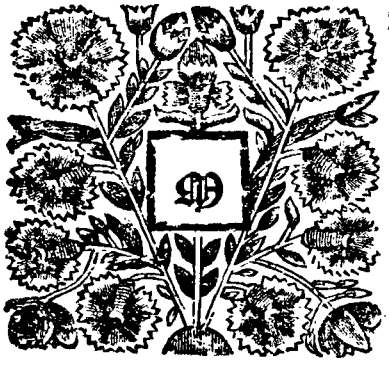
Anno Quarto

Annæ Reginæ.

An Act for Continuing an Additional Subſidy of Tonnage and Poundage, and certain Duties upon Coals, Culm and Cynders, and Additional Duties of Exciſe, and for Settling and Eſtabliſhing a Fond thereby, and by other Ways and Means, for Payment of Annuities to be Sold for Raiſing a further Supply to Her Majeſty, for the Service of the Year, One thouſand ſeven hundred and ſix, and other Uſes therein mentioned.



MAy it pleaſe Your moſt Excellent Majeſty, We Your Majeſties moſt Dutiful and Loyal Subjects the Commons of England in Parliament Aſſembled, duly conſidering Your Majeſties great Occaſions for Money to carry on the preſent War, and having Regard as well to the great Burthen of Taxes now lying upon Your Majeſties Subjects, as to the preſent Condition of the Publick Fonds, and the preſent Incumbrances thereupon, are therefore deſirous, by ſuch Eaſie and Effectual Ways and Means, as in this Act are expreſſed and intended, to Raiſe a Sum of Money, not exceeding in the whole, Two millions five hundred ſeventy five thouſand ſeven hundred ſixty one Pounds, ſixteen ſhillings and two Pence (part of the Money neceſſary to be provided in this Seſſion of Parliament for Your Majeſties Supply) and ſuch further Sum of Money as will be ſufficient during the firſt Two years of the Term, herein after mentioned, to complete the Payment of the Annuities to be Purchaſed upon this Act; Preamble.

2575761 *l.* 16 *s.* 2 *d.* to be Raiſed.

and have for that End and Purpose, cheerfully and unanimously Given and Granted, and do by this Act Give and Grant unto Your Majesty the Subsidy of Tonnage and Poundage upon Wines, Goods and Merchandizes, and the several Duties upon Coal, Culm and Cynders, and upon Beer, Ale, Cyder, and other Liquors hereafter in this Act mentioned, for such several and respective Terms, and to Commence at or from such respective Days and Times, and to be Paid and Payable in such Manner and Form, as in this Act are afterwards Expressed: (That is to say) Whereas by an Act made and passed in the Ninth Year of the Reign of His late Majesty King William the Third, of Glorious Memory, (Intituled, An Act for Granting to His Majesty a further Subsidy of Tonnage and Poundage, towards raising the yearly Sum of Seven hundred thousand Pounds, for the Service of his Majesties Houshold, and other Uses therein mentioned, during His Majesties Life) It was Enacted, That over and above the Subsidies, Impositions, and other Duties therein mentioned, there should be Raised and Paid to His Majesty, one other Subsidy called Tonnage, for and upon all Wines which from and after the last Day of January, in the Year of our Lord, One thousand six hundred ninety and nine, at any Time and Times, during His Majesties Life, should be imported or brought into the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed; And one further Subsidy called Poundage of all manner of Goods and Merchandizes imported or brought into this Realm, or any His Majesties Dominions to the same belonging, at any Time or Times after the said last Day of January, One thousand six hundred ninety nine, during His Majesties Life, by way of Merchandize (except such Goods and Merchandizes as are therein excepted) and with such Abatements, Regulations, Directions for making Repayments, or Allowances upon Exportation, and subject to such Rules and other Matters and Things touching the said several Subsidies, as in the last mentioned Act are Expressed; which said further Subsidies of Tonnage and Poundage, and other Duties upon Wines, Goods and Merchandizes granted by the Act above recited, are to be Raised and Paid to Her Majesty, during Her Life, by virtue of another Act of Parliament Made and Passed in the First Year of Her Reign, (Entituled, An Act for the better Support of Her Majesties Houshold, and the Honour and Dignity of the Crown:) And whereas by an Act Made and Passed in the Second Year of Her Majesties Reign, (Entituled, An Act for Granting to Her Majesty an Additional Subsidy of Tonnage and Poundage for Three years, and for Laying a further Duty upon *French* Wines Condemned as lawful Prize, and for Ascertaining the Values of unrated Goods Imported from the *East-Indies*) It was Enacted, That there should be raised, levied, collected, paid and satisfied unto Her Majesty one other Subsidy called Tonnage, for and upon all Wines which from and after the Eighth Day of March, in the Year of our Lord, One thousand seven hundred and three, at any Time or Times within, or during the space of Three Years from thence next and immediately ensuing, should be imported or brought into the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, (that is to say) One third Part of such or the like several and respective Duties as by

Tonnage and Poundage, &c. granted.

Act 9 W. 3.

