shall be sent and delivered with such Spirits unto the Buyer thereof, upon Pain that such Spirits shall (if the same be not seized in the Transit for want of a lawful Permit accompanying the same), be forfeited to the Buyer thereof, and the Seller rendered incapable of recovering

Permits to correspond with Request Notes, and to be delivered to the Buyer, on Penalty of Forfeiture of the Spirits, &c.



recovering the same, or the Value or Price thereof, in any Court of Law or Equity; and also that the Seller shall, over and besides the Loss of the said Spirits, forfeit and lose Double the Value of or Price agreed to be paid for the same, including the Duties, and that the Evidence of the Buyer or Person receiving the said Spirits shall, as to such Forfeiture of Double the Value or Price, be admitted to prove that the same were delivered without a lawful Permit.

If it be proved that a Permit was obtained for Removal of Spirits, they shall be deemed to have been delivered with a Permit.

XLIII. Provided always, and be it enacted by the Authority aforesaid, That when any Suit or Action shall be commenced, or any Information filed or exhibited either against the Seller for Recovery of the Forfeiture of such Double Value or Price, or against the Buyer for the Recovery of the said Spirits, or the Value thereof; and upon the Trial or Hearing of any such Suit, Action, or Information respectively, the Delivery of a proper Permit to the Buyer shall become a Question, it shall be sufficient for the Seller to prove that a lawful Permit was duly obtained by him for the Removal of such Spirits into the Stock of the Buyer thereof, and that there had been a suitable Decrease in the Seller's Stock to answer the Quantity of such Spirits so removed and delivered; and upon making out such Proof, such Spirits shall be adjudged to have been sent out and delivered with a lawful Permit, according to the true Intent and Meaning of this Act: Provided also, That no Buyer of any such British Spirits shall avail himself of any such Forfeiture as aforesaid, unless such Buyer shall, within Fourteen Days next after the Delivery of the said Spirits to him, her, or them, exhibit a Complaint or Information before the Commissioners of Excise or Justices of the Peace, having Jurisdiction in that Behalf, and forthwith prosecute the same with Effect; and when any such Buyer shall, before the Delivery of such Spirits, have actually paid for the same, and shall prosecute the Seller for the said Penalty of Double the Value, and shall recover the same, then, and in such Case, the said Buyer shall and may have and maintain his Action upon the Case at Common Law against such Seller for the Money so paid, or for so much Money

Buyers prosecuting for Forfeiture of Spirits, delivered without Permits, to exhibit Complaints in 14 Days, &c.



Money had and received by the Defendant for the Plaintiff's Use; and upon obtaining a Verdict in such Action, the Plaintiff shall also recover Costs of Suit.

XLIV. And be it further enacted by the Authority aforesaid, That all British Spirits of the Third Extraction, or which have been Twice distilled from Low Wines, and have had any Flavour communicated thereto, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed and taken to be British Brandy within the Meaning of this Act; and all British Spirits of the Third Extraction, or which shall have been Twice distilled from Low Wines, and have had no Flavour communicated thereto, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed and taken to be rectified British Spirits within the Meaning of this Act; and all British Spirits of the Second Extraction, or which shall have been once distilled from Low Wines, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed and taken to be raw British Spirits within the Meaning of this Act; and all British Spirits which shall have been distilled with Juniper Berries, Carraway Seeds, Anise Seeds, or any other Seeds, Preparation or Ingredient whatsoever, used in the compounding of Spirits, and all Liquors whatsoever which shall be mixed or mingled with any such British Spirits, shall be deemed and taken to be British Compounds within the Meaning of this Act; and all British Spirits of a greater or higher Degree of Strength than One to Two over Hydrometer Proof, shall be deemed and taken to be Spirits of Wine within the Meaning of this Act; and if any Question shall arise whether any Spirits removed by any Permit are bona fide such British Brandy, rectified Spirits, raw Spirits, Spirits of Wine, or Compounds, as are described and specified in the Permit accompanying the same, or granted for the Removal thereof, although such Spirits should appear to have been kept in the Officers Books, or Account of the Stock from which such Spirits were removed, by the same Name or Description as is specified in

Denominations of Spirits of different Distillations.

Proof of Spirits removed, being such as described in the Permit, to lie upon the Owners.



such Permit, the Proof of such Spirits being really and bona fide of the Sort specified in such Permit, shall be upon the Owner or Claimer thereof, by the Oaths of Two credible Witnesses, being skilful and experienced Persons competent to decide by Examination thereof.

Persons fraudulently making or possessing Spirits, to forfeit their Licences.

XLV. And be it further enacted by the Authority aforesaid, That if any Distiller, Maker, Rectifier, Compounder, or Retailer, or Distillers, Makers, Rectifiers, Compounders, or Retailers of British or Foreign Spirits, or any Dealer in British or Foreign Spirits, shall, after the First Day of February, One thousand seven hundred and eighty-seven, be convicted of the Offence of fraudulently making, or of having in his, her, or their Possession, any Spirits whatsoever, British or Foreign, without having received a legal Permit with the same; and it shall have appeared in Proof, to the Satisfaction of the Commissioners of Excise, or Justices of the Peace before whom such Conviction shall be made, that the Offence was knowingly and wilfully committed by the Party convicted of the same, which Fact of such Offence being knowingly and wilfully committed shall be set forth in the Record of such Conviction; in every such Case, the Offender or Offenders (over and besides all other Penalties incurred by Law) shall forfeit and be debarred from all future Benefit and Advantage of his or their subsisting Licence or Licences for making, rectifying, or vending any Spirits or other Liquors; and if such Offender shall be a Maker, Distiller, Rectifier, or Compounder of Spirits, or wholesale Dealer in Spirits, his or her Entry or Entries, Licence or Licences for the making, rectifying, compounding, or vending of Spirits, shall be void, and no new or fresh Licence shall be granted to such Person for the Space of One Month.

