Anno ſexto

Georgii III. Regis.

CAP. XIV.

An Act for repealing the Duties granted upon Cyder and Perry by an Act made in the Third Year of His preſent Majeſty's Reign, and for granting other Duties on Cyder and Perry in lieu thereof; and for more effectually ſecuring the Duties on Cyder and Perry impoſed by ſeveral former Acts.

WHEREAS certain Duties of Exciſe were laid on Cyder and Perry by an Act of Parliament made in the Third Year of His preſent Majeſty's Reign, intituled, An Act for granting to His Majeſty ſeveral additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry; and for raiſing the Sum of Three millions five hundred thouſand Pounds by way of Annuities and Lotteries, to be charged on the ſaid Duties; and divers Proviſions and Directions, for and in relation to the managing, ſecuring, aſcertaining, collecting, recovering, levying, and paying, the

Preamble, reciting Act

3 Geo. III.

the said Duties upon Cyder and Perry, were enacted by the said Act, and by One other Act of Parliament made in the Fourth Year of the Reign of His present Majesty, intituled, An Act to explain and amend such Part of an Act made in the last Session of Parliament, intituled, *An Act for granting to His Majesty several additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry; and for raising the Sum of Three millions five hundred thousand Pounds by way of Annuities and Lotteries, to be charged on the said Duties,* as relates to Cyder and Perry made in this Kingdom: And whereas great Inconveniencies have arisen from the Manner of laying and collecting the said Duties: For Remedy thereof, and in order to maintain Your Majesty's Revenue, and secure a proper and sufficient Fund towards Payment of such Incumbrances as are now charged on those and other Duties by the said Act passed in the Third Year of Your Majesty's Reign; we, Your Majesty's most loyal and dutiful Subjects, the Commons of Great Britain in Parliament assembled, think it will be for the Advantage of the Publick to repeal the said Duties on Cyder and Perry, and, in lieu thereof, to grant unto Your Majesty the several Duties herein after mentioned; and therefore 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 from and after the Fifth Day of July, One thousand seven hundred and sixty six, all the Duties granted and imposed upon Cyder and Perry, by the said Act made in the Third Year of His present Majesty's Reign, shall cease, determine, and be no longer paid or payable; and that then, and from thenceforth, all the Powers and Authorities given and granted, and all the Rules and Regulations established and prescribed by the said Act made in the Third Year of His present Majesty's Reign, for or in relation to the managing, securing, ascertaining, collecting, recovering, levying, and paying, the said Duties, and all Penalties and Forfeitures in respect thereof, and also the said Act made in the Fourth Year of His present Majesty's Reign, shall determine, and be no longer put in Execution; save only and except in all Cases relating

and 4 *Geo.* III.

From and after 5 *July* 1766, the Duties granted by the recited Act of 3 *Geo.* III. are to cease;

as also all the Powers and Regulations, &c. established by the said Act, together with the recited Act of 4 *Geo.* III.

except as to Arrears;

lating to the recovering any Arrears which may, at that Time, remain unpaid of the ſaid Duties, or to any Penalty or Forfeiture which ſhall have been incurred upon or at any Time before the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſix; any thing herein contained to the contrary notwithſtanding.

or Penalties incurred before that Time.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſix, there ſhall be raiſed, collected, levied, and paid, unto and for the Uſe of His Majeſty, His Heirs, and Succeſſors, for and upon all Cyder and Perry which ſhall, at any Time or Times, be imported or brought into the Kingdom of Great Britain, over and above all other Cuſtoms, Subſidies, and Duties, by any Act or Acts of Parliament, or Law whatſoever, impoſed upon, or payable for, the ſame, the additional Rate, or new Duty of Exciſe, herein after expreſſed; that is to ſay, For every Ton of Cyder or Perry imported into Great Britain from any Parts beyond the Seas, and ſo proportionably for a greater or leſſer Quantity, to be paid by the Importer before landing, over and above all other Duties payable for the ſame, Three Pounds.