Act 1 *Anne.*

Act 2 *Anne.*

the

the two Acts last recited or mentioned, or either of them, were imposed or payable for or upon any kind of Wine or Wines respectively: And one other Subsidy called Poundage of all manner of Goods and Merchandizes to be imported or brought into this Realm, or any Her Majesties Dominions to the same belonging, at any Time or Times after the said Eighth Day of March, One thousand seven hundred and three, during the said Term of Three Years, by way of Merchandize (that is to say) One third Part of such or the like several and respective Duties as by the said two Acts last before recited or mentioned, or either of them, are imposed or payable for or upon the same Goods and Merchandizes respectively, (except such Goods and other Merchandizes as by the said two Acts last mentioned, or either of them, are Exempted from Payment of the Subsidies thereby granted) as in and by the said several Acts (Relation being thereunto respectively had) may more fully appear: Now We Your Majesties said Dutiful and Loyal Subjects the Commons in Parliament Assembled, for the Ends and Purposes aforesaid, 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 over and above the Subsidies of Tonnage and Poundage above mentioned, and over and above all other Subsidies, Additional Duties, Impositions and Payments whatsoever, by any Act or Acts of Parliament or otherwise howsoever already due or payable, or which ought to be paid to Her Majesty, Her Heirs or Successors, for or upon any Wines, Goods and Merchandizes whatsoever imported or to be imported, there shall be Continued and be Raised, Levied, Collected, Paid and Satisfied unto Her Majesty, Her Heirs and Successors, for and upon all Wines which from and after the Eighth Day of March, which shall be in the Year of Our Lord, One thousand seven hundred and six, at any time or times, within or during the Term of Ninety and eight Years from thence next and immediately Ensuing, and fully to be Complete and Ended, shall be Imported or Brought into the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, the same or the like Subsidy of Tonnage, as by the said Act of the Second Year of Her Majesties Reign was Charged or Imposed, for or upon any kind of Wine or Wines whatsoever, (that is to say) One third Part of such or the like several and respective Duties, as by the said Act of the Ninth Year of his said late Majesties Reign, were granted to him during his Life, and by the said Act of the First Year of Her Majesties Reign, are Continued to Her during Her Majesties Life, for or upon any kind of Wine or Wines respectively, and for and upon all manner of Goods and Merchandizes, which from and after the said Eighth Day of March, which shall be in the Year of Our Lord, One thou-

Subsidy of Tonnage, &c. 2 *Annæ* continued from 8 *March*, 1706. for 98 Years.

(*viz.*) One Third part, &c.

ſand ſeven hundred and ſix, at any time or times within or during the ſaid Term of Ninety and eight Years, ſhall be Imported or Brought into this Realm, or any Her Majeſties Dominions, to the ſame belonging, by way of Merchandize, there ſhall be Continued, Raiſed, Levied, Collected, Paid and Satisfied to Her Majeſty, Her Heirs and Succeſſors, the ſame or the like Subſidy of Poundage, as by the ſaid Act of the Second Year of Her Majeſties Reign was Laid or Impoſed, for or upon any Goods or Merchandizes whatſoever, (that is to ſay) One third Part of ſuch or the like ſeveral and reſpective Duties, as by the ſaid Act of the Ninth Year of His ſaid late Majeſties Reign, were granted to Him during His Life, and by the ſaid Act of the Firſt Year of Her Majeſties Reign, are Continued during Her Majeſties Life, for or upon the ſame Goods and Merchandizes reſpectively (except ſuch Goods and other Merchandizes, as by the ſaid Subſidy Acts made in the Ninth Year of His ſaid late Majeſties Reign, and in the Firſt and Second Years of Her now Majeſties Reign, or any of them, are Exempted from Payment of the ſaid Subſidies thereby Granted.)

Except what exempted from Payment.

Drawbacks, &c. allowed by this Act.

And it is hereby Enacted, That in all Caſes where by the ſaid Subſidy Act of the Second Year of Her Majeſties Reign, or by any General or Particular Clauſes therein contained, any Drawbacks or Abatements of the Whole, or any Part of the Duties thereby Granted, or any other Allowances whatſoever, are appointed to be made or given in Reſpect of the Subſidy thereby Granted, there ſhall be in the like Caſes reſpectively the ſame, or the like Drawbacks and Abatements of the Whole or Part of the Duties by this Act granted, and other Allowances made and given in reſpect of the Subſidy hereby impoſed; And that the ſaid ſeveral Subſidies and Duties by this Act payable, during the Continuance thereof, and all Arrearages of the ſame, ſhall be Raiſed, Collected, Levied, Secured and Paid by the ſame Ways, Means and Methods, and under ſuch Penalties and Forfeitures, and ſubject to ſuch Rules and Directions as in and by the ſaid Subſidy Acts of the Ninth Year of His ſaid late Majeſties Reign, and of the Firſt and Second Years of Her now Majeſties Reign, or by any General, Relative, or Particular Clauſes or Words therein, or in any of them contained, and now in Force, are Preſcribed or Appointed, touching or concerning the ſaid ſeveral Subſidies of Tonnage and Poundage, which were thereby reſpectively granted, as aforeſaid; And that ſo much of the ſaid Subſidy Act of the Second Year of Her Majeſties Reign, and ſuch of the Branches and Clauſes therein contained, or thereby referred unto, as do concern only the Subſidy of Tonnage and Poundage thereby Granted, (being one third Part of the Subſidies Granted by the ſaid former Acts, as aforeſaid) and are now in Force, ſhall be Uſed, Exerciſed, put in Practice, and Obſerved, in and for the Raiſing, Levying, Collecting and Anſwering the Subſidies and Duties hereby before

The Duties to be raiſed as by Act, 9 W. 3. & 1 & 2 Anne.

Clauſes in Act 2 Anne to be obſerved in Collecting, &c.

Granted,

Granted, as fully and effectually as if the same were again particularly and at large Repeated and Re-enacted in the Body of this present Act.

And it is hereby Declared and Enacted, That the Exception contained in the Act of the Third Year of Her Majesties Reign, Intituled, An Act for Granting to Her Majesty a further Subsidy on Wines and Merchandizes Imported, whereby Currans Imported in English built Shipping, Navigated according to the Laws then in Force, are Exempted from the Duties thereby Granted, shall be Extended to all such Currans as after the Five and twentieth Day of March, One thousand seven hundred and six, shall be Imported in Ships belonging to any of the Subjects of the Republick of Venice, so that they also shall be Exempted from Payment of the Subsidy Granted by that Act; Any thing therein contained to the contrary notwithstanding. Duty on Currans from *Venice* exempted.