Regulations relative to the Size of Vessels for containing raw Spirits, and Times of rectified Spirits being received.

XLVI. And be it further enacted by the Authority aforesaid, That no Maker, Rectifier, or Compounder, or Makers, Rectifiers, or Compounders of Spirits, shall receive into his, her, or their Custody or Possession, any raw British Spirits in any Cask or Vessel of a less Size or Content than that of One hundred Gallons at the least; nor shall any Distiller, Rectifier, or Compounder,



pounder, or Distillers, Rectifiers, or Compounders of Spirits, nor any Dealer or Dealers in Spirits, receive into his, her, or their Custody or Possession any British Brandy, rectified British Spirits, raw British Spirits, British Compounds, or Spirits of Wine, at any other Time than between the Hours herein-mentioned; (that is to say), From the Twenty-fifth Day of March to the Twenty-ninth Day of September, both inclusive, between the Hours of Five in the Morning and Seven in the Evening, and from the Thirtieth Day of September, to the Twenty-fourth Day of March, both Days inclusive, between the Hours of Seven in the Morning and Six in the Evening; and when and so often as any raw British Spirits shall be received in any Cask or Vessel of a less Content or Size than such as is before mentioned; or if any such Distiller, Rectifier, Compounder, or Dealer, or Distillers, Rectifiers, Compounders, or Dealers, shall so receive any British Brandy, rectified British Spirits, raw British Spirits, British Compounds, or Spirits of Wine, at any other Time than is herein-before for that Purpose limited, he, she, or they shall, for each and every such Offence, forfeit and lose the Sum of Fifty Pounds; and all such British Brandy, rectified British Spirits, raw British Spirits, British Compounds, and Spirits of Wine, which shall be so received contrary to the Prohibition herein-before in that Behalf made and contained, together with the Casks and Vessels containing the same, and such British Brandy, rectified British Spirits, raw British Spirits, British Compounds, Casks, and Vessels, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

Penalty on receiving Spirits in improper Casks. or at improper Hours.

XLVII. And whereas a Manufacture of Spirits, commonly called Maidstone Geneva, is established at Maidstone in the County of Kent, by George Bishop of that Place, which Manufacture is essentially different from any other Manufacture of Spirits in Great Britain, as well with respect to the Quality of the Liquor as to the Process by which it is made: And whereas the said Manufacture requires so large a Proportion of Wash to produce a given Quantity of Spirits, as to render it im-

The Manufacturer of Maidstone Geneva to pay

possible



xx. for every  
72 Gallons of  
Wash made  
from not more  
than 112 lb. of  
Cora.

possible to continue the said Manufacture, if the Rates of Duties herein-before prescribed by this Act be collected on each Gallon of Wash; be it therefore further enacted by the Authority aforesaid, That, during the Continuance of this Act, there shall be paid by the said George Bishop, for every Seventy-two Gallons of Wash which he shall produce from a Weight of Malt, or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds, the Sum of Eighteen Shillings, being at the Rate of Three-pence per Gallon.

For every  
112 lb. of  
Corn, a Credit to be allowed of 8 Gallons of Spirits of One in Seven under Hydrometer Proof.

XLVIII. And be it further enacted by the Authority aforesaid, That for every One hundred and twelve Pounds Weight of Malt, or other Corn, before the same is separated from the Bran thereof, so used by the said George Bishop, he shall be allowed a Credit, in the Books of the proper Officer or Officers of Excise, of not more than Eight Gallons of Spirits, at the Strength of One in Seven under Hydrometer Proof.

If Spirits be stronger than One to Seven under Hydrometer Proof, they are forfeited.

XLIX. And be it further enacted by the Authority aforesaid, That the said George Bishop shall not sell or send out any Spirits whatsoever, of a greater Degree of Strength than that of One in Seven under Hydrometer Proof; and if the said George Bishop shall sell or send out any Spirits whatsoever, contrary to the true Intent and Meaning of this Act, such Spirits, together with the Casks and Vessels containing the same, and the Horses, Cattle, Carts, and Carriages made use of in the Removal thereof, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

Undue Excess of Stock to be forfeited.

L. And be it further enacted by the Authority aforesaid, That if on casting up the Stock of the said George Bishop, the Officer of Excise shall find the Quantity of Spirits contained in such Stock, to exceed the Quantity for which the said George Bishop is intitled to Credit, at the Strength of One in Seven under Hydrometer Proof, after deducting and allowing for the Quantity of Spirits for which Permits shall have been granted to the said George Bishop, then, and in every such Case, the Excess found shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.



