Anno primo

Georgii III. Regis.

CAP. III.

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 ſixty one.

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 the Twenty ſeventh Year of the Reign of His late Majeſty King George the Second, intituled, An Act for continuing and granting to His Majeſty certain Duties upon Malt, Mum, Cyder, and Perry, for

Preamble.

Malt Act of 27 *George* II. further continued to 24 *June*, 1762.

the Service of the Year One thouſand ſeven hundred and fifty four; were granted or continued to his ſaid late 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 ſaid late Majeſty's Reign, were granted or continued to his late 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 ſaid late Majeſty's Reign, were granted or continued to his late 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 ſaid late Majeſty's Reign, were granted or continued to his late 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 ſaid late Majeſty's Reign, were granted or continued to his late Majeſty, until the Twenty fourth Day of June, One thouſand ſeven hundred and fifty nine; and which by one other Act made and paſſed in the Thirty ſecond Year of his ſaid late Majeſty's Reign, were granted or continued to his late Majeſty, until the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty; and which by one other Act made and paſſed in the Thirty third Year of his ſaid late Majeſty's Reign, were granted or continued to his late Majeſty, until the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty one; 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 Rum 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 ſixty one, and before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two.

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, Rum, 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

One thouſand ſeven hundred and ſixty one, and before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, 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 for a greater or leſs Quantity, to be paid by the Maker or Makers thereof reſpectively.

Mum 10 *s. per* Barrel.

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 ſixty one, and before the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, 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.

Cyder and Perry made for Sale, 4 *s. per* Hogſhead.

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 ſixty one, and before the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, 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.

How theſe Duties are to be raiſed, *&c.*

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 or 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 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 sixty one, 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 nett 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 sixty one, and the Twenty fourth Day of June, One thousand seven hundred and sixty two; be it therefore enacted by the Authority aforesaid, That after the Twenty fourth Day of June, One thousand seven hundred and sixty two, 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 proportional 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

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

ſixty two, 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 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 ſixty two, 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.

Surplus to be added 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 the Reign of his late Majeſty King George the Second, did relate to any Day or Time within

in

in the Year, which commenced from the Twenty third Day of June, One thouſand ſeven hundred and ſixty four, this preſent Act doth and ſhall relate to the like Day and Time within the Year, commenced from the ſaid Twenty third Day of June, One thouſand ſeven hundred and ſixty one.

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 ſixty one, and the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, 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, then there ſhall be paid no more than Three Pence per Buſhel, by virtue of this Act, 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 there ſhall be paid no more than Three Pence per Buſhel, by virtue of this Act, 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 le-

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

vied 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, 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.

Cyder for distilling not chargeable.

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.

Distiller to give Notice to Officer when he distils Cyder.

And be it further enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and fifty one, 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.

Allowances for Exportation of Malt.

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 one, 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,

portation, 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, 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.

1 W. & M.

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 sixty one, 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 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 Maltsters, or 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 sixty one, all and every Maltster or Maltsters, Maker or Makers of Malt for Exportation, shall keep the whole and entire 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 Maltsters 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 sixty one, all such Maltsters, 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 Maltsters, or Makers of Malt, in the Presence of the said Officer

Maltsters to give Notice to Officers, &c.

or

or Officers, on Pain of forfeiting the Sum of Fifty Pounds.

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 sixty one, 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*, 1761, 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 sixty one, 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 sixty one, 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 sixty one, 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

for the keeping of Malt 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 from and after the said Twenty fourth Day of June, One thousand seven hundred and sirty one, 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 whatsoever, 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.

