Anno ſecundo

Georgii III. Regis.

CAP. IV.

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 two.

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 Britan called England, Wales, and Town of

Preamble.

Malt Act of 1 *George* III. further continued to 24 *June*, 1763.

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; ſhall be further continued in like manner, and ſhall be and are by this Act charged for and upon all Malt which ſhall be made, and all Mum which ſhall be made and imported, and all Cyder and Perry which ſhall be made for Sale, within that Part of Great Britain called England, Wales, and the Town of Berwick upon Tweed, from and after the Twenty third Day of June, One thouſand ſeven hundred and ſixty two, and before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three.

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

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

For and upon every Buſhel of Malt, which at any Time or Times, from and after the Twenty third Day of June, One thouſand ſeven hundred and ſixty two, and before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three, ſhall be made of Barley, or any other Corn or Grain, in that Part of Great Britain called Scotland, by any Perſon or Perſons whatſoever (whether the ſame ſhall be or not be for Sale) the Sum of Three Pence; and ſo proportionably for a greater or leſs Quantity, to be paid by the Maker or Makers thereof reſpectively.

Mum 10*s.* *per* Barrel.

For every Barrel of Mum, which at any Time or Times, from and after the ſaid Twenty third Day of June, One thouſand ſeven hundred and ſixty two, and before the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three, 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.

For all Cyder and Perry, which at any Time or Times, from and after the ſaid Twenty third Day of June, One thouſand ſeven hundred and ſixty two, and before the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three, 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, 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. How theſe Duties are to be raiſed, &c.

And whereas it is the true Intent and Meaning of this preſent Act, That the full and entire Sum of Twenty thouſand Pounds, of lawful Money of Great Britain, clear of all Charges and Expences of Management and Collection, ſhall be raiſed out of that Part of Great Britain called Scotland, for the Service of the Year One thouſand ſeven hundred and ſixty two, by the ſaid

Duties upon Rum, Cyder, and Perry, to be charged there, as aforeſaid, and by a Malt Tax to be raiſed and levied as in England, by a Duty of Three Pence per Buſhel on all Malt made and conſumed in Scotland; and in caſe the ſaid Duties upon Rum, Cyder, and Perry, and the ſaid Duty of Three Pence per Buſhel upon Malt, to be charged in Scotland, by virtue of this Act, being duly ſurveyed and collected, ſhall not be ſufficient effectually to raiſe and anſwer the ſaid Sum of Twenty thouſand Pounds in nett Money, after all Charges and Deductions whatſoever, that ſuch Deficiency ſhall be made good by a Surcharge to be made upon all Makers of Malt in that Part of Great Britain called Scotland, in Proportion to the Malt they ſhall reſpectively make between the Twenty third Day of June, One thouſand ſeven hundred and ſixty two, and the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three; be it therefore enacted by the Authority aforeſaid, That after the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three, in caſe it ſhall appear to the Commiſſioners of Exciſe for the time being, in that Part of Great Britain called Scotland, that the ſaid Duties upon Rum, Cyder, and Perry, and upon Malt made in Scotland, by this Act granted as aforeſaid, ſhall not be ſufficient to anſwer the clear Sum of Twenty thouſand Pounds as aforeſaid; then, and in ſuch Caſe, it ſhall and may be lawful for the ſaid laſt-mentioned Commiſſioners of Exciſe, and the Officers under them, to make a proportional Surcharge upon all and every the Perſon and Perſons who ſhall have made any Malt in that Part of Great Britain called Scotland, within the Year ending the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three, 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

20,000 l. to be raiſed in Scotland.

Pounds if any such Deficiency there shall be, shall be computed and settled as followeth; that is to say, As the particular Quantity of Malt made by each such Maltster or Maker of Malt in Scotland within the said Year, ending the Twenty fourth Day of June, One thousand seven hundred and sixty three, shall bear Proportion to the whole Quantity of Malt made in Scotland within the same Year, so the particular Surcharge to be made upon such particular Maltster or Maker of Malt, for or towards making good the said Deficiency, shall bear Proportion to the whole Sum which shall be found to be so deficient as aforesaid.

Surplus to be added to the Fisheries, &c.

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

This Act to relate to the same Day and Time as the Act 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 sixty two.

