Anno ſexto

Georgii III. Regis.

CAP. II.

An Act for continuing and granting to His Majeſty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and ſixty ſix.

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, Preamble.

Malt Act of 1 George III. further continued to 24 June, 1767.

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

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

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

For and upon every Buſhel of Malt, which at any Time or Times, from and after the Twenty third Day of June, One thouſand ſeven hundred and ſixty ſix, and before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſeven, ſhall be made of Barley, or

any other Corn or Grain, in that Part of Great Britain called Scotland, by any Person or Persons whatsoever, (whether the same shall be or not be for Sale) the Sum of Three Pence; and so proportionably for a greater or less Quantity, to be paid by the Maker or Makers thereof respectively.

Mum 10 *s. per* Barrel.

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

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, and every or any of them, contained, or thereby referred unto, and now being in Force, and not otherwise altered by this Act, shall be and continue in full

Force and Effect, to all Intents and Purposes, for raising, levying, collecting, securing, and accounting for the Rates, Duties, and Impositions, hereby granted and continued respectively, and for levying and recovering the Penalties and Forfeitures, and making any Mitigations and proportional Allowances, and all other Matters and Things during the Continuance of this Act, as fully as if the same were particularly and at large repeated in the Body of this present Act.

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

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

fourth Day of June, One thousand seven hundred and sixty seven, 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 sixty seven, shall bear Proportion to the whole Quantity of Malt made in Scotland within the same Year; so the particular Surcharge to be made upon such particular Maltster or Maker of Malt, for or towards making good the said Deficiency, shall bear Proportion to the whole Sum which shall be found to be deficient as aforesaid.

Surplus to be added to the Fisheries, &c.

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

This Act to relate to the same Day and Time as the Act 1 *Geo.* III. did.

And it is hereby declared and enacted, That in all Cases where the herein before recited Act of the First Year

Year of His preſent Majeſty's Reign, did relate to any Day or Time within the Year, which commenced from the Twenty third Day of June, One thouſand ſeven hundred and ſixty one, this preſent Act doth and ſhall relate to the like Day and Time within the Year, commenced from the ſaid Twenty third Day of June, One thouſand ſeven hundred and ſixty ſix.

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

And it is hereby further enacted by the Authority aforeſaid, That all Malt made in Scotland, not to be conſumed there, which at any Time or Times between the Twenty third Day of June, One thouſand ſeven hundred and ſixty ſix, and the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſeven, 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 Six Pence per Buſhel for the Duties thereof, ſhall be paid to ſuch Officer before landing thereof, unleſs a Certificate from the proper Officer be produced, that it hath paid the ſaid Duty of Three Pence per Buſhel in Scotland; and if ſuch Certificate be produced, then there ſhall be paid no more than Three Pence per Buſhel, by virtue of this Act, for ſuch Malt ſo brought into England; and in caſe the ſame ſhall be brought by Land, ſuch Malt ſhall paſs and be carried by and through the Towns of Berwick or Carliſle, and there entered with the Officer for the ſaid Duties in ſuch of the ſaid Towns, by or through which ſuch Malt ſhall be ſo carried; and the like Duty of Six Pence per Buſhel for the ſame ſhall be paid down in ready Money, unleſs ſuch Certificate be produced as aforeſaid; but upon producing thereof, then there ſhall be paid no more than Three Pence per Buſhel, by virtue of this Act, on Pain of forfeiting all ſuch Malt, or the Value thereof, as ſhall be landed or put on ſhore, or brought into England, without ſuch Entry or Payment of Duties as aforeſaid: And in caſe any Malt made in Scotland ſhall, during the ſaid Term, be found coming out of Scotland, or be brought from thence by Land, by or beyond the Towns before-mentioned, without Entry or Payment of the Duties thereof, then all ſuch Malt, or the Value thereof, ſhall be forfeited, and may be ſeized by any Officer of Exciſe, for His Majeſty's Uſe; One Moiety of the aforeſaid Forfeiture to be and go to the King's Majeſty, and the other Moiety thereof to ſuch Perſon or Perſons as ſhall inform, ſeize, or ſue for the

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

ſame,

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 for diſtilling not chargeable.

