ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. VII.

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 ninety-four. [21st *February* 1794.]

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, 1795.

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; and which by One other Act, made and paſſed in the Eleventh 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-two; and which by One other Act, made and paſſed in the Twelfth 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-three; and which by One other Act, made and paſſed in the Thirteenth 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-four; and which by One other Act, made and paſſed in the Fourteenth 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-five; and which by One other Act, made and paſſed in the Fifteenth 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-ſix; and which by One other Act, made and paſſed in the Sixteenth 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-ſeven; and which by One other Act, made and paſſed in the Seventeenth 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-eight; and which by One other Act, made and paſſed in the Eighteenth 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-nine; and which by One other Act, made and paſſed in the Nineteenth 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 eighty; and which by One other Act, made and paſſed in the Twentieth Year of His Majeſty's Reign, were granted or continued to His Majeſty, until the

the Twenty-fourth Day of *June* One thouſand ſeven hundred and eighty-one; and which by One other Act, made and paſſed in the Twenty-firſt 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 eighty-two; and which by One other Act, made and paſſed in the Twenty-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 and eighty-three; and which by One other Act, made and paſſed in the Twenty-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 eighty-four; and which by One other Act, made and paſſed in the Twenty-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 eighty-five; and which by One other Act, made and paſſed in the Twenty-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 eighty-ſix; and which by One other Act, made and paſſed in the Twenty-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 eighty-ſeven; and which by One other Act, made and paſſed in the Twenty-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 eighty-eight; and which by One other Act, made and paſſed in the Twenty-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 eighty-nine; and which by One other Act, made and paſſed in the Twenty-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 ninety; and which by One other Act, made and paſſed in the Thirtieth 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 ninety-one; and which by One other Act, made and paſſed in the Thirty-firſt 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 ninety-two; and which by One other Act, made and paſſed in the Thirty-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 and ninety-three; and which by One other Act, made and paſſed in the Thirty-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 ninety-four; ſhall be further continued, in like Manner; and ſhall be, and are by this Act, charged for or 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 ninety-four, and before the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-five.

The following Duties to be paid in *Scotland* for Malt, Mum, *etc.*

II. 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

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 to pay 3d. *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 ninety-four, and before the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-five, 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 ninety-four, and before the ſaid Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-five, ſhall be made or imported within that Part of *Great Britain* called *Scotland*, the Sum of Ten Shillings, over and above all Duties payable for the ſame:

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

For all Cyder and Perry, which at any Time or Times, from and after the ſaid Twenty-third Day of *June* One thouſand ſeven hundred and ninety-four, and before the ſaid Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-five, ſhall be made for Sale within that Part of *Great Britain* called *Scotland*, (over and above all other Duties payable for Cyder and Perry made and ſold by Retail), the Sum of Four Shillings for every Hogſhead, and ſo in Proportion for a greater or leſs Quantity; to be paid by the reſpective firſt Buyers or Retailers thereof.

How theſe Duties are to be raiſed, *etc.*

Which ſaid ſeveral and reſpective Duties, by this Act granted and continued reſpectively, ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, during the Time and Term aforeſaid, by the ſame Ways, Means, and Methods, and by ſuch Rules and Directions, and with ſuch and the like Allowances and Repayments proportionably, and under ſuch Penalties and Forfeitures, and with ſuch Power of Mitigation, and other Powers in all Reſpects not otherwiſe directed by this Act, as are preſcribed, mentioned, or expreſſed, in the ſaid former Act, or in any other Act or Acts of Parliament thereby referred unto, or any of them, for or concerning the Duties by them, or any of them, granted or continued; and that the ſame Act formerly made and paſſed, and the ſaid other Acts hereby referred unto, as for and concerning the ſaid Duties upon Malt, Mum, Cyder, and Perry, and every Article, Rule, Clauſe, Matter, and Thing, in them, 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; ſave and except as to ſo much of the ſaid Acts, or either of them, herein mentioned or referred unto, as gave Power to the Commiſſioners of Excife, or to any other Perſon or Perſons therein named, in *England* and *Scotland* reſpectively, to compound and agree with any

Perſon

Perſon or Perſons for the Duties of ſuch Malt which ſhould grow due or payable from him, her, or them, by the ſaid Acts, or either of them; any Thing herein-before contained to the contrary notwithſtanding.