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

And it is hereby further enacted by the Authority aforesaid, That all Malt made in Scotland, not to be consumed there, which at any Time or Times between the Twenty third Day of June, One thousand seven hundred and sixty two, and the Twenty fourth Day of June, One thousand seven hundred and sixty three, 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

wick upon Tweed aforeſaid; and the Sum of Six Pence per Buſhel for the Duties thereof, ſhall be paid to ſuch Officer before landing thereof, unleſs a Certificate from the proper Officer be produced, that it hath paid the ſaid Duty of Three Pence per Buſhel in Scotland; and if ſuch Certificate be produced, then there ſhall be paid no more than Three Pence per Buſhel, by virtue of this Act, for ſuch Malt ſo brought into England; and in caſe the ſame ſhall be brought by Land, ſuch Malt ſhall paſs and be carried by and through the Towns of Berwick or Carliſle, and there entered with the Officer for the ſaid Duties in ſuch of the ſaid Towns, by or through which ſuch Malt ſhall be ſo carried; and the like Duty of Six Pence per Buſhel for the ſame ſhall be paid down in ready Money, unleſs ſuch Certificate be produced as aforeſaid; but upon producing thereof, then there ſhall be paid no more than Three Pence per Buſhel, by virtue of this Act, on Pain of forfeiting all ſuch Malt, or the Value thereof, as ſhall be landed or put on ſhore, or brought into England without ſuch Entry or Payment of Duties as aforeſaid: And in caſe any Malt made in Scotland ſhall, during the ſaid Term, be found coming out of Scotland, or be brought from thence by Land, by or beyond the Towns before-mentioned, without Entry or Payment of the Duties thereof, then all ſuch Malt, or the Value thereof, ſhall be forfeited, and may be ſeized by any Officer of Exciſe, for His Majeſty's Uſe; One Moiety of the aforeſaid Forfeiture to be and go to the King's Majeſty, and the other Moiety thereof to ſuch Perſon or Perſons as ſhall inform, ſeize, or ſue for the ſame, or the Value thereof; and to be recovered and 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.

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

Provided always, That nothing in this Act contained ſhall extend to charge with the ſaid Four Shillings per Hogſhead by this Act laid on Cyder and Perry, any Cyder or Perry ſold to any Diſtiller or Maker of Strong Waters, for ſuch Cyder or Perry as ſhall be uſed for Diſtilling only; any thing in this Act, or any former Act, to the contrary notwithſtanding.

Cyder for diſtilling not chargeable.

And be it further enacted by the Authority aforeſaid, That from and after the Twenty fourth Day of June,

One thousand seven hundred and sixty two, 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.

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

Allowances for Exportation of Malt.

1 W. & M.

And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and sixty two, if any Person or Persons who shall export any Malt into Foreign Parts,

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

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

Penalty on relanding.

Provided always, That if after the ſhipping of any ſuch Malt to be exported, and the giving ſuch Security as aforeſaid, in order to obtain the aforeſaid Allowance, the Malt ſo ſhipped to be exported, or any Part thereof, ſhall be relanded in any Part of Great Britain; that then, and in every ſuch Caſe, over and above the Penalty of the Bond, which ſhall be levied and recovered to His Majeſty's Uſe, all the Malt which ſhall be relanded, and Treble the Value thereof, ſhall be forfeited; that is to ſay, One Moiety thereof to the King, and the other Moiety thereof to the Perſon or Perſons who ſhall ſeize, inform, or ſue for the ſame.

And whereas Maltſters, 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

though the ſame has not been charged with the Duty, as all Malt made for Home Conſumption ought to be; be it enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, all and every Malſter or Malſters, 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 Malſters or Makers of Malt, in the Preſence of ſome Officer or Officers for the Duty upon Malt, on Pain of forfeiting and loſing the Sum of Fifty Pounds.

Malt ſteeping for Exportation to be kept ſeparate till meaſured.

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

Malſters to give Notice to Officers, &c.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, if any ſuch Malſter or Malſters, or Maker or Makers of Malt, or any other Perſon or Perſons whatſoever, by his Order, Privity, or Directions, after any Steeping or Making of Malt ſhall have been locked up and ſecured in any Storehouſe, or other Place or Places, in Manner as aforeſaid, ſhall open any of the Locks or Doors, or ſhall make any Way or Kind of Entrance into ſuch Storehouſe, or other Place or Places, or ſhall remove any Part whatſoever of the Partition between any ſuch Storehouſe or Place, or any other Place or Places whatſoever, next thereunto adjoining, or ſhall remove out of the ſaid Storehouſe, or other Place, any Quantity whatſoever of the Malt that has

Penalty on opening the Locks, &c.

has been ſo locked up and ſecured, without the Knowledge and Conſent of, or without firſt having given Notice to, ſome Officer or Officers for the ſaid Duties, he, ſhe, or they, ſhall reſpectively forfeit and loſe the Sum of One hundred Pounds.

