ANNO UNDECIMO
Georgii III. Regis.

CAP. II.

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 seventy-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 First 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 sixty-one; were granted or continued to His Majesty, until the Twenty-fourth Day of June, One thousand seven hundred and sixty-two; and which by One other Act made and passed in the Second Year of His Majesty's Reign, were granted or continued to His Majesty, until the Twenty-fourth Day of June, One thousand seven hundred

Preamble.

Malt Act of 1 *Geo.* III. further continued to *June* 24. 1772.

and ſixty-three; and which by One other Act made and paſſed in the Third 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 ſixty-four; and which by One other Act made and paſſed in the Fourth 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 ſixty-five; and which by One other Act made and paſſed in the Fifth 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 ſixty-ſix; and which by One other Act made and paſſed in the Sixth 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 ſixty-ſeven; and which by One other Act made and paſſed in the Seventh 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 ſixty-eight; and which by One other Act made and paſſed in the 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 ſixty-nine; and which by One other Act made and paſſed in the 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 ſeventy; and which by One other Act made and paſſed in the Tenth 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 ſeventy-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 ſeventy-one, and before the Twenty-fourth Day of June, One thouſand ſeven hundred and ſeventy-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

tive Rates, Duties, and Impositions herein after mentioned; that is to say,

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 seventy-one, and before the Twenty-fourth Day of June, One thousand seven hundred and seventy-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. Malt in *Scotland* to pay 3 *d. per* Bushel.

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 seventy-one, and before the said Twenty-fourth Day of June, One thousand seven hundred and seventy-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. Mum 10 *s. 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 seventy-one, and before the said Twenty-fourth Day of June, One thousand seven hundred and seventy-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. 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 or concerning the Duties by them, or any of them, granted or continued; and that the same Act formerly made and passed, How these Duties are to be raised, &c.

and the said other Acts hereby referred unto, as for and concerning the said Duties upon Malt, Rum, 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 seventy-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 seventy-one, and the Twenty-fourth Day of June, One thousand seven hundred and seventy-two: Be it therefore enacted, by the Authority aforesaid, That after the Twenty-fourth Day of June, One thousand seven hundred and seventy-two, in case it shall appear to the Commissioners of the 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,

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

as

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 seventy-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 seventy-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 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 1 *Geo.* III. did.

And it is hereby declared and enacted, That in all Cases where the herein-before recited Act of the First 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 sixty-one, 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 seventy-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 seventy-one, and the Twenty-fourth Day of June, One thousand seven hundred and seventy-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 Sixpence 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 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 Sixpence 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

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

the Value thereof, shall be forfeited, and may be seised 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, 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 in 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 Twenty-fourth Day of June, One thousand seven hundred and seventy-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. Distiller to give Notice to Officer when he distils Cyder.

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 seventy-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, in Cases where by Law any Bounty is allowed 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 seventy-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 Certificate 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 authorised 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.

Malt steeping for Exportation to be kept separate till measured.

And whereas Maltsters, 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 seventy-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.

Maltsters to give Notice to Officers, &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 seventy-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 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 seventy-one, if any such Maltster or Maltsters, or Maker or Makers of Malt, or any other Person or Persons whatsoever, by his, her, or their Order, Privity, or Direction, 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, and 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 *June* 24. 1771, 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 seventy-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 seventy-one, remove and clear out of his Storehouse, or other

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 seventy-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 the keeping of Malt for Exportation, on Pain of forfeiting and losing the Sum of Fifty Pounds.

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 seventy-one, all and every Person or Persons whatsoever, that shall become Maltsters, 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 for Exportation, on Pain of forfeiting and losing the Sum of Fifty Pounds. And so all future Maltsters.

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 Clauses in Act 12 *Annæ*,

Duties on Customary Estates which pass by Deed and Copy; it was enacted, That if any Maltster, 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 Maltster, or Maker of Malt for Sale should, for every such Offence, forfeit and lose the Sum of Two Shillings and Sixpence 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, 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 shall be so found, should, in every such Case, forfeit and lose the Sum of Two Shillings and Sixpence 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, should 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 forementioned 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,

and 6 Geo. I.

June, One thouſand ſeven hundred and ſeventy-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, 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.

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.

And whereas many Maltſters or Makers of Malt do fraudulently convey away from the Ciſtern, Uting-fat, or other Wetting Place or Utenſil, 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 mixed, 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 ſeventy-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,

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;

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.

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

Penalties how to be recovered.

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.