And Her Majesties said Dutiful and Loyal Subjects, the Commons in Parliament Assembled, Do also humbly beseech Her Majesty that it may be Enacted; And be it Enacted by the Authority aforesaid, That all such and the like Impositions, Rates and Duties whatsoever, as in and by an Act of Parliament made and passed in the Ninth Year of the Reign of His said late Majesty King William the Third (Intituled, An Act for Granting to His Majesty several Duties upon Coal and Culm) were Charged and Imposed upon the several sorts of Coals and Culm therein mentioned, for the Term of Five Years, which Commenced from the Fifteenth Day of May, in the Year of our Lord, One thousand six hundred ninety eight, and the Duty and Duties upon Cynders, which in and by an Act made and passed in the Parliament holden at Westminster, in the Tenth and Eleventh Years of His late Majesties Reign (Intituled, An Act for Laying further Duties upon Sweets, and for Lessening the Duties as well upon Vinegar, as upon certain Low Wines, and Whale-Fins, and the Duties upon Brandy Imported, and for the more easie Raising the Duties upon Leather, and for Charging Cynders, and for Permitting the Importation of Pearl-Ashes, and for Preventing Abuses in the Brewing of Beer and Ale, and Frauds in Importation of Tobacco) were Charged or Imposed upon such Cynders as are therein mentioned, for Four Years, Commencing from the Fifteenth Day of May, in the Year of our Lord, One thousand six hundred ninety nine, which several Duties upon Coals, Culm and Cynders were by an Act made in the First Year of Her now Majesties Reign (Intituled, An Act for Continuing the Duties upon Coals, Culm and Cynders) Continued from the Fourteenth Day of May, in the Year of our Lord, One thousand seven hundred and three, until the Fifteenth Day of May, which shall be in the Year of our Lord, One thousand seven hundred and eight (Charcoals made of Wood being always Excepted) shall by Force and Virtue of this Act be further Continued from the Fourteenth Day of May, in the Year of our Lord, One thousand seven hundred and eight, until the Thirtieth Day of September, which shall be in the Year of our Duties on Coal, Culm, &c continued from 14 *May*, 1708. to 30 *Sept.* 1710.

Lord, One thousand seven hundred and ten, for the Purposes in this Act Expressed, and shall, during all that Time and Term, be Raised, Levied, Collected and Paid, for and upon all such and the like Sorts of Coals, Culm, and Cynders, as by the said former Acts touching the same, or any of them, were Chargeable, in such Manner and Form, and according to such Rules, and under such Penalties and Forfeitures, as by the same former Acts touching Coals, Culm and Cynders, or the Duties thereof, or any of them, were Prescribed for or concerning the Duties thereby Granted or Continued.

Clauses, &c. in former Acts revived, for Levying the Duties on this Act.

And it is hereby Enacted, That the said Act (Intituled, An Act for Granting to His Majesty several Duties upon Coals and Culm) and so much of the said Act for Laying Duties upon Sweets, and other Things, as concerns the said Duty upon Cynders, and all and every the Powers, Authorities, Rules, Directions, Penalties and Forfeitures, Clauses, Matters and Things therein contained, now being in Force for Governing, Managing, Raising, Levying, Securing, Collecting, Receiving, Paying and Accompting for the Duties upon Coals, Culm, and Cynders, by the said former Acts Granted or Continued, during the said several Terms therein mentioned, shall be and are by Force and Virtue of this present Act Revived, and shall be in full Force, and be duly Observed, Practised and Put in Execution, in and for the Governing, Managing, Raising, Levying, Securing, Collecting, Receiving, Paying and Accompting for the Duties upon Coals, Culm and Cynders by this Act Granted, for and during the Term hereby Granted of and in the same, and all Arrearages thereof, as Fully and Effectually, to all Intents and Purposes, as if the same Powers, Authorities, Rules, Directions, Penalties and Forfeitures, Clauses, Matters and Things were again Expressed and particularly Repeated and Re-enacted in the Body of this present Act.

From 17 *May*, 1713. during 95 Years, the Duties following to be Collected on Beer, Ale, &c.

And whereas in and by a certain Act of Parliament made in the Fifth Year of the Reign of Their late Majesties King William and Queen Mary, (Intituled, An Act for Granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily Advance the Sum of Ten hundred thousand Pounds, towards Carrying on the War against *France*) certain Rates and Duties of Excise therein mentioned, for and upon Beer, Ale, Vinegar, Vinegar-Beer, Mum, Cyder, Perry, Brandy, Spirits, Aqua vitæ, Metheglin, and other Liquors therein expressed, were Granted or Made payable to Their said late Majesties, their Heirs and Successors, for and during the Term of Sixteen Years, which Commenced from the Seventeenth Day of May, which was in the Year of Our Lord, One thousand six hundred ninety seven, and several Annuities therein mentioned, were thereby made payable to such Persons as should Contribute Monies upon

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the same Act, their Executors, Administrators and Assigns respectively, out of the Fond thereby Provided, and Charged upon the Duties of Salt, and the said Duties of Excise, thereby Granted for a certain Term of Sixteen Years, which will expire at the Feast of St. Michael the Archangel, which shall be in the Year of our Lord, One thousand seven hundred and ten, or at the end of Twenty Days then next ensuing, as by the Act last before recited (relation being thereunto had) may more fully appear: Now Her Majesties said Dutiful and Loyal Subjects, the Commons in Parliament Assembled, do likewise humbly beseech Your Majesty that it may be Enacted; And be it Enacted by the Authority aforesaid, That from and after the Seventeenth Day of May, which shall be in the Year of our Lord, One thousand seven hundred and thirteen, there shall be within and throughout Her Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Her Majesty, Her Heirs and Successors, for and during the Space and Term of Ninety five Years, from thence next and immediately ensuing, and fully to be complete and ended, for Beer, Ale, Cyder, and other Liquors herein after expressed, by way of Excise, over and above all Duties, Charges and Impositions, by any former Act or Acts of Parliament Set or Imposed, the several Rates and Duties of Excise herein after expressed: (That is to say)

For every Barrel of Beer or Ale above Six Shillings the Barrel, Exclusive of the Duty of Excise, Brewed by the Common Brewer, or any other Person or Persons, who doth or shall Sell or Tap out Beer or Ale publickly or privately, to be Paid by the Common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, Nine Pence. Every Barrel of Beer or Ale above 6 s. Excise exclusive, 9 d.