Maltſters, on 24 *June*, 1762, to clear out of their Warehouſes all Malt within Fifteen Months.

And the better to enable the Officers for the Duties upon Malt, to diſcover whether all ſuch Malt made for Exportation, and that has been locked up and ſecured in any Storehouſe, or other Place or Places, to be exported, has been really exported; be it enacted by the Authority aforeſaid, That all and every ſuch Maltſter or Maltſters, Maker or Makers of Malt, that on the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, ſhall have any Quantity of Malt locked up and ſecured in any Storehouſe, or any other Place or Places, as is before directed to be exported, ſhall, within Fifteen Months next after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, remove and clear out of his Storehouſe, or other Place or Places, all and every Part and Parcel thereof, that at any Time after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, 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 ſo all future Maltſters.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, 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 made for Exportation, on Pain of forfeiting and loſing the Sum of Fifty Pounds.

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 Servire of the Year One thouſand ſeven hundred and thirteen; and for making forth Duplicates of Lottery Tickets loſt, burnt, or deſtroyed; and for enlarging the Time for adjuſting Claims in ſeveral Lottery Acts, and to puniſh the counterfeiting or forging of Lottery Orders; and for explaining a late Act in relation to Stamp Duties on Cuſtomary Eſtates which paſs by Deed and Copy; it was enacted, That if any 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 Six Pence for every Buſhel of Corn ſteeping or ſteeped that ſhould be ſo preſſed, trodden, rammed, or forced: And whereas by One other Clauſe in an Act of Parliament paſſed in the Sixth Year of the Reign of His late Majeſty King George the Firſt, intituled, An Act for preventing Frauds and Abuſes in the publick Revenues of Exciſe, Cuſtoms, Stamp Duties, Poſt Office, and Houſe Money; it was enacted and declared, That if, from and after the Four and twentieth Day of June, One thouſand ſeven hundred and twenty, any Corn in any Ciſtern or Uting-fat ſteeping or ſteeped in order to the making thereof into Malt by any Maltſter or Maker of Malt (other than Compounders for the Duty on Malt) was or ſhould be found ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the Riſing and Swelling thereof, every Maltſter and Maker of Malt (other than Compounders for the Duty on Malt) where the ſame ſhould be ſo found, ſhould, in every ſuch Caſe, forfeit and loſe the Sum of Two Shillings and Six Pence per Buſhel for every Buſhel of ſuch Corn ſteeping or ſteeped which ſhould be found ſo hard, cloſe, and compact, as aforeſaid; which ſaid re-

Clauſes in Act 12 *Annæ*,

& 6 *Geo.* I.

cited Clauſes have been duly continued, and are ſtill in Force: And whereas by the laſt-recited Clauſe no Penalty is provided where Corn ſteeped, in order to the making thereof into Malt, ſhall be found in the Couch ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the Riſing and Swelling thereof; and the Penalties provided by the 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, One thouſand ſeven hundred and ſixty two, 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.

5s. 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 Utenſils, Steepings, or Part of Steepings of Corn or Grain making into Malt, and mix ſuch Corn or Grain, ſo conveyed away, with and amongſt Couches or Floors of other Corn or Grain making into Malt, which are then depending and in Operation, that have been gauged or charged with the Duty in the Couch; and in caſe the Officer has taken his Gauge of the Corn or Grain, ſteeping in the Ciſtern, Uting-fat, or other Wetting Place or Utenſil, ſuch Maltſters or Makers of Malt, ſupply the Deficiency with freſh Barley or other Corn or Grain, in the Abſence and without the Privity of the Officer, in order to prevent a Diſcovery of ſuch Corn or Grain having been conveyed away; and ſuch Corn