In lieu of the Duties ſo repealed, the following new or additional Duties are to take Place;

viz. on all foreign Cyder and Perry imported, 3*l.* *per* Ton;

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſix, there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs, and Succeſſors, for and upon all Cyder and Perry which ſhall be made within the Kingdom of Great Britain, over and above all other Duties, Charges, and Impoſitions, by any former Act or Acts of Parliament thereupon reſpectively ſet, rated, or impoſed, the New Duty of Exciſe herein after mentioned and expreſſed; that is to ſay, For all Cyder and Perry, which ſhall be made in Great Britain, and ſold by Retail, upon every Hogſhead, to be paid by the Retailer thereof, over and above all other Duties payable on the ſame, and ſo proportionably for a greater or leſs Meaſure, Six Shillings.

and on all Cyder and Perry made in *Great Britain*, and ſold by Retail, 6*s.* *per* Hogſhead,

to be paid by the Retailer;

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſix, there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs, and Succeſſors, for and upon all Cyder and Perry, which ſhall be made in Great Britain, upon every Hogſhead thereof, which

and on all Cyder and Perry made in *Great Britain*, and conſigned to any Factor for Sale,

16*s.* 8*d.* *per* Hogshead, to be paid by the Factor.

shall be sent or consigned to any Factor or Agent who shall receive the same to sell or dispose of, and so proportionably for a greater or less Quantity, Sixteen Shillings and Eight Pence; to be paid by such Factor or Agent.

All Persons receiving any Cyder or Perry into their Custody, for Sale, are deemed Factors, and chargeable with the said Duty;

And it is hereby further enacted and declared by the Authority aforesaid, That all and every Person and Persons who shall receive into his, her, or their Custody or Possession any Cyder or Perry, to be by him, her, or them, sold or disposed of, shall be deemed to be, and is and are hereby declared to be, a Factor or Agent, Factors or Agents, within the Intent of the last mentioned Clause, and chargeable as such with the said Duty of Sixteen Shillings and Eight Pence per Hogshead;

unless the same was made from Fruit of their own Growth;

or were otherwise duly charged.

unless he, she, or they, so receiving the same, shall and do make due Proof that such Cyder or Perry was made from Fruit of his, her, or their own Growth respectively, and not from bought Fruit; or unless it shall appear by a Certificate under the Hand of the proper Officer or Officers of Excise, accompanying the said Cyder or Perry, that the Duties imposed by this and all former Act or Acts of Parliament now in force had been charged on the same.

Where it shall appear that the Duties have before been duly charged,

Provided always, That in case any Cyder or Perry shall be received by any Factor or Agent, Dealer or Retailer, for which it shall appear by a proper Certificate that all or any Part of the Duties, imposed by this or any former Act or Acts of Parliament, have been charged on the same, such Factor or Agent, and such Dealer or Retailer respectively, receiving such Cyder or Perry with a proper Certificate, certifying that such Duties have been already charged for such Cyder or Perry,

the Factor and Retailer are not to be charged anew.

shall not be charged with the Payment of such Duties, charged as aforesaid, on receiving such Cyder or Perry into his Stock, or on the Decrease thereof.

Factor having paid the Duty of 4*s.* *per* Hogshead, granted by the Malt Act of this Session,

Provided also, That if any Factor or Agent shall, during the Continuance of the Act of this present Session of Parliament, 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 six, be charged with, and shall pay the Duty of Four Shillings per Hogshead upon any Quantity of Cyder or Perry granted by the said Act, and chargeable upon him or her as the Receiver thereof, such Factor or Agent shall, by the Authority of this Act, for every Hogshead of such Cyder or

or Perry so charged; stand discharged of Four Shillings, Part of the Sixteen Shillings and Eight Pence granted by this Act, and chargeable upon him or her as Factor or Agent by virtue of this Act. is to stand discharged of so much in the New Duties.

