Anno triceſimo ſecundo

Georgii II. Regis.

An Act for laying a Duty of Two Pennies Scots, or One Sixth Part of a Penny Sterling, upon every Scots Pint of Ale, Porter, and Beer, which ſhall be brewed for Sale, brought into, tapped, or ſold, within the Town of *Kelſo*, in the Shire of *Roxburgh*, for finiſhing a Bridge croſs the River *Tweed*, and for other Purpoſes therein mentioned.

WHEREAS the Paſſage of the River Tweed near the Town or Village of Kelſo, in the County of Roxburgh, is very dangerous, from the Depth and Rapidity of the River, and at ſome Times impaſſable: And whereas the High Road from the County of Northumberland to the City of Edinburgh, leads croſs the ſaid River; and the Inhabitants of the ſaid Town in the Year One thouſand ſeven hundred and fifty two, did, by voluntary Subſcription, begin to build a Bridge acroſs the ſame, but the ſaid Subſcription Money failing ſhort, the ſame is not yet finiſhed, and there is a large Arrear due and owing to diverſe Perſons employed in carrying on the ſaid Work, and no Fund for diſcharging the ſame, or for compleating the ſaid Bridge: And whereas the Streets of the ſaid Town are in a ruinous Condition, and the Inhabitants thereof are in great Want of Freſh and Wholeſome Water: And whereas the Poor of the ſaid Town have of late Years greatly increaſed, and Preamble.

there is no Work-house, or other proper Place, to employ or maintain them in: And whereas there is no Publick Revenue belonging to the said Town sufficient to defray the Expence of compleating the said Bridge, repairing the Streets of the said Town, supplying the Inhabitants thereof with Fresh Water, and erecting a Work-house there: Therefore, Your Majesty's most dutiful and loyal Subjects, the Baron, Baillie, and other Inhabitants, of the said Town of Kelso, 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 from and after the Twenty fourth Day of June, in the Year of Our Lord One thousand seven hundred and fifty nine, for the Term of Twenty one Years, and to the End of the then next Session of Parliament, there shall be laid an Imposition or 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, upon every Scotch Pint of Ale, Porter, or Beer, that shall be either brewed for Sale, or vended, within the said Town and Parish of Kelso, and that the said Imposition shall be paid or made payable, by the Brewers for Sale, Venders or Sellers of such Ale, Porter, or Beer, to William Ramsay of Temple-hall, Esquire, Commissioner to the Duke of Roxburgh; and the Commissioner or Commissioners for the time being; the Duke of Roxburgh's Chamberlain of Neither Tiviotdale, for the time being; the Baillie of Kelso, for the time being; the Stent-masters of the Town of Kelso, for the time being; who are hereby nominated and appointed Trustees for carrying on the Building of the said Bridge, and compleating the same, in such Manner as they shall think fit, for repairing the Streets of the said Town, and for procuring and conveying to proper Places within the said Town a sufficient Supply of Fresh and Wholesome Water, and for building and erecting a Work-house, for maintaining and employing the Poor of the said Town and Parish, and for purchasing proper Materials for setting such Poor to Work; and also for putting in Execution all the other Powers in and by this Act given; and that the Money so to be raised and collected by virtue of this Act, is, and is hereby declared to be, vested in the said Trustees, and the Survivors of them; and the same, and every Part thereof, shall be paid, applied, and disposed of, or assigned, to and for the

The Additional Duty on Two Pennies Scots.

the several Uses, Intents, and Purposes, as aforesaid, the reasonable Charges expended, or to be expended, in, about, or by reason of passing this present Act of Parliament, being first deducted.

Trustees impowered to appoint Gagers.

And, for the better collecting and disposing of the said Imposition or Duty hereby granted and made payable, be it further enacted by the Authority aforesaid, That the said Trustees hereby nominated, and the Survivors of them, or any Five or more of them, shall, and they are hereby impowered, to appoint, order, and direct, One or more Officer or Officers to gage the Vessels of the Brewers, from time to time, and the Worts, Ale, Porter, or Beer, therein contained, which such Brewers are hereby required to permit and allow to be done, as freely, and in such Manner, and at such Times, as the Officer of Excise of His Majesty, His Heirs, and Successors, shall, for the time being, be permitted and allowed to do.

Trustees to dispose of the Duties as this Act appoints.