or Grain ſo conveyed away and mixt, by an artful and fraudulent Manner of working, ſeldom is charged with any Duty in the Floor; which Practice is greatly detrimental to the Revenue and fair Traders: For Remedy thereof, it is hereby enacted by the Authority aforeſaid, That from and after the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two, if any Maltſter or Maker of Malt ſhall fraudulently convey away, or cauſe or procure, or permit or ſuffer to be conveyed away from the Ciſtern, Uting-fat, or other Wetting Place or Utenſil, any Steeping, or Part of any Steeping of Corn or Grain making into Malt, and ſhall mix ſuch Corn or Grain ſo conveyed away with and amongſt any ſuch Couch or Couches, Floor or Floors of other Corn or Grain making into Malt, which are then depending and in Operation, and which have been gauged or charged with the Duty in the Couch; or if any Maltſter or Maker of Malt, ſhall fraudulently convey away, or cauſe or procure, or permit or ſuffer to be conveyed away, from the Ciſtern, Uting-fat, or other Wetting Place or Utenſil, any Steeping or Part of any Steeping of Corn or Grain making into Malt, ſo that no Gauge of ſuch Corn or Grain ſo conveyed away can be taken in the Couch by the Officer; then, and in each of the ſaid Caſes, every ſuch Maltſter and Maker of Malt ſo offending, ſhall, for every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

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

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

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

Penalties how to be recovered.

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

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

And

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

And be it further enacted by the Authority aforeſaid, That every Perſon or Perſons whatſoever, who ſhall, after the Twenty fifth Day of March, One thouſand ſeven hundred and ſixty two, 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 any Perry ſold by Retail; and that every Dealer in, and Retailer of, Cyder and Perry, and other Perſon and Perſons receiving into his, her, or their Cuſtody or Cuſtodies, any Quantity of Cyder and Perry, or either of them, for Sale, and every Perſon and Perſons who ſhall buy any Fruit to make into Cyder or Perry, or either of them, for Sale, ſhall make a true and particular Entry in Writing of the ſeveral and reſpective Storehouſes, Rooms, Cellars, Vaults, and other Place and Places by him, her, or them, reſpectively made uſe of for the making and keeping of Cyder and Perry, or either of them, at the Office of Exciſe, within the Compaſs or Limits whereof ſuch reſpective Storehouſes, Rooms, Cellars, Vaults, and other Place or Places ſhall be ſituated, on Pain of forfeiting the Sum of Fifty Pounds for every ſuch Storehouſe, Room, Cellar, Vault, or other Place, which from and after the ſaid Twenty fifth Day of March, One thouſand ſeven hundred and ſixty two, 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

ſhall have Treble Coſts to him, her, or them awarded, againſt ſuch Plaintiff or Plaintiffs.

And it is hereby alſo enacted, That there ſhall be provided and kept in the Office of the Auditor of the Receipt of the Exchequer One Book or Regiſter, in which all the Orders for Money payable by this Act ſhall be entered and regiſtered; and that it ſhall and may be lawful to and for any Perſon or Perſons, Natives or Foreigners, Bodies Politick or Corporate, to advance or lend to His Majeſty at the ſaid Receipt, upon Credit of the ſaid Duties upon Malt, Rum, Cyder, and Perry, by this Act granted, any Sum or Sums of Money, not exceeding in the whole the Sum of Seven hundred and fifty thouſand Pounds; which Lenders ſhall have Intereſt for their Forbearance of their reſpective Loans, not exceeding the Rate of Four Pounds per Centum per Annum, ſo as ſuch Loans be allowed to be made by the Commiſſioners of the Treaſury, or any Three or more of them now being, or by the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, who are hereby authorized to iſſue their Warrants for that Purpoſe, as faſt as ſuch Loans ſhall be wanted for the Publick Service; the ſaid Intereſt to be paid every Three Months from the making of ſuch Loans, until Satisfaction of the Principal Sums reſpectively; and that no Money ſo to be lent, ſhall be rated or aſſeſſed to any Tax or Aſſeſſment whatſoever; and that every ſuch Lender ſhall immediately have a Tally of Loan ſtruck for the Money by him, her, or them lent, and an Order of the ſame Date for Repayment thereof, with ſuch Intereſt as aforeſaid; and that all ſuch Orders ſhall be regiſtered in Courſe according to their Dates; and all Perſons thereupon ſhall be paid in Courſe as their Orders ſhall ſtand regiſtered, ſo as the Perſon or Perſons, Natives or Foreigners, his, her, or their Executors, Adminiſtrators, or Aſſigns, whoſe Order ſhall be firſt regiſtered, ſhall be accounted the Perſon or Perſons to be firſt paid, and ſo ſucceſſively in Courſe; and that the Monies to come in by this Act, of the ſaid Duties, ſhall be in the ſame Order liable to the Satisfaction of the ſaid reſpective Perſons, their Executors, Adminiſtrators, or Aſſigns ſucceſſively, without undue Preference of one before another, and not otherwiſe; and ſhall not be diverted or divertible to any other Uſe, Intent, or Purpoſe whatſoever; and that no Fee, Reward, or Gratuity, directly or indirectly, be demanded or taken, for providing or making any ſuch Books or Regiſters, or any Entries, Views, or Searches, in or for Payment of Money lent, or the Intereſt thereof, as aforeſaid, by any of His Ma-

Clauſe of Loan at 4 *l. per Cent.*

Tallies of Loan to be ſtruck, &c.