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 seventy-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

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 or 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 seventy-one, 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 whereas by an Act made in the Sixth Year of His Majesty's Reign, intituled, An Act for repealing the Duties granted upon Cyder and Perry by an Act made in the Third Year of His present Majesty's Reign; and for granting other Duties on Cyder and Perry in lieu thereof; and for more effectually securing the Duties on Cyder and Perry imposed by several former Acts, a Duty, after the Rate of Sixteen Shillings and Eight-pence per Hogshead was, from and after the Fifth Day of July, One thousand seven hundred and sixty-six, laid upon all Cyder and Perry which should Clause in Act 6 Geo. III.

be made in Great Britain, and sent or consigned to any Factor or Agent who should receive the same to sell or dispose of, to be paid by such Factor or Agent: And whereas by the said Act it was provided, That if any Factor or Agent should, during the Continuance of an Act of the said Sixth Year of his Majesty's Reign, 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-six, be charged with and pay the Duty of Four Shillings per Hogshead upon any Quantity of Cyder or Perry thereby granted, and chargeable upon him or her as Receiver thereof, such Factor or Agent should, for every Hogshead of such Cyder or Perry so charged, stand discharged of Four Shillings, Part of the said Sixteen Shillings and Eight-pence; and it was thereby declared, that Cyder or Perry made in Great Britain, in no Case whatsoever should be chargeable with more than Sixteen Shillings and Eight-pence per Hogshead: Therefore, to prevent any Doubts or Difficulties with respect to the Charging or Payment of the Duties hereby continued or granted, and to secure the Cyder and Perry, in the Possession of such Factors and Agents, from being liable to a greater Duty than Cyder or Perry which shall be received or disposed of by other Persons will be subject to; be it enacted and declared by the Authority aforesaid, That in case any Cyder or Perry shall be received into the Custody or Possession of any Factor or Agent, for which it shall appear, by a Certificate under the Hand of the proper Officer of Excise, that the Duty continued or granted by this Act shall have been charged for such Cyder or Perry, such Factor or Agent shall, for every Hogshead of such Cyder or Perry so charged, stand discharged of Four Shillings, Part of the said Duty of Sixteen Shillings and Eight-pence; and that Cyder and Perry shall not, in any Case or Cases whatsoever, be charged or chargeable with any higher or larger Duty or Duties in the Whole (including the Duty continued or granted by this Act) than after the Rate of Sixteen Shillings and Eight-pence per Hogshead, for or on Account of the same being in the Custody or Possession of all or any of the Persons liable to pay any Duty or Duties in respect thereof.

Where the Duty granted by this Act on Cyder or Perry, in Custody of a Factor, shall be certified to have been charged, the Factor shall be discharged thereof.

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,

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

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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 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 authorised 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 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 Orders 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

Tallies of Loan to be struck, &c.

Orders to be registered and paid in Course.

No Fee for registering, &c.

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 be it further enacted, That all and every Person and Persons to whom any Money shall be due for Loans to be registered 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,

Orders assignable.

tereſt, 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 Officer 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.

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 authoriſed 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.

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

And be it further enacted by the Authority aforeſaid, That the ſaid Bills to be prepared and made in purſuance

Bills to bear Intereſt at 3 *l.* *per Cent. per Annum.*

ſuance of this Act, ſhall and may bear an Intereſt not exceeding the Rate of Three 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 No. 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

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 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 Offices of the Tellers of the Receipt of Exchequer,

And it is hereby enacted, That 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, and they are hereby respectively authorised 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 a Proportion of the said Bills, which shall be so placed in his Office respectively.

And it is hereby also enacted and declared, That the said Bills in the Hands of the said Tellers shall be locked

locked up and secured as Cash, according to the Course of the Exchequer; and shall be taken and esteemed as so much in Part of the Remains in Real Money wherewith each of the said Tellers shall, from Time to Time, stand charged, and shall, in common with other the Monies in the said Exchequer, be issuable and re-issuable thereout, to any Person or Persons desiring to receive the same, for and in lieu of so much Money as the Principal Sums contained in the said Bills, with the Interest due thereon at the Time of such issuing or re-issuing thereof, shall amount unto; any Law or Usage to the Contrary notwithstanding.