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

III. 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 ninety-four, by the ſaid Duties upon Mum, 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 Mum, 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 ninety-four, and the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-five; be it therefore enacted by the Authority aforeſaid, That, after the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-five, 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 Mum, 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 ninety-five, 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 ninety-five, ſhall bear Proportion to the whole Quantity of Malt made in *Scotland* within the ſame Year, ſo the particular Sur-

In caſe of Deficiency, an additional Duty to be laid on Malt.

charge

charge 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 applied to the Fisheries, &c.

IV. 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.

V. 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 ninety-four.

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

VI. 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 ninety-four, and the Twenty-fourth Day of *June* One thousand seven hundred and ninety-five, 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 be 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,

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

Malt not duly entered, &c. to be forfeited.

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.

Cyder, *etc.* for distilling not chargeable.

VII. 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.

Distiller to give Notice to Officer when he distils Cyder.

VIII. And be it further enacted by the Authority aforesaid, That, from and after the Twenty-fourth Day of *June* One thousand seven hundred and ninety-four, 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 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.

5*l.* Penalty for Neglect.

Maltsters, for every 20 Quarters of Grain made into Malt for Exportation, to be allowed 30 Quarters.

IX. 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 ninety-four, there shall be allowed to Maltsters and Makers of Malt for Exportation, for every Twenty Quarters of Barley or other Corn or Grain, which shall be 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.

Malt ſhipped for Exportation and relanded, to be forfeited, *etc.*

X. And be it further enacted, That if, after the ſhipping of any Malt made to be exported, the Malt ſo ſhipped to be exported, or any Part thereof, ſhall be relanded in any Part of *Great Britain*, then, and in every ſuch Caſe, 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 ſuch Malt ſo relanded ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Every Steeping of Malt for Exportation to be kept ſeparate till meaſured.

XI. 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 after the ſaid Twenty fourth Day of *June* One thouſand ſeven hundred and ninety-four, all and every Maltſter or Maltſters, or 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, *etc.*

XII. 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 ninety-four, 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 clandeſtinely opening the Locks, *etc.* of any Storehouſe.

XIII. 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 ninety-four, if any ſuch Maltſter or Maltſters, or Maker or Makers of Malt, or any other Perſon or Perſons whatſoever, by his 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

tween 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, 1794, to clear out of their Storehouſes all Malt for Exportation within 15 Months,

XIV. 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 ninety-four, 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 ninety-four, 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 ninety-four, 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 or 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.

on Pain of forfeiting 50 *l.*

All Maltſters, after *June* 24, 1794, ſhall clear their Storehouſes every 15 Months;

XV. 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 ninety-four, 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 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.

on Penalty of 50 *l.*

Clauſes in an Act 12 *Anne.*

XVI. And whereas by a Clauſe in an Act, 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

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 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, made 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 ſaid recited 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-third Day of *June* One thouſand ſeven hundred and ninety-four, if any Maltſter, or Maker of Malt, ſhall tread, ram, or otherwiſe force together in the Ciſtern, Uting-fat, or Couch, any Corn or Grain, ſteeping or ſteeped in order to the making thereof into Malt, every ſuch Maltſter or Maker of Malt ſhall forfeit and loſe the Sum of Five Shillings for every Buſhel of Corn or Grain ſteeping or ſteeped, that ſhall be ſo trodden, rammed, or forced together; or 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, 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, where the ſame ſhall be ſo found, ſhall, in every ſuch Caſe, forfeit and loſe the Sum of Five Shillings for every

and 6 *Geo.* I, recited.

5*s. per* Buſhel Penalty on all Corn ſteeping or ſteeped for making 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.

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.

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

XVII. 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 ninety-four, 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.

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

How Penalties are to be recovered.

XVIII. 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 and Perry for their private Uſe not to be charged.

XIX. 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.

XX. 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 ninety-four, ſell any Quantity of Cyder or Perry, or either of them, in leſs Quantity than Twenty Gallons at a Time, whether the ſame be made from Fruit of his, her, or their own Growth, or from bought Fruit, ſhall be deemed and taken to be a Dealer in Cyder and Perry, and a Retailer thereof, and ſhall be ſubject and liable to the Duty of Four Shillings *per* Hogſhead for ſuch Quantity of Cyder and Perry ſo ſold, over and above all other Duties payable for Cyder and Perry ſold by Retail; and that every Dealer in, and Retailer of Cyder and Perry, and other Perſon and Perſons receiving into his, her, or their Cuſtody or Cuſtodies, any Quantity of Cyder and Perry, or either of them, for Sale, and every Perſon or Perſons who ſhall buy 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 ninety-four, 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.