Orders regiſtered and paid in Courſe.

No Fee for regiſtering, &c.

jesty's Officer or Officers, their Clerks or Deputies) on Pain of Payment of Treble Damages to the Party grieved, by the Party offending, with Full Costs of Suit; or if the Officer himself take or demand any such Fee or Reward, then to forfeit his Place also; and if any undue Preference of one before another shall be made in Point of Registry or Payment, contrary to the true Meaning of this Act, by any such Officer or Officers, then the Party offending shall be liable by Action of Debt, or on the Case, to pay the Value of the Debt, with Full Costs of Suit, to the Party aggrieved, and be forejudged of his Place or Office; and if such Preference be unduly made by any his Deputy or Clerk, without Direction or Privity of his Master, then such Deputy or Clerk only shall be liable to such Action, Debt, Damages, and Costs, and shall be for ever incapable of his Place or Office; and in case the Auditor of the Receipt shall not direct, or the Clerk of the Pells record, or the Tellers make Payment, according to each Person's due Place and Order, as before directed; then he or they shall be adjuged 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, were Tallies are dated or brought the same Day:

Provided also, That it shall not be interpreted any undue Preference, to incur any Penalty in point of Payment, if the Auditor direct, and the Clerk of the Pells record, and the Tellers do pay subsequent Orders to Persons that come and demand their Monies, and bring their Orders, before other Persons who did not come to take their Monies, and bring their Orders in Course; so as there be so much Money reserved as will satisfy precedent Orders; which shall not be otherwise disposed of, but kept for them; Interest upon Loan being to cease

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

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from the Time the Money is so reserved and kept in Bank for them.

And be it further enacted, That all and every Person and Persons to whom any Money shall be due for Loans by virtue of this Act, after Order entered in the Book of Register aforesaid, his, her, or their Executors, Administrators, or Assigns, by proper Words of Assignment to be indorsed on his, her, or their Order, may assign and transfer his, her, or their Right, Title, Interest, and Benefit of such Order, or any Part thereof, to any other; which being notified in the Office of the Auditor of the Receipt aforesaid, and an Entry or Memorial thereof also made in the Book of Register aforesaid for Orders (which the Officers shall upon Request, without Fee or Charge, accordingly make) shall intitle such Assignee, his, her, or their Executors, Administrators, Successors, or Assigns, to the Benefit thereof, and Payment thereon; and such Assignee may, in like Manner, assign again, and so toties quoties; and afterwards it shall not be in the Power of such Person or Persons who have or hath made such Assignment, to make void, release, or discharge the same, or any the Monies thereby due, or any Part thereof. Orders assignable.

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

fifty thousand Pounds; and in case any such Loans shall be made as aforesaid, then all the Principal Sums to be contained in the said Bills to be made forth by this Act, together with such Loans so made, shall not exceed the said Sum of Seven hundred and fifty thousand Pounds.

Bills to bear Interest at 4 *l.* *per Cent. per diem.*

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

These Bills to be numbered arithmetically.

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

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

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

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

And 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. and to appoint Cheques, &c.

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

Proportion of the said Bills, which shall be so placed in his Office respectively; any Law or Usage to the contrary notwithstanding.

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

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

to His Majeſty by a Land Tax, as amply, fully, and effectually, to all Intents and Purpoſes, as if the ſame Clauſes or Proviſoes had been particularly repeated and re-enacted verbatim in this Act.

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

And be it further enacted by the Authority aforeſaid, That on the Twenty ninth Day of September, One thouſand ſeven hundred and ſixty three, 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 ſixty thouſand Pounds, by this Act intended to be raiſed, as aforeſaid, and how much Treaſury on 29 *Sept.* 1763, to take an Account of all Monies raiſed and diſcharged.

thereof ſhall before that Time have been paid off or diſcharged, and how much thereof ſhall then remain undiſcharged, upon the ſaid Orders of Loan and Exchequer Bills reſpectively, or upon any or either of them; which Account ſhall be publickly affixed in the Office of the Auditor of the Receipt in the ſaid Exchequer.

