Anno triceſimo ſecundo

Georgii II. Regis.

An Act for continuing and granting to His Majeſty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and fifty nine.

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's publick Expences, have freely and voluntarily reſolved to 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 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 within and throughout that Part of Great Britain called England, Wales, and Town of Berwick upon Tweed, the ſeveral and reſpective Rates, Duties, and Impoſitions, for and upon all Malt, Mum, Cyder, and Perry, which in and by one Act of Parliament paſſed in Preamble.

Malt Act of 27 *George* II. further continued to 24 *June*, 1760.

the Twenty seventh Year of His Majesty's Reign, intituled, An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and fifty four; were granted or continued to His Majesty, until the Twenty fourth Day of June, One thousand seven hundred and fifty five; and which by one other Act made and passed in the Twenty eighth Year of His Majesty's Reign, were granted or continued to His Majesty, until the Twenty fourth Day of June, One thousand seven hundred and fifty six; and which by one other Act made and passed in the Twenty ninth Year of His Majesty's Reign, were granted or continued to His Majesty, until the Twenty fourth Day of June, One thousand seven hundred and fifty seven; and which by one other Act made and passed in the Thirtieth Year of His Majesty's Reign, were granted or continued to His Majesty, until the Twenty fourth Day of June, One thousand seven hundred and fifty eight; and which by one other Act made and passed in the Thirty first Year of His Majesty's Reign, were granted or continued to His Majesty, until the Twenty fourth Day of June, One thousand seven hundred and fifty nine, shall be further continued in like Manner, and shall be and are by this Act charged for and upon all Malt which shall be made, and all Mum which shall be made and imported, and all Cyder and Perry which shall be made for Sale, within that Part of Great Britain called England, Wales, and the Town of Berwick upon Tweed, from and after the Twenty third Day of June, One thousand seven hundred and fifty nine, and before the Twenty fourth Day of June, One thousand seven hundred and sixty.

And be it further enacted by the Authority aforesaid, That within and throughout that Part of the Kingdom of Great Britain called Scotland, there shall be raised, levied, collected, paid, and satisfied, unto and for the Use of His Majesty, His Heirs, and Successors, for and upon all Malt, Mum, Cyder, and Perry, the several and respective Rates, Duties, and Impositions, herein after-mentioned; that is to say,

Malt in *Scotland* to pay 3*d. per* Bushel.

For and upon every Bushel of Malt, which at any Time or Times, from and after the Twenty third Day of June, One thousand seven hundred and fifty nine, and before the Twenty fourth Day of June, One thousand seven hundred and sixty, shall be made of Barley, or any other Corn or Grain, in that Part of Great Britain called Scotland, by any Person or Persons whatsoever (whether the same shall be or not be for Sale) the Sum of Three Pence; and so proportionably

proportionably for a greater or less Quantity, to be paid by the Maker or Makers thereof respectively.

For every Barrel of Mum, which at any Time or Times, from and after the said Twenty third Day of June, One thousand seven hundred and fifty nine, and before the said Twenty fourth Day of June, One thousand seven hundred and sixty, shall be made or imported within that Part of Great Britain called Scotland, the Sum of Ten Shillings, over and above all Duties payable for the same. Mum to 5*l.* *per* Barrel.

For all Cyder and Perry which at any Time or Times, from and after the said Twenty third Day of June, One thousand seven hundred and fifty nine, and before the said Twenty fourth Day of June, One thousand seven hundred and sixty, shall be made for Sale within that Part of Great Britain called Scotland (over and above all other Duties payable for Cyder and Perry made and sold by Retail) the Sum of Four Shillings for every Hogshead, and so in Proportion for a greater or less Quantity, to be paid by the respective first Buyers or Retailers thereof. Cyder and Perry made for Sale, 4 *s.* *per* Hogshead.

Which said several and respective Duties by this Act granted and continued respectively, shall be raised, levied, collected, and paid unto His Majesty, His Heirs, and Successors, during the Time and Term aforesaid, by the same Ways, Means, and Methods, and by such Rules and Directions, and with such and the like Allowances and Repayments proportionably, and under such Penalties and Forfeitures, and with such Power of Mitigation, and other Powers, in all Respects, not otherwise directed by this Act, as are prescribed, mentioned, or expressed in the said former Act, or in any other Act or Acts of Parliament thereby referred unto, or any of them, for and concerning the Duties by them, or any of them, granted or continued; and that the same Act formerly made and passed, and the said other Acts hereby referred unto, as for and concerning the said Duties upon Malt, Mum, Cyder, and Perry, and every Article, Rule, Clause, Matter, and Thing, in them, and every or any of them contained, or thereby referred unto, and now being in Force, and not otherwise altered by this Act, shall be and continue in full Force and Effect, to all Intents and Purposes, for raising, levying, collecting, securing, and accounting for the Rates, Duties, and Impositions hereby granted and continued respectively, and for levying and recovering the Penalties and Forfeitures, and making any Mitigations and How these Duties are to be raised, &c.

proportional Allowances, 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.