and to be issuable thereout in common with other Monies,

And be it further enacted by the Authority aforesaid, That all and every the said Exchequer Bills to be made forth by virtue of this Act, or so many of them as shall, from Time to Time, remain undischarged and uncancelled, shall and may be received and taken, and shall pass and be current to all and every the Receivers and Collectors in Great Britain of the Customs, Excise, or any Revenue, Supply, Aid, or Tax whatsoever, already granted, due, or payable, or which shall or may hereafter be granted, due, or payable to His Majesty, His Heirs, and Successors, and also at the Receipt of the Exchequer, from the said Receivers or Collectors, or from any other Person or Persons, Bodies Politick or Corporate whatsoever, making any Payments or Loans there to His Majesty, His Heirs, and Successors, for or upon any Account, Cause, or Occasion whatsoever, according to the Purport and true Meaning of this Act; and that such of the same Bills as shall be received at the Exchequer, shall and may be locked up and secured as Cash, according to the Course of the Exchequer, settled and established by Law, for locking up and securing Monies received in Specie there; and that all and every the Receivers and Collectors in Great Britain of the Customs, Excise, or any Revenue, Aid, Tax, or Supply, whatsoever, already granted, due, or payable, or which shall or may hereafter be granted, due, or payable, to His Majesty, His Heirs, and Successors, shall, and they are hereby directed and required, out of any current coined Money, as shall then be in his or their Hands, of such Revenue, Aid, Tax, or Supply, to pay such of the same Bills as shall be brought to them respectively, by any Person or Persons desiring to have Money for the same: And in case any such Receiver or Collector shall refuse or neglect to exchange such Bill or Bills for ready Money, for the Space of Twenty-four Hours, then the Person or Persons demanding

* and to be current in the Revenue.

Receivers to exchange Bills for ready Money.

manding the same, shall and may bring an Action of Debt, or on the Case, for the Principal and Interest Money, due upon such Bill or Bills, against such Reciever or Collector, having Money in his Hands, as aforesaid; in which Action the Plaintiff shall or may declare, that such Receiver or Collector is indebted to the Plaintiff in the Money demanded upon every such Bill, according to the Form of the Statute, and hath not paid the same, which shall be sufficient; and the Plaintiff in every such Action, shall recover against the Receiver or Collector not only the Monies so neglected or refused to be paid, but also his Full Costs of Suit; and such Receiver and Collector shall be subject or liable thereunto; and in such Action no Essoin, Protection, Privilege, or Wager of Law, shall be allowed, or more than One Imparlance; and upon Payment of the Monies so to be recovered, the Plaintiff, his Executors, or Assigns, shall deliver up such Bills to the Defendant, his Executors, or Assigns.

Tallies to be levied for Bills lent into the Exchequer.

And be it further enacted, That if any of the said Bills shall, at any Time or Times hereafter, within the respective Times during which they shall be current, pursuant to this Act, be paid or lent into the Exchequer, by any of His Majesty's Receivers, or other Person or Persons, Bodies Politick or Corporate, making any Payments or Loans at that Receipt, the Officers there shall cause Tallies to be levied, and delivered to the Payers or Lenders, as amply and effectually, to all Intents or Purposes, as if they had made such Payments or Loans in Specie.

Interest to continue till Payment.

And be it enacted by the Authority aforesaid, That the Interest which shall, from Time to Time, be due upon any of the Bills to be current as aforesaid, shall be allowed to all Persons, Bodies Politick or Corporate, paying the same to any Reciever or Collector, Receivers or Collectors, of any of His Majesty's Revenues, Aids, Tares, or Supplies, or by way of Exchange, as aforesaid, to the respective Days whereupon such Bill or Bills shall be so paid, exchanged, or lent.

Interest to cease whilst the Bills are in the Hands of Receivers, &c.

Provided always, That no Interest shall run, or be paid upon or for any such Bill or Bills, during the Time any such Bill or Bills so paid, exchanged, or lent, shall remain in the Hands of any of the said Receivers or Collectors, or in the Hands of any Teller or Tellers of the Exchequer; but for such Time the Interest on every such Bill shall cease.

Bills paid to Receivers, &c. to be signed and dated.

And, to the End it may be known for what Time such Bills bearing Interest shall, from Time to Time, remain

main in the Hands of such Receivers or Collectors, or in the Exchequer as aforesaid; be it further enacted by the Authority aforesaid, That the Person or Persons who shall pay any such Bill or Bills, so bearing Interest, to any Receivers or Collectors of any of His Majesty's Revenues, Aids, Taxes, and Supplies, by way of Exchange, or otherwise; or shall pay or lend such Bill or Bills, so bearing Interest, into the Exchequer, as aforesaid, shall, at the Time of making such Payment, Exchange, or Loan, on each Bill bearing Interest, and so paid, exchanged, or lent, put his or their Name or Names, and write thereupon, in Words at length, the Day of the Month and Year in which he, she, or they so paid, exchanged, or lent such Bill or Bills bearing Interest; all which the said Receivers and Collectors respectively, and also the respective Tellers in the Exchequer, shall take Care to see done and performed accordingly; to which respective Days the said Receivers and Collectors shall be allowed again the Interest which he, she, or they shall have allowed or paid upon such respective Bill or Bills, upon his or their paying the same into the Receipt of Exchequer as aforesaid.

Interest to be allowed to the said Days.