For every Barrel of Beer or Ale of Six Shillings the Barrel, or under, Brewed by the Common Brewer, or any other Person or Persons, who shall Sell or Tap out Beer or Ale publickly or privately, to be Paid by the Common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, Three Pence. Every Barrel, &c. of 6 s. or under, brewed, 3 d.

For every Barrel of Vinegar, or Vinegar-Beer, or Liquors preparing for Vinegar, which shall be Brewed or Made of any English or Foreign Materials, by any Person or Persons whatsoever, for Sale, and so in proportion for a greater or lesser Quantity (over and above the other Duties of Excise payable for the same) Two Shillings and Four Pence, to be Paid by the Maker thereof. Barrel of Vinegar, &c. 2 s. 4 d.

Mum, Beer, Ale, &c. imported, 3 *s.*

For every Barrel of Beer, Ale or Mum Imported from beyond the Seas, or from the Islands of Guernsey, or Jersey, and so proportionably for a greater or lesser Quantity, to be Paid by the Importers before Landing, over and above the Duties payable for the same, Three Shillings.

Cyder, &c. imported, 4 *l. per* Tun.

For every Tun of Cyder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be Paid by the Importer before Landing, over and above the Duties payable for the same, Four Pounds.

Brandy, Spirits Single, &c. 2 *s. per* Gallon.

For every Gallon of Single Brandy, Spirits or Aqua vitæ, Imported from beyond the Seas, to be Paid by the Importer before Landing, over and above the Duties payable for the same, Two Shillings.

Brandy, Spirits, &c. above Proof, 4 *s.*

For every Gallon of Brandy, Spirits, or Aqua vitæ, above Proof, commonly called Double Brandy, Imported from beyond the Seas, to be Paid by the Importer before Landing, over and above the Duties payable for the same, Four Shillings.

Cyder, &c. by retail, to pay 1 *s.* 3 *d. per* Hogshead

For all Cyder and Perry Made and Sold by Retail, upon every Hogshead, to be paid by the Retailer thereof, over and above the Duties payable for the same, and so proportionably for a greater or lesser Measure, One Shilling and Three Pence.

Metheglin, &c. 3 *d. per* Gallon.

For all Metheglin or Mead made for Sale, whether by Retail or otherwise, to be paid by the Maker for every Gallon Three Pence.

The Duties to be levied as by the Act 5 *W.* & *M. &c.*

And be it Enacted by the Authority aforesaid, That the said several Rates, Duties and Impositions upon Beer, Ale, Cyder and other Liquors aforesaid, and all Arrearages thereof, be Raised, Levied, Collected and Paid unto Her Majesty, Her Heirs and Successors, during the said Space and Term of Ninety five Years, in the same manner and form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures, and with such Power of Mitigation, and other Powers, as the like or the said Duties of Excise Granted by the said Act of the Fifth Year of Their late Majesties Reign are thereby or by any other Act or Acts, or Law whatsoever, for or concerning any the Duties of Excise upon Beer, Ale or other Liquors, now in Force, Enacted or Appointed to be Raised, Levied, Collected and Paid, during the Remainder of the said Term of Sixteen Years therein Granted, and that so much of the said Act of the Fifth Year of Their late Majesties Reign, as concerns only the said Duties of Excise, and of the said other Laws of Excise relating thereunto, as are now in Force for the Raising, Levying, Collecting and Answering the said Duties of Excise Granted in the Fifth Year of Their late Majesties Reign, shall be Continued, and Revived, and be Practised, put in Execution, and Observed in and for the Raising, Levying, Collecting and Answering the said Duties of Excise by this Act Granted, for and during the said Term of Ninety

five Years, and all Arrearages thereof, for the Purposes in this Act expressed, as fully and effectually as if the same were particularly and at large Re-enacted in the Body of this present Act.

And to the intent that a good, sure and lasting Security and Fond may be Settled and Established, for the constant Payment of all the Annuities to be Purchased upon this Act; Be it further Enacted by the Authority aforesaid, That all the Monies arising from time to time, by or for the said Subsidies of Tonnage and Poundage upon Wines, Goods and Merchandizes by this Act granted, and by or for the said several and respective Duties and Impositions by this Act Continued, for or upon Coals, Culm and Cynders, and by or for the said several Duties of Excise upon Beer, Ale and other Liquors, or by or for any other Duties by this Act granted or continued, and every of them (the necessary Charges of Managing, Raising, Levying, Collecting, Answering, Paying and Accompting for the said several Subsidies, Rates, Impositions, and other Duties only excepted) shall from time to time, from the respective Commencements of the said Subsidies, Rates, Impositions, and other Payments respectively, and for and during the several Terms or Times therein severally Granted, or intended to be Granted by this Act, be brought and paid by the respective Commissioners, Receivers-General, or such Persons as for the time being shall have the Receipt thereof, as the same shall be raised (who are hereby required and enjoyned to bring and pay the same accordingly) into the Receipt of the Exchequer, for the Purposes in this Act expressed, distinctly and separately, from all other Monies whatsoever, that are or shall be Payable by them into the said Receipt; And that all the Monies to arise by virtue of the said Act of the Fifth Year of Their said late Majesties Reign, or for the said Duties of Excise thereby granted, after the said Lottery Annuities therein mentioned shall be paid off, or sufficient Money shall be Reserved in the Exchequer for paying off the same, shall in like manner from time to time, be brought and paid into the Receipt of Exchequer, for the Purposes in this Act expressed, distinctly and apart, as aforesaid; and the respective Commissioners and Receivers-General of the said several Impositions, Rates, Subsidies, and other Duties hereby required to be Paid into the Receipt of Exchequer, as aforesaid, shall make or cause to be made the Payments thereof into the said Receipt of Exchequer, according to the true meaning of this Act, Weekly; to wit, on Wednesday in every Week, if it be not an Holy-day, and if it be, then on the next day after, that is not an Holy-day.

For a settled Fond.

The Monies arising, &c.

