Anno ſecundo

Georgii III. Regis.

An Act for continuing and rendering more effectual an Act paſſed in the Tenth Year of His late Majeſty King *George* the Second, intituled, *An Act for continuing an Act paſſed in the Third Year of the Reign of His late Majeſty King* George *the Firſt, for laying a Duty of Two Pennies Scots, or One Sixth Part of a Penny Sterling, on every Pint of Ale or Beer that ſhall be vended or ſold within the Town of* Dumfries, *and Privileges thereof, for paying the Debts of the ſaid Town, and for building a Church, and making a Harbour there;* and for laying a Duty on the Tonnage of Shipping, and a Duty on Goods imported and exported into and out of the Port of the ſaid Town, for the better repairing of the ſaid Harbour.

Preamble, reciting Clauses in Act 3 *Geo.* I.

WHereas by an Act passed in the Third Year of the Reign of King George the First, a Duty of Two Pennies Scots, or One Sixth of a Penny Sterling, over and above the Duties of Excise, paid or payable to His Majesty, His Heirs, and Successors, was granted and made payable to the Magistrates and Town Council of the Town of Dumfries, for the Use of the Community thereof, upon every Scots Pint of Ale and Beer, that should be either brewed, brought in, or vended, tapped or sold, within the said Town of Privileges thereof, for the Term of Nineteen Years, and to the End of the then next Session of Parliament, to be applied to the Uses therein mentioned: And whereas by an Act passed in the Tenth Year of the Reign of his late Majesty King George the Second, the said Duty was continued and made payable to the said Magistrates and Town Council, from the Expiration of the former Act, for the Term of Twenty five Years, and to the End of the then next Session of Parliament; and by the said last recited Act, there was also granted to the said Magistrates and Council for the same Term, certain other Duties on all Goods, Wares, Merchandize, and others, imported or exported into, or out of, the Port of the said Town, and on the Tonnage of all Shipping arriving in the said Port, to be applied and accounted for in Manner therein mentioned; videlicit, For every Ton of Goods, Wares, or Merchandize, which shall be imported into the said Port (except Coals, Lime, and Lime Stone) the Sum of Eight Pence Sterling, and so in Proportion for any larger or smaller Quantity; for every Ton of Goods, Wares, or Merchandize, which shall be loaded or shipped off, or exported from the said Port, the Sum of Eight Pence Sterling, and so in Proportion for a greater or less Quantity; for every Ship or Vessel, which shall come into the said Port, from any Foreign Parts, the Sum of Three Pence Sterling per Ton; for every Ship or Vessel that shall come into the said Port, from any Part of the Coasts of Great Britain, or from any Part of the Kingdom

& 10 *Geo.* II.

of Ireland, the Sum of Three Halfpence Sterling per Ton: And by the ſaid Act laſt above recited, the Monies ariſing from the Rates, Duties, and Impoſitions thereby granted and continued, are directed to be applied and diſpoſed of in Manner following; that is to ſay, The Duty upon Ale and Beer for and towards paying the Debts of the ſaid Town, for rebuilding the publick School Houſe therein, and for maintaining and repairing the other publick Works of the ſaid Town: And the Monies ariſing from the Duties upon Goods, Wares, and Merchandizes imported into, and exported out of, the ſaid Port of Dumfries, and from the Tonnage of Shipping ariſing in the ſaid Port, for and towards repairing the Harbour, and improving the Navigation of the River Nith, and for preſerving and maintaining the ſame, and to no other Uſe or Purpoſe whatſoever: And the Provoſt, Baillies, and Town Council of Dumfries, and their Succeſſors, are thereby appointed Truſtees for paying the publick Debts of the ſaid Town, and carrying on the publick Works within the Town, and for repairing the ſaid Harbour, and improving the Navigation of the ſaid River, and for applying the Monies ariſing from the ſeveral Rates, Duties, and Impoſitions, thereby granted and continued to theſe Uſes and Purpoſes as aforeſaid: And whereas the ſaid Town of Dumfries is a Place of great Importance to the Trade and Manufactures of the adjacent Counties, and the Inhabitants thereof have upon all Occaſions diſtinguiſhed themſelves by their Zeal for the Proteſtant Religion, and for His Majeſty's ſacred Perſon and Government: And whereas ſince the Date of the Act laſt above recited, the Magiſtrates and Council have not only built the publick School Houſe mentioned in the ſaid Act, but have alſo rebuilt a large and convenient Church and Steeple, called Saint Michael's, and have alſo rebuilt their Common Priſon, which was deſtroyed by accidental Fire, and have laid out large Sums in other publick Works convenient and neceſſary for the Inhabitants, and in purchaſing Houſes and Grounds neceſſary for opening and widening the Streets and Paſſages of the ſaid Town, and have alſo diſburſed very conſiderable Sums in building a Harbour for Shipping, and in erecting Buoys in the ſaid River of Nith, for the Benefit of the Navigation of the ſaid River, and of the Trade of the Town; by all which there remains unpaid a conſiderable Part of the Debts which were ow-