Clauses in Act 12 *Annæ*,

And whereas by a Clause in an Act of Parliament made in the Twelfth Year of the Reign of Her late Majesty Queen Anne, intituled, An Act for granting to Her Majesty Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and thirteen; and for making forth Duplicates of Lottery Tickets lost, burnt, or destroyed; and for enlarging the Time for adjusting Claims in several Lottery Acts, and to punish the counterfeiting or forging of Lottery Orders; and for explaining a late Act in relation to Stamp Duties on Customary Estates which pass by Deed and Copy; it was enacted, That if any Malster or Maker of Malt for Sale, during the Continuance of the Duties on Malt by the said Act granted, should tread, ram, or otherwise force together in the Cistern, Uting-fat, or Couch, any Corn steeping or steeped in order to the making into Malt, every such Malster or Maker of Malt for Sale should, for every such Offence, forfeit and lose the Sum of Two Shillings and Six Pence for every Bushel of Corn steeping or steeped that should be so pressed, trodden, rammed, or forced: And whereas by One other Clause in an Act of Parliament passed in the Sixth Year of the Reign of His late Majesty King George the First,

& 6 *Geo.* I.

intituled, An Act for preventing Frauds and Abuſes in the publick Revenues of Exciſe, Cuſtoms, Stamp Duties, Poſt Office, and Houſe Money; it was enacted and declared, That if, from and after the Four and twentieth Day of June, One thouſand ſeven hundred and twenty, any Corn in any Ciſtern or Uting-fat ſteeping or ſteeped in order to the making thereof into Malt by any Maltſter or Maker of Malt (other than Compounders for the Duty on Malt) was or ſhould be found ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the Riſing and Swelling thereof, every Maltſter and Maker of Malt (other than Compounders for the Duty on Malt) where the ſame ſhould be ſo found, ſhould, in every ſuch Caſe, forfeit and loſe the Sum of Two Shillings and Six Pence per Buſhel for every Buſhel of ſuch Corn ſteeping or ſteeped which ſhould be found ſo hard, cloſe, and compact, as aforeſaid; which ſaid recited Clauſes have been duly continued, and are ſtill in Force: And whereas by the laſt-recited Clauſe, no Penalty is provided where Corn ſteeped, in order to the making thereof into Malt, ſhall be found in the Couch ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the Riſing and Swelling thereof; and the Penalties provided by the fore-mentioned Clauſes have, by Experience, been found ineffectual to prevent the fraudulent Practice of preſſing, treading, ramming, or otherwiſe forcing together in the Ciſtern, Uting-fat, or Couch, the Corn or Grain ſteeping or ſteeped in order to the making thereof into Malt, to the Prejudice of His Majeſty's Revenue, and Diſcouragement of the fair Traders; be it therefore enacted and declared by the Authority aforeſaid, That from and after the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty one, if any Corn or Grain in any Ciſtern, Uting-fat, or Couch, ſteeping, or ſteeped, in order to the making thereof into Malt by any Maltſter or Maker of Malt (other than Compounders for the Duty on Malt) is or ſhall be found ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the Riſing and Swelling thereof, every Maltſter and Maker of Malt (other than Compounders for the Duty on Malt) where the ſame ſhall be ſo found, ſhall, in every ſuch Caſe, forfeit and loſe the Sum of Five Shillings for every Buſhel of ſuch Corn or Grain ſteeping or ſteeped, which ſhall be found ſo hard, cloſe, and compact, as aforeſaid; and Proof being made thereof,

5 s. *per* Buſhel Penalty on all Corn ſteeping, or ſteeped for Malt, which ſhall be found in the Ciſtern or Couch, ſo hard and compact as it could not be, unleſs the ſame had been forced together to prevent the Riſing.

of, the same shall be deemed conclusive Evidence of the Fact, and shall subject the Maltster or Maker of Malt to the aforesaid Penalty of Five Shillings per Bushel.