To be Paid into the Exchequer,

Weekly.

And be it further Enacted by the Authority aforesaid, That there shall be provided and kept in the Office of the Auditor, of the Receipt of Her Majesties Exchequer, one or more Books, in which all the Monies here-

by appointed to be paid in Weekly, as aforesaid, and which shall be brought to the said Receipt, shall be Entred apart and distinct from all other Monies paid into the said Receipt, on any other account whatsoever.

and entred apart.

That the Monies may be raised, Commissioners, &c. appointed.

And to the End all the Monies by this Act appropriated for Payment of the Annuities to be Purchased upon this Act, may be duly and certainly raised and brought into the Receipt of Exchequer for that Purpose; It is hereby further Enacted, That from Time to Time, during the Continuance of this Act, there shall be continued or appointed Commissioners, Receivers-General, Comptrollers, Collectors and other proper Officers for Raising the several Duties by this Act Granted, and for Keeping the Accompts of the same; and that the respective Commissioners or Chief Managers thereof, shall from Time to Time Weekly Compute and Ascertain the Monies of each Branch of the said Duties hereby Granted or Continued, which ought to be Paid into the Exchequer on every Wednesday, or on the Subsequent day, not being an Holy-day, as aforesaid; And that all Commissioners, Receivers-General, Comptrollers, Collectors, and other Officers, who are or shall be concerned in the Managing, Raising, Levying, Receiving, Collecting or Paying the same, or in keeping the Accompts thereof, shall perform their several and respective Duties therein, as to them respectively shall Appertain, under such and the like Penalties, Forfeitures and Disabilities, for any Offence or Neglect therein, or for Detaining, Diverting or Misapplying any Part of the said Monies as are Prescribed, and to be inflicted by virtue of an Act of Parliament made and passed in the Ninth Year of the Reign of His said late Majesty King William the Third, (Entituled, An Act for Raising a Sum not exceeding Two Millions, upon a Fond for Payment of Annuities, after the Rate of Eight Pounds *per Centum per Annum*, and for Settling the Trade to the *East-Indies*) for the like Offence or Neglect in relation to the Duties upon Salt, and upon Stampt-Velom, Parchment, and Paper thereby Granted, or for Detaining, Diverting, or Misapplying any Part of the Monies which were Granted by the Act last mentioned.

Commissioners, &c. neglecting their Duty, under Penalties, &c.

The Monies arising by this Act, to be the general Fond for Payment of the Annuities, and not to be diverted, &c.

And it is hereby Enacted and Declared by the Authority aforesaid, That all the Monies arising of or for the said several Subsidies of Tonnage and Poundage, and of or for the said Duties of Coals, Culm and Cynders, and the said several Rates and Duties of Excise by this Act appointed to be Paid into the Receipt of the Exchequer, from Time to Time, as aforesaid, together with the Sum of Two hundred and Eighty thousand Pounds, (Part of the Contribution-Monies to be Reserved and Applied as is herein after mentioned) or so much of the said Subsidies, Rates, Impositions, Duties and Contribution-Money, as shall be sufficient for answering the full and due Payment of all the Annuities to be Purchased upon this Act, from

Time to Time according to the true meaning thereof, is, are, and shall be the General Fond for Payment of the same, and shall be charged therewith, and liable thereunto, and shall not be Diverted or Divertible to any other Use, Intent or Purpose whatsoever, under the Penalties, Forfeitures and Disabilities in this Act expressed.

And for the Raising any Sum and Sums of Money, not Exceeding in the whole the Sum of Two millions eight hundred fifty five thousand seven hundred sixty one Pounds, sixteen Shillings, and Two Pence, (that is to say) Two millions five hundred seventy five thousand seven hundred Sixty one Pounds, sixteen Shillings, and two Pence thereof, for Carrying on the present War, and other Her Majesties Occasions, and Two hundred and eighty thousand Pounds, residue thereof, to be applied, together with the produce of the said Subsidy of Tonnage and Poundage, for or towards the making good or completing the Quarterly Payments herein after mentioned, to incur and grow due on and before the Five and twentieth Day of March, in the Year of our Lord, One thousand seven hundred and eight; It is hereby further Enacted by the Authority aforesaid, That it shall and may be Lawful to and for any Person or Persons, Natives or Foreigners, Bodies-Politick or Corporate, to Contribute, Advance and Pay into the Receipt of her Majesties Exchequer, for Her Majesties Use, at or before the respective Days and Times in this Act limited in that behalf, any Sum or Sums of Money not exceeding in the whole, the said Sum of Two millions eight hundred fifty five thousand seven hundred sixty one Pounds, sixteen Shillings, and two Pence, for Purchasing any Annuity or Annuities, to be Paid and payable during the full Term of Ninety nine Years, to be Reckoned from the Five and twentieth Day of March, in the Year of our Lord, One thousand seven hundred and six, at the Rate of Fifteen Years an halfs Purchase, which Rate doth amount to the Sum of One hundred fifty five Pounds for every such Annuity of Ten Pounds per Annum, and Proportionably for any greater Annuity: And the same Rate or Consideration-Money is hereby Appointed to be Paid into the said Receipt, at or before the respective Days and Times herein after mentioned, (that is to say) One fourth Part thereof, on or before the First Day of May, in the Year of our Lord, One thousand seven hundred and six, One other fourth Part thereof, on or before the First Day of July, in the Year of our Lord, One thousand seven hundred and six; One other fourth Part thereof, on or before the One and thirtieth Day of August, in the Year of our Lord, One thousand seven hundred and six, and the remaining fourth Part thereof, on or before the First Day of November, in the Year of our Lord, One thousand seven hundred and six; all which Annuities so to be Purchased, shall not exceed in the whole, the

2855761 *l.* 16 *s.* 2 *d.* to be raised.

2575-61 *l.* 16 *s.* 2 *d.* for the present War.

and 280000 *l.* for the Quarterly Payments.

Any Persons may advance the said Sum.

for Purchasing Annuities for 99 Years, from 25 *March*, 1706. at 15 years an half Purchase.