And be it further enacted by the Authority aforesaid, That from and after the said Fifth Day of July, One thousand seven hundred and sixty six, the Master or other Person having the Charge of any Ship, Vessel, Barge, or Trow, in which shall be shipped or put on Board any Cyder or Perry, to be carried from one Part of this Kingdom to another, shall, within Three Days after his Arrival at any Port or Place where any Part of such Cyder or Perry is to be delivered, give to the proper Officer of Excise, to be appointed for that Purpose by the respective Commissioners of Excise in England and Scotland respectively, a just and true Account in Writing of the whole Quantity of Cyder and Perry by him received on Board; distinguishing in such Account the Names and Places of Abode of the Persons by whom the same, and every Part thereof, was put on Board, and at what Place; and the Names and Places of Abode of the Persons to whom the same, and every Part thereof, is or was sent, directed, or consigned, and where the same, and every Part thereof, was to be delivered: And in case the Master or other Person having the Charge of any such Ship, Vessel, Barge, or Trow, shall neglect or refuse to give such Account as aforesaid, according to the Directions of this Act; or shall dispose of or deliver any Part of the Cyder or Perry by him taken on Board at Sea, or in any other Place, except the Place to which the same was consigned (unavoidable Accidents excepted) the Person so offending shall, for every such Offence, forfeit and lose the Sum of Twenty Pounds; and such Master or other Person having the Charge of such Ship, Vessel, Barge, or Trow, shall, within Twenty one Days after his Arrival at the Place of Delivery, land or cause to be landed all the Cyder and Perry then on Board to be delivered there, on Pain of forfeiting all such Cyder and Perry which shall not be landed according to the Directions of this Act; which shall and may be seized by any Officer or Officers of Excise, together with the Casks or other Package containing the same.

Masters of Vessels carrying Cyder or Perry Coastwise, are to make Report thereof to the proper Officer of Excise, within Three Days after their Arrival in Port; distinguishing in the Account the Persons and Places from whence sent, and where, and to whom consigned, &c. on Penalty of 20 *l.* for every such Neglect or Refusal, or delivering, &c. the same otherwise than as consigned. Perry and Cyder to be landed within 21 Days after Arrival, on Forfeiture thereof.

And be it enacted by the Authority aforesaid, That from and after the said Fifth Day of July, One thousand

Factors are to enter, at the next Office of Excife, their Names, and Storehouſes, Three Days before they make Sale of any Cyder or Perry conſigned them;

thouſand ſeven hundred and ſixty ſix, every ſuch Factor or Agent, or Factors or Agents, ſo having, receiving, or taking, any Cyder or Perry into his, her, or their Cuſtody, Poſſeſſion, or Power, to ſell or diſpoſe of, ſhall, at leaſt Three Days before he, ſhe, or they, ſhall begin to ſell or diſpoſe of the ſame, make a true and particular Entry in Writing, at the Office of Excife next to the Place where ſuch Cyder or Perry ſhall be intended to be ſold or diſpoſed of, of the reſpective Name and Names of ſuch Factor or Agent, Factors or Agents, and of every Storehouſe, Warehouſe, Room, Cellar, or other Place, wherein he, ſhe, or they, have laid or kept, or intend to lay or keep, any Cyder or Perry; and if any ſuch Factor or Agent, Factors or Agents, ſhall, contrary to the Direction of this Act, make uſe of any Warehouſe, Storehouſe, Room, Cellar, or other Place, for the laying or keeping any Cyder or Perry, without having made ſuch Entry as aforeſaid, he, ſhe, or they, ſhall reſpectively forfeit and loſe the Sum of Fifty Pounds for every ſuch Storehouſe, Room, Cellar, Vault, or other Place, which, from and after the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſix, ſhall be made uſe of without Entry as aforeſaid; and all and every ſuch Factor or Agent, Factors or Agents, ſo receiving Cyder or Perry to ſell or diſpoſe of as aforeſaid, ſhall be ſubject and liable, and is and are hereby declared to be ſubject and liable, to all the Clauſes, Proviſoes, Regulations, Fines, Penalties, Forfeitures, Rules, Methods, Matters, and Things, any Dealer or Dealers in, or Retailer or Retailers of, Cyder or Perry, are ſubject and liable to, by this or any other Act or Acts of Parliament now in Force, for the regulating and enforcing, managing, raiſing, levying, collecting, paying, mitigating, adjudging, aſcertaining, and recovering, the Duties on Cyder and Perry.

on Forfeiture of 50*l.* for every unentered Storehouſe made uſe of;

and they are ſubjected to all the Regulations, Penalties, and Proviſions, which Dealers in, and Retailers of, Cyder and Perry are ſubject to.