And whereas it is the true Intent and Meaning of this present Act, That the full and entire Sum of Twenty thousand Pounds, of lawful Money of Great Britain, clear of all Charges and Expences of Management and Collection, shall be raised out of that Part of Great Britain called Scotland, for the Service of the Year One thousand seven hundred and fifty nine, by the said Duties upon Rum, Cyder, and Perry, to be charged there, as aforesaid, and by a Malt Tax to be raised and levied as in England, by a Duty of Three Pence per Bushel on all Malt made and consumed in Scotland; and in case the said Duties upon Rum, Cyder, and Perry, and the said Duty of Three Pence per Bushel upon Malt, to be charged in Scotland, by virtue of this Act, being duly surveyed and collected, shall not be sufficient effectually to raise and answer the said Sum of Twenty thousand Pounds in neat Money, after all Charges and Deductions whatsoever, that such Deficiency shall be made good by a Surcharge to be made upon all Makers of Malt in that Part of Great Britain called Scotland, in Proportion to the Malt they shall respectively make between the Twenty third Day of June, One thousand seven hundred and fifty nine, and the Twenty fourth Day of June, One thousand seven hundred and sixty; be it therefore enacted by the Authority aforesaid, That after the Twenty fourth Day of June, One thousand seven hundred and sixty, in case it shall appear to the Commissioners of Excise for the time being, in that Part of Great Britain called Scotland, that the said Duties upon Rum, Cyder, and Perry, and upon Malt made in Scotland, by this Act granted as aforesaid, shall not be sufficient to answer the clear Sum of Twenty thousand Pounds as aforesaid; then, and in such Case, it shall and may be lawful for the said last-mentioned Commissioners of Excise, and the Officers under them, to make a proportionable Surcharge upon all and every the Person and Persons who shall have made any Malt in that Part of Great Britain called Scotland, within the Year ending the Twenty fourth Day of June, One thousand seven hundred and sixty, or so much Money, by way of additional Duty upon all the Malt made by such Person or Persons respectively, as shall make good such Person or Persons proportional Part of such Deficiency; which said Surcharges shall be paid to the respective Collectors of

20,000 *l.* to be raised in *Scotland.*

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the said Duties on Malt, by the respective Persons on whom the same shall be so made, within One Month after the same shall be so surcharged; or in Default thereof, the respective Person or Persons who shall neglect or refuse to make such Payment, shall forfeit Treble the Sum upon him, her, or them, respectively surcharged as aforesaid; to be recovered in such Manner as the Duty of Three Pence per Bushel may be recovered by virtue of this Act, or any other Act or Acts of Parliament herein before recited or referred unto; which said Surcharge by way of additional Duty, for making good the Deficiency of the said Sum of Twenty thousand Pounds (if any such Deficiency there shall be) shall be computed and settled as followeth; that is to say, As the particular Quantity of Malt made by each such Maltster or Maker of Malt in Scotland within the said Year, ending the Twenty fourth Day of June, One thousand seven hundred and fifty, shall bear Proportion to the whole Quantity of Malt made in Scotland within the same Year, so the particular Surcharge to be made upon such particular Maltster or Maker of Malt, for or towards making good the said Deficiency, shall bear Proportion to the whole Sum which shall be found to be so deficient as aforesaid.

Overplus to be applied to the Fisheries, &c.

Provided nevertheless, and be it declared by the Authority aforesaid, That if the said Rate of Three Pence per Bushel shall produce a greater Sum than the said Sum of Twenty thousand Pounds, clear of all Charges of Management, the Surplusage so produced, over and above the said clear Sum of Twenty thousand Pounds, shall be wholly applied towards the encouraging and promoting the Fisheries, and such other Manufactures and Improvements in Scotland, as may most conduce to the general Good of the United Kingdom, and to no other Use, Intent, or Purpose whatsoever; in such Manner as directed by an Act passed in the Thirteenth Year of the Reign of His late Majesty King George the First, intituled, An Act for encouraging and promoting Fisheries, and other Manufactures and Improvements in that Part of *Great Britain* called *Scotland*.

This Act to relate to the same Day and Time as the Act 27 Geo. II. did.

And it is hereby declared and enacted, That in all Cases where the herein before recited Act of the Twenty seventh Year of His present Majesty's Reign, did relate to any Day or Time within the Year, which commenced from the Twenty third Day of June, One thousand seven hundred and fifty four, this present Act doth and shall relate to the like Day and Time within the Year, commenced

menced from the said Twenty third Day of June, One thousand seven hundred and fifty nine.

Malt brought from *Scotland* by Sea, to be entered at the Port of landing.

And it is hereby further enacted by the Authority aforesaid, That all Malt made in Scotland, not to be consumed there, which at any Time or Times between the Twenty third Day of June, One thousand seven hundred and fifty nine, and the Twenty fourth Day of June, One thousand seven hundred and sixty, shall be brought into England, Wales, or the Town of Berwick upon Tweed, shall, in case the same be brought by Sea, be entered with the Officer for the said Duties of the Port where the same shall be so brought into England, Wales, or the Town of Berwick upon Tweed aforesaid; and the Sum of Six Pence per Bushel for the Duties thereof, shall be paid to such Officer before landing thereof, unless a Certificate from the proper Officer be produced, that it hath paid the said Duty of Three Pence per Bushel in Scotland; and if such Certificate be produced, there shall be only paid Three Pence per Bushel for such Malt so brought into England; and in case the same shall be brought by Land, such Malt shall pass and be carried by and through the Towns of Berwick or Carlisle, and there entered with the Officer for the said Duties in such of the said Towns, by or through which such Malt shall be so carried; and the like Duty of Six Pence per Bushel for the same shall be paid down in ready Money, unless such Certificate be produced as aforesaid; but upon producing thereof, then only Three Pence per Bushel shall be paid to such Officer, on Pain of forfeiting all such Malt, or the Value thereof, as shall be landed or put on Shore, or brought into England without such Entry or Payment of Duties, as aforesaid: And in case any Malt made in Scotland shall, during the said Term, be found coming out of Scotland, or be brought from thence by Land, by or beyond the Towns before-mentioned, without Entry or Payment of the Duties thereof, then all such Malt, or the Value thereof, shall be forfeited, and may be seized by any Officer of Excise, for His Majesty's Use; One Moiety of the aforesaid Forfeiture to be and go to the King's Majesty, and the other Moiety thereof to such Person or Persons as shall inform, seize, or sue for the same, or the Value thereof; and to be recovered and levied by such Ways, Means, and Methods, as any Penalties and Forfeitures are by this or any the former Acts, relating to the Malt Duties, to be recovered and levied; or by Action of Debt, or upon the Case, Bill, Plaint,