155 *l.* for 10 *l. per ann.*

One fourth on 1 *May*, 1706.

One fourth 1 *July*, 1706.

One fourth 31 *August*, 1706.

and the other on 1 *November*, 1706.

Annuities Purchased, not to exceed 184242*l.* 14*s. per ann.*

the Sum of One hundred eighty four thousand two hundred forty two Pounds, fourteen Shillings per Annum, and shall be paid and payable at the Four most usual Feasts, or Days of Payment in the Year; (that is to say) The Feasts of the Nativity of Saint John Baptist, Saint Michael the Archangel, The Birth of Our Lord Christ, and the Annunciation of the Blessed Virgin Mary, by even and equal Portions; the First Payment thereof to be made at the Feast of the Nativity of Saint John Baptist, which shall be in the Year of Our Lord, One thousand seven hundred and six.

Contributors Names to be entred, *&c.*

And it is hereby Enacted, That in the Offices of the Auditor of the Receipt, and Clerk of the Pells in the Exchequer severally, there shall be provided and kept a Book or Books, in which there shall be fairly Entred the Names of all who shall be Contributors, and of all Persons by whose Hands the said Contributors shall pay in any of the said Sums upon this Act, and also the Sums so paid, and the times when the same are respectively paid, to which Book it shall be lawful for the respective Contributors, their Executors, Administrators and Assigns, from time to time, and at all seasonable times to have Resort, and to inspect the same without Fee or Reward.

The Monies arising, charged with the Annuities, preferrable to all other Payments.

And be it further Enacted by the Authority aforesaid, That all and every the Annuities whatsoever, which shall be Purchased upon, or in Pursuance of this present Act, shall be, and are hereby Charged upon, and shall be paid and payable from time to time in the first place, and with Preference to all other Payments whatsoever, out of the Monies arising from time to time, of and for the said several Subsidies of Tonnage and Poundage, Impositions upon Coals, Culm and Cynders, and the said several Rates and Duties of Excise, and all and every other Duty and Duties, Sum and Sums of Money whatsoever, by this Act appointed to be brought and paid into the Receipt of Exchequer, as aforesaid, and every of them, and also out of the said Sum not exceeding Two hundred and eighty thousand Pounds by this Act allowed to be Contributed for, or towards the making good, or Completing the Quarterly Payments for the first two Years, as aforesaid, and so much of the said several Subsidies, Duties, Impositions, Rates, Sum and Sums of Money so appointed by this Act, to be brought or paid into the Exchequer, and so much of the said Sum not exceeding Two hundred and eighty thousand Pounds, allowed by this Act to be Contributed for this Purpose, as aforesaid, as are and shall be sufficient to Satisfie and Discharge all the Annuities to be Purchased upon this Act, according to the Purport and true Meaning of the same, are and shall be, by virtue of this Act, appropriated and applied, to and for the Satisfying and Discharging of the same Annuities accordingly, and shall be Issued, Disposed and Applied to that Use, and to none other Use, Intent or Purpose

The Money contributed for the Quarterly Payments to be applied to that purpose.

whatsoever; Any thing in this or any other Act of Parliament contained, or any other Matter or Thing whatsoever to the contrary notwithstanding.

If an Overplus, disposed of by Parliament.

Provided always, That if at the end of the said First Two Years of the said Term of Ninety nine Years, there shall be an Overplus remaining in the Receipt of the Exchequer of the said Duties and Contribution-Monies, or any of them, by this Act appointed for the Payment of the said Annuities, which shall be more than what shall have been sufficient to Discharge all the Quarterly Payments of the said Annuities, until and for the Quarter to end at Lady-Day, One thousand seven hundred and eight; Or if at the end of any Subsequent Year of the said Term of Ninety nine Years, the Monies brought into the Exchequer within such Year of the said several Subsidies, Impositions, Rates, Duties and Monies by this Act Appropriated for Payment of the said Annuities, pursuant to this Act, shall exceed all the Monies then due for or upon the said Annuities, and all Arrearages thereof, then or at any time or times before that time incurred, so that there shall be an Overplus remaining in the Exchequer, such Overplus-Monies shall be Disposable from time to time for the Publick Use and Service by Authority of Parliament, and not otherwise; Any thing herein contained to the contrary notwithstanding.

Contributors paying their Money as the Act limits, to have sure Estates free from Taxes;

And be it further Enacted by the Authority aforesaid, That all and every Contributor and Contributors upon this Act, duly paying the Consideration or Purchase-Money at the Rate aforesaid, at or before the respective Days and Times in this Act limited in that behalf, for any such Annuity or Annuities, as aforesaid, or such as he, she or they shall appoint, his, her or their respective Executors, Administrators, Successors and Assigns, shall have, receive and enjoy, and be Entitled by Virtue of this Act, to have, receive and enjoy the respective Annuity and Annuities so to be Purchased out of the Monies by this Act Appropriated or Appointed for the Payment thereof, during the said whole Term of Ninety nine Years, as is above mentioned; and that all and every such Purchasers, their Executors, Administrators and Assigns respectively, shall have good and sure Estates and Interests in the several Annuities so by them to be Purchased, according to the tenor and true meaning of this Act; and that all the said Annuities to be Purchased upon this Act, and every of them, during the Term aforesaid, shall be free from all Taxes, Charges and Impositions whatsoever.

And to have Tallies, &c.