ing by the said Town at the Time of the passing the said last recited Act, which Debts cannot be discharged by the ordinary Revenue of the Town: And whereas the Duties granted and continued by the Acts above recited (though managed with the utmost Frugality and Oeconomy) have not been sufficient for answering the Purposes thereby intended, and sundry Methods have been practised, whereby the Payment of the said Duties is evaded, so that it will be impossible to discharge the publick Debts, and to support the Government and publick Works of the said Town, and particularly such further Works as are found necessary for rendering the Navigation of the said River safe and commodious, without a further Continuation of the aforesaid Duties: Wherefore Your Majesty's most dutiful and loyal Subjects, the Provost, Bailies, Dean of Guild, and Treasurer of Dumfries, for themselves, and in Name of the Town Council and Community of the of the same, 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 the Rate, Duty, and Imposition granted and made payable by the said former Acts upon all Ale and Beer that shall be either brewed, or brought in, or vended, tapped, or sold, within the said Town of Dumfries and Liberties thereof; and also the Rates, Duties, and Impositions granted and made payable by the last recited Act of the Tenth Year of his late Majesty's Reign upon all Goods, Wares, and Merchandizes, which shall be imported and landed at the said Port of Dumfries, or shipped off and exported therefrom; and also the Rates, Duties, and Impositions, granted and made payable by the said Act upon the Tonnage of each Ship or Vessel that shall come into the said Port, shall, from and after the Expiration of the said Act made in the Tenth Year of his late Majesty's Reign, be further continued, raised, levied, collected, paid, and made payable, to the Provost, Magistrates, and Common Council of the said Town of Dumfries for the time being, and their Successors, and to their Collectors and Assigns, for the Use and Behoof of the said Town, for the further Term of Twenty five Years, and from thence to the End of the then next Session of Parliament.

The recited Duties upon Ale, and upon Goods, &c. imported;

and upon the Tonnage of Shipping, continued for the further Term of 25 Years;

And

And be it further enacted by the Authority aforesaid, That the said Rates, Duties, and Impositions shall, during the said additional Term of Twenty five Years, and from thence to the End of the then next Session of Parliament, be raised, levied, and collected from the same Persons, and by the same Means and Methods, and under the same Penalties and Forfeitures, and be accounted for, paid, and applied to and for the same Uses and Purposes; and that the Magistrates and Town Council be and continue Trustees for such Application, with the same Powers, and subject to the same Rules and Directions, as are mentioned and prescribed in the Two former Acts above recited respectively; and that the said Acts, and every Article, Rule, Clause, Matter, and Thing therein contained, shall be of the same Force and Effect, to all Intents and Purposes, for raising, collecting, securing, and levying the said Rates, Duties, and Impositions respectively, and for applying the same for the Uses and Purposes mentioned in the said Acts, so far as these are not already executed, for and during the additional Term of Years for which the same are hereby granted and continued, as if the said former Acts were particularly and at large repeated and re-enacted in the Body of this present Act, except as is herein after excepted.

and to be raised, and levied, and applied in like Manner;

and under like Trust.

And whereas Doubts have occurred, whether Porter, and Strong Ale, and Strong Beer are subject to the Duty and Imposition granted by the Acts above recited, and continued by this present Act: Now, for removing all such Doubts in Time coming, be it declared and enacted by the Authority aforesaid, That all Porter, and Strong Ale, and Strong Beer, which shall be either brewed, brought in, or vended, tapped, or sold within the said Town and Liberties thereof, shall, during the Continuance of the last recited Act of the Tenth Year of the Reign of the late King, and also during the Continuance of this present Act, be deemed, held, and taken to be subject and liable, and shall accordingly be subject and liable to be charged with the same Duty as any other Ale or Beer.

All Porter, Strong Ale, and Strong Beer, brewed, brought in, or vended within the said Town, &c. liable to the same Duty as any other Ale or Beer.

And whereas Difficulties do sometimes occur in making the proper Charges against the Persons liable, in Payment of the aforesaid Duty; be it enacted by the Authority aforesaid, That it shall and may be lawful to and for the said Magistrates and Council, and their Collector or Collectors, to exact and levy the said

Duty to be exacted and levied according to the Charge made by the Officers of Excise;

Duty

Duty from all and every Person and Persons subject and liable thereto, either according to the Charges to be made up by the Officers of His Majesty's Excise, from time to time, agreeable to the Directions of the Acts above recited, and hereby continued; or according to any other Charge to be properly vouched and proved by the said Magistrates and Council, or their Collector or Collectors, according to the Rules of the Law of Scotland, and not otherwise, subject always to the Deductions and Allowances granted by the said former Acts.

or any other Charge vouched and proved by the Magistrates and Council, or their Collectors, according to Law.