Perſons ſued for any Thing done in purſuance of this Act may plead the General Iſſue, and ſhall have Treble Coſts.

Clauſe in 27 *Geo.* III, Cap. 13, recited.

XXI. And whereas by an Act, made in the Twenty-ſeventh Year of His Majeſty's Reign, intituled, *An Act for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in Lieu thereof, and for applying the ſaid Duties, together with the other Duties compoſing the publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King, into this Kingdom; and for applying certain unclaimed*

Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt; an Exciſe Duty of Nineteen Shillings and Two-pence is impoſed for every Hogſhead of Cyder or Perry which ſhall be made in *Great Britain*, and ſent or conſigned to any Factor or Agent who ſhall receive the ſame to ſell or diſpoſe of, to be paid by ſuch Factor or Agent: And whereas it is expedient to ſecure the Cyder and Perry in the Poſſeſſion of ſuch Factors and Agents from being liable to a greater Duty than the ſaid Duty of Nineteen Shillings and Two-pence *per* Hogſhead; be it therefore 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 Nineteen Shillings and Two-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 Nineteen Shillings and Two-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.

XXII. 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 the Credit of the ſaid Duties upon Malt, Mum, 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 and Ten Shillings *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,

Clauſe of Loan at 4 *l.* 10 *s. per Cent.*

Tallies of Loan to be ſtruck, *etc.*

Orders to be regiſtered and paid in Courſe.

miniſtrators, or Aſſigns reſpectively, without undue Preference of one before another, and not otherwiſe; and ſhall not be diverted or divertible to any other Uſe, Intent, or Purpoſe whatſoever; and that no Fee, Reward, or Gratuity, directly or indirectly, be demanded or taken, for providing or making any ſuch Books or Regiſters, or any Entries, Views, or Searches, in or for Payment of Money lent, or the Intereſt thereof, as aforeſaid, by any of His Majeſty's Officer or Officers, their Clerks or Deputies, on Pain of Payment of Treble Damages to the Party grieved by the Party offending, with full Coſts of Suit; or if the Officer himſelf take or demand any ſuch Fee or Reward, then to forfeit his Place alſo: And if any undue Preference of one before another ſhall be made in Point of Regiſtry or Payment, contrary to the true Meaning of this Act, by any ſuch Officer or Officers, then the Party offending ſhall be liable, by Action of Debt, or on the Caſe, to pay the Value of the Debt, with full Coſts of Suit, to the Party aggrieved, and be forejudged of his Place or Office; and if ſuch Preference be unduly made by any his Deputy or Clerk, without Direction or Privity of his Maſter, then ſuch Deputy or Clerk only ſhall be liable to ſuch Action, Debt, Damages, and Coſts, and ſhall be for ever incapable of his Place or Office: And in caſe the Auditor of the Receipt ſhall not direct, or the Clerk of the Pells record, or the Tellers make Payment, according to each Perſon's due Place and Order, as before directed; then he or they ſhall be adjudged to forfeit, and the reſpective Deputies or Clerks therein offending to be liable to ſuch Action, Debt, Damages, and Coſts in ſuch Manner as aforeſaid: All which ſaid Penalties, Forfeitures, Damages, and Coſts, to be incurred by any of the Officers of the Exchequer, or any of 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 anywiſe granted or allowed.

No Fee for regiſtering, &c.

Penalties for undue Preference.

It ſhall not be deemed undue Preference where Tallies are dated or brought the ſame Day:

XXIII. 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.

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

XXIV. 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.

Orders aſſignable.

XXV. And be it further enacted, That all and every Perſon or 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, and Benefit of ſuch Order,

Order, or any Part thereof, to any other; which being notified in the Office of the Auditor of the Receipt aforeſaid, and an Entry or Memorial thereof alſo made in the Book of Regiſtry, as aforeſaid, for Orders, (which the Officers ſhall, upon Requeſt, without Fee or Charge, accordingly make), ſhall intitle ſuch Aſſignee, his, her, or their Executors, Adminiſtrators, Succeſſors, or Aſſigns, to the Benefit thereof, and Payment thereon; and ſuch Aſſignee may, in like Manner, aſſign again, and ſo *toties quoties*; and afterwards it ſhall not be in the Power of ſuch Perſon or Perſons who have or hath made ſuch Aſſignment to make void, releaſe or diſcharge the ſame, or any the Monies thereby due, or any Part thereof.