Dealers in, or Retailers of, Cyder and Perry, made and ſold in *Great Britain*, from Fruit of their own Growth,

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſix, there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon every Hogſhead of Cyder and Perry which ſhall be made and ſold in Great Britain, by any Dealer in, or Retailer of, Cyder or Perry, from Fruit of his or her own Growth, and ſo proportionably for a greater

or leſs Quantity Six Shillings, to be paid by ſuch Dealers in, or Retailers of, Cyder or Perry. are to pay 6*s.* *per* Hogſhead.

And be it further enacted by the Authority aforeſaid, That all and every Perſon or Perſons, who ſhall buy any Cyder or Perry, or any Fruit to make into Cyder or Perry, and ſhall ſell any of the Cyder or Perry ſo bought or made, by the Hogſhead, or any greater or leſſer Meaſure; or ſhall 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 or Dealers in, and Retailer or Retailers of, Cyder or Perry, within the Intent and Meaning of this Act, and ſhall be chargeable with the ſeveral Duties hereby granted for ſuch Cyder or Perry ſo made and ſold reſpectively. Perſons buying Cyder or Perry, or Fruit to make into Cyder or Perry, and ſelling what they ſo buy or make, are deemed Retailers.

Provided nevertheleſs, and it is hereby declared and enacted by the Authority aforeſaid, That when ſuch Dealers in, or Retailers of, Cyder or Perry, made from Fruit of his, her, their own Growth, ſhall ſell or diſpoſe of ſuch Cyder or Perry to any other Dealer or Retailer of Cyder or Perry, who ſhall purchaſe the ſame to ſell again, ſuch Dealer or Retailer ſo purchaſing the ſame to ſell again, and receiving the ſame, with a proper Certificate, certifying ſuch Duty has been charged, ſhall not be charged or chargeable with the ſaid additional Duty of Six Shillings per Hogſhead by this Act impoſed on Cyder and Perry made in Great Britain, and ſold by Retail; and if the Cyder or Perry made by any ſuch Dealer in, or Retailer, from Fruit of his, her, or their own Growth, ſhall be ſold by the Maker thereof in leſs Quantity than Twenty Gallons at a Time; ſuch Dealer in, or Retailer of, Cyder or Perry, ſhall not be charged for ſuch Cyder or Perry ſo ſold with the ſaid additional Duty of Six Shillings per Hogſhead by this Act impoſed on Cyder and Perry made in Great Britain, and ſold by Retail. Where One Dealer or Retailer ſhall purchaſe of another, in order to ſell again, and the Duties ſhall be certified for, the additional Duty of 6*s.* *per* Hogſhead on Retail is not to be charged; nor where Cyder and Perry ſhall be ſold by the Maker in leſs Quantity than 20 Gallons to the Dealer or Retailer.

And it is hereby further enacted and declared by the Authority aforeſaid, That all and every ſuch Dealer or Dealers in, and Retailer or Retailers of, Cyder or Perry made from Fruit of his, her, or their own Growth, ſhall be ſubject and liable, and is hereby declared to be ſubject and liable, in reſpect of ſuch Cyder or Perry ſo ſo made, to all the Clauſes, Pro- Dealers in, and Retailers of, Cyder and Perry from Fruit of their own Growth, are ſubjected to like Regulations, Penalties, and Proviſions, as other Dealers and Retailers.

viſoes, Regulations, Fines, Penalties, Forfeitures, Rules, Methods, Matters, and Things, which any Dealer in, or Retailer of, Cyder or Perry, is ſubject and liable to, by this or any other Act or Acts of Parliament now in Force for the regulating, enforcing, managing, raiſing, levying, collecting, paying, mitigating, adjudging, aſcertaining, and recovering, the Duties on Cyder or Perry.

No Cyder and Perry made in *Great Britain*, is liable to a higher Duty than 16*s.* 8*d. per* Hogſhead.

And, for preventing any Diſputes that may ariſe touching the charging the Duties on Cyder and Perry; it is hereby declared and enacted by the Authority aforeſaid, That Cyder or Perry made in Great Britain, in no Caſe whatſoever ſhall pay or be chargeable with more than Sixteen Shillings and Eight Pence per Hogſhead, whether the Duties, or any of them, chargeable thereon, ſhall ariſe by virtue of this or any former or other Act or Acts of Parliament.