And be it further enacted by the Authority aforesaid, That the said Trustees for the time being, or any Five or more of them, shall, and they are hereby authorized and impowered to make such Orders and Rules, and give such Directions for raising, gauging, collecting, receiving, and disposing, of the Sum and Sums of Money arising by the said Duty, as they shall think most proper and necessary, to the End and Purpose for which the same is hereby imposed, granted, and given; and all and every Sum and Sums of Money so made payable and arising, shall, from time to time, be paid to, and collected and received by, such Person or Persons, as by any Writing under the Hands of the said Trustees, or any Five or more of them, shall, for that Purpose, be nominated and appointed; and the Person or Persons so nominated and appointed to collect the said Duty, shall pay and dispose thereof to such Person and Persons, in such Manner and Proportions, as the said Trustees, or any Five or more of them, shall direct and appoint; and the said Trustees, or any Five or more of them, shall and may, and they are hereby authorized and impowered to dispose of the Money so arising by the said Duty, to and for the Purposes aforesaid, and to no other Use or Purpose whatsoever.

Proper Books of Accounts to be kept.

Provided always, and be it further enacted by the Authority aforesaid, That the said Trustees, or any Five or more of them, shall, from time to time, during the Continuance of this Act, order and direct that One or more Book or Books shall be provided, wherein shall be fairly entered and kept an Account of all Money which shall be received by virtue and in pursuance of this Act, and all

Payments and Disbursements out of the same, and shall express the Time when the same was received, paid, or disbursed, and also for what Use or Purpose such Payment or Disbursement was made; and that Once in every Year, videlicet, within Thirty Days after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, and also successively in every Year, during the Continuance of this Act, an Account from the said Books shall be fairly drawn out and stated by the said Collector or Collectors for the time being, and delivered to the said Trustees, or any Five or more of them, as aforesaid, upon Oath; which Oath the said Trustees, or any One or more of them, is and are hereby impowered and required to administer.

Collectors to account once a Year.

And, forasmuch as the Money to be raised by the Duty aforesaid, will not at present be sufficient to raise such a Stock or Sum of Money as will speedily answer the Ends and Purposes of this Act; be it further enacted by the Authority aforesaid, That the said Trustees, or any Five or more of them, shall be, and they are hereby impowered, from time to time, by any Writing under their Hands, to assign over the Duty hereby granted, or any Part thereof (the Costs and Charges of assigning or mortgaging the same to be borne and paid out of such Duty) for any Time or Times, during the Continuance of this Act, as a Security for any Sum or Sums of Money that shall be by them borrowed, not exceeding the Sum of One thousand five hundred Pounds, for the speedy answering the Ends and Purposes of this present Act, to any Person or Persons who shall be willing to advance any Sum or Sums of Money upon such Security; and which Sum or Sums of Money so borrowed, shall be applied in the First Place to pay off the Charges and Expences of obtaining this Act of Parliament, and then shall be applied and disposed of to and for such Purposes as the Duties hereby granted are directed to be applied and disposed of.

Trustees may borrow Money on the Credit of this Act.

And be it further enacted by the Authority aforesaid, That in case any Person or Persons liable to, and chargeable with, the said Duty by this Act laid and made payable, shall not forthwith pay the same, when demanded, it shall and may be lawful for the said Trustees, or any Five or more of them, by Warrant under their Hands, to summon such Person or Persons so refusing or neglecting to pay such Duty before them, at a certain Day to be specified in such Warrant or Summons; and in case such Person or Persons shall not appear, or shall appear, and not pay the said Duty, any Five of the said Trustees shall, and they are hereby authorized and impowered

Magistrates to oblige the Duty to be paid.

to

to make an Order for the Payment thereof; and if such Person or Persons shall not pay the same within Three Days after Notice of such Order, it shall and may be lawful to and for the Collector or Collectors of the said Duty, by Warrant obtained from the said Trustees, or any Five or more of them, under their Hands, to distrain any of the Goods or Chattles of such Person or Persons neglecting or refusing to pay the said Duty, and the same to detain and keep, until such Person or Persons whose Goods and Chattles are so distrained, have satisfied and paid the said Duty; and in case he or they shall neglect or delay such Payment for the Space of Ten Days after Distress or Distresses shall be taken as aforesaid, that then it shall and may be lawful to and for the Collector or Collectors of the said Duty, to sell and dispose of the Distress or Distresses so taken, and therewith to satisfy the Duty so refused, neglected, or delayed, to be paid, as also for his or their reasonable Charges or Expences, not exceeding the Fifth Part of the Sums distrained for, in the taking and keeping such Distress, tendering to the Person or Persons so offending the Overplus, if any there shall be, and demanded, by the Owner or Owners thereof.