Brought by Land, to be entered at *Berwick* or *Carlisle*.

or Information, in any of His Majesty's Courts of Record at Westminster, wherein no Essoin, Protection, Privilege, Wager of Law, or more than One Imparlance shall be allowed.

Provided always, That nothing in this Act contained shall extend to charge with the said Four Shillings per Hogshead by this Act laid on Cyder and Perry, any Cyder or Perry sold to any Distiller or Maker of Strong Waters, for such Cyder or Perry as shall be used for Distilling only; any thing in this Act, or any former Act, to the contrary notwithstanding. Cyder for distilling not chargeable.

And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, all and every Distiller or Distillers that shall receive any Quantity of Cyder or Perry into his, her, or their Custody, shall give Notice in Writing to the proper Officer, under whose Survey any such Distiller shall reside, Forty eight Hours before he, she, or they, shall begin to put any Quantity whatsoever of the same into any Still or Stills to be drawn into Low Wines or Spirits; and if any such Distiller or Distillers shall neglect or omit to give such Notice, or if it shall appear that any Quantity whatsoever of such Cyder or Perry hath been disposed of, or made use of, by any such Distiller or Distillers, in any other Way, but in Distillation only, he, she, or they, shall respectively forfeit and lose the Sum of Five Pounds; which said Sum of Five Pounds shall be sued for, levied, recovered, and mitigated, by such Ways and Means, as any Penalty or Fine for any Offence committed by any Person or Persons against any of the Laws of Excise can or may be sued for, levied, recovered, and mitigated, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster; and that One Moiety thereof shall be to His Majesty, His Heirs, and Successors, and the other Moiety thereof to such Person or Persons as will prosecute, inform, or sue for the same. Distiller to give Notice to Officer when he distills Cyder.

And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, there shall be allowed to Maltsters and Makers of Malt for Exportation, for every Twenty Quarters of Barley, or other Corn or Grain that shall be entered and made into Malt for Exportation, in Cases where by Law any Bounty is allowable on the Exportation of Malt, an Allowance of Thirty Quarters, after the same shall be dried and made into Malt, and no more, Allowances for Exportation of Malt.

upon the Exportation thereof, though by their ſteeping, wetting, or watering the ſame, the ſaid Twenty Quarters ſhall be run out to any greater Quantity exceeding the ſaid Thirty Quarters, according to an Act of Parliament made in the Firſt Year of the Reign of Their late Majeſties King William and Queen Mary, intituled, An Act for encouraging the Exportation of Corn; and in ſuch Caſes where, by the aforeſaid Act of Parliament, they are intitled to the ſame; and ſo in Proportion for a greater or leſs Quantity.

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On Certificate of Malt being exported, and Security, Allowance to be paid.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and fifty nine, if any Perſon or Perſons who ſhall export any Malt into foreign Parts, ſhall produce a Certificate or Certificates from the Officer or Officers, with whom the Entry of the Corn or Grain intended to have been made into Malt ſhall have been made, of the particular Sum or Sums of Money that ſuch Perſon or Perſons is or are intitled to receive, according to the aforeſaid Allowance of Thirty Quarters of Malt for every Twenty Quarters of Corn or Grain, and ſo in Proportion for a greater or leſs Quantity, that ſhall have been entered to be made into Malt for Exportation (which Certificates the ſaid Officers are hereby upon Demand required to give gratis) and upon ſuch Perſon or Perſons giving ſufficient Security before the ſhipping thereof for Exportation, that the particular Quantity of Malt which ſhall be intended to be exported as aforeſaid, or any Part thereof, ſhall not be relanded, or brought again into any Part or Parts of Great Britain (which Security the Cuſtomer or Collector of the Port where the ſame is intended to be exported, is hereby directed and authorized to take in His Majeſty's Name, and to His Majeſty's Uſe) then the Collector or Chief Officer of the Port where ſuch Malt ſhall be exported, ſhall give to the Exporter thereof, a Certificate or Debenture directed to the proper Perſon or Perſons by whom the ſaid Allowance by the aforeſaid Act of Parliament is directed to be paid; which Certificate or Debenture being produced to ſuch Perſon or Perſons, he is hereby required to pay ſuch Allowance to the Perſons or their Agents ſo exporting the ſame.

Penalty on relanding.