Dealers, Retailers, or Factors, ſending, *&c.* Cyder or Perry from the Maker to the Contractor, *&c.* without the Duties charged, and a Certificate,

And whereas great Frauds have been committed by Dealers in, and Retailers of, Cyder or Perry, by ſending and removing, or cauſing or procuring to be ſent or removed, great Quantities of Cyder and Perry from the Makers thereof, immediately to the Perſon or Perſons who contract for the ſame with, or order the ſame from, ſuch Dealers in, or Retailers of Cyder or Perry, whereby the Duties thereon have not been charged, as ſuch Cyder and Perry never comes into the Poſſeſſion of ſuch Dealers or Retailers, and the like Frauds may be committed by ſuch Factors and Agents if proper Proviſion is not made for prevention thereof; be it therefore enacted by the Authority aforeſaid, That from and after the ſaid Fifth Day of July, One thouſand ſeven hundred and ſixty ſix, if any Dealer or Dealers in, or Retailer or Retailers of, Cyder or Perry, or any ſuch Factor or Factors, Agent or Agents, ſhall remove or ſend, or cauſe or procure to be removed or ſent, any Cyder or Perry, from the Maker or Makers thereof, to the Perſon or Perſons buying or contracting for, or ordering the ſame, without the Duties thereon have been firſt charged, and without a Certificate to accompany the ſame, ſigned by the proper Officer of Exciſe (which Certificate he is hereby required to give, without Fee or Reward, to the Perſon or Perſons deſiring the ſame) ſignifying the Quantity of Cyder or Perry ſo ſent or removed, and the Number of Caſks or other Package containing the ſame, and that the Duties due thereon had been charged for

for the same; every such Dealer or Dealers in, or Retailer or Retailers of Cyder or Perry, or Factor or Factors, or Agent or Agents, respectively, so offending, shall, for every such Offence, forfeit and lose the Sum of Fifty Pounds. forfeit 50*l.*

Provided always, and be it enacted by the Authority aforesaid, That the said Duties by this Act imposed upon Cyder and Perry, shall and may be drawn back on the Exportation of such Cyder and Perry, by the same Means and Methods, and under the same Rules and Directions, as the other Duties, or any of them, now payable for Cyder or Perry, may be drawn back on the Exportation thereof; and also that the said Duties on Cyder and Perry granted by this Act, shall be drawn back or allowed upon the Distillation of Cyder and Perry into Low Wines and Spirits, by the same Means and Methods, and under the same Rules and Directions, as the other Duties, or any of them, now payable for Cyder or Perry, may be drawn back or allowed upon the Distillation thereof: And in case any Cyder or Perry which hath been charged with, and hath paid the said Duties, or any of them, granted by this Act, shall hereafter, by being unfit for Sale as Cyder or Perry, be charged with the Duties on Vinegar, it shall be lawful for Three or more of the Commissioners of Excise for the time being, or Two Justices of the Peace within their respective Jurisdictions, on Proof that such Cyder or Perry hath been charged with, and paid the said Duties, or any of them, granted by this Act, and that the same Cyder or Perry hath also been charged with the Duty on Vinegar, to discharge or allow such of the Duties granted by this Act, as shall have been charged thereon, which they are hereby required to do.

These Duties are to be drawn back on Exportation; and Distillation; and also where Cyder or Perry become unfit for Sale as such, and shall be charged with the Duties on Vinegar.

And be it further enacted by the Authority aforesaid, That if from and after the said Fifth Day of July, One thousand seven hundred and sixty six, any Person or Persons whatsoever shall assault, resist, oppose, molest, or hinder, any Officer or Officers of Excise, in the due seizing or securing of any Cyder or Perry, which, by any Officer or Officers of Excise, shall or may be seized by virtue or in pursuance of this Act, or in the Execution of any of the Powers or Authorities by this Act given or granted, or shall by Force or Violence rescue, or cause to be rescued, any Cyder or Perry, after the same shall have been seized by such

Penalty of obstructing Officers in the Execution of their Duty;

or rescuing or staving Cyder or Perry, after Seizure, is 40*l.*

such Officer or Officers as aforesaid, or shall attempt, or endeavour so to do, or, after such Seizure, shall stave, break, or otherwise destroy or damage, any Casks, Vessels, or Package, wherein the same shall be contained; all and every the Party or Parties so offending, shall, for every such Offence respectively, forfeit and lose the Sum of Forty Pounds.