And be it further Enacted by the Authority aforesaid, That every Contributor upon this Act for any Annuity or Annuities, as aforesaid, his, her, or their Executors, Administrators or Assigns, upon Payment of the Consideration or Purchase-Money for the same, at the Rate aforesaid, or any Part or Proportion thereof, within the time or times in this Act limited in that behalf, shall immediately have one or more Talley or Tallies levied, importing the Receipt of so much Consideration-Money as shall be so paid,

and upon Payment of all the Purchase-Money for any such Annuity or Annuities at the Rate aforesaid, every such Contributor, his or her Executors, Administrators or Assigns respectively, shall have an Order for Paying of the said Annuity and Annuities, for and during the said Term of Ninety nine Years; which Order shall be Signed by the Treasurer and Under-Treasurer of the Exchequer, or any Three or more of the Commissioners of the Treasury for the time being, and after the Signing thereof, the same shall be firm, good, valid, and effectual in the Law, according to the purport and true meaning thereof, and of this Act; And shall not be determinable by or upon the Deaths or Removal of any Treasurer or Under-Treasurer of the Exchequer, or any Commissioner or Commissioners of the Treasury, or by or upon the Determination of the Power, Office or Offices of them, or any of them; nor shall any Lord High-Treasurer of England, Treasurer of the Exchequer, or any Commissioners of the Treasury now or for the time being, have Power to Revoke, Countermand or make Void such Orders so Signed, as aforesaid, or any of them.

and Orders for payment.

No Lord-Treasurer, &c. to revoke the same.

And for the Incouragement of the Contributors, to Advance and Pay forthwith into the Receipt of the Exchequer, the Sums by them intended to be Advanced upon this Act, It is Provided and Enacted by the Authority aforesaid, That every such Contributor who shall Advance and Pay into the said Receipt of Exchequer, all or any part of the Purchase-Money payable for any such Annuity or Annuities, as aforesaid, before the said First Day of May, in the Year of our Lord, One thousand seven hundred and six, his, her or their Executors, Administrators or Assigns, shall be Allowed and Paid out of the Contribution-Money arising by this Act, Interest after the Rate of Six Pounds per Centum per Annum, for the Prompt Payment of the Money so Advanced, from the time of the Actual Advancing and Paying the same, until the said First Day of May, One thousand seven hundred and six.

6 per Cent. allowed for Prompt Payment to 1 *May*, 1706.

Contributors, &c. may assign,

And be it further Enacted, That it shall and may be Lawful to and for any Contributor or Contributors, his, her or their Executors, Administrators or Assigns, at any Time or Times, during the Continuance of his, her or their Term, Estate or Interest of and in any Annuity to be Purchased upon this Act, by any Writing under Hand and Seal, or by his or her Last Will in Writing, to Assign or Devise such Annuity, or any part thereof, or any Interest therein, to any Person or Persons whatsoever, and so Toties Quoties, and no such Assignment to be Revokable, so as an Entry or Memorandum of such Assignment or Will be made in Books to be kept for that Purpose in the said Office of the Auditor of the Receipt, within the Space of Three Months after such Assignment or Death of the Devisor, and that upon producing such Assignment, or Will, or Probat thereof in the said Office of Receipt, to be Entred,

and Entry to be made, &c.

as

as aforesaid, the Party so procuring the same, shall bring therewith an Affidavit taken before one or more of Her Majesties Justices of the Peace of the due Execution of the said Assignment or Will; which Affidavit shall be severally Filed in the said Office; which said Entry or Memorandum, the proper Officers in the said Receipt of Exchequer, are hereby required to make accordingly, and to File the said Affidavits; and in default of such Assignment or Devise by Deed or Will, the Interest of such Contributor shall go to his or her Executors or Administrators.

Affidavits to be Filed.

In default of Devise, Contributors Interest to go to Executors, &c.

And it is hereby Enacted, That it shall and may be Lawful for any Guardian or Trustee, having the Disposal of the Money of any Infant under the Age of One and twenty Years, for the Use and Benefit of such Infant to Advance and Pay the Sum of One hundred fifty five Pounds of the Money of such Infant, to Purchase an Annuity upon this Act, for the Benefit of such Infant; and the said Guardian or Trustee, as to the said Sum of One hundred fifty five Pounds, so Advanced, is hereby Discharged.

Guardians may Purchase for Infants, &c.

And be it further Enacted, for the better Incouragement of Persons to Advance the Monies on this Act; That all Receipts and Issues, and all other Things directed by this Act to be Performed in the Exchequer, shall be Done and Performed by the Officers there, without Demanding or Receiving, directly or indirectly, any Fee, Gratuity or Reward for the same; and in case any of the Officers of the Exchequer, shall take or demand any such Fee or Reward, or shall Divert or Misapply any of the Monies of the said Duties, or Monies hereby Appropriated, or any part thereof, which should make good the Payment of the said Annuities, or shall Pay or Issue out the same otherwise than according to the Intent of this Act, or shall not keep Books and Registers, and make Entries, and Do and Perform all other Things which by this Act they are required to Perform, every such Officer shall Forfeit his Office, and be for the future uncapable of any Office or Place of Trust, and shall Answer and Pay Treble Damages, with Costs of Suit, to every Contributor or Person who shall be Prejudiced thereby, to 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 of Parliament, or other Privilege, Wager of Law, Injunction, Order of Restraint, or more than One Imparlance, shall be Granted or Allowed; and in the said Action the Plaintiff, upon Recovery, shall have his full Costs; one third Part of which Sum, to be Recovered for Damages, shall be to the Use of Her Majesty, Her Heirs and Successors, and the other two third Parts, with the Costs, shall be to the Use of the Prosecutor; and in case there shall be any Collusion, or Faint Prosecution between the Plaintiff and Defendant in such Action, it shall be Lawful for any other Contributor, his

Exchequer Officers to take no Fee, on penalty, &c.

Plaintiff, on Recovery, to have full Costs.

Where Faint Prosecution, another Contributor may bring an Action.

or her Executors, Administrators, or Assigns, to bring another Action, wherein he or she shall recover, as aforesaid, to the like Uses, as aforesaid.

No Purchase unless one fourth be paid by 1 *May*, 1706.

Provided always, That no Person or Persons whatsoever, shall or may Purchase or Obtain, or be admitted to Purchase or Obtain any Annuity whatsoever upon this Act, unless the whole, or one fourth Part at least of the Consideration-Money for the same, at such Rate, as aforesaid, be Advanced and Paid into the said Receipt of Exchequer, on or before the said First Day of May, One thousand seven hundred and six.