LI. And be it further enacted by the Authority aforesaid, That before the said George Bishop shall make use of any Malt or Corn, for the Purpose of making any Wort or Mash, he shall give Twelve Hours Notice in Writing to the proper Officer of Excise, of his Intention to use the same, in order that the said Officer may attend to weigh such Malt or Corn; and if the said George Bishop shall neglect to give such Notice as aforesaid, he shall, for every such Neglect, forfeit and lose the Sum of Two hundred Pounds.

Notice of making Wort at the said Manufactory to be given, on Penalty of 200 *l.*

LII. And be it further enacted by the Authority aforesaid, That for the Purpose of enabling the proper Officer of Excise to ascertain the Strength of the Mash on which the Duty as aforesaid shall have been charged, the said George Bishop shall provide in his Distillery House at Maidstone aforesaid, a small Still with a Worm and Tub compleat, of a Size sufficient to distill at One Time Twenty-four Gallons of Mash, and which Quantity of Mash such Officer is hereby impowered to take and distill for the Purpose aforesaid, when and as often as he shall think fit; and if Twenty-four Gallons of Mash so distilled shall be found to produce more than Two Gallons and Three Fourth Parts of a Gallon of Spirits, at the Strength of One in Seven under Hydrometer Proof, then the whole Quantity of Mash from which such Twenty-four Gallons were taken, shall be charged with a Duty of One Shilling per Gallon.

A Still to be provided at the said Manufactory, to enable the Officer to ascertain the Strength of Mash.

LIII. And be it further enacted by the Authority aforesaid, That if any Person or Persons actually occupying any House, whether he, she, or they be the Owner or Renter, or Owners or Renters thereof, or not, shall knowingly permit any private Back or Still to be set up or used in any Part of such House, or in any Building thereto belonging, by any Person or Persons whomsoever for the making of Wort, Mash, or other Liquor for Distillation, or of any Low Wines or Spirits, without a due Entry being previously made thereof at the proper Office of Excise, or without having taken out a legal Licence for that Purpose, such Occupier shall incur and be subject to the same Pains and Penalties as are

Occupiers of Houses, permitting Stills to be set up without Entry and Licence, subject to the like Penalties as unlicensed Distillers.



by Law directed to be inflicted on Persons actually using any such Back or Still.

Retailers of Spirits to forfeit 200*l.* if they have any Share of any Distillery.

LIV. And be it enacted by the Authority aforesaid, That no Person licensed to sell Brandy or other Spirits by Retail, or selling Brandy or other Spirits by Retail, shall be the Proprietor or Owner of any Distillery or Rectifying House, or have any Part or Share in any Distillery or Rectifying House, or be in any Manner concerned in the Trade or Business of a Distiller, Rectifier, or Compounder of Spirits; and if any such Person so licensed, or so selling Brandy, Rum, or other Spirits, by Retail, shall be the Proprietor or Owner of any Distillery or Rectifying House, or have any Part or Share in any Distillery or Rectifying House, or be in any Manner concerned in the Trade or Business of a Distiller, Rectifier, or Compounder of Spirits, such Person shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Vinegar-makers not to carry on in the same Premises a Distillery.

LV. And whereas great Frauds have been committed by Persons carrying on in the same Premises the joint Business of a Vinegar-maker from Melasses or Sugar, and Distiller of Spirits from Mash or Malt made from Melasses or Sugar, or the joint Business of a Vinegar-maker from Melasses or Sugar, and a Rectifier or Compounder of Spirits; for the preventing thereof in future, be it further enacted, That, from and after the first Day of February, One thousand seven hundred and eighty-seven, it shall not be lawful for any Person carrying on the Trade or Business of a Vinegar-maker from Melasses or Sugar, or from any other Materials, except Malt or Corn, to carry on, either alone or in Partnership, the Trade or Business of a Distiller, or Maker or Rectifier of Spirits, in the Buildings or Premises in which such Person shall carry on the Trade of a Vinegar-maker from any other Materials than Malt or Corn, or within the Distance of Two Miles thereof, and that all Entries made for the carrying on the Trade or Business of a Distiller, or Maker or Rectifier of Spirits, contrary hereto, shall be null and void.



LVI. And be it further enacted by the Authority aforesaid, That before any Person or Persons shall be intitled, after the first Day of August, One thousand seven hundred and eighty-six, to carry on the Trade of a Vinegar-maker, he, she, or they shall make an Entry with the proper Officer of Excise of the Brewhouse, Buildings, Ward, or Place for the carrying on such Trade, and that in such and all future Entries made by any Vinegar-maker or Vinegar-makers, it shall be declared and specified whether he, she, or they be a Maker or Makers of Vinegar from Malt or Corn, or from Melasses or Sugar, or from any and what other Materials; and that every Entry not conformable thereto shall be void; and that all Entries made by Vinegar-makers on or before the said first Day of August, One thousand seven hundred eighty-six, shall, from and immediately after that Day, become void, and be no longer in Force.

From Aug. 1, 1786, all Entries of Vinegar-makers to be void, unless therein be expressed the Materials from which the Vinegar is made.

LVII. And be it further enacted by the Authority aforesaid, That no Person or Persons whatsoever shall sell or send out any British Spirits mixed with foreign Spirits from their Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, Sheds, or other Places to him, her, or them belonging, in any greater Quantity than Four Gallons, upon Pain of forfeiting, for every such Offence, the Sum of Fifty Pounds.