And be it further enacted by the Authority aforesaid, That if at any Time during the Continuance of this Act, any Ale, Beer, or Porter, shall be brought in, vended, or sold, within the said Town or Village of Kelso, having not paid the Duty hereby laid and made payable, the same, with the Casks, shall be forfeited to the said Trustees, to be applied towards completing the said Bridge, and other Purposes aforesaid: And in case any Dispute shall arise between the Brewers, Venders, or Sellers, of any Ale, Porter, or Beer, and the Collector of the said Duty, or Officer appointed by the said Trustees, touching the Extent, or what Quantity of Worts, Ale, Beer, or Porter, shall be chargeable with the said Duty; be it enacted by the Authority aforesaid, That the Extent or Quantity of Wort, Ale, Porter, or Beer, brewed and charged with the said Duty hereby granted, shall be ascertained by the Voucher or Vouchers made up by the Officers of 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 any such Differences: And the Collector or Officer of Excise for the time being, is and are hereby required to deliver an authentick Copy or Copies of such Vouchers Once in Six Weeks, to some of the said Trustees, or to their Collector or Collectors of the said Duty

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

Copies thereof to be delivered to the Trustees.

hereby granted and made payable, to be used for that Purpose.

Penalty on Concealment.

And be it further enacted by the Authority aforesaid, That if any Person or Persons shall at any Time after the said Twenty fourth Day of June, One thousand seven hundred and fifty nine, conceal or imbezzle any Worts, Ale, Porter, or Beer, subject and liable to the said Duty by this Act granted and made payable, in order to avoid the Payment of such Duty, the Trustees hereby appointed, or to be appointed, or any Five or more of them, shall, upon the Information of any such Person or Persons, summon such Offender or Offenders before them, and upon Conviction of the Party offending, conformable to the Laws of Excise, the said Party convicted shall forfeit the Value of what shall be so concealed or imbezzled; and the Sum of Ten Pounds Scots, for the Expences of the Court, for which Distress conformable to Law is hereby allowed.

Persons aggrieved may appeal to the Quarter Sessions.

Provided always, and it is hereby declared, That if any Brewer, or Vender of Ale, Beer, or Porter, within the said Town of Kelso, shall think himself aggrieved by the Determination or Judgement of the said Trustees, it shall and may be lawful to and for the Person aggrieved to appeal to the Quarter Session to be held by the Justices of the Peace for the County of Roxburgh, who are hereby impowered and required to hear the Matter of such Appeal, whose Judgement thereupon shall be final and conclusive to all Parties concerned; and that upon every Appeal brought from any Determination or Judgement of the said Trustees, such Person or Persons appealing shall, within the Space of Fourteen Days after pronouncing such Judgement, give Notice to the said Trustees, or any Five or more of them, or to their Clerk or Collector, in Writing, attested by Two credible Witnesses, that such Appeal is intended to be brought; and in case such Notice be duly given, all Execution and Distress upon such Judgement shall stop until the next Quarter Sessions to be held by the Justices of the Peace for the said County, who are then hereby impowered and required forthwith to give Judgement upon such Appeal; and if the Judgement before given shall be affirmed, or the Appeal dismissed, the Justices of the Peace, or the major Part of them then present, shall award to the Respondents Double the Costs he or they have really been put to by reason of such Appeal.

Duties may be farmed.

Provided always, and be it enacted by the Authority aforesaid, That it shall and may be lawful to and for the Trustees appointed, or to be appointed, to put this Act in Execution,

tion, or any Five or more of them, with Consent of the Overseers hereafter to be named, or the major Part of them present, to farm and set out the said Duty hereby granted and made payable, by Way of Publick Roup, for such Term or Terms, and upon such Conditions, as they shall, from time to time, think fit, for the best Price and Prices they can get for the same; and the Money arising thereby, shall be applied and laid out to and for the Purposes in this Act mentioned, and to and for no other Use or Purpose whatsoever.

Overseers of the Receipts and Disburiements of the Duty.