Provided always, That if after the ſhipping of any ſuch Malt to be exported, and the giving ſuch Security as aforeſaid, in order to obtain the aforeſaid Allowance, the Malt ſo ſhipped to be exported, or any Part thereof, ſhall be relanded in any Part of Great Britain; that then, and in every ſuch Caſe, over and above the Penalty of

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the Bond, which shall be levied and recovered to His Majesty's Use, all the Malt which shall be relanded, and Treble the Value thereof, shall be forfeited; that is to say, One Moiety thereof to the King, and the other Moiety thereof to the Person or Persons who shall seize, inform, or sue for the same.

And whereas Malsters, and Makers of Malt for Exportation, do frequently mix the Produce of Two or more Steepings of Corn or Grain, that have been entered to be made into Malt for Exportation, on or as soon as it comes off from the Kiln, by reason whereof the Officers for the Duties on Malt cannot ascertain the real Produce thereof; by which Means great Quantities of each Steeping of such Malt are or may be privately conveyed away, and made use of for Home Consumption, though the same has not been charged with the Duty, as all Malt made for Home Consumption ought to be; be it enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, all and every Malster or Malsters, Maker or Makers of Malt for Exportation, shall keep the whole and intire Quantity of his, her, or their Corn or Grain making into Malt for Exportation, of One Steeping or Wetting, when the same shall be on the Kiln, or after the same shall be taken off the Kiln, separate and apart from all and every Part of any other former Steeping or Wetting of Corn or Grain, until the same shall have been measured by such Malsters or Makers of Malt, in the Presence of some Officer or Officers for the Duty upon Malt, on Pain of forfeiting and losing the Sum of Fifty Pounds.

Malt steeping for Exportation to be kept separate till measured.

And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, all such Malsters, or Makers of Malt for Exportation, shall give Notice in Writing to some Officer or Officers of the Duties upon Malt, or shall leave Notice in Writing at the next Office of Excise where the Journal is kept, of the Hour when he, she, or they shall intend to take any Malt off the Kiln or Kilns, that such Officer or Officers may attend the measuring of such Malt; and after such Malt has been measured, the same shall be immediately carried on Shipboard, if intended to be then exported; or else shall be immediately locked up and secured in some Storehouse, or other Place, belonging to such Malsters, or Makers of Malt, in the Presence of the said Officer or Officers, on Pain of forfeiting the Sum of Fifty Pounds.

Malsters to give Notice to Officers, &c.

Penalty on opening the Locks, &c.

And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, if any such Maltster or Maltsters, or Maker or Makers of Malt, or any other Person or Persons whatsoever, by his Order, Privity, or Directions, after any Steeping or Making of Malt shall have been locked up and secured in any Storehouse, or other Place or Places, in Manner as aforesaid, shall open any of the Locks or Doors, or shall make any Way or Kind of Entrance into such Storehouse, or other Place or Places, or shall remove any Part whatsoever of the Partition between any such Storehouse or Place, or any other Place or Places whatsoever, next thereunto adjoining, or shall remove out of the said Storehouse, or other Place, any Quantity whatsoever of the Malt that has been so locked up and secured, without the Knowledge and Consent of, or without first having given Notice to, some Officer or Officers for the said Duties; he, she, or they, shall respectively forfeit and lose the Sum of One hundred Pounds.

Maltsters, on 24 *June*, 1759, to clear out of their Warehouses all Malt within Fifteen Months.

And the better to enable the Officers for the Duties upon Malt to discover whether all such Malt made for Exportation, and that has been locked up and secured in any Storehouse, or other Place or Places, to be exported, has been really exported; be it enacted by the Authority aforesaid, That all and every such Maltster or Maltsters, Maker or Makers of Malt, that on the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, shall have any Quantity of Malt locked up and secured in any Storehouse, or any other Place or Places, as is before directed to be exported, shall, within Fifteen Months next after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, remove and clear out of his Storehouse, or other Place or Places, all and every Part and Parcel thereof, that at any Time after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, shall be locked up and secured in such Storehouse, or other Place, in order to be exported; and shall always, from time to time, in every Fifteen Months, remove and clear out of such Storehouse, or other Place or Places, in order to be exported, all and every Part and Parcel of Malt, that at any Time within every Fifteen Months after the last Clearing, shall be locked up and secured in any Storehouse, or in any other Place or Places that shall be made use of by him, her, or them, for the keeping of Malt for Exportation, on Pain of forfeiting and losing the Sum of Fifty Pounds.

And

And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, all and every Person or Persons whatsoever, that shall become Malsters, or Makers of Malt for Exportation, and shall make use of any Storehouse or Storehouses, Place or Places, for the keeping of Malt for Exportation, shall, within Fifteen Months after the Beginning to make use of any such Storehouse or Storehouses, or such other Place or Places, remove and clear out of such Places, to be exported, all and every Part and Parcel of such Malt, that at any Time or Times shall have been put into such Place or Places, within Fifteen Months after he, she, or they shall have begun to make use of such Place or Places; and shall always, from time to time, remove and clear out of such Storehouse, or other Place, to be exported, all and every Quantity of Malt whatever, that within every Fifteen Months after the last Clearing shall at any Time be locked up and secured in such Storehouse or Storehouses, or in any other Place or Places that shall be made use of by him, her, or them, for the keeping of Malt made for Exportation, on Pain of forfeiting and losing the Sum of Fifty Pounds. And so all future Malsters.

