Anno Quarto

Annæ Reginæ.

An Act for Continuing the Duties upon Malt, Mum, Cyder and Perry, for the Service of the Year One thouſand ſeven hundred and ſix.

MOST Gracious Sovereign, We Your Majeſties moſt Dutiful and Loyal Subjects, the Commons of England in Parliament Aſſembled, being deſirous to Provide ſuch Supplies as may be Effectual for the Raiſing of Money to Carry on the preſent War, and for other Your Majeſties Neceſſary and Important Occaſions, have therefore Freely and Unanimouſly Reſolved to Give and Grant, and do by this Act Give and Grant unto Your Majeſty the Rates, Duties and Impoſitions herein after mentioned, and do moſt humbly beſeech Your Majeſty that it may be Enacted; And be it Enacted by the Queens moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament Aſſembled, and by the Authority of the ſame, That the ſeveral and reſpective Rates, Duties and Impoſitions, which in and by one Act of Parliament made and paſſed in the Firſt Year of Her Majeſties Reign, (Intituled, An Act for Granting a Supply to Her Majeſty by ſeveral Duties impoſed upon Malt, Mum, Cyder and Perry) were Granted to Her Majeſty in the manner therein mentioned, and which by Act of Parliament made and paſſed in the Second Year of Her Majeſties Reign, (Intituled, An Act for Granting an Aid to Her Majeſty by Continuing the Duties upon Malt, Mum Cyder and Perry for One Year) were Continued in the manner therein mentioned, until the Twenty fourth day of June, in the Year of our Lord, One thouſand ſeven hundred and five, and which by another Act of the Third Year of Her Majeſties Reign (Intituled, An Act for Continuing the Duties upon Malt, Mum, Cyder and Perry for One Year) were Continued in the manner therein mentioned, until the Twenty fourth day of June, which

Preamble.

Act 1 *Anne.*

Act 2 *Anne.*

Act 3 *Anne.*

which should be in the Year of our Lord, One thousand seven hundred and six, shall be further Continued in like manner, for and upon all Malt which shall be made, and all Rum which shall be made or imported, and all Cyder and Perry, which shall be made for Sale, from and after the Three and twentieth Day of June, which shall be in the Year of our Lord, One thousand seven hundred and six, and before the Four and twentieth Day of June, which shall be in the Year of our Lord, One thousand seven hundred and seven, and shall be Raised, Levied, Collected and Paid unto Her Majesty, Her Heirs, and Successors, during the Term aforesaid, by the same Ways, Means and Methods, and by such Rules and Directions, and with such Allowances, and under such Penalties and Forfeitures, and with such Power of Mitigation, and other Powers, and in such Manner and Form, in all respects, as are Prescribed, Mentioned or Expressed in the said several former Acts for the said Duties; And that the same Acts formerly made and passed for the said Duties, and every Article, Rule, Clause, Matter and Thing in them, and every of them contained, or thereby referred to, and now being in Force shall be of full Force and Effect, to all Intents and Purposes, for Raising, Levying, Collecting, Securing and Accompting for, Mitigating and Making Allowances out of the said Rates, Duties and Impositions hereby Granted or Continued, and for Levying the Penalties, and all other Matters and Things, during the Continuance of this Act, as fully as if the same were particularly and at large repeated in the Body of this present Act.

The former Acts to be in force.

Losses by Enemies.

And whereas in this time of War, several Losses happen to Persons who send Malt Coastwise, by reason of Ships being taken by Enemies, Be it Enacted by the Authority aforesaid, That after the Duty by this Act Granted is Paid or Secured to be Paid by the Malster, if any Quantity of Malt shall from and after the Four and twentieth Day of June, One thousand seven hundred and six, happen to be taken by the Enemy, it shall and may be lawful for the Proprietor or Proprietors of Malt so taken, as aforesaid, to make Proof thereof by Two Credible Witnesses upon Oath, and of his or their having paid or given Security to pay the said Duty, before the Justices of the Peace of the County or Place from whence the same was Shipped, at the next General Quarter-Sessions for such County or Place (who are hereby Impowered to give Certificate under their Hands and Seals of such Loss) and upon producing such Certificate to the Officer appointed to Collect the said Duty, he shall be obliged to repay or allow the said Proprietor or Proprietors so much of the said Duty as shall have been by him paid for the Quantity of Malt proved to be taken by the Enemy, and lost, as aforesaid.

Proprietors to be allowed the Duty for Malt taken by the Enemy.

The Monies arising to be paid into the Exchequer.