One fourth advanced, and the rest not paid as limited, to be forfeited.

Provided also, That in Case any such Contributor, as aforesaid, who shall on or before the said First Day of May, One thousand seven hundred and six, have Advanced one fourth Part of his or her Purchase-Money, or his or her Executors, Administrators or Assigns, do not Advance and Pay into the Receipt of the Exchequer, One other fourth Part of his or her Consideration-Money so to be Paid for such respective Annuity or Annuities, as aforesaid, on or before the said First Day of July, in the Year of our Lord, One thousand seven hundred and six, and one other fourth Part thereof, on or before the said One and Thirtieth Day of August, One thousand seven hundred and six, and the remaining fourth Part thereof, on or before the said First Day of November, in the Year of our Lord, One thousand seven hundred and six, then and in every such Case respectively, no Order shall be Drawn or Signed for such respective Annuity, for which the Consideration-Money shall not be fully paid, as aforesaid, but so much of the Consideration-Money as shall have been actually Paid into the Receipt of the Exchequer for such respective Annuity, shall be Forfeited to Her Majesty, Her Heirs and Successors, and be applied, together with other the Monies to be Raised by this Act, for such Publick Services, as aforesaid; Any thing in this Act contained to the contrary notwithstanding.

Lord Treasurer to reward Clerks, &c.

Provided also, and it is hereby Enacted, That it shall and may be Lawful to and for the Lord-Treasurer, or Commissioners of the Treasury, or any Three or more of the said Commissioners of the Treasury for the time being, out of any the Monies of the said weekly Payments hereby Appointed to be Paid into the Exchequer, as aforesaid, to reward the Officers, Clerks and others to be imployed in the Payment of the said Annuities, or the Accompts thereof, for their Labour, Pains, Charges and Service therein respectively, and to defray all other the necessary Charges incident to the Payment of the said Annuities, as to the said Lord-Treasurer or Commissioners of the Treasury for the time being, shall seem Meet and Reasonable in that behalf; Any thing in this Act contained to the contrary notwithstanding.

Brandy, &c. from *Guernsey*, *Jersey*, *Sark* or *Alderney* to pay 8 *d. per* Gallon.

Provided always, and be it Enacted by the Authority aforesaid, That all Strong-Waters, Brandy, Aqua Vitæ, or Spirits, brought from the Islands of Guernsey, Jersey,

sey, Sark or Alderney, shall continue to be Charged with the Duty of Eight Shillings for every Gallon, and no more, to be paid to the Collector or Officer of Excise before Landing; And that all other Exciseable Liquors brought from the said Islands, or any of them (except Beer, Ale and Mum) shall be Charged and Chargeable with such and the like Duties, as are or shall from time to time be Charged or Chargeable on the like Liquors made in this Kingdom to be Entred and Paid, as aforesaid; Any thing in this Act contained to the contrary thereof in any wise notwithstanding.

(except Beer, Ale and Mum.)

And whereas several Bonds, pursuant to several Acts of Parliament in that behalf, have been Entred into by several Merchants and others for the Customs, Additional Duties, Impositions, and other Duties of Goods and Merchandizes Imported into the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, upon which Bonds the whole Monies or part of the Monies Specified in the Conditions of the same respectively, have, according to such Conditions, incurred or become payable at several Days or Times of Payment before the Sixth Day of February, in the Year of our Lord, One thousand seven hundred and five, and do remain unsatisfied, or such Bonds are not delivered up: Be it Enacted by the Authority aforesaid, That in all and every case and cases where the Obligors in such Bonds (being Principals or Sureties) their Heirs, Executors, or Administrators, or any of them, have paid or shall have paid, before the First Day of June, One thousand seven hundred and six, to the proper Officer or Officers, the Principal Monies so incurred or grown due before the said Sixth Day of February, One thousand seven hundred and five, such Payment shall be of the same Force and Effect, as if the same had been made at or before the respective Day or Days in such Condition or Conditions mentioned for Payment; Therefore, and in all Cases where the whole Principal Monies, due or to be due by the Conditions of such Bonds as are before mentioned, are or shall be paid by the said First Day of June, One thousand seven hundred and six, such Bond and Bonds respectively, shall upon demand be delivered up to the Party or Parties who hath or shall have so paid the same, his, her or their Executors or Administrators, without any further or other Demand whatsoever; Nevertheless it is hereby Declared, That in case any of the Bonds before mentioned, shall not be satisfied within the time by this Act limited, as aforesaid, or in case any Payment to incur or grow due after the said Sixth Day of February, One thousand seven hundred and five, by the Condition of any Bond taken or to be taken for the Customs, Additional Duties, Impositions, or other Duties of any Goods or Merchandizes Imported, or hereafter to be Imported, as aforesaid, shall not be duly Paid, according to Condition of every such Bond respectively, in all and every such Case and Cases, the Penalty of every such Bond shall not be Discharged,

Merchants Bonds for Customs, the Principal paid before 6 Feb. 1705, to be taken as paid by the Conditions.

Principal Money paid by 1 June, 1706, the Bonds to be delivered up,

if not paid, to be in Force.

either in Law or Equity, without the full Payment of the Principal-Monies, together with Interest, after the Rate of Six Pounds per Centum per Annum, to be reckoned from the Day on which such Principal-Monies become due, until the actual Payment thereof, besides Costs of Suit, unless the Lord-Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, upon any Representation of the Commissioners of the Customs for the time being, or any Three of them, shall judge it reasonable in any particular Case or Cases to remit the said Interest and Costs, or any part thereof; This Act, or any other Law or Statute whatsoever to the contrary notwithstanding.

Lord-Treasurer, &c. may remit Interest, &c.

Provided always that this Act, or any thing therein Contained, shall not Extend to Discharge the Interest upon any Bond or Bonds, entred into for the Duties of any Goods or Merchandizes Imported, by any Corporation or Company of Merchants Trading by any Charter upon a Joynt-Stock; Any thing herein to the contrarary notwithstanding.

Joynt-stock, Interest not to be Discharged.

FINIS.