And whereas of late Years sundry Persons, who carry on the Trade of Brewing in the Neighbourhood of the said Town of Dumfries, have imported large Quantities of Ale and Beer into the said Town, for the Consumption of the Inhabitants thereof, and have refused to make Payment of the said Duty, by the aforesaid Acts granted and made payable, except upon such Ale and Beer as could be proved by the said Magistrates and Council, to have been brought into and sold within the said Town, which Proof in many Cases is impracticable, or must be attended with great Expence and Trouble to the said Magistrates and Town Council, and their Collectors, and the said Practices, if continued, will not only be a great Discouragement to the Brewers within the said Town, but will in a great Measure frustrate the Intention of the former Acts above recited, and of this present Act: For Remedy whereof, be it enacted by the Authority aforesaid, That from and after the Commencement of this Act, and during the Continuance thereof, it shall not be lawful for any Brewer or Seller of Beer or Ale, living or carrying on his, her, or their Brewery, without the said Town of Dumfries and Liberties thereof, to import or sell any Beer or Ale, into or in the said Town or Liberties thereof, unless he or she do previously give Notice to the Magistrates of the said Town, or their Collector of the said Duty at his Office, and agree to be subjected to, and charged with, the Payment of the said Duty, for all the Beer and Ale which shall be brewed by such Brewer or Seller of Beer or Ale, living or carrying on his or her Business without the said Town and Liberties thereof; and that every such Brewer or Seller of Ale or Beer, who shall import or sell any Ale or Beer into or in the said Town or Liberties thereof, without having given such previous Notice, and agreed as aforesaid, being thereof duly convicted before any

No Beer or Ale may be imported, or sold, within the said Town, &c. by any Brewer living or carrying on his Brewery within the Neighbourhood thereof, without previous Notice given to the Magistrates, and agreeing for the Duty;

Two

Two or more of his Majeſty's Juſtices of the Peace, ſhall be charged with, and liable to, the Payment of the ſaid Duty to the Magiſtrates and Council of the ſaid Town, or their Collector, for all Ale and Beer, brewed by him or her, for the Space of Twelve Calendar Months, immediately preceding his or her committing ſuch Offence, and in all Time thereafter during the Continuance of this Act.

On Pain of being liable to pay the ſaid Duty for all Ale, &c. brewed by him for 12 Months before.

And be it further enacted by the Authority aforeſaid, That beſides the Remedies and Execution granted and provided by the Acts above recited, for levying, recovering, and making effectual, the ſeveral Rates, Duties, and Impoſitions, hereby granted and continued, the ſaid Magiſtrates and Council, and their Collectors, ſhall, from and after the Commencement of this preſent Act, and during the Continuance thereof, be intitled to uſe all ſuch other Methods, Remedies, and Execution, againſt the Perſon or Perſons neglecting or refuſing to pay the ſaid Rates, Duties, and Impoſitions, as is competent by the Law of Scotland to the Magiſtrates and Council of Royal Boroughs, and their Collectors, for recovering the ordinary Revenues of ſuch Boroughs.

Beſides the Remedies granted by the recited Acts for levying the ſaid Duties, all others may be uſed which are competent with the Law of *Scotland*, for recovering the ordinary Revenues of Boroughs.

And be it further enacted by the Authority aforeſaid, That from and after the paſſing this preſent Act, the Right Honourable Thomas Miller Eſquire, Lord Advocate of Scotland; the Right Honourable Charles Areſkine Lord Juſtice Clerk, the Honourable James Veitch of Elliock Eſquire, One of the Senators of the College of Juſtice; Sir Thomas Kirkpatrick of Cloſeburn, Sir Robert Lawrie of Maxwell Town, Sir William Maxwell of Springkell, Baronets; James Ferguſon of Craigdarrach, William Kirkpatrick of Ellyſland, Eſquires; and the Members of Parliament for the County of Dumfries, and for the Town of Dumfries, and other Boroughs of that Diſtrict, for the time being; ſhall be, and are hereby, appointed Overſeers of all the ſaid Rates, Duties, and Impoſitions, hereby continued and granted, in Place and Stead of the Overſeers appointed by the ſaid recited Act of the Tenth Year of the Reign of his late Majeſty; and ſhall have, and are hereby veſted with, the ſame Powers, and under the ſame Regulations, as are in and by the ſaid recited Act granted and given to the ſaid former Overſeers; any thing in the ſaid former Act contained to the contrary notwithſtanding.

Overſeers of the Duties, in the Room of thoſe appointed by the Act of 10 *Geo.* II.

They are veſted with the ſame Powers, &c.

5

Publick Act. And be it further enacted by the Authority aforeſaid, That this preſent Act ſhall be deemed and taken to be a Publick Act; and ſhall be judicially taken Notice of as ſuch in all Courts in Great Britain, and by all Judges, Juſtices, and other Perſons whatſoever, without ſpecially pleading the ſame.

FINIS.