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

Diſtiller to give Notice to Officer when he diſtils Cyder.

And be it further enacted by the Authority aforeſaid, That from and after the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſix, all and every Diſtiller or Diſtillers that ſhall receive any Quantity of Cyder or Perry into his, her, or their Cuſtody, ſhall give Notice in Writing to the proper Officer, under whoſe Survey any ſuch Diſtiller ſhall reſide, Forty eight Hours before he, ſhe, or they, ſhall begin to put any Quantity whatſoever of the ſame into any Still or Stills to be drawn into Low Wines or Spirits; and if any ſuch Diſtiller or Diſtillers ſhall neglect or omit to give ſuch Notice, or if it ſhall appear that any Quantity whatſoever of ſuch Cyder or Perry hath been diſpoſed of, or made uſe of, by any ſuch Diſtiller or Diſtillers, in any other Way, but in Diſtillation only, he, ſhe, or they, ſhall reſpectively forfeit and loſe the Sum of Five Pounds; which ſaid Sum of Five Pounds ſhall be ſued for, levied, recovered, and mitigated, by ſuch Ways and Means, as any Penalty or Fine for any Offence committed by any Perſon or Perſons againſt any of the Laws of Exciſe can or may be ſued for, levied, recovered, and mitigated, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at Weſtminſter; and that One Moiety thereof ſhall be to His Majeſty, His Heirs, and Succeſſors, and the other Moiety thereof to ſuch Perſon or Perſons as will proſecute, inform, or ſue for the ſame.

Allowances for Exportation of Malt.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſix, there ſhall be allowed to Maltſters and Makers of Malt for

Exportation, for every Twenty Quarters of Barley, or other Corn or Grain that shall be entered and made into Malt for Exportation, in Cases where by Law any Bounty is allowed on the Exportation of Malt, an Allowance of Thirty Quarters, after the same shall be dried and made into Malt, and no more, upon the Exportation thereof, though by their steeping, wetting, or watering the same, the said Twenty Quarters shall be run out to any greater Quantity exceeding the said Thirty Quarters, according to an Act of Parliament made in the First Year of the Reign of Their late Majesties King William and Queen Mary, intituled, An Act for encouraging the Exportation of Corn; and in such Cases where, by the aforesaid Act of Parliament, they are intitled to the same; and so in Proportion for a greater or less Quantity.

1 W. & M.

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

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

he is hereby required to pay ſuch Allowance to the Perſons, or their Agents, ſo exporting the ſame.

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

And whereas Malſters, and Makers of Malt for Exportation, do frequently mix the Produce of Two or more Steepings of Corn or Grain, that have been entered to be made into Malt for Exportation, on or as ſoon as it comes off from the Kiln, by reaſon whereof the Officers for the Duties on Malt cannot aſcertain the real Produce thereof; by which Means great Quantities of each Steeping of ſuch Malt are or may be privately conveyed away, and made uſe of for Home Conſumption, though the ſame has not been charged with the Duty, as all Malt made for Home Conſumption ought to be; be it enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſix, all and every Malſter or Malſters, Maker or Makers of Malt for Exportation, ſhall keep the whole and entire Quantity of his, her, or their Corn or Grain making into Malt for Exportation, of One Steeping or Wetting, when the ſame ſhall be on the Kiln, or after the ſame ſhall be taken off the Kiln, ſeparate and apart from all and every Part of any other former Steeping or Wetting of Corn or Grain, until the ſame ſhall have been meaſured by ſuch Malſters or Makers of Malt, in the Preſence of ſome Officer or Officers for the Duty upon Malt, on Pain of forfeiting and loſing the Sum of Fifty Pounds. Malt ſteeping for Exportation to be kept ſeparate till meaſured.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſix, all ſuch Malſters or Makers of Malt for Exportation, ſhall give Notice in Writing to ſome Officer or Officers of the Duties upon Malt, or ſhall leave Notice in Writing at Malſters to give Notice to Officers, &c.

at the next Office of Exciſe where the Journal is kept, of the Hour when he, ſhe, or they ſhall intend to take any Malt off the Kiln or Kilns, that ſuch Officer or Officers may attend the meaſuring of ſuch Malt; and after ſuch Malt has been meaſured, the ſame ſhall be immediately carried on Shipboard, if intended to be then exported; or elſe ſhall be immediately locked up and ſecured in ſome Storehouſe or other Place, belonging to ſuch Maltſters or Makers of Malt, in the Preſence of the ſaid Officer or Officers, on Pain of forfeiting the Sum of Fifty Pounds.