Provided also, and be it further enacted by the Authority aforesaid, That the said Bills, or any of them, may be reissued and paid again out of His Majesty's Exchequer; and when the same shall be reissued and paid again out of His Majesty's Exchequer, the respective Teller there, from whose Office such Bill or Bills bearing Interest shall be so reissued, or again paid out, shall indorse on the same Bill or Bills so reissued, in Words at Length, the Day of the Month and Year in which the same were reissued or repaid out of the Exchequer, and also on what Account the same were last received into the Exchequer, and sign the same; from which Time the Interest of such Bill or Bills so reissued or paid again shall revive; and such Bill or Bills shall revive, run, and pass at Interest, as the same did before they were paid unto, or received by, the said Receivers or Collectors, or before the same were paid or lent into the Exchequer, as aforesaid.

The Bills may be reissued,

And it is hereby enacted, That the same Bills to be reissued, from Time to Time, or at any Time, at the Exchequer as aforesaid, shall be so reissued for the Principal Money to be contained therein, and for so much Interest as was due thereon, and allowed by the Teller at the respective Time and Times, when such Bill and Bills were last paid into the Exchequer.

both for Principal and Interest.

And be it enacted, That every Receiver-general of any the Revenues, Aids, Taxes, or Supplies, belonging or to belong to his Majesty, His Heirs, and Successors, shall keep a fair Book or Books of Account in Writing of all the Monies by him received; in which he or his Deputy or Deputies, shall truly enter all the Sums which shall have been received by him or them, for every such Revenue, Aid, Tax, or Supply, together with the Names of the several Collectors from whom the same, or any Part thereof, was received, the Days when, and the Sums paid, how much thereof in Money, and how much thereof in such Exchequer Bills, and what Exchequer Bills shall have been exchanged by every such Receiver-general, pursuant to this Act; to which Account every Person concerned shall have free Access, at all seasonable Times, without Fee or Charge; and the said Accounts shall lie constantly open at One certain Place within the Limits of his Receipt for that Purpose; and if such Receiver shall neglect to keep such Book or Books, or enter therein any Sum or Sums of Money by him received and paid as aforesaid, by the Space of Three Days after his Receipt or Payment of the same, or shall refuse any Person or Persons concerned to inspect such Book or Books without Fee or Reward, as aforesaid; every such Receiver, for every such Offence, shall forfeit the Sum of One hundred Pounds to any Person or Persons who will sue for the same, to be recovered by Action of Debt, or upon the Case, Bill, Suit, or Information in any of His Majesty's Courts of Record at Westminster; wherein no Essoin, Protection, Privilege, or Wager of Law, shall be allowed, or more than One Imparlance.

Receivers to keep a Book.

Provided always, and it is hereby enacted by the Authority aforesaid, That in case any of the Exchequer Bills which shall be current as aforesaid, shall be filled up by Writing or Indorsement made thereon as aforesaid, or shall by any Accident be defaced, it shall and may be lawful for the Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the Time being, and he and they are hereby authorised and impowered, by his or their Discretion, from Time to Time, to cause new Bills to be made forth at the Receipt of Exchequer in lieu of such Bills which shall be so filled up or defaced; which Bills so filled up or defaced shall be cancelled at the Receipt of Exchequer, and kept there on a File or Files for that Purpose; and such Bills so to be made forth in lieu thereof, shall have a like Currency, and shall

Bills filled up by Indorsements, or defaced, to be exchanged.

shall in all Respects be subject to the same Rules, Methods, and Continuance, as the Bills so filled up were intended to have been by this Act, and shall bear the same Numbers, Dates, and Principal Sums, and carry the like Interest, as was borne and carried by the Bills so cancelled respectively.

Bills not exceeding 5000*l.* each, to be made forth at the Exchequer.

And it is hereby enacted, That, for the greater Ease and Dispatch of publick Business at the Exchequer, it shall and may be lawful to and for the Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the Time being, and he and they are hereby authorised and enabled, in case he or they shall so think fit, to cause Exchequer Bills for any large Sums, not exceeding Five thousand Pounds each, to be made forth at the Receipt of the Exchequer, and to be placed as Cash in the said Receipt, in lieu of the like Value of the Principal contained in the said Exchequer Bills made forth for lesser Sums, which at the Time of making such large Bills shall happen to be in the same Receipt, which shall be at the same Time cancelled and discharged, and be kept there on a File for that Purpose; and such new Bills for such large Sums shall and may be issued at the said Receipt, and have the same Currency, and be in all Respects subject to the same Rules, Methods, and Continuance, and carry the like Interest, and have the same Security, Benefits and Advantages; and the same Pains of Death, and other Pains, Penalties and Forfeitures for any Crime or Offence relating thereunto, shall be inflicted, incurred, and put in Execution, as if they had been originally issued by virtue of this Act for the said lesser Bills; any Thing herein contained to the Contrary notwithstanding.