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

XXVI. 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 authorized and impowered, at any Time or Times, at Once, or by ſuch Proportions at a Time as they reſpectively ſhall find to be moſt for the Advantage of the Publick, to prepare and make, or cauſe to be prepared and made, at the Exchequer, in ſuch Method and Form as they or he ſhall think moſt ſafe and convenient, any Number of new Exchequer Bills, containing one common Sum, or different Sums, in the principal Monies; ſo that in caſe there ſhall be no Loans made, then all the principal Sums, to be contained in the ſaid Bills to be made forth by this Act, ſhall not exceed Seven hundred and fifty thouſand Pounds; and in caſe any ſuch Loans ſhall be made as aforeſaid, then all the principal Sums to be contained in the ſaid Bills to be made forth by this Act, together with ſuch Loans ſo made, ſhall not exceed the ſaid Sum of Seven hundred and fifty thouſand Pounds.

Bills to bear Intereſt at 4*l.* 10*s. per Cent. per Ann.*

XXVII. 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 and Ten Shillings *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.

XXVIII. 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,

XXIX. Provided always, and be it enacted by the Authority aforeſaid, That in caſe the ſaid Sum, not exceeding Seven hundred and fifty thouſand Pounds, ſhall be raiſed partly by Loans, and partly by Exchequer Bills, according to the Powers before given by this Act; that then, and in ſuch Caſe, it ſhall and may be lawful to and for the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the Time being, when and as often as they ſhall, by virtue of the ſaid Powers, direct any ſuch Loans to be taken, or any ſuch Exchequer Bills to be made out, at the ſame Time alſo to direct and appoint the Courſe and Order in which ſuch Loans and Exchequer Bills ſhall ſtand upon the ſaid Regiſter, and after what Time 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 hereinbefore contained to the contrary notwithſtanding.

and to appoint Cheques, *etc.*

XXX. 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.

XXXI. And

XXXI. And it is hereby enacted, 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, 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 Proportion of the ſaid Bills which ſhall be ſo placed in his Office reſpectively; any Law or Uſage to the contrary notwithſtanding. The Bills to be placed as Caſh in the Exchequer,

XXXII. And it is hereby alſo enacted and declared, That the ſaid Bills in the Hands of the ſaid Tellers ſhall be 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. to be iſſuable thereout in common with other Monies,

XXXIII. 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 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 Receiver or Collector having Money in his Hands, as aforeſaid; and to be current in the Revenue. Receivers to exchange Bills for ready Money. Penalty on Refuſal.

ſaid; 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 or 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 Money 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.

XXXIV. 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 be allowed till Payment;

XXXV. 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 and Corporate, paying the ſame to any Receiver or Collector, Receivers or Collectors, of any of His Majeſty's Revenues, Aids, Taxes, 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: 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.

Except whilſt the Bills are in the Hands of Receivers, *etc.*

Bills paid to Receivers, *etc.* to be ſigned and dated.

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

paid upon ſuch reſpective Bill or Bills, upon his or their paying the ſame into the Receipt of Exchequer as aforeſaid.

XXXVII. Provided alſo, and be it further enacted by the Authority aforeſaid, That the ſaid Bills, or any of them, may be re-iſſued and paid again out of His Majeſty's Exchequer; and when the ſame ſhall be re-iſſued 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 re-iſſued, or again paid out, ſhall indorſe on the ſame Bill or Bills ſo re-iſſued, in Words at length, the Day of the Month and Year in which the ſame were re-iſſued 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 re-iſſued, 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. Bills may be re-iſſued.

XXXVIII. And it is hereby enacted, That the ſame Bills to be re-iſſued from Time to Time, or at any Time, at the Exchequer as aforeſaid, ſhall be ſo re-iſſued 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.

XXXIX. And be it enacted, That every Receiver-general of any of 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 Books. 100*l.* Penalty on Receiver neglecting to keep Books, *etc.*

XL. Provided always, and it is hereby enacted by the Authority aforeſaid, That in caſe any of the Exchequer Bills, which ſhall be current Bills filled up by Indorſement, or de-

faced, to be exchanged.