And be it Enacted by the Authority aforesaid, That all the Monies which shall arise by this Act of the said Duties upon Malt, Rum, Cyder and Perry, (over and above the necessary Charges of Raising and Paying the said Duties) shall from time to time be brought and paid into the Exchequer; And that it shall and may be Lawful to and for any Person or Persons, Natives or Foreigners, Bodies-Politick or Corporate, to Lend to Her Majesty, at the said Receipt, upon Credit of the said Duties, any Sum or Sums of Money, as shall not exceed in the whole, the Sum of Six hundred and fifty thousand Pounds; which Len-

Clause of Loan not exceeding 650000 *l.* at 5 *l. per Cent.*

ders shall have Interest for Forbearance of their respective Loans, not exceeding the Rate of Five Pounds per Cent. per Annum; to be paid every Three Months from the making of such Loans, until Satisfaction of the Principal Sums respectively; And that no Monies so to be Lent, shall be Rated or Assessed to any Tax or Assessment whatsoever; And that every such Lender shall immediately have a Talley of Loan struck for the Money by him, her or them lent, and an Order of the same date for Repayment thereof, with such Interest, as aforesaid; And that all such Orders shall be Registred in course, according to their Dates, and all Persons thereupon shall be paid in Course, as their Orders shall stand Registred; And that the said Monies to come in by this Act, of the said Duties, shall be in the same Order liable to the Satisfaction of the said respective Persons, their Executors, Administrators or Assigns successively, without undue Preference of one before another, and not otherwise, and shall not be diverted or divertible to any other Use, Intent or Purpose whatsoever; And that no Fee, Reward or Gratuity, directly or indirectly, be demanded or taken of any Her Majesties Subjects for providing or making of any such Books or Registers, or any Entries, Views or Search in or for payment of Money lent, or the Interest thereof, as aforesaid, by any of Her Majesties Officer or Officers, their Clerks or Deputies, on pain of payment of Treble Damages to the Party grieved by the Party offending, with full Costs of Suit; or if the Officer himself take or demand any such Fee or Reward, then to lose his Place also; And if any undue Preference of one before another shall be made either in Point of Registry or Payment, contrary to the true meaning of this Act, by any such Officer or Officers, then the Party offending shall be liable by Action of Debt, or on the Case, to pay the Value of the Debt, with Treble Costs, to the Party grieved, and shall be Forejudged of his Place or Office; and if such Preference be unduly made by any his Deputy or Clerk, without Directions or Privity of his Master, then such Deputy or Clerk only shall be liable to such Action, Debt, Damages and Costs, and shall be ever after incapable of his Place or Office; And in Case the Auditor of the Receipt shall not direct, and the Clerk of the Pells Record, or the Teller make Payment according to each Persons due Place and Order as afore directed, then he or they shall be adjudged to Forfeit, and the respective Deputies and Clerks herein offending, to be liable to such Action, Debt, Damages and Costs, in such manner, as aforesaid; all which said Penalties, Forfeitures, Damages and Costs, to be incurred by any the Officers of the Exchequer, or any their Deputies or Clerks, shall and may be Recovered by Action of Debt, Bill, Plaint or Information, in any of Her Majesties Courts of Record at Westminster, wherein no Essoign, Protection, Privilege, Wager of Law, Injunction, or Order of Restraint, shall be in any wise Granted or Allowed.

Payable every three months,

Free from Taxes,

and have a Talley and Order,

without Fee, &c.

on pain of Treble Damages, &c.

and pay the Debt, &c.

Clerk liable.

Auditor, &c. adjudged to forfeit.

Provided always, and be it hereby Declared, That if it happen that several Tallies of Loan, or Orders for Payment, as aforesaid, bear date or be brought the same Day to the Auditor of the Receipt to be Registred, then it shall be interpreted no undue Preference which of those be first entred, so as he enters them all the same Day.

No undue preference where Tallies, &c. bear date the same day;

Nor if subsequent Orders be paid before those not demanded in course.

Provided also, That it shall not be interpreted any undue Preference to incur any Penalty in point of Payment, if the Auditor Direct, and the Clerk of the Pells Record, and the Tellers do pay Subsequent Orders of Persons that come and demand their Monies, and bring their Orders, before other Persons that did not come to take their Monies, and bring their Orders in their course, so as there be so much Money reserved, as will satisfie precedent Orders, which shall not be otherwise disposed, but kept for them; Interest upon Loan being to cease from the time the Money is so reserved, and kept in Bank for them.

Orders assignable.

And be it further Enacted, That all and every Person and Persons, to whom any Money shall be due for Loans by Virtue of this Act, after Order Entred in the Book of Register, as aforesaid, his or their Executors, Administrators or Assigns, by proper Words of Assignment to be Endorsed on his Order, may Assign or Transfer his Right, Title, Interest and Benefit of such Order, or any Part thereof, to any other; which being Notified in the Office of the Auditor of the Receipt aforesaid, and an Entry or Memorial thereof also made in the Book of Registry aforesaid for Orders, which the Officers shall upon Request, without Fee or Charge, accordingly make, shall Entitle such Assignee, his Executors, Administrators, Successors and Assigns, to the Benefit thereof, and Payment thereon; And such Assignee may in like manner Assign again, and so Toties Quoties, and afterwards it shall not be in the Power of such Person or Persons, who have or hath made such Assignments, to make Void, Release or Discharge the same, or any the Monies thereby due, or any Part thereof.

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FINIS.