Penalty on opening the Locks, &c.

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

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

Maltſters, on 24 *June*, 1766, to clear out of their Warehouſes all Malt within Fifteen Months.

other

other Place or Places, all and every Part and Parcel thereof, that at any Time after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſix, ſhall be locked up and ſecured in ſuch Storehouſe, or other Place, in order to be exported; and ſhall always, from time to time, in every Fifteen Months, remove and clear out of ſuch Storehouſe, or other Place or Places, in order to be exported, all and every Part and Parcel of Malt, that at any Time within every Fifteen Months after the laſt Clearing, ſhall be locked up and ſecured in any Storehouſe, or in any other Place or Places that ſhall be made uſe of by him, her, or them, for the keeping of Malt for Exportation, on Pain of forfeiting and loſing the Sum of Fifty Pounds.

And ſo all future Malſters.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſix, all and every Perſon or Perſons whatſoever, that ſhall become Malſters, or Makers of Malt for Exportation, and ſhall make uſe of any Storehouſe or Storehouſes, Place or Places, for the keeping of Malt for Exportation, ſhall, within Fifteen Months after the Beginning to make uſe of any ſuch Storehouſe or Storehouſes, or ſuch other Place or Places, remove and clear out of ſuch Places, to be exported, all and every Part and Parcel of ſuch Malt, that at any Time or Times ſhall have been put into ſuch Place or Places, within Fifteen Months after he, ſhe, or they ſhall have begun to make uſe of ſuch Place or Places; and ſhall always, from time to time, remove and clear out of ſuch Storehouſe, or other Place, to be exported, all and every Quantity of Malt whatſoever, that within every Fifteen Months after the laſt Clearing ſhall at any Time be locked up and ſecured in ſuch Storehouſe or Storehouſes, or in any other Place or Places that ſhall be made uſe of by him, her, or them, for the keeping of Malt made for Exportation, on Pain of forfeiting and loſing the Sum of Fifty Pounds.

Clauſes in Act 12 *Annæ*,

And whereas by a Clauſe in an Act of Parliament made in the Twelfth Year of the Reign of her late Majeſty Queen Anne, intituled, An Act for granting to Her Majeſty Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and thirteen; and for making forth Duplicates of Lottery Tickets loſt, burnt, or deſtroyed; and for enlarging the Time for adjuſting Claims in ſeveral Lottery Acts, and to puniſh the counterfeiting or forging of Lottery Orders; and for explaining a late Act in relation to Stamp