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 the 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 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 may be made forth at the Exchequer.

XLI. 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, or Indorsement thereon, Felony.

XLII. 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 the Bill so tendered in Payment or demanded to be exchanged, or the Indorsement or Writing thereupon or therein, to be forged or counterfeited, 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

terest 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.

How the Monies are to be applied.

XLIII. 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 Impress, 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 Act directed or allowed to be made or discharged out of the same; and for no other Use, Intent, or Purpose whatsoever.

Treasury, on *Sept.* 29, 1795, to take an Account of all Monies raised and discharged.

XLIV. And be it further enacted by the Authority aforesaid, That on the Twenty-ninth Day of *September* One thousand seven hundred and ninety-five, 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.

XLV. And

Unsatisfied Monies to be paid out of the next Aids, or out of the Consolidated Fund.

XLV. 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 ninety-five, 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 ninety-six, 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 Consolidated Fund (except such Monies of the said Consolidated 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 Consolidated 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 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 Consolidated Fund, (except as before excepted), and be issued accordingly.

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

XLVI. 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 the 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, or 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 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 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, or 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 Judgement, 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.

XLVII. 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, or 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 Exchequer 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.

XLVIII. 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 their Bills, and demand their Money in Courſe, before others that do not bring 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.

XLIX. 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 the Treaſury.

L. 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 to 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.

LI. 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 Service 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

be allowed upon the proper Account or Accounts of the ſaid Paymaſter or Paymaſters.

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

LII. 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 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 be then 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 Four Pounds and Ten Shillings *per Centum per Annum*, as well for paying the ſaid Intereſt at their own Coſts, and 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, &c.

LIII. 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.

Contractors may lower or raiſe the Intereſt with Conſent of Treaſury.

LIV. Provided always, and be it enacted by the Authority aforeſaid, That ſuch Contractors (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 ninety-four, 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

carry a lower or higher Rate of Intereſt than the ſaid Rate of Four Pounds and Ten Shillings *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.

LV. 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 by the Officers of the Exchequer, &c.

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

No Fractions of a Penny to be paid for Intereſt.

LVII. 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.

LVIII. Pro-

LVIII. 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 Conſolidated 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. Charges to be paid out of the Conſolidated Fund,

LIX. Provided always, and be it enacted by the Authority aforeſaid, That whatever Monies ſhall be iſſued out of the ſaid Conſolidated 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. and to be replaced out of the Firſt Supplies.

LX. 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 ſaid 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 Parties 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 thereafter produced. Clauſe of Relief for Bills loſt or deſtroyed.

LXI. 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. Bills diſcharged to be cancelled.

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

LXII. 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 Conſolidated 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 Conſolidated Fund, or to be paid out of the ſame, or out of any Revenues or Branches compoſing the ſaid Conſolidated 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 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.

Deficiency of the Malt Duties 32 *Geo.* III. how to be ſupplied.

LXIII. And whereas ſeveral Orders of Loan or Exchequer Bills, made upon and in purſuance of an Act of Parliament of the Thirty-ſecond Year of His preſent Majeſty's Reign, *for continuing the Duties upon Malt, Mum, Cyder, and Perry*, ſtill remain undiſcharged, for want of ſufficient Money ariſing by the ſaid Duties being come into the Exchequer to ſatisfy and diſcharge the ſame, and it is uncertain how much thereof the Monies ariſing by the ſaid Act will be able to anſwer and diſcharge; be it further enacted by the Authority aforeſaid, That if the Money ariſen, or to ariſe, into the Exchequer for or on account of the ſaid Duties, on or before the Twenty-fifth Day of *March*, which will be in the Year of our Lord One thouſand ſeven hundred and ninety-four, 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 of 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 ninety-four, and the Commiſſioners of the Treaſury, or any Three or more of them, or the High Treaſurer for the Time being, ſhall direct and apply the ſame accordingly; any Thing herein-before contained to the contrary notwithſtanding.

Arrears of Malt Duties for 1792, to be applied for the Service of the Year 1794.

LXIV. 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 ninety-four, 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, Mum, Cyder, and Perry, granted for the Service of the Year One thouſand ſeven hundred and ninety-two (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 ninety-four; any Thing in the Act by which the ſaid Duties were granted to the contrary notwithſtanding.

FINIS.