Anno tricesimo primo

Georgii II. Regis.

An Act to continue and render more effectual an Act made in the Fifteenth Year of His present Majesty's Reign, intituled, *An Act for laying a Duty of Two Pennies* Scots, *or One Sixth Part of a Penny Sterling, upon every* Scots *Pint of Ale and Beer which shall be brewed for Sale, brought into, tapped, or sold, within the Town of* Kirkcaldy, *and Liberties thereof.*

WHEREAS by an Act passed in the Fifteenth Year of the Reign of His present Majesty, intituled, An Act for laying a Duty of Two Pennies *Scots*, or One Sixth Part of a Penny Sterling, upon every *Scots* Pint of Ale and Beer which shall be brewed for Sale, brought into, tapped, or sold, within the Town of *Kirkcaldy*, and Liberties thereof; a Duty of Two Pennies Scots, or One Sixth Part of a Penny Sterling (over and above the Duty of Excise paid or payable to His Majesty, His Heirs, and Successors) was granted upon every Scots Pint of Ale and Beer, that should be either brewed, brought in, tapped, or sold, within the said Town of Kirkcaldy, or Liberties thereof; which said Duty was to take Place from

Preamble, reciting Clause in Act 15 *Geo.* II.

and after the First Day of June, One thousand seven hundred and forty two, and have Continuance for the Term of Twenty five Years, and to the End of the then next Session of Parliament, and was thereby appropriated to the rebuilding or repairing, preserving and maintaining, the Harbour, and other publick Works of and belonging to the said Town: And whereas considerable Improvements and Additions have been made to the said Harbour, whereby the same is rendered safe and commodious for all Ships and Vessels resorting thereto, and the whole Produce of the said Duty hath not only been expended, but a large Debt hath been contracted in and upon Account of such Additions and Improvements, and other necessary Works belonging to the said Town: And whereas the Debt incurred cannot be discharged, and the Works of the said Harbour and Town be maintained and supported, unless the said Act be further continued and rendered more effectual; wherefore Your Majesty's most dutiful and loyal Subjects, the Provost, Baillies, and Town Council, of the said Town of Kirkcaldy, and also the Box-master and Keeper of the Prime Guild Box there, and the Proprietors of the East Miln Lands, do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the said Act, and the Imposition or Duty therein laid and granted, and all the Powers, Provisions, Clauses, Penalties, and Forfeitures, in the said Act contained, shall, from and after the Term therein mentioned be, and are hereby granted and continued, for and during the further Term of Twenty five Years, and from thence to the End of the then next Session of Parliament, and shall during such additional Term be in full Force, and be put in Execution as effectually, to all Intents and Purposes, as if the same were again repeated and re-enacted in the Body of this present Act.

Recited Act continued for the further Term of 25 Years.

And whereas of late Years a Brewery hath been erected on the East Miln Lands, belonging to the Prime Guild Box of the Borough of Kirkcaldy, which Lands adjoin to, but are not within the Liberties of the said Town, and large Quantities of Ale and Beer have been imported into the said Town and Liberties for the Consumption of the Inhabitants there, and the Importers have refused to make Payment of the Duty by the said Act granted, except upon such Ale and Beer as could be proved to have been brought into

into and sold within the said Town or Liberties, which Proof in many Cases is impracticable, or must be attended with great Expence and Trouble, and the said Practices, if continued, will not only be a great Discouragement to the Brewers within the said Town and Liberties, but will in a great measure frustrate the good Intention of the said former Act, and this present Act; for remedy whereof, be it further enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and fifty eight, and from thence for and during the Continuance of the said former Act, and also of the additional Term hereby granted, it shall not be lawful for any Brewer, or Seller of Beer or Ale, living or carrying on his or her Brewery within the said Place, called the East Miln Lands of Kirkcaldy, belonging to the Prime Guild Bor of the Borough of Kirkcaldy, to import or sell any Beer or Ale into or in the said Town or Liberties thereof, unless he or she do previously give Notice to the Magistrates of Kirkcaldy, or to their Collector or Collectors, Receiver or Receivers, of the said Duty, at their Office at Kirkcaldy, and agree to be subjected to and charged with the Payment of the said Duty, by the said former Act granted and made payable, and by this Act continued, for all the Beer and Ale which shall be brewed by such Brewer or Seller of Beer or Ale, living or carrying on his or her Business within the said East Miln Lands; and that every such Brewer or Seller of Ale or Beer, who shall import or sell any Ale or Beer, into or in the said Town or Liberties thereof respectively, without having given such previous Notice, and agreed as aforesaid, shall be charged with and liable to the Payment of the said Duty to the Magistrates and Town Council of the said Town, or their Collector or Collectors, Receiver or Receivers, for all Ale and Beer brewed by him or her during Twelve Calendar Months immediately preceding his or her committing such Offence, and in all Time thereafter in Terms of and during the Continuance of the said former Act, and of this present Act.

Brewers, &c. of *East Miln Lands*, prohibited to import into, or sell Beer in the Town or Liberties of *Kirkcaldy*, without giving Notice to the Magistrates, or proper Officer, and paying the Duties granted by the recited Act;

upon Pain of paying Duty for all Beer brewed there for 12 Months before.

And in case any Dispute shall arise between the Brewers, Venders, or Sellers, of any Ale or Beer, and the Person or Persons appointed to collect the Duty by the said former Act, or this present Act granted, touching the Extent or what Quantity of Worts, Ale, or Beer, shall be chargeable with the said Duty, be it further enacted by the Authority aforesaid, That the Extent or Quantity of the Worts, Ale, or Beer, brewed, and charged with the Impositions

Duty to be ascertained by the Vouchers of the Officers of Excise;

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positions or Duties granted by the said former Act, and this present Act, shall, from and after the Twenty fourth Day of June, One thousand seven hundred and fifty eight, be ascertained by the Voucher or Vouchers made up by the Officers of the Excise for the time being of His Majesty, His Heirs, and Successors, conformable to which the Duties of Excise are payable, which Voucher or Vouchers shall be the Rule for determining such Differences; and the Collector or Officer of the Excise for the time being is hereby required to deliver an authentic Copy or Copies of the said Vouchers gratis, and without Fee or Reward, Once in every Six Weeks, or oftener if required, to some of the Trustees appointed by or in pursuance of the said former Act, or to their Collector or Collectors, to be used for that Purpose.

Copies thereof to be delivered to the Trustees.

Publick Act.

And be it further enacted by the Authority aforesaid, That this Act shall be adjudged, deemed, and taken to be, a publick Act, and be judicially taken Notice of as such by all Judges, Justices, and other Persons whatsoever, without specially pleading the same.

FINIS