And whereas many Maltsters or Makers of Malt, do fraudulently convey away from the Cistern, Uting-fat, or other Wetting Place or Utensils, Steepings, or Part of Steepings of Corn or Grain making into Malt, and mix such Corn or Grain, so conveyed away, with and amongst Couches or Floors of other Corn or Grain making into Malt, which are then depending and in Operation, that have been gauged or charged with the Duty in the Couch; and in case the Officer has taken his Gauge of the Corn or Grain, steeping in the Cistern, Uting-fat, or other Wetting Place or Utensil, such Maltsters or Makers of Malt, supply the Deficiency with fresh Barley or other Corn or Grain, in the Absence and without the Privity of the Officer, in order to prevent a Discovery of such Corn or Grain having been conveyed away; and such Corn or Grain so conveyed away and mixt, by an artful and fraudulent Manner of working, seldom is charged with any Duty in the Floor; which Practice is greatly detrimental to the Revenue and fair Traders: For Remedy thereof, it is hereby enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and sixty one, if any Maltster or Maker of Malt shall fraudulently convey away, or cause or procure, or permit or suffer to be conveyed away from the Cistern, Uting-fat, or other Wetting Place or Utensil, any Steeping, or Part of any Steeping of Corn or Grain making into Malt, and shall mix such Corn or Grain so conveyed away with and amongst any such Couch or Couches, Floor or Floors of other Corn or Grain making into Malt, which are then depending and in Operation, and which have been gauged or charged with the Duty in the Couch; or if any Maltster or Maker of Malt, shall fraudulently convey away, or cause or procure, or permit or suffer to be conveyed away, from the Cistern, Uting-fat, or other Wetting Place or Utensil, any Steeping or Part of any Steeping of Corn or Grain making into Malt, so that no Gauge of such Corn or Grain so conveyed away can be taken in the Couch by the Officer; then, and in each of the said Cases, every such Maltster and Maker of Malt so offending, shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds.

100 *l.* Penalty on fraudulently conveying from the Cistern, any Steeping of Corn, and mixing the same with other Corn charged with the Duty in the Couch;

or fraudulently conveying the same away, so that no Gauge of such Corn can be taken in the Couch.

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,

Penalties how to be recovered.

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.

Buyers of Cyder or Perry for their private Use, not to be charged.

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.

Persons selling less than 20 Gallons, to be deemed Retailers.

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 sixty one, sell any Quantity of Cyder 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 sixty one, shall be made use of by any such Dealer or Retailer, Re-

ceiver 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.

Clause of Loan at 4 *l. per Cent.*

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 Four Pounds 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 Tally of Loan struck for the Money by him, her, or them

Tallies of Loan to be struck, &c.

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 Majesty'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

Orders registered and paid in Course.

No Fee for registering, &c.

Penalty for undue Preference.

no Eſſoin, Protection, Privilege, Wager of Law, Injunction, or Order of Reſtraint, ſhall be in any wiſe granted or allowed.

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, were 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 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 aftermentioned, or by both or either of thoſe Ways or Means, for the Publick Service; be it further provided and enacted

Commissioners of the Treasury impowered to prepare any Number of One common Sum, or different Sums, in the Principal Monies.

acted 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 advisable 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 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 4 *l.* *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 Four Pounds 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, and 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 and 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

c

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.

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 sixty one, 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

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 Four Pounds 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, 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 or 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

How the Monies ariſing by this Act ſhall be applied.

wards 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.

Treaſury on 29 *Sept.* 1762, to take an Account of all Monies raiſed and diſcharged.

And be it further enacted by the Authority aforeſaid, That on the Twenty ninth Day of September, One thouſand ſeven hundred and ſixty two, 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 affixed 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 two, and ſhall be transferred thereunto, as ſoon as ſuch Aid or Aids ſhall be granted; and if

or out of the Sinking Fund.

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 three, 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

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.

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 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.

Deficiency of Malt Tax, 32 *Geo.* II. how to be supplied.

And whereas several Orders of Loan or Exchequer Bills, made upon and in pursuance of an Act of Parliament of the Thirty second Year of the Reign of his late Majesty King George the Second, for continuing the Duties upon Malt, Mum, 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 sixty one, 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 sixty one; 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.

Arrears of former Duties to be applied in Aid of the Supplies granted for the Year 1761.

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 sixty one, 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 nine (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 sixty one; any thing in the Act by which the said Duties were granted to the contrary notwithstanding. 7

FINIS.