Forging Exchequer Bills Felony.

And it is hereby enacted by the Authority aforesaid, That if any Person or Persons shall forge or counterfeit any Exchequer Bill which shall have been made forth by virtue of this Act, before the same shall be paid off and cancelled, or any Exchequer Bills to be renewed or made forth in pursuance of this Act, or any Indorsement or Writing thereupon or therein, or tender in Payment any such forged or counterfeit Bill, or any Exchequer Bill with such counterfeit Indorsement or Writing thereon, or shall demand to have such counterfeit Bill, or any such Exchequer Bill with such counterfeit Indorsement or Writing thereupon or therein, exchanged for ready Money, by any Person or Persons, Body or Bodies Politick or Corporate, who shall be obliged or required to exchange the same, or by any other Person or Persons whatsoever, knowing

knowing the Bill so tendered in Payment, or demanded to be exchanged, or the Indorsement or Writing thereupon or therein, to be forged or counterfeit, and with Intent to defraud His Majesty, his Heirs, and Successors, or the Persons to be appointed to pay off the same, or any of them, or to pay any Interest thereupon, or the Person or Persons, Body or Bodies Politick or Corporate, who shall contract to circulate or exchange the same, or any of them, or any other Person or Persons, Body or Bodies, Politick or Corporate; then every such Person or Persons so offending, being thereof lawfully convicted, shall be adjudged a Felon, and shall suffer, as in Cases of Felony, without Benefit of Clergy.

And to the End, Intent, and Purpose, that all the Monies to be lent at the Exchequer, on the Credit of this Act, within the Time before limited in that Behalf, not exceeding as aforesaid, may be duly repaid, and the Interest thereof justly satisfied at the said Receipt, and that all the Exchequer Bills to be made forth by virtue of this Act, not exceeding as aforesaid, may likewise be paid off and discharged in their due Course and Order, at such Publick Office, as is hereafter in and by this Act appointed in that Behalf; 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 therefore enacted by the Authority aforesaid, That the Money which shall from Time to Time arise at the 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 same Receipt either for or towards paying off and discharging the Orders of Loan, for the Money which shall have been lent at the said Receipt, within the Time herein before limited in that Behalf, and for satisfying the Interest thereof, in such Course, Manner, and Form, as are before in this Act prescribed and appointed for that Purpose, or to be issued to such Paymaster as is herein after mentioned, by way of Imprest, and upon Account, for or towards paying off and discharging the Exchequer Bills which shall have been made forth by virtue of this Act, in such Course as aforesaid, and for and towards the paying the Interest quarterly to become due on the said Bills, and for or towards the Charge of exchanging and circulating the same Bills, or any of them, and for or towards such other Payments as are in and by this

How the Monies are to be applied.

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.* 1772, 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 seventy-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,

or out of the Sinking Fund.

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 seventy-two, 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 seventy-three, then the Monies so remaining unsatisfied and undischarged, 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 and 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 the paying off and discharging the said Orders of Loan, and for satisfying the Interest thereof, and for supplying Money to the said Paymaster, for discharging

discharging the said unsatisfied Exchequer Bills in Course, with Interest remaining due thereupon, 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 Loans 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 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 Loans or Exchequer Bills, or any of them, or for Payment of any Premium or Rate, which shall be incurred and 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 as before excepted) and be issued accordingly.

And whereas by reason of the Multiplicity of Payments, which are to be made in paying off such Exchequer Bills as shall be made forth by virtue of this Act, and otherwise in relation to the same, it will be difficult, if not impossible, that every particular Payment should be directed, recorded, paid, and accounted for, by the several Officers of the Receipt of the Exchequer, in the ordinary Course of Payments there used; therefore, and to the End the Exchequer may regularly be discharged of all Monies required by this Act to be applied for paying off the said Exchequer Bills, and other Charges attending the same; be it enacted by the Authority aforesaid, That the Commissioners of the Treasury, or any Three or more of them now being, and the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, shall and may, from Time to Time, by Writing under his or their Hand or Hands, constitute and appoint such Person and Persons as he or they shall think fit, to be the Paymaster to pay off and discharge the Principal Sums which shall, from Time to Time, be in Course of Payment upon the said Exchequer Bills, or any of them, and to pay the Interest quarterly to become due thereupon, until they shall be paid off and discharged; and to pay the Premium or Premiums, Rate or Rates, which according to any Contract or Contracts to be made, as is herein after men-

Commissioners to appoint Persons to pay off Principal Sums, which shall from Time to Time be in Course of Payment upon Exchequer Bills.