Powers, &c. of Act 12 *Car.* II.

And be it further enacted by the Authority aforesaid, That all and every the Powers, Authorities, Rules, Methods, Penalties, and Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite* and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, or by any other Law now in force relating to his Majesty's Revenue of Excise upon Beer, Ale, or other Liquors, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging or ascertaining the Duties or Penalties thereby granted, and for preventing, detecting, and punishing, Frauds relating thereto (not otherwise altered by this Act) shall be exercised, practised, applied, used, imposed, levied, recovered, and put in Execution, for the securing, enforcing, managing, raising, levying, collecting, paying, mitigating, and adjudging, ascertaining, and recovering, the Duties on Cyder and Perry, and Penalties hereby granted, and for preventing, detecting, and punishing, Frauds relating thereto, as fully and effectually, to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penalties, and Forfeitures, Clauses, Matters, and Things, were particularly repeated and again enacted in the Body of this present Act.

or any other Act relating to the Revenue of Excise, extended to this Act.

Fines, Penalties, and Forfeitures, to be recovered, levied, or mitigated, as the Laws of Excise direct;

And be it further enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures, imposed by this Act, shall be sued for, recovered, levied, or mitigated by such Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture, is or may be sued for, 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, or in the Court of Exchequer in Scotland respectively: And that One Moiety of every

ry ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them, who ſhall diſcover, inform, or ſue for the ſame. One Moiety to the Crown, and the other to the Proſecutor.

And, for the better aſcertaining, charging, collecting, raiſing, levying, and ſecuring, the ſaid Rates and Duties by this Act impoſed, and preventing Frauds therein; be it further enacted by the Authority aforeſaid, That ſuch of the ſaid Rates and Duties by this Act granted, as are charged upon Cyder and Perry made in, or imported into England, Wales, or the Town of Berwick upon Tweed, ſhall be under the Receipt and Management of the Commiſſioners and Officers of His Majeſty's Revenues of Exciſe in England for the time being; and ſuch of the ſaid Rates and Duties as are impoſed by this Act upon Cyder or Perry made in, or imported into Scotland, ſhall be under the Receipt and Management of the Commiſſioners of Exciſe in Scotland for the time being; and the ſaid reſpective Commiſſioners of Exciſe, or the major Part of them, have hereby Power, by Commiſſion under their reſpective Hands and Seals, to conſtitute and appoint under them ſuch Officers as ſhall be neceſſary in that Behalf. Theſe Duties to be under the Receipt and Management of the Commiſſioners and Officers of Excile in *England* and *Scotland* reſpectively;

And be it further enacted by the Authority aforeſaid, That all Monies ariſing by and in reſpect of the Duties hereby granted and impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall, from time to time, be paid into the Receipt of His Majeſty's Exchequer at Weſtminſter, ſeparate and apart from all other Branches of the Publick Revenue; and are hereby appropriated and ſhall be iſſued and applied to the ſame Uſes and Purpoſes, in ſuch Manner, and under ſuch Regulations, as the Monies ariſing by the Duties hereby repealed were, by the ſaid Act made in the Third Year of His preſent Majeſty's Reign, appropriated unto, and directed to be iſſued and applied. and to be paid into the Exchequer, apart from all other Duties; and to be applied and iſſued, as the former Duties.

And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall at any Time be ſued, moleſted, or proſecuted, for any thing by him or them done in purſuance of or by Colour of this Act, or of any Matter or Thing in this Act contained, ſuch Perſon and Perſons ſhall and may plead the General Iſſue, and give this Act and the Special Matter in Evidence in his or their Defence or Defences; and if afterwards General Iſſue.

terwards a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs ſhall become nonſuited, or diſcontinue his, her, or their Action or Proſecution, or Judgement ſhall be given againſt him, her, or them, upon Demurrer or otherwiſe, then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him or them againſt ſuch Plaintiff or Plaintiffs.

Treble Coſts.

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FINIS.