No mixed Spirits to be sent out in a greater Quantity than 4 Gallons, on Penalty of 50<sup>s</sup>.

LVIII. And be it further enacted by the Authority aforesaid, That no Foreign Brandy, Rum, Arrack, or other Foreign Spirits or Strong Waters, exceeding the Quantity of Sixty Gallons, shall be brought within the Limits of the Chief Office of Excise in London, by One Permit, or by One Conveyance, at One and the same Time, from any other Part of England, or from Wales, or Berwick upon Tweed, either by Land or Water, save and except only by the Way of Gravesend, to the Port of London, in the legal and ordinary Course of Commerce, on Pain of being seized and forfeited.

If more than 60 Gallons of Foreign Spirits be brought to London at once, except in Commerce, to be forfeited.

LIX. And be it further enacted by the Authority aforesaid, That, from and after the first Day of October, One thousand seven hundred and eighty-six, no Foreign Spirituous Liquors whatever (except Rum of the

Growth

After Oct. 1, 1786, Ships bringing Spirits in Casks of less than 100 Gallons, (except Rum or Arrack), to be forfeited.



and the Li-  
quor.

Growth or Produce of the British Plantations, and Arrack), shall be imported or brought into Great Britain, or into any Port, Harbour, Haven, or Creek thereof, in any Vessel or Cask which shall contain less than One hundred Gallons at the least (excepting only for the Use of the Seamen then belonging to and on Board the Ship or Vessel in which the same shall be imported, not exceeding Two Gallons for each Seaman), upon Pain of forfeiting such Foreign Spirituous Liquors, and also the Ship or Vessel in which the same shall be so imported, of whatever Burthen the same may be, with all her Guns, Furniture, Ammunition, Tackle, and Apparel.

After Nov. 1,  
1786, Spirits  
imported  
stronger than  
One to Nine  
over Hydro-  
meter Proof,  
(except from  
British Planta-  
tions), to be  
forfeited.

LX. And be it further enacted by the Authority aforesaid, That, from and after the First Day of November, One thousand seven hundred and eighty-six, no Person or Persons whatsoever shall import into the Kingdom of Great Britain any Foreign Brandy, Arrack, Rum, Spirits, or Strong Waters whatsoever, of a greater or higher Degree of Strength than that of One to Nine over Hydrometer Proof; and if any Foreign Brandy, Arrack, Rum, Spirits, or Strong Waters, shall be imported of any greater or higher Degree of Strength than as aforesaid, the same shall be forfeited and lost, together with the Casks and Packages containing the same, and shall and may be seized by any Officer or Officers of the Customs or Excise: Provided always, That nothing herein-before contained shall extend, or be deemed or construed to extend, to the Forfeiture of any Rum or Spirits of the Growth, Produce, and Manufacture of the British Sugar Plantations, for being imported into this Kingdom, of any greater Degree than that of One to Nine over Hydrometer Proof.

Quantities of  
Wort with  
which Stills  
are to be pre-  
sumed to be  
charged, dur-  
ing the Time  
of working,  
etc.

LXI. And whereas the Quantities of Wort, Mash, or other Liquor, produced to the Officers of Excise at several Distilleries taken for a given Time, have occasionally fallen short of the Quantities which the Stills and Utensils belonging to such Distilleries were, according to the ordinary Course of Distillation, capable of working within the same given Time, and there is Reason to suspect that considerable Quantities of Wort,  
Mash,



seps 1417

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[1413]

thereof as aforesaid, the Sum of Two Shillings and Two-pence :

in Proportion  
to its Strength,  
2 s. 2 d.

And for every Gallon of other Spirits, British or Foreign, of what Kind soever, in Proportion to the Strength thereof as aforesaid, the Sum of Two Shillings.

For every  
Gallon of  
other Spirits,  
2 s.

Which said Sums shall be in Lieu and Satisfaction of all other Rewards whatsoever (the Charges of Seizure, Removal, and Condemnation, only excepted), any Law, Statute, or Usage, to the contrary notwithstanding.

LXVIII. And be it further enacted by the Authority aforesaid, That all the Monies arising from the said Rates and Duties hereby imposed shall, from Time to Time, be raised, levied, collected, and paid, at such Time and Times as the aforesaid Duties upon Low Wines and Spirits, made for Home Consumption, and hereby discontinued, have usually been, or ought to have been, or are directed to be raised, levied, collected, or paid; and that all the Monies whatsoever arising from the Rates and Duties hereby imposed, shall be paid into the Receipt of the Exchequer by the Commissioners of Excise, and shall be appropriated and applied in Manner following; that is to say, Five Sixth Parts thereof, to and for the several and the same Uses and Purposes as the said Rates and Duties on Low Wines and Spirits hereby discontinued, were by the several Acts for granting, imposing, and appropriating the same, directed to be appropriated and applied respectively; and the remaining Part thereof shall be carried to and made Part of the Fund, commonly called The Sinking Fund, and shall be applicable to the same Uses and Purposes as the said Sinking Fund is now applicable unto.

Duties to be  
levied as for-  
mer Duties,  
and to be paid  
into the Ex-  
chequer.

Appropriation of Du-  
ties.