mentioned, for exchanging and circulating the said Bills, or any of them, shall be due or payable to such Contractors; and to take in and put upon a File, from Time to Time, all such of the said Bills as shall be paid off, to be cancelled, as the Commissioners of the Treasury, or the High Treasurer, or Commissioners of the Treasury for the Time being, shall direct; and to do and perform, or cause and procure to be done and performed, such other Matters and Things in relation to the said Bills, or the Principal and Interest therein to be contained, as to the said Commissioners of the Treasury, or any Three or more of them now being, or to the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, shall seem meet, and be directed to be done and performed by such Paymaster for the Time being; all which Payments shall be paid by such Paymaster, from Time to Time, at an Office to be kept in or near the Receipt of the Exchequer at Westminster for that Purpose; and that the Commissioners of the Treasury, or any Three or more of them now being, and the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, shall take, or cause to be taken, Security, according to the best of his or their Judgements, from all and every such Person and Persons so constituted, or to be constituted, for his or their due paying, answering, and accounting for all the said Monies which he or they shall receive, and for his and their true and faithful Performance of his or their Office or Offices, Trust or Trusts, before mentioned.

Money, as brought in, to be paid to the Paymasters.

And be it further enacted by the Authority aforesaid, That the said Commissioners of the Treasury, or any Three or more of them now being, and the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, Once in every Week, or oftener, as any of the Money by this Act appointed or intended to be applied for or towards paying off the said Exchequer Bills, or discharging any other the Payments relating thereunto, according to the Purport and true Meaning of this Act, shall be, or be brought into the Exchequer, or be or remain there, shall, without any further or other Warrant to be sued for, had, or obtained from His Majesty, His Heirs, and Successors, in that Behalf, issue, or cause to be issued, the same to such Paymaster or Paymasters already constituted, or to be constituted as aforesaid, by way of Imprest, and upon Account, for or towards the paying off and discharging the said Exche-

quer

quer Bills in such Course as aforesaid, and such other Payments relating to the said Exchequer Bills as are to be made by such Paymaster or Paymasters as aforesaid; and that he or they shall, from Time to Time, apply all the Monies by him or them so to be received, as he or they shall receive the same, from Time to Time, towards discharging the said Bills in Course, and other Payments hereby directed and allowed, according to the Purport and true Meaning of this present Act, and not otherwise.

Bills to be registered in Course.

And be it further enacted by the Authority aforesaid, That all the said Bills to be made forth by virtue of this Act, shall be registered in Course, according to their Numbers, as aforesaid; and that the said Registers shall lie open in the publick Office of the said Paymaster for the Time being; and a Table, to shew how far the said Bills shall be in Course of Payment, from Time to Time, shall be publickly affixed in the said Office; and that such Register and Table, or either of them, shall or may be viewed or inspected, at any seasonable Time or Times, by any Person or Persons desiring to view or inspect the same, without Fee or Charge; and that the said Bills shall be paid off and discharged in Course, according as their Numbers shall stand in the said Register; and the Monies by this Act appointed for Payment of the same, shall in the same Order be liable thereunto, without giving any undue Preference, in paying any Bill or Bills of any subsequent Number or Numbers, before any Bill or Bills of any antecedent Number or Numbers, and shall not be diverted or divertible to any Use, Intent, or Purpose whatsoever, other than the Uses and Purposes by this Act appointed for Application of the same: Nevertheless, in case it shall happen that several Bills in Course of Payment shall on the same Day be brought, and demanded to be paid off, it shall not be interpreted an undue Preference which of them the Paymaster or Paymasters do pay first, so as he or they do pay them all the same Day; and it shall not be interpreted an undue Preference to incur any Penalty in point of Payment, if the Paymaster or Paymasters do pay off the Bills to the Persons that bring in their Bills, and demand their Money in Course, before others that do not bring in their Bills, and demand their Money in Course, so as such Money be reserved as will satisfy precedent Bills, which shall not be otherwise disposed of, but kept for them.

When Interest to cease.

And it is hereby enacted, That the Interest upon the said Bills shall cease from the respective Times that Money shall be reserved and kept in Bank for discharging the same.

Paymasters liable to the Controul of Treasury.

And be it enacted by the Authority aforesaid, That the said Paymaster or Paymasters shall be subject and liable to such Inspection, Examination, Controul, and Audit, and to such Rules in respect of paying, accounting, and other Matters relating to the Execution of the said Office or Trust of Paymaster, as 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 think fit or reasonable to establish or appoint, from Time to Time, for the better Execution of the Intent and End of this Act, and the Satisfaction of the Proprietors of the said Bills.

Treasury to settle Salaries of Clerks, &c.