And be it further enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures, for any Offences against this Act, shall be sued for, levied, and recovered, or mitigated by the same Ways, Means, and Methods, as any Penalty or Forfeiture given by any of the Laws of Excise upon Beer, Ale, and other Liquors, can or may be sued for, levied, recovered, or mitigated, or by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster; and that One Moiety of such Fines, Penalties, and Forfeitures, shall be to the Use of His Majesty, His Heirs, and Successors, and the other Moiety to him or them that shall discover, inform, or sue for the same. Penalties how to be recovered.

Provided always, and it is hereby enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge any Person or Persons with the Duty upon Cyder or Perry, such Person or Persons buying the same for his or their private Use only, and not being a Dealer or Dealers in Cyder or Perry, or a Retailer or Retailers thereof. Buyers of Cyder or Perry for their private Use, not to be charged.

And be it further enacted by the Authority aforesaid, That every Person or Persons whatsoever, who shall, after the Twenty fifth Day of March, One thousand seven hundred and fifty nine, sell any Quantity of Cyder Persons selling less than 20 Gallons, to be deemed Retailers.

or Perry, or either of them, in less Quantity than Twenty Gallons at a Time, whether the same be made from Fruit of his, her, or their own Growth, or from bought Fruit, shall be deemed and taken to be a Dealer in Cyder and Perry, and a Retailer thereof, and shall be subject and liable to the Duty of Four Shillings per Hogshead for such Quantity of Cyder and Perry so sold, over and above all other Duties payable for Cyder and Perry sold by Retail; and that every Dealer in, and Retailer of, Cyder and Perry, and other Person and Persons receiving into his, her, or their Custody or Custodies, any Quantity of Cyder and Perry, or either of them, for Sale, and every Person and Persons who shall buy any Fruit to make into Cyder or Perry or either of them, for Sale, shall make a true and particular Entry in Writing of the several and respective Storehouses, Rooms, Cellars, Vaults, and other Place and Places by him, her, or them, respectively made use of for the making and keeping of Cyder and Perry, or either of them, at the Office of Excise, within the Compass or Limits whereof such respective Storehouses, Rooms, Cellars, Vaults, and other Place or Places shall be situated, on Pain of forfeiting the Sum of Fifty Pounds for every such Storehouse, Room, Cellar, Vault, or other Place, which, from and after the said Twenty fifth Day of March, One thousand seven hundred and fifty nine, shall be made use of by any such Dealer or Retailer, Receiver or Maker respectively, without making such Entry thereof as aforesaid; and that all Duties, Fines, Penalties, and Forfeitures, by this Act imposed, shall be sued for, levied, recovered, or mitigated, by such Ways, Means, and Methods, as any Duty, Fine, Penalty, or Forfeiture, is or may be recovered or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster; 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, that shall discover, inform, or sue for the same; and if any Person or Persons shall at any Time be sued for any Thing done by him, her, or them, in pursuance of this Act, he and they shall and may plead the General Issue, and give this Act for his or their Defence; and if upon the Trial a Verdict shall pass for the Defendant, or the Plaintiff shall be Nonsuited, then such Defendant or Defendants shall have Treble Costs to him, her, or them awarded, against such Plaintiff or Plaintiffs.

And

And it is hereby also enacted, That there shall be provided and kept in the Office of the Auditor of the Receipt of the Exchequer One Book or Register, in which all the Orders for Money payable by this Act shall be entered and registered; and that it shall and may be lawful to and for any Person or Persons, Natives or Foreigners, Bodies Politick or Corporate, to advance or lend to His Majesty at the said Receipt, upon Credit of the said Duties upon Malt, Rum, Cyder, and Perry, by this Act granted, any Sum or Sums of Money, not exceeding in the whole the Sum of Seven hundred and fifty thousand Pounds; which Lenders shall have Interest for their Forbearance of their respective Loans not exceeding the Rate of Three Pounds Ten Shillings per Centum per Annum, so as such Loans be allowed to be made by the Commissioners of the Treasury, or any Three or more of them now being, or by the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, who are hereby authorized to issue their Warrants for that Purpose, as fast as such Loans shall be wanted for the Publick Service; the said Interest to be paid every Three Months from the making of such Loans, until Satisfaction of the Principal Sums respectively; and that no Money 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 registered in Course according to their Dates; and all Persons thereupon shall be paid in Course as their Orders shall stand registered, so as the Person or Persons, Natives or Foreigners, his, her, or their Executors, Administrators, or Assigns, whose Order shall be first registered, shall be accounted the Person or Persons to be first paid, and so successively in Course; and that the 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 for providing or making any such Books or Registers, or any Entries, Views, or Searches, in or for Payment of Money lent, or the Interest thereof, as aforesaid, by any of His Ma-

Clause of Loan at 3 *l.* 10 *s. per Cent.*

Tallies of Loan to be struck, *&c.*

Orders registered and paid in Course.

No Fee for registering, *&c.*

jesty's 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 forfeit his Place also; and if any undue Preference of one before another shall be made 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 Full Costs of Suit, to the Party aggrieved, and be forejudged of his Place or Office; and if such Preference be unduly made by any his Deputy or Clerk, without Direction or Privity of his Master, then such Deputy or Clerk only shall be liable to such Action, Debt, Damages, and Costs, and shall be for ever incapable of his Place or Office; and in case the Auditor of the Receipt shall not direct, or the Clerk of the Pells record, or the Tellers make Payment, according to each Person's due Place and Order, as before directed; then he or they shall be adjudged to forfeit, and the respective Deputies or Clerks, therein 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 His Majesty's Courts of Record at Westminster; wherein no Essoin, Protection, Privilege, Wager of Law, Injunction, or Order of Restraint, shall be in any wise granted or allowed.