LXIX. And be it further enacted by the Authority aforesaid, That all the Powers, Authorities, Methods, Rules, Directions, Regulations, Penalties, Forfeitures, Provisions, Clauses, Matters, and Things, which in or by any Act or Acts of Parliament relating to the Duties upon Low Wines and Spirits for Home Consumption, or to His Majesty's Duties of Excise upon Spirituous Liquors or Strong Waters, in Force at the

Provisions of  
former Acts  
extended to  
this.



Time of passing of the said Act, made in the Twenty-fourth Year of His said Majesty's Reign, are contained, provided, settled, or established, for managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, or securing the Rates or Duties thereby imposed, and for preventing, detecting, and punishing Frauds relating thereto, not being expressly altered, repealed, changed, or controlled by this Act, or not being repugnant to any of the Matters, Clauses, Provisions, or Regulations in this Act contained, shall be and continue in full Force, and be duly observed, practised, applied, used, and put in Execution throughout England, in and for the managing, assessing, raising, levying, collecting, recovering, adjudging, mitigating, ascertaining, enforcing, and securing the said several 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, Authorities, Methods, Rules, Directions, Regulations, Penalties, Forfeitures, Provisions, Clauses, Matters, and Things, had been expressly inserted and re-enacted in this Act.

General Issue.

LXX. And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be brought or commenced against any Person or Persons, for any Matter or Thing done by any Officer or Officers of the Customs or Excise, or any others acting in his or their Aid, in the Execution of, or by Reason of his or their Office, under the Authority, or by Colour of this Act, such Action or Suit shall be brought or commenced within Three Months next after the Cause of Action shall have arisen, and not afterwards, and shall be laid in the County or Place where the Facts were committed, and not in any other County or Place, unless otherwise directed by the Special Rule or Order of the Court wherein such Action shall be depending, and the Defendant or Defendants shall and may plead the General Issue, and give the Special Matter in Evidence at any Trial to be had thereupon; and if the Plaintiff or Plaintiffs shall become nonsuited, or discontinue his, her, or their Action or Suit, or if, upon a Verdict or Demurrer, Judgement



shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall and may recover Treble Costs, and have such Remedies for the same as any Defendant or Defendants can or may have in other Cases.

LXXI. And be it further enacted by the Authority aforesaid, That if any Distiller or Maker, or Distillers or Makers, of Low Wines or Spirits, or Rectifier or Compounder, or Rectifiers or Compounders of, or Dealer or Dealers in, Spirits or Strong Waters, or any Workman or Servant belonging to him, her, or them, shall obstruct or assault, resist, oppose, molest, or hinder any Officer or Officers of Excise in the due Execution of the several Powers and Authorities given or granted to such Officer or Officers by this or any other Act now in Force, relating to Distillers, Rectifiers, or Compounders of Spirits, or to Dealers in Spirits or Strong Waters, every such Distiller or Maker, Rectifier, Compounder, or Dealer shall, except in such Cases for which any other Penalty or Penalties are herein-before directed, forfeit and lose, for every such Offence, the Sum of Two hundred Pounds.

Persons obstructing Officers in their Duty, to forfeit 200*l*.

LXXII. And be it further enacted by the Authority aforesaid, That all Penalties and Forfeitures imposed by this Act shall be sued for, recovered, levied, and mitigated, by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, is or may be sued for, recovered, or levied, or mitigated, by any Law or Laws of Excise, or by Action of Debt, Bill, Complaint, or Information, in any of His Majesty's Courts of Record at Westminster; and that One moiety of every such Fine, Penalty, or Forfeiture, shall be to His Majesty, His Heirs and Successors, and the other moiety to him, her, or them who shall discover, inform, or sue for the same.

How Penalties are to be recovered and applied.

LXXIII. Provided always, and be it further enacted, That no Person who shall be sued or prosecuted for any of the Penalties or Forfeitures imposed by this Act, shall be liable to any Penalty or Forfeiture imposed for the same Offence by any former Act; nor shall any Person who shall be sued or prosecuted for any Penalty or Forfeiture imposed by any former Act, be liable to any Penalty or Forfeiture imposed for the same Offence by this present Act.

Persons sued for Penalties under this Act, not liable to the Penalties of former Acts, &c.

LXXIV. And



Act to continue in Force for 2 Years, from Aug. 1, 1786.

LXXIV. And be it further enacted by the Authority aforesaid, That this Act shall commence and take Effect, as to all such Matters and Things therein contained, in respect whereof no Special Commencement is hereby directed or provided, from and immediately after the first Day of August, One thousand seven hundred and eighty-six, and shall remain and continue in Force, as to all such Matters and Things therein contained, in respect whereof it is not hereby otherwise directed, for the Space of Two Years, to be computed from that Day.