And be it enacted by the Authority aforesaid, That as well the Person or Persons constituted or to be constituted to the said Office of Paymaster, as also the Person or Persons appointed or to be appointed to examine and controul the Receipts, Payments, and Doings of such Paymaster or Paymasters, shall respectively have and receive for the Services of themselves respectively, and of the Clerks and Substitutes to be employed under them respectively, and for such Charges as shall be necessarily incident to the Execution of their respective Offices, such Salaries, Rewards, and Allowances, as 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 judge to be reasonable, and direct in that Behalf, and to be allowed upon the proper Account or Accounts of the said Paymaster or Paymasters.

And for the better supporting the Currency of the said Bills to be made forth by this Act, and to the End a sufficient Provision may be made for circulating and exchanging for ready Money, from Time to Time, the said Bills, or such of them as shall, from Time to Time, remain undischarged, during such Time as they, or any of them, are to be current, be it further enacted by the Authority aforesaid, That 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, on his Majesty's Behalf, shall and may, from Time to Time, enter into any Contract or Contracts, for obliging any Person

and to contract with Persons to circulate Bills, &c.

or

or Persons, Body or Bodies Politick or Corporate, who will voluntarily undertake this Service, at his or their own Costs or Charges, to circulate and exchange at some Publick Office in London or Westminster, for ready Money, from Time to Time, all such of the said Bills, which shall have been made forth by virtue of this Act, as shall be demanded at such Publick Office, during the Time or respective Times of such Contract or Contracts, by paying in ready Money, at their own Costs and Charges, upon every such Demand, or within Twenty-four Hours after, all the principal Monies contained in every such Bill to be demanded, and the Interest which shall then be due thereupon, and so toties quoties, as often as any such Bill shall be demanded; the said Contractors or Undertakers, from Time to Time, upon exchanging every such Bill, taking in the Bill so exchanged for their own Use, and being allowed a Rate, or several Rates, not exceeding Three Pounds per Centum per Annum, as well for paying the said Interest, at their own Costs, as also in Reward for their Service, upon all the said Bills so undertaken to be circulated; which said respective Rate or Rates shall be paid as is herein after mentioned; and the said Contract or Contracts shall be made in Writing, and registered in the Office of the Auditor of the Receipt of His Majesty's Exchequer, and shall be made to endure for such Time and Times respectively as shall be agreed by the Contractors.

Contractors not disabled from being Members of Parliament.

And it is hereby enacted, That such Contractors, or any of them, shall not, for that Cause only, be disabled from being a Member or Members of Parliament, or be adjudged liable to be a Bankrupt or Bankrupts, within the Intent and Meaning of all or any the Statutes made against or concerning Bankrupts; any Law, Statute, or Provision to the Contrary notwithstanding.

May lower or raise the Interest with Consent of Treasury.

Provided always, and be it enacted by the Authority aforesaid, That such Contractor (with the Consent and Approbation of 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, and not otherwise) may, at any Time or Times after the Twenty-fourth Day of June, One thousand seven hundred and seventy-one, by Writing to be affixed upon the Exchange of London, and by Publication in the London Gazette, declare and direct, if they shall so see Cause and think fit, the said Bills to be made forth by virtue of this Act, or any Number or Part of them, to carry a lower or higher Rate of Interest than the

the said Rate of Three Pounds per Centum per Annum, for such Time or Times as shall be mentioned in such Writing and Publication, as aforesaid: And for the greater Accommodation and Ease of paying the said Bills to be made forth by virtue of this Act, or any of them, to the Receivers and Collectors of the Publick Revenues, and into the Receipt of the Exchequer, the said Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the Time being, have hereby Power, at the Request of such Contractors, to make forth, or cause to be made forth, any of the said Exchequer Bills without bearing any Interest; yet nevertheless those Bills so to be made forth without bearing any Interest, may, from Time to Time, be made to carry such Interest as the said Contractors shall, by Writing to be affixed on the Exchange of London, and published in the London Gazette, signify and declare in that Behalf.

Contractors how to be paid.

And it is hereby enacted by the Authority aforesaid, That 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 the Monies which shall, from Time to Time, be incurred and grown due to such Contractors, upon such respective Rates or Premiums, not exceeding as aforesaid, to be paid out of the Monies which shall, from Time to Time, be issued to the said Paymaster or Paymasters, as aforesaid; any former Law or Statute to the Contrary notwithstanding.

No Fee to be taken.