Penalty for undue Preference.

Provided always, That if it shall 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 registered, then it shall be interpreted no undue Preference, which of those be entered first, so as he enters them all the same Day.

No undue Preference, where Tallies are dated or brought the same Day:

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 to Persons that come and demand their Monies, and bring their Orders, before other Persons who did not come to take their Monies, and bring their Orders in Course; so as there be so much Money reserved as will satisfy precedent Orders; which shall not be otherwise disposed of, but kept for them; Interest upon Loan being to cease from the Time the Money is so reserved and kept in Bank for them.

Nor if subsequent Orders be paid before such as were not demanded in Course.

And

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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 entered in the Book of Register aforesaid, his, her, or their Executors, Administrators, or Assigns, by proper Words of Assignment to be indorsed on his, her, or their Order, may assign and transfer his, her, or their 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 as aforesaid for Orders (which the Officers shall upon Request, without Fee or Charge, accordingly make) shall intitle such Assignee, his, her, or their Executors, Administrators, Successors, or 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 Assignment, to make void, release, or discharge the same, or any the Monies thereby due, or any Part thereof. Orders assignable.

And to the end there may be no Want or Failure of a certain Sum, not to exceed in the whole Seven hundred and fifty thousand Pounds, to be raised, either by such Loans as aforesaid, or by issuing Exchequer Bills, as is herein after-mentioned, or by both or either of those Ways or Means, for the Publick Service; be it further provided and enacted by the Authority aforesaid, That in case the Commissioners of His Majesty's Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, shall judge it more adviseable to raise the said Sum of Seven hundred and fifty thousand Pounds, or any Part thereof, by Exchequer Bills, instead of such Loans as aforesaid, that then they respectively are hereby authorized and impowered at any Time or Times, at once, or by such Proportions at a Time, as they respectively shall find to be most for the Advantage of the Publick, to prepare and make, or cause to be prepared and made, at the Exchequer, in such Method and Form as they or he shall think most safe and convenient, any Number of new Exchequer Bills, containing One common Sum, or different Sums, in the Principal Monies, so that in case there shall be no Loans made, then all the Principal Sums to be contained in the said Bills to be made forth by this Act, shall not exceed Seven hundred and fifty thousand Pounds; and in case any such Loans shall be made as aforesaid, then all the Principal Commissioners impowered to prepare any Number of new Exchequer Bills, containing One common Sum, or different Sums, in the Principal Monies.

Sums to be contained in the said Bills to be made forth by this Act, together with such Loans so made, shall not exceed the said Sum of Seven hundred and fifty thousand Pounds.

Bills to bear Interest at 3 *l.* 10 *s. per Cent. per Ann.*

And be it further enacted by the Authority aforesaid, That the said Bills to be prepared and made in pursuance of this Act, shall and may bear an Interest not exceeding the Rate of Three Pounds Ten Shillings per Centum per Annum, and proportionably for any greater or less Sum to be contained therein, and to be payable to the Bearers thereof respectively; nevertheless the said Interest shall be abated and saved upon such of the said Bills to be made forth by this Act, as shall at any Time or Times be in the Receipt of the Exchequer, or in the Hands or Power of any Receivers or Collectors of any Taxes, Aids, or Revenues whatsoever, payable to His Majesty, His Heirs, or Successors, during such Time and Times respectively, as such Bills shall be or remain in the said Receipt, or in such Hands or Power as aforesaid.

These Bills to be numbered arithmetically.

And it is hereby enacted, That all the said Bills, so to be prepared and made, shall be numbered arithmetically, beginning with N° I. and so proceeding in an arithmetical Progression ascending, wherein the common Excess or Difference shall always be One, and shall be registered accordingly, so that the Principal Sum to be contained in every such Bill (after Repayment of the Loans which shall have been made as aforesaid, if any such be, with the Interest thereof, or reserving Money sufficient for that Purpose) may regularly be paid off, and discharged in Course, according to the Number of every such Bill, as it shall stand in the said Register; and that the Interest upon all and every the said Bills shall be payable every Three Months, according to the Purport and true Meaning of this Act; and that upon every such Bill there shall be indorsed, printed, or written, in Words at Length, or in Figures, the Sum, after which the Principal to be contained therein shall be payable in such Course, as aforesaid, according to the Purport and true Meaning of this Act.

Treasury to direct the Course of Payment for Loans or Exchequer Bills,

Provided always, and be it enacted by the Authority aforesaid, That in case the said Sum, not exceeding Seven hundred and fifty thousand Pounds, shall be raised partly by Loans, and partly by Exchequer Bills, according to the Powers before given by this Act; that then, and in such Case, it shall and may be lawful to and for the Commissioners of His Majesty's Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, when and as often

as they shall, by virtue of the said Powers, direct any such Loans to be taken, or any such Exchequer Bills to be made out, at the same Time also to direct and appoint the Course and Order in which such Loans or Exchequer Bills shall stand upon the said Register, and after what Sum they shall respectively begin to be payable in Course, out of the Monies arising by this Act, so as no subsequent Loans or Exchequer Bills be made to alter the Course at first appointed for prior Loans or Exchequer Bills, at the Time of taking in, or making out, such prior Loans or Exchequer Bills; any thing herein before contained to the contrary notwithstanding.

and to appoint Cheques, &c.