Act 24 Geo. III, Cap. 46, repealed, except such Parts as relate to Lands of Ferintosh, Arrears of Duties, and Penalties,

LXXV. And be it further enacted by the Authority aforesaid, That the said Act made in the said Twenty-fourth Year of the Reign of His present Majesty, other than and except so much and such Parts thereof as vest in His Majesty, or relate to or concern the Duties of Excise within the Lands of Ferintosh, in the County of Inverness, or regard an Exemption from the Payment thereof, or the making of any Contract, Agreement, or Trial, thereby authorised in respect to the said Duties or Exemptions; and also other than and except in respect to the Arrears of any of the Rates and Duties in and by the said last-mentioned Act charged, granted, or imposed, and which, at the Commencement of this Act, shall remain due and unpaid, or to any Penalty or Forfeiture, or Penalties or Forfeitures, incurred in respect thereof, or under or by virtue of the said Act; and also except so far as the said last-mentioned Act is not already repealed by any other Act of the present Session of Parliament, shall be, and the same is, from and after the Commencement of this Act, repealed.

Act 19 Geo. III, Cap. 25; and

LXXVI. And whereas by an Act made in the Nineteenth Year of the Reign of His present Majesty, (intituled, An Act for granting to His Majesty additional Duties on the Produce of the several Duties under the Management of the respective Commissioners of the Customs and Excise in *Great Britain*), an additional Impost or Duty, after the Rate of Five Pounds per Centum, was granted upon the Produce and Amount of all the several Subsidies, Imposts, and other Duties, of what Kind or Nature soever they might be, which were then due and payable to His Majesty, and were collected in this Kingdom,



Wash, and other Liquor, have been fraudulently worked at such Distilleries, in prejudice of His Majesty's Revenue, and to the manifest Injury of the fair Trader: For Remedy whereof, be it enacted, That, from and after the First Day of August, One thousand seven hundred and eighty-six, every entered Wash Still, belonging to any Distiller or Distillers, or Maker or Makers of Spirits from Malt or Corn, for Home Consumption, during the Time the same shall be worked, shall be presumed to have been charged with Wash, in the Proportion of Three Parts in Four of the Content or Capacity of such Still, including the Head thereof, according to the Average Rates herein-after expressed and specified; (that is to say), For such Time or Times as such Wash Still shall be worked betwixt the Fifteenth Day of November inclusive, in any One Year, and the Fifteenth Day of May exclusive, in the next succeeding Year, every such Wash Still shall be presumed to have been charged as aforesaid at the Average Rate of Five Times in every Week; and for such Time or Times as the same shall be worked betwixt the Fifteenth Day of May inclusive, in any One Year, and the Fifteenth Day of November exclusive, in the same Year, every such Wash Still shall be presumed to have been charged as aforesaid at the Average Rate of Four Times in every Week.

LXII. And be it further enacted, That, from and after the said First Day of August, every such Wash Still, after the working thereof shall have commenced and been begun, shall be presumed to be kept regularly in Work for the Space of Three Calendar Months successively, at the least, to be computed from the Day of the actual working thereof; and no Person or Persons who shall have begun to work any Wash Still shall be at Liberty to discontinue or withdraw the Entry of any such Still after the working thereof shall have commenced and been begun, until the Expiration of the said Term of Three Calendar Months, to be computed as aforesaid.

No Entry to be withdrawn after a Still shall have begun working, in less than 3 Months.

LXIII. Provided always, and be it further enacted, That when the Owner or Owners of any Wash Still

After Three Months, Entries may be withdrawn on giving Notice.



shall be inclined to discontinue working the same, such Owner or Owners shall be at Liberty so to do at any Time after the End and Expiration of the said Three Calendar Months, to be computed as aforesaid, upon giving Notice in Writing, Four Days at least, to the Officer of the District or Place, of such his, her, or their Intention, and expressing in such Notice the Day on which the working of such Still is intended to be discontinued.

Commissioners of Excise may grant Relief where the presumed Charges of Duty exceed the actual Quantity of Wash.

LXIV. Provided also, and be it further enacted, That if it shall at any Time be made appear, by sufficient Proof upon Oath, to the Satisfaction of the Commissioners of Excise, the Sufficiency of such Proof being left to the Judgement of the said Commissioners, that the Difference or Excess in the Amount of the presumptive Charges of the Still, beyond the Quantity of Malt, Mash, or other Liquor, actually produced to the Sight of the Officer, was occasioned or shall have arisen by unavoidable Necessity, and that all the Malt, Mash, and other Liquor worked off at such Mash Still, was bona fide produced to the Sight of the Officer; then, and in every such Case, it shall be lawful for the Commissioners of Excise, and they are hereby required to grant to the Owner or Owners of such Mash Still such Relief as shall in their Judgement be reasonable and just.

No Stills that have discontinued working to recommence without giving Notice, on Penalty of 200*l*.

LXV. And be it further enacted, That when and so often as the Owner or Owners of any such Stills who shall have discontinued working the same in the Manner aforesaid, shall be inclined to recommence the working thereof, such Owner or Owners shall signify such his, her, or their Intention to the Officer of Excise by Notice in Writing, Four Days at the least next antecedently to the Day whereon such Working is intended to be renewed, (which Day shall be specified in such Notice); and if any such Owner or Owners, or other Person or Persons, shall recommence such Working without such Notice being given as is herein-before directed, he, she, or they, shall forfeit and lose the Sum of Two hundred Pounds.