And it is hereby enacted by the Authority aforesaid, That no Fee, Reward, or Gratuity, shall be demanded or taken directly or indirectly, by any of His Majesty's Officers in the Exchequer, or by any of their Clerks or Substitutes, or by any such Paymaster or Comptroller, or by their or either of their Clerks or Substitutes, from any of His Majesty's Subjects, for any Matter or Thing to be done by the said Officers in the Exchequer, or by the said Paymaster or Comptroller, or any of them, their, or any of their Clerks or Substitutes respectively, in pursuance of this Act; and that no such Officer in the Exchequer, Paymaster, or Comptroller, or any such Clerk or Substitute, shall divert or misapply, or cause or procure to be diverted or misapplied, any of the Monies by this Act intended for the exchanging, circulating, and paying off the said Bills, or any of them, under such Penalties and Forfeitures to be incurred by, and inflicted on them respectively, as by this Act are prescribed and enacted for diverting and misapplying any the Monies of the said

Rates and Duties hereby granted, or for taking or demanding any Fee, Reward, or Gratuity, concerning the same.

No Interest for less than One Penny.

Provided always, and it is hereby enacted, That as often as any Interest upon any Exchequer Bill or Bills to be made forth by this Act, shall be demanded to be paid, the said Contractors or Paymasters shall not be obliged to pay for such Interest, to any lesser Sum than One Penny upon such Bill, in case a single Bill be produced, or for the Total of the Interest of such Bills, where Two or more shall be offered at One Time by the same Person; any Thing herein contained to the Contrary notwithstanding.

Charges to be paid out of the Sinking Fund.

Provided also, and it is hereby enacted by the Authority aforesaid, That the said 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 have Power, and he or they are hereby enabled to pay and allow, or cause to be paid and allowed, out of the Monies to arise of or for the said Rates and Duties hereby granted, or of or for the said Surplusses, Exceſſes, or Overplus Monies, and other Revenues composing the Sinking Fund, from Time to Time, the necessary Charges of making forth the new Exchequer Bills hereby authorised to be made forth, and such other Charges as shall be necessarily incident in or for the Execution of this Act, or any Part thereof, in relation to the said Bills; any Thing herein contained to the Contrary notwithstanding.

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.

Clause of Relief for Bills lost or destroyed.

Provided also, and it is hereby enacted, That in case Proof shall be made on Oath of One or more credible Witness or Witnesses, before the Lord Chief Baron and other the Barons of the Coif of His Majesty's Court of Exchequer, or any of them, that any of the Bills which shall have been made forth by virtue of this Act, were by Casualty or Mischance lost, burnt, or otherwise destroyed, before the coming thereof in Course of Payment; and if by the Party's Oath the Numbers and Sums of such Bill or Bills shall be ascertained; and if thereupon the

said Chief Baron, and other the said Barons, or any of them, before whom such Oaths were made, shall certify that he or they are satisfied in such Proof; then, and in every such Case, 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, are hereby authorised to cause the Money due upon such Bill or Bills, so lost, burnt, or destroyed, to be satisfied by the said Paymaster or Paymasters, as if the original Bill or Bills were brought in to be paid off; provided that the Person or Persons so receiving the Money do give Security to the King, to the good Liking of the Person or Persons who shall be appointed, as aforesaid, to pay off and take in the said Bills, to pay into the Exchequer, for the Use of the Publick, so much Money as shall be paid upon such Certificate or Certificates, if the Bill or Bills so certified to be lost, burnt, or destroyed, be hereafter produced.

Bills discharged to be cancelled.

Provided also, and it is hereby enacted by the Authority aforesaid, That all and every the Bills to be made forth by virtue of this Act, which shall, from Time to Time, be discharged and paid off, shall be taken in and filed, and shall be cancelled and made void, according to such Rules and Directions as the said 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, by any Warrant or Warrants under their Hands, direct or appoint.

Sinking Fund appropriated to discharge National Debts incurred before *Dec.* 25. 1716.

Provided always, and it is hereby likewise enacted by the Authority aforesaid, That all the Monies arisen or to arise into the Exchequer of or for the said Surplusses, Excesses, or Overplus Monies, and other Revenues composing the Sinking Fund (except such Monies thereof as are by this, or any other Act or Acts of this or any former Session or Sessions of Parliament, especially charged upon the said Sinking Fund, or to be paid out of the same, or out of any Revenues or Branches composing the said Sinking Fund) shall be appropriated, reserved, and employed, to and for the discharging the Principal and Interest of such National Debts and Incumbrances, as were incurred before the Twenty-fifth Day of December, One thousand seven hundred and sixteen, and are declared to be such National Debts, as may be redeemed, and are provided for by Act of Parliament, in such Manner and Form, as shall be directed and appointed by any future Act or Acts of Parliament to be discharged

charged therewith, or out of the same, and to none other Use, Intent, or Purpose whatsoever; any Thing in this Act 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 Ninth Year of his present 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 seventy-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 seventy-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.

Deficiency of the Malt Tax, 9 *Geo.* III. 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 seventy-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 sixty-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 seventy-one; 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 1771.

FINIS.