And it is hereby further enacted, That all the said Bills shall be prepared and made with such Cheques, Indents, or Counterfoils, as shall be directed by the Commissioners of the Treasury, or any Three or more of them now being, or by the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being; and that the Person or Persons appointed, or who shall be appointed to pay off the said Bills in Course, shall, from time to time, have the Use and Custody of One Part of all the Cheques, Indents, or Counterfoils of the said Exchequer Bills, to be prepared and made by virtue of this Act, from which the said Bills shall have been cut, to prevent his or their being imposed upon by counterfeit or forged Bills; and that the Undertakers or Contractors for exchanging or circulating the said Bills, or such of them as shall be current, shall, from time to time, have the Use and Custody of One other Part of all the said Cheques, Indents, or Counterfoils of the said Exchequer Bills, from which the same shall have been cut off, as aforesaid, in order to prevent their being imposed upon by any counterfeit or forged Bills; and that all the said Parts of the said Cheques, Indents, or Counterfoils, shall be delivered back into the Exchequer when the said Bills to be made forth by virtue of this Act shall be paid off, cancelled, and discharged.

The Bills to be placed as Cash in the Exchequer.

And it is hereby enacted, That the said Commissioners of the Treasury, or any Three or more of them now being, and the said High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, shall, and they are hereby respectively authorized and impowered to cause such Bills as shall be prepared by virtue of this Act, to be placed as so much Cash in the respective Offices of the Tellers of the said Receipt of Exchequer, each and every of which Tellers shall be severally charged with the Proportion of the said Bills, which shall be so placed in his Office respectively; any Law or Usage to the contrary notwithstanding.

And

Clauses in the Land Tax Act relating to Exchequer Bills, extended to this.

And be it further enacted by the Authority aforesaid, That all the said Bills to be issued as aforesaid, shall be current in like Manner, and with such Privileges and Advantages, and subject to such Rules and Directions, as are prescribed and enacted by an Act of this present Session of Parliament, intituled, An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and fifty nine, for or concerning the Exchequer Bills thereby authorized to be made forth; and that all and every the Clauses and Provisoes in the said last-mentioned Act relating to the currency, exchanging, or receiving the same last-mentioned Exchequer Bills, by any publick Receivers of Aids, Taxes, or Supplies, or in His Majesty's Receipt of the Exchequer, or for preventing the forging, counterfeiting, or altering the same Bills, or for making out new Bills in the room of such as shall be filled up with Indorsements, lost, burnt, defaced, or otherwise destroyed, or for making out Exchequer Bills of Five thousand Pounds each, or for making out Exchequer Bills without bearing Interest, or for making them afterwards to bear an Interest, or a higher or lower Rate of Interest, from time to time, as the Contractors shall agree to, or for preventing any Misapplication of the Fund on which the same are charged, or any other Misbehaviour of any Officers concerned in the receiving, issuing, exchanging, paying off, or cancelling the same last-mentioned Exchequer Bills, or for enabling the Commissioners of the Treasury, or the High Treasurer for the time being, to contract, from time to time, with any Person or Persons, Body or Bodies Politick or Corporate, for Payment of the Interest of, or exchanging for ready Money, on Demand, the Exchequer Bills thereby authorized to be issued, at a Rate or Premium not exceeding Three Pounds Ten Shillings per Centum per Annum, or for preventing any Disabilities in such Contractors, or for making them not liable to be Bankrupts on Account of such Contracts, or for appointing a Paymaster or Paymasters for paying off or cancelling the same Exchequer Bills in due Course and Order, shall be extended, and construed to extend, as well to the Exchequer Bills by this Act authorized to be made forth, as to the Exchequer Bills to be made forth in pursuance of the said Act for granting an Aid to His Majesty by a Land Tax, as amply, fully, and effectually, to all Intents and Purposes, as if the same Clauses or Provisoes had been particularly repeated and re-enacted verbatim in this Act.

And

And to the End the same Bills, or so many of them, as shall, from time to time remain undischarged, may the better obtain a Currency for such Time as they, or any of them, are hereby intended to be current; be it further enacted by the Authority aforesaid, That the Money which shall, from time to time, arise at the said Receipt of the Exchequer, of or for the Rates and Duties by this Act granted, shall, from time to time, as the same shall arise at the said Receipt, be issued and applied at the said Receipt for or towards paying off and discharging the Orders of Loan for the Monies which shall have been lent at the said Receipt, and for satisfying the Interest thereof, in such Course, Manner, and Form, as are before in this Act prescribed and appointed for that Purpose, until all the Principal and Interest payable upon such Orders of Loan shall be fully satisfied, or sufficient Money shall be reserved in the Exchequer for the full Payment and Satisfaction of the same, or the Monies which shall, from time to time, arise at the said Receipt of Exchequer, of or for the said Rates and Duties by this Act granted, shall, from time to time, as the same shall arise at the said Receipt, be issued to such Paymaster by way of Imprest and upon Account, for or towards paying off or discharging the said Exchequer Bills which shall have been made forth by virtue of this Act, in such Course as aforesaid, and for or towards the Charge of circulating and exchanging the same Bills, or any of them, and for or towards such other Payments as are in and by this Act directed or allowed to be made or discharged out of the same, and for no other Use, Intent, or Purpose whatsoever.

How the Monies arising by this Act shall be applied.