LXVI. And



LXVI. And be it further enacted by the Authority aforesaid, That all Arrack and Rum, and all Home made and Foreign Brandy, Compounds, and other Spirits of what Kind soever, which, between the Tenth Day of October, One thousand seven hundred and eighty-four, and the Fifth Day of July, One thousand seven hundred and eighty-six, have been, or may be, seized and condemned, and are now remaining in His Majesty's Warehouses, or may be deposited therein previous to the said Fifth Day of July, and which were, by the said Act, made in the Twenty-fourth Year of His said Majesty's Reign, directed to be staved and destroyed, shall be valued by such Persons, and in such Manner and Form, as the respective Commissioners of the Customs in England and Scotland, or the major Part of them, respectively, in Cases of Seizures made by the Officers of the Customs, and as the respective Commissioners of Excise in England and Scotland, or the major Part of them respectively, in Cases of Seizures made by the Officers of Excise, shall direct; and that after such Valuation, the same, or any Part thereof, shall, at the Discretion of the said respective Commissioners, or the major Part of them respectively, be either staved and destroyed, except in such Cases where it shall appear, to the said respective Commissioners of the Customs and Excise in England and Scotland respectively, or the major Part of them respectively, that such condemned Spirits are proper to be disposed of to or for any of the Uses or Purposes herein-after mentioned; that is to say, to or for the Use of His Majesty's Navy or Army, or of the Crews of Ships or Vessels employed in the Service of the Revenue of Customs or Excise, or of His Majesty's Garrisons abroad, or for Exportation to Foreign Parts, or for Consumption on Board of any Ships or Vessels going upon Foreign Voyages, in which Two last mentioned Cases, the same shall be shipped under the like Security for the due Exportation or Consumption thereof respectively as aforesaid, as is required in the Case of Spirits which may be lawfully exported or shipped for Consumption on Shipboard, and shall be subject to Re-seizure and Re-condemnation in case of being

Regulations  
with regard to  
Seizures made  
between O<sup>r</sup>.  
10, 1784, and  
July 5, 1786.



being relanded; and the Persons relanding the same shall be subject to the like Pains and Penalties as they respectively would have been subject to for the same in case such Spirits had been made, or originally intended and shipped for Exportation or for Consumption on Ship-board, as aforesaid: Provided always, That whenever it shall be judged expedient by the said respective Commissioners that such Spirits shall be sold for any of the Purposes before mentioned, the said Commissioners shall, and they are hereby required respectively to certify the Facts and Circumstances of the Seizure and Condemnation of such Spirits, and the Quantity thereof, with their Opinion to or for which of the Uses or Purposes herein-before mentioned the same may be properly applied, unto the Lord High Treasurer, or Lords Commissioners of the Treasury, or any Three of them for the Time being, who is and are hereby authorised and impowered, from Time to Time, to make such Orders for the Application or Disposal thereof, to or for any of the said Purposes, as they in their Judgement shall think fit.

Officers who have made such Seizures to receive the following Sums, viz.

LXVII. And be it further enacted by the Authority aforesaid, That upon the Officer or Officers who shall have seized any such Arrack, Rum, Brandy, Compounds, or other Spirits, producing a satisfactory Certificate or Proof of the Condemnation and Valuation thereof, and of the securing the same as aforesaid, unto the said respective Commissioners, the said respective Commissioners are hereby authorised and required to direct the Receiver-general of the Customs, or the proper Officers of Excise, as the Case may be, to pay to such Officer, within Twenty Days after producing such Certificate, out of any of the Duties in their respective Receipt or Collection, the several Sums following; (that is to say),

For every Gallon of Arrack, French Brandy, &c. of the Strength of 1 to 10 over Hydrometer Proof, 2 s. 6 d.

For every Gallon of Arrack, Cordials, or French Brandy, of the Strength of One to Ten over Hydrometer Proof, and so in Proportion for any higher or Lower Degree of Strength, the Sum of Two Shillings and Sixpence:

For every Gallon of other Foreign Brandy, &c.

For every Gallon of other Foreign Brandy, or of Foreign Geneva, or Rum, in Proportion to the Strength thereof



dom, under the Management and Direction of the respective Commissioners of the Customs in Great Britain, for and upon any Goods and Merchandizes imported into or exported from, or carried Coastwise into Great Britain; which said additional Impost or Duty was charged upon the Amount of the said former Subsidies, Imposts, and other Duties, after the usual Discounts and other Allowances had been made and deducted therefrom; and also an additional Duty or Charge of Five Pounds per Centum was granted to His Majesty, upon the Produce and Amount of all the several Inland Duties, Rates, Impositions, and Charges, (except as therein after is excepted), then payable to His Majesty, and which were charged and collected under the Management of the respective Commissioners in England and Scotland: And whereas by another Act, made in the Twentieth Year of His Majesty's Reign, (intituled, An Act for granting to His Majesty additional Duties upon Malt, and upon Low Wines and Spirits made for Home Consumption, and upon Foreign Spirits imported into *Great Britain*, and upon the Produce of the said several Duties; and for granting a Duty on Licences to be taken out by all Persons trading in, vending, or selling of, Coffee, Tea, or Chocolate,) further Rates and Duties were granted and imposed, amongst other Things, upon Spirits imported into Great Britain from Parts beyond the Seas, over and above all Duties, Charges, and Impositions by any former Act or Acts of Parliament thereupon set or imposed: And whereas by another Act, made in the Twenty-first Year of His said Majesty's Reign, (intituled, An Act for granting to His Majesty an additional Duty upon the Produce of the several Duties under the Management of the respective Commissioners of the Excise in *Great Britain*), a further additional Duty or Charge of Five Pounds per Centum was granted and imposed upon the Produce and Amount of all the several Inland Duties, Rates, Impositions, and Charges, (except as therein is excepted), then payable to His Majesty, and which were charged and collected under the Management of the respective Commissioners of Excise in England and Scotland: And whereas by another Act, made in the Twenty-second Year of His said Majesty's Reign,