Unſatisfied Monies to be paid out of the next Aid,

And it is hereby enacted and declared by the Authority aforeſaid, That the Monies ſo remaining unſatisfied, or not diſcharged, with the Intereſt due or to grow due for the ſame, ſhall be paid and ſatisfied out of the next Aid or Aids to be granted in Parliament, after the ſaid Twenty ninth Day of September, One thouſand ſeven hundred and ſixty three, and ſhall be transferred thereunto,

or out of the Sinking Fund;

as ſoon as ſuch Aid or Aids ſhall be granted; and if no ſuch Aid or Aids ſhall be granted, whereunto ſuch unſatisfied Monies ſhall be transferred, before the Twenty fourth Day of March, One thouſand ſeven hundred and ſixty four, then the Monies ſo remaining unſatisfied and undiſcharged upon the ſaid Orders of Loan or Exchequer Bills, or any of them, with the Intereſt due or to grow due for the ſame, ſhall be and are hereby charged and chargeable upon ſuch Monies, as at any Time or Times ſhall be or remain in the ſame Receipt of the Surpluſſes, Exceſſes, Overplus Monies, and other Revenues compoſing the Sinking Fund (except ſuch Monies of the ſaid Sinking Fund as are appropriated to any particular Uſe or Uſes, by any former Act or Acts of Parliament in that Behalf) and ſuch Monies of the ſaid Sinking Fund ſhall and may be iſſued for ſupplying Money to the ſaid Paymaſter, for diſcharging the ſaid unſatisfied Orders of Loan, or Exchequer Bills in Courſe, as the ſaid Commiſſioners of the Treaſury, or the High Treaſurer for the time being, ſhall direct, until all the Principal and Intereſt, which ſhall be or remain due upon the ſaid Orders of Loan or Exchequer Bills, or any of them, ſhall be fully cleared and paid off, or Money ſufficient ſhall be reſerved for that Purpoſe; and if at any Time or Times before or after any Money of the ſaid Rates and Duties hereby granted ſhall be brought into the Exchequer as aforeſaid, there ſhall happen to be a Want of Money for paying Intereſt, which ſhall be actually incurred and grown due upon the ſaid Orders of Loan or Exchequer Bills, or any of them, or for Payment of any Premium or Rate, which ſhall be incurred or grown due by any Contract or Contracts to be made by virtue of this Act, for circulating and exchanging the ſame Bills; that then, and in every ſuch Caſe, the Money ſo wanted ſhall and may be ſupplied out

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of the Monies of the said Fund, commonly called The Sinking Fund (except before excepted) and be issued accordingly.

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; and thing herein contained to the contrary notwithstanding. to be replaced out of the first Supplies.

And whereas several Orders of Loan or Exchequer Bills, made upon and in pursuance of an Act of Parliament of the Thirty third Year of the Reign of His late Majesty King George the Second, 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 sixty two, shall not be sufficient to discharge the whole Principal and Interest due or to grow due, upon the several Orders of Loan or Exchequer Bills, made upon and in pursuance of the said Act, that then so much Money as shall then appear to be wanting and deficient for answering the Purposes aforesaid, shall and may be supplied and made good out of any the Monies arising into the Exchequer, by or from the Loans or Exchequer Bills on this Act, or any other Monies or Loans that are or shall be appropriated for the Service of the Year One thousand seven hundred and sixty two; and the Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the time being, shall direct and apply the same accordingly; any thing herein before contained to the contrary notwithstanding. Deficiency of Malt Tax, 33 *Geo.* II. how to be supplied.

Provided nevertheless, and be it further enacted, That all the Monies which, from and after the said Twenty fifth Day of March, One thousand seven hundred and sixty two, 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 (after satisfying all Interest, Premiums, Arrears of former Duties to be applied in Aid of the Supplies granted for the Year 1762.

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miums, or Rates then due on the ſaid Orders of Loan or Exchequer Bills as aforeſaid) ſhall be iſſued and applied in Aid of the Supplies that ſhall be granted to His Majeſty, for the ſaid Year One thouſand ſeven hundred and ſixty two; any thing in the Act by which the ſaid Duties were granted to the contrary notwithſtanding.

FINIS.