And be it further enacted by the Authority aforesaid, That on the Twenty ninth Day of September, One thousand seven hundred and sixty, or within Ten Days after, the Commissioners of the Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, shall cause a true and perfect Account in Writing to be taken and attested by the proper Officers, of all the Monies which shall have been raised by Loans, or by Exchequer Bills, or by any or either of those Ways or Means, for or towards the said Sum not exceeding Seven hundred and fifty thousand Pounds, by this Act intended to be raised as aforesaid, and how much thereof shall before that Time have been paid off or discharged, and how much thereof shall then remain undischarged upon the said Orders of Loan and Exchequer Bills respectively, or upon any or either of them; which Account shall be publickly

Treasury on 29 *Sept.* 1760, to take an Account of all Monies raised and discharged.

affired in the Office of the Auditor of the Receipt in the said Exchequer.

Unsatisfied Monies to be paid out of the next Aid,

And it is hereby enacted and declared by the Authority aforesaid, That the Monies so remaining unsatisfied, or not discharged, with the Interest due or to grow due for the same, shall be paid and satisfied out of the next Aid or Aids to be granted in Parliament after the said Twenty-ninth Day of September, One thousand seven hundred and sixty, and shall be transferred thereunto as soon as such Aid or Aids shall be granted; and if no such Aid or Aids shall be granted, whereunto such unsatisfied Monies shall be transferred, before the Twenty-fourth Day of March, One thousand seven hundred and sixty, then the Monies so remaining unsatisfied and undischarged upon the said Orders of Loan or Exchequer Bills, or any of them, with the Interest due, or to grow due for the same, shall be, and are hereby charged and chargeable upon such Monies, as at any Time or Times shall be or remain in the same Receipt of the Surplusses, Excesses, Overplus Monies, and other Revenues composing the Sinking Fund (except such Monies of the said Sinking Fund as are appropriated to any particular Use or Uses, by any former Act or Acts of Parliament in that Behalf) and such Monies of the said Sinking Fund, shall and may be issued for supplying Money to the said Paymaster, for discharging the said unsatisfied Orders of Loan or Exchequer Bills in course, as the said Commissioners of the Treasury, or the High Treasurer for the time being, shall direct, until all the Principal and Interest which shall be, or remain due, upon the said Orders of Loan or Exchequer Bills, or any of them, shall be fully cleared and paid off, or Money sufficient shall be reserved for that Purpose; and if at any Time or Times before or after any Money of the said Rates and Duties hereby granted, shall be brought into the Exchequer as aforesaid, there shall happen to be a want of Money for paying Interest, which shall be actually incurred and grown due upon the said Orders of Loan or Exchequer Bills, or any of them, or for Payment of any Premium or Rate, which shall be incurred or grown due by any Contract or Contracts to be made by virtue of this Act, for circulating and exchanging the same Bills, that then, and in every such Case, the Money so wanted, shall and may be supplied out of the Monies of the said Fund, commonly called The Sinking Fund (except before excepted) and be issued accordingly.

or out of the Sinking Fund.

To be replaced out of the first Supplies.

Provided always, and be it enacted by the Authority aforesaid, That whatever Monies shall be issued out of the said Surplusses, Excesses, or Overplus Monies, and other Revenues composing the Sinking Fund, shall, from time

time to time, be replaced by and out of the first Supplies to be then after granted in Parliament; any thing herein contained to the contrary notwithstanding.

And whereas several Orders of Loan or Exchequer Bills, made upon and in pursuance of an Act of Parliament of the Thirtieth Year of His Majesty's Reign, for continuing the Duties upon Malt, Rum, Cyder, and Perry, still remain undischarged, for want of sufficient Money arising by the said Duties being come into the Exchequer, to satisfy and discharge the same, and it is uncertain how much thereof the Monies arising by the said Act will be able to answer and discharge; be it further enacted by the Authority aforesaid, That if the Money arisen or to arise into the Exchequer, for or on Account of the said Duties, on or before the Twenty fifth Day of March, which will be in the Year of our Lord One thousand seven hundred and fifty nine, shall not be sufficient to discharge the whole Principal and Interest due or to grow due, upon the several Orders of Loan or Exchequer Bills, made upon and in pursuance of the said Act, that then so much Money as shall then appear to be wanting and deficient for answering the Purposes aforesaid, shall and may be supplied and made good, out of any the Monies arising into the Exchequer, by or from the Loans or Exchequer Bills on this Act, or any other Monies or Loans that are or shall be appropriated for the Service of the Year One thousand seven hundred and fifty nine; and the Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the time being, shall direct and apply the same accordingly; any thing herein before contained to the contrary notwithstanding.

Deficiency of Malt Tax 30 *Geo.* II. how to be supplied.

Provided nevertheless, and be it further enacted, That all the Monies which, from and after the said Twenty fifth Day of March, One thousand seven hundred and fifty nine, shall and may happen to come and be paid into the Receipt of His Majesty's Exchequer, for Arrears upon the said Duties upon Malt, Rum, Cyder, and Perry, granted for the Service of the Year One thousand seven hundred and fifty seven (after satisfying all Interest, Premiums, or Rates, then due on the said Orders of Loan or Exchequer Bills as aforesaid) shall be issued and applied in Aid of the Supplies that shall be granted to His Majesty, for the said Year One thousand seven hundred and fifty nine; any thing in the Act by which the said Duties were granted to the contrary notwithstanding.

Arrears of former Duties to be applied in Aid of the Supplies granted for the Year 1759.

FINIS.