Act 20 Geo III,  
Cap. 5; and

Act 21 Geo. III,  
Cap. 17; and

Act 22 Geo. III,  
Cap. 66,  
recited;



(intituled, An Act for granting to His Majesty additional Duties upon the Produce of the several Duties under the Management of the respective Commissioners of the Customs and Excise in *Great Britain*), a further additional Duty or Charge of five Pounds per Centum was granted to His Majesty upon the Produce and Amount of all the several Inland Duties, Rates, Impositions, and Charges, (except as therein is excepted), then payable to His Majesty, and which were charged and collected under the Management of the respective Commissioners of Excise in England and Scotland: And whereas it is expedient to suspend the several additional Imposts, Rates, and Duties by the said several Acts made in the Nineteenth, Twentieth, Twenty-first, and Twenty-second Years of His said Majesty's Reign, imposed upon Rum and upon other Spirits imported into Great Britain, from His Majesty's Sugar Plantations in the West Indies, be it therefore enacted, That the several additional Rates and Duties in and by the said Acts of the Twentieth of His present Majesty's Reign, granted and imposed upon Rum and Spirits imported into Great Britain, being the Produce, Production, and Manufacture of the British Sugar Islands, or Sugar Plantations, in the West Indies; and also the several and respective additional Imposts, Duties, or Charges, after the Rate of five Pounds per Centum, imposed and granted in and by the aforesaid Three several Acts, made in the Nineteenth, Twenty-first, and Twenty-second Years of His Majesty's Reign, upon Rum and Spirits of the Growth, Produce, and Manufacture aforesaid, imported into this Kingdom; and all Penalties and Forfeitures in respect of the said additional Imposts, Duties, or Charges thereby imposed upon the Rum and Spirits aforesaid respectively, shall be, and the same are hereby suspended for the Term of Two Years, to be computed from the Fifth Day of July, One thousand seven hundred and eighty-six; but that such Suspension shall not extend to or affect any of the Arrears of the said additional Imposts, Rates, or Duties, or any of them, now remaining due and unpaid, or any Penalty or Forfeiture, or Penalties or Forfeitures, incurred in respect thereof.

and the additional Duties thereby imposed on Rum and Spirits from the *West Indies*, suspended for 2 Years.



## FORM of the ENTRY:

For a *Corn Distiller*.

I *A. B.* of \_\_\_\_\_ Street, in the Parish of \_\_\_\_\_  
Distiller, do hereby revoke all former Entries by me  
made, and do make Entry of the under-mentioned  
Utenfils for preparing and distilling Wash from Corn and  
Grain; *videlicet*;

One Copper, for preparing and brewing Worts.

One Mash Tun, for mashing Grain.

One Under Back, for receiving Worts from the Mash  
Tun.

Six Coolers, for cooling Worts.

One Bub Back, for making and keeping Bub.

Ten Wash Backs, for fermenting and keeping Wash.

One Jack Back, for receiving Wash from the Wash  
Backs to be pumped into the Wash Still.

One Still for distilling Wash into Low Wines.

One Still for distilling Low Wines into Spirits.

One Low Wine Cask, for receiving Low Wines from  
the Wash Still.

One Spirit Cask, for receiving Spirits from the Low  
Wine Still; and One Feint Cask, for receiving and  
keeping Feints.

All these Utenfils are situate in my Distill House in  
\_\_\_\_\_ Street aforesaid, and this Entry is for  
Home Consumption, (*or* Exportation, *as the Case  
may require*).

Witness my Hand, this  
One thousand

Day of

*A. B.*

Witness

*C. D.*

*E. F.*



For a *Melasses Distiller, Rectifier, or Compounder.*

I *A. B.* of \_\_\_\_\_ Street, in the Parish of \_\_\_\_\_ Distiller, do hereby revoke all Entries by me made, and do make Entry of the under-mentioned Utensils for preparing, fermenting, and distilling Wash from Melasses or Sugar; *videlicet*;

Fourteen Wash Backs, for fermenting and keeping Wash.

One Jack Back, for receiving Wash from the Wash Backs to be pumped into the Wash Still.

Four Stills for Distilling; *videlicet*;

One of those Stills for distilling Wash into Low Wines.

Another Still for distilling Low Wines into Spirits.

Also all the Four Stills for rectifying and compounding Spirits.

One Low Wine Cask, for receiving Low Wines from the Wash Still.

One Spirit Cask, for receiving Spirits from the Low Wines Still; and One Feint Cask, for receiving and keeping Feints.

All these Utensils are situate in my Distill House in \_\_\_\_\_ Street aforesaid, and this Entry is for Home Consumption (or Exportation, as the Case may require).

Witness my Hand, this \_\_\_\_\_ Day of \_\_\_\_\_ 178

*A. B.*

Witness

*C. D.*

*E. F.*

F I N I S.