And be it further enacted by the Authority aforesaid, That the Right Honourable Alexander Hume Campbell Lord Register of Scotland, the Right Honourable Robert Dundas Esquire, Lord Advocate for Scotland, Walter Scott of Harden, Member of Parliament for the County of Roxburgh, and the Member for the said County, for the time being; the Honourable George Ballie of Jevis-wood Esquire, Sir Alexander Don of Newton, Sir Robert Pringle of Stichell, Baronets; Colonel George Mc Dowgall of Makerston, William Nisbet of Direlton Esquire, Captain James Douglas of Saint Ola, John Carr of Cavers Esquire, Andrew Pringle Esquire Advocate, Sir William Scott of Ancrum Baronet, Andrew Wanchope of Niddre Esquire, Robert Pringle of Clifton Esquire, John Strother Ker of Littledean, Walter Ker the younger of Littledean, Andrew Edmondstonne of Ednem, William Scott of Hietoun, Patrick Murray of Cherry-trees, and Captain James Pringle the younger of Stichell, or any Three or more of them, shall be, and they are hereby appointed Overseers of the said Duty, and the Receipts and Disbursements thereof; and shall, and they are hereby impowered, to meet on the Third Tuesday in August, in the Year One thousand seven hundred and sixty, at Kelso aforesaid, and so successively upon the Third Tuesday in August yearly; and to adjourn themselves, from time to time, as they shall think proper, during the Continuance of this Act, to examine the Accounts of the Receipts and Disbursements of the said Duty received and collected by virtue of this Act, and the Application thereof: And in case the said Overseers, or the major Part of them present, shall find any Misapplication of the Monies arising by the said Act, or any other Abuses of the Powers or Authorities hereby given, the said Overseers, or the major Part of them present, are hereby authorized to hear and determine the same, and also to examine upon Oath such Witness and Witnesses as shall be produced; and if it shall appear to the said Overseers, or the major Part of them present at such Meeting, that there hath been any Embezzlement, or

They are to meet yearly, in *August*, to examine the said Accounts,

and enquire into Embezzlements or other Abuses, &c.

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other Abuses of the Powers and Authorities by this Act given, they, or the major Part of them so present, are hereby impowered to make such Order thereupon as they shall think just and reasonable; and shall and may order and adjudge the Offender or Embezzlers of any Money received, or any Person concerned in any other Abuses, to pay the full Value of what was so embezzled, with Full Costs and Damages; which Order or Sentence shall finally determine the same, without any further or other Appeal: And if any of the said Overseers shall happen to die, remove, or refuse to act as an Overseer, during the Continuance of this Act, it shall and may be lawful to and for any Three or more of the remaining Overseers, by any Writing under their Hands, to elect, nominate, and appoint, One or more fit Person or Persons to supply the Place or Places of such of them respectively as shall die, remove, or refuse to act; and all and every Person and Persons so to be elected and appointed an Overseer or Overseers, shall be, and he or they are hereby impowered to act and do in such Manner, to all Intents and Purposes, and in as full, large, and ample Manner, as if he and they had been nominated and appointed an Overseer or Overseers by this present Act.

Surviving Overseers may chuse others to keep up their Number.

And be it further enacted by the Authority aforesaid, That if at any Time before the Expiration of this Act, all the Publick Works herein before directed to be done and performed shall be fully compleated, and so adjudged by the said Trustees, or any Five or more of them, at a Publick Meeting assembled; that then, and in such Case, it shall and may be lawful to and for the said Trustees, or any Five or more of them, to lay out and dispose of the Residue of the Duty granted by this Act, in making any other Publick Works for the Benefit of the said Town, in such Manner as they, or any Five or more of them, so assembled as aforesaid, shall direct; subject nevertheless to the Inspection and Controul of the Overseers by this Act appointed, in the same Manner as in other Cases by this Act they are declared to be.

Residue of the Duty, after the publick Works hereby directed to be performed shall be compleated, to be applied in making other publick Works for the Benefit of the Town.

Provided always, and be it declared, That no Distress or Distresses which shall be taken by the Authority of this Act, shall extend, or be construed to extend, to prejudice, incumber, or render ineffectual, the Duty of Excise payable for the time being to His Majesty, His Heirs, and Successors.

The Duty granted by this Act, not to interfere with the Excise.

And be it further enacted by the Authority aforesaid, That this Act shall be adjudged 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.

Publick Act.

FINIS.