Duties on Cuſtomary Eſtates which paſs by Deed and Copy; it was enacted, That if any Maltſter, or Maker of Malt for Sale, during the Continuance of the Duties on Malt by the ſaid Act granted, ſhould tread, ram, or otherwiſe force together in the Ciſtern, Uting-fat, or Couch, any Corn ſteeping or ſteeped in order to the making into Malt; every ſuch Maltſter or Maker of Malt for Sale ſhould, for every ſuch Offence, forfeit and loſe the Sum of Two Shillings and Six Pence for every Buſhel of Corn ſteeping or ſteeped that ſhould be ſo preſſed, trodden, rammed, or forced: And whereas by One other Clauſe in an Act of Parliament paſſed in the Sixth Year of the Reign of his late Majeſty King George the Firſt, intituled, An Act for preventing Frauds and Abuſes in the publick Revenues of Exciſe, Cuſtoms, Stamp Duties, Poſt Office, and Houſe Money; it was enacted and declared, That if, from and after the Four and twentieth Day of June, One thouſand ſeven hundred and twenty, any Corn in any Ciſtern or Uting-fat ſteeping or ſteeped in order to the making thereof into Malt by any Maltſter or Maker of Malt (other than Compounders for the Duty on Malt) was or ſhould be found ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the Riſing and Swelling thereof, every Maltſter and Maker of Malt (other than Compounders for the Duty on Malt) where the ſame ſhall be ſo found, ſhould, in every ſuch Caſe, forfeit and loſe the Sum of Two Shillings and Six Pence per Buſhel for every Buſhel of ſuch Corn ſteeping or ſteeped which ſhould be found ſo hard, cloſe, and compact, as aforeſaid; which ſaid 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, ſhall be found in the Couch ſo hard, cloſe, and compact, as it could not be, unleſs the ſame had by ſome Means or other been forced together to prevent the Riſing and Swelling thereof; and the Penalties provided by the foremention'd Clauſes have, by Experience, been found ineffectual to prevent the fraudulent Practice of preſſing, treading, ramming, or otherwiſe forcing together in the Ciſtern, Uting-fat, or Couch, the Corn or Grain ſteeping or ſteeped in order to the making thereof into Malt, to the Prejudice of his Majeſty's Revenue, and Diſcouragement of the fair Traders; be it therefore enacted and declared by the Authority aforeſaid, That from and after the Twenty fourth Day of June,

& 6 *Geo.* I.

June, One thousand seven hundred and sixty six, if any Corn or Grain in any Cistern, Uting-fat, or Couch, steeping or steeped, in order to the making thereof into Malt by any Maltster or Maker of Malt (other than Compounders for the Duty on Malt) is or shall be found so hard, close, and compact, as it could not be, unless the same had by some Means or other been forced together to prevent the Rising and Swelling thereof; every Maltster and Maker of Malt (other than Compounders for the Duty on Malt) where the same shall be so found, shall, in every such Case, forfeit and lose the Sum of Five Shillings for every Bushel of such Corn or Grain steeping or steeped, which shall be found so hard, close, and compact, as aforesaid; and Proof being made thereof, the same shall be deemed conclusive Evidence of the Fact, and shall subject the Maltster or Maker of Malt to the aforesaid Penalty of Five Shillings per Bushel.

5*s. per* Bushel Penalty on all Corn steeping, or steeped for Malt, which shall be found in the Cistern or Couch, so hard and compact as it could not be, unless the same had been forced together to prevent the Rising.

And whereas many Maltsters or Makers of Malt do fraudulently convey away from the Cistern, Uting-fat, or other Wetting Place or Utensil, Steepings, or Part of Steepings of Corn or Grain, making into Malt, and mix such Corn or Grain, so conveyed away, with and amongst Couches or Floors of other Corn or Grain making into Malt, which are then depending and in Operation, that have been gauged or charged with the Duty in the Couch; and in case the Officer has taken his Gauge of the Corn or Grain, steeping in the Cistern, Uting-fat, or other Wetting Place or Utensil, such Maltsters or Makers of Malt supply the Deficiency with fresh Barley or other Corn or Grain, in the Absence and without the Privity of the Officer, in order to prevent a Discovery of such Corn or Grain having been conveyed away; and such Corn or Grain so conveyed away and mixt, by an artful and fraudulent Manner of working, seldom is charged with any Duty in the Floor; which Practice is greatly detrimental to the Revenue and fair Traders: For Remedy thereof, it is hereby enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and sixty six, 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

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

which are then depending and in Operation, and which have been gauged or charged with the Duty in the Couch; or if any Maltster or Maker of Malt shall fraudulently convey away, or cause or procure, or permit or suffer to be conveyed away, from the Cistern, Ating-fat, or other Wetting Place or Utensil, any Steeping or Part of any Steeping of Corn or Grain making into Malt, so that no Gauge of such Corn or Grain so conveyed away can be taken in the Couch by the Officer; then, and in each of the said Cases, every such Maltster and Maker of Malt so offending, shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds.

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

Penalties how to be recovered.

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

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

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

Persons selling less than 20 Gallons to be deemed Retailers.

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

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

And it is hereby also enacted, That there shall be provided and kept in the Office of the Auditor of the Receipt of the Exchequer One Book or Register, in which all the Orders for Money payable by this Act shall be entered and registered; and that it shall and may be lawful to and for any Person or Persons, Natives or Foreigners, Bodies Politick or Corporate, to advance or lend to His Majesty at the said Receipt, upon Credit of the said Duties upon Malt, Rum, Cyder, and Perry, by this Act

granted, any Sum or Sums of Money, not exceeding in the whole the Sum of Seven hundred and fifty thouſand Pounds; which Lenders ſhall have Intereſt for their Forbearance of their reſpective Loans, not exceeding the Rate of Three Pounds per Centum per Annum, ſo as ſuch Loans be allowed to be made by the Commiſſioners of the Treaſury, or any Three or more of them now being, or by the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, who are hereby authorized to iſſue their Warrants for that Purpoſe, as faſt as ſuch Loans ſhall be wanted for the Publick Service; the ſaid Intereſt to be paid every Three Months from the making of ſuch Loans, until Satisfaction of the Principal Sums reſpectively; and that no Money ſo to be lent, ſhall be rated or aſſeſſed to any Tax or Aſſeſſment whatſoever; and that every ſuch Lender ſhall immediately have a Tally of Loan ſtruck for the Money by him, her, or them lent, and an Order of the ſame Date for Repayment thereof, with ſuch Intereſt as aforeſaid; and that all ſuch Orders ſhall be regiſtered in Courſe according to their Dates; and all Perſons thereupon ſhall be paid in Courſe as their Orders ſhall ſtand regiſtered, ſo as the Perſon or Perſons, Natives or Foreigners, his, her, or their Executors, Adminiſtrators, or Aſſigns, whoſe Orders ſhall be firſt regiſtered, ſhall be accounted the Perſon or Perſons to be firſt paid, and ſo ſucceſſively in Courſe; and that the Monies to come in by this Act, of the ſaid Duties, ſhall be in the ſame Order liable to the Satisfaction of the ſaid reſpective Perſons, their Executors, Adminiſtrators, or Aſſigns ſucceſſively, without undue Preference of one before another, and not otherwiſe; and ſhall not be diverted or divertible to any other Uſe, Intent, or Purpoſe whatſoever; and that no Fee, Reward, or Gratuity, directly or indirectly, be demanded or taken for providing or making any ſuch Books, or Regiſters, or any Entries, Views, or Searches, in or for Payment of Money lent, or the Intereſt thereof, as aforeſaid, by any of His Majeſty's Officer or Officers, their Clerks or Deputies, on Pain of Payment of Treble Damages to the Party grieved, by the Party offending, with Full Coſts of Suit; or if the Officer himſelf take or demand any ſuch Fee or Reward, then to forfeit his Place alſo; and if any undue Preference of one before another ſhall be made in Point of Regiſtry or Payment, contrary to the true Meaning of this Act, by any ſuch Officer or Officers, then the Party offending ſhall be liable by Action of Debt, or on

Tallies of Loan to be ſtruck, &c.

Orders regiſtered and paid in Courſe.

No Fee for regiſtering, &c.

the Caſe, to pay the Value of the Debt, with Full Coſts of Suit, to the Party aggrieved, and be forejudged of his Place or Office; and if ſuch Preference be unduly made by any his Deputy or Clerk, without Direction or Privity of his Maſter, then ſuch Deputy or Clerk only ſhall be liable to ſuch Action, Debt, Damages, and Coſts, and ſhall be for ever incapable of his Place or Office: And in caſe the Auditor of the Receipt ſhall not direct, or the Clerk of the Pells record, or the Tellers make Payment, according to each Perſon's due Place and Order, as before directed; then he or they ſhall be adjudged to forfeit, and the reſpective Deputies or Clerks, therein offending, to be liable to ſuch Action, Debt, Damages, and Coſts, in ſuch Manner as aforeſaid: All which ſaid Penalties, Forfeitures, Damages, and Coſts, to be incurred by any the Officers of the Exchequer, or any their Deputies or Clerks, ſhall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at Weſtminſter; wherein no Eſſoin, Protection, Privilege, Wager of Law, Injunction, or Order of Reſtraint, ſhall be in any wiſe granted or allowed. Penalty for undue Preference.

Provided always, That if it ſhall happen that ſeveral Tallies of Loan, or Orders for Payment, as aforeſaid, bear Date, or be brought the ſame Day to the Auditor of the Receipt to be regiſtered; then it ſhall be interpreted no undue Preference, which of thoſe be entered firſt, ſo as he enters them all the ſame Day. No undue Preference, where Tallies are dated or brought the ſame Day:

Provided alſo, That it ſhall not be interpreted any undue Preference, to incur any Penalty in point of Payment, if the Auditor direct, and the Clerk of the Pells record, and the Tellers do pay ſubſequent Orders to Perſons that come and demand their Monies, and bring their Orders, before other Perſons who did not come to take their Monies, and bring their Orders in Courſe; ſo as there be ſo much Money reſerved as will ſatisfy precedent Orders; which ſhall not be otherwiſe diſpoſed of, but kept for them; Intereſt upon Loan being to ceaſe from the Time the Money is ſo reſerved and kept in Bank for them. Nor if ſubſequent Orders be paid before ſuch as were not demanded in Courſe.

And be it further enacted, That all and every Perſon and Perſons to whom any Money ſhall be due for Loans to be regiſtered by virtue of this Act, after Order entered in the Book of Regiſter aforeſaid, his, her, or their Executors, Adminiſtrators, or Aſſigns, by proper Words of Aſſignment to be indorſed on his, her, or their Order, may aſſign and transfer his, her, or their Right, Title, Intereſt, Orders aſſignable.

terest, and Benefit of such Order, or any Part thereof, to any other; which being notified in the Office of the Auditor of the Receipt aforesaid, and an Entry or Memorial thereof also made in the Book of Registry as aforesaid, for Orders (which the 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.

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.

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

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

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

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

These Bills to be numbered arithmetically.

And it is hereby enacted, That all the ſaid Bills, ſo to be prepared and made, ſhall be numbered arithmetically, beginning with No I. and ſo proceeding in an arithmetical Progreſſion aſcending, wherein the common Exceſs or Difference ſhall always be One, and ſhall be regiſtered accordingly, ſo that the Principal Sum to be contained in every ſuch Bill (after Repayment of the Loans which ſhall have been made as aforeſaid, if any ſuch be, with the Intereſt thereof, or reſerving Money ſufficient for that Purpoſe) may regularly be paid off, and diſcharged in Courſe, according to the Number of every ſuch Bill, as it ſhall ſtand in the ſaid Regiſter; and that the Intereſt upon all and every the ſaid Bills ſhall be payable every Three Months, according to the Purport and true Meaning of this Act; and that upon every ſuch Bill there ſhall be indorſed, printed, or written, in Words at Length, or in Figures, the Sum after which the Principal to be contained therein ſhall be payable in ſuch Courſe, as aforeſaid, according to the Purport and true Meaning of this Act.

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

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

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

and to appoint Cheques, &c.

And it is hereby further enacted, That all the said Bills shall be prepared and made with such Cheques, Indents, or Counterfoils, as shall be directed by the Commissioners of the Treasury, or any Three or more of them now being, or by the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being; and that the Person or Persons appointed, or who shall be appointed, to pay off the said Bills in Course, shall, from time to time, have the Use and Custody of One Part of all the Cheques, Indents, or Counterfoils of the said Exchequer Bills, to be prepared and made by virtue of this Act, from which the said Bills shall have been cut, to prevent his or their being imposed upon by counterfeit or forged Bills; and that the Undertakers or Contractors for exchanging or circulating the said Bills, or such of them as shall be current, shall, from time to time, have the Use and Custody of One other Part of all the said Cheques, Indents, or Counterfoils of the said Exchequer Bills, from which the same shall have been cut off, as aforesaid, in order to prevent their being imposed upon by any counterfeit or forged Bills; and that all the said Parts of the said Cheques, Indents, or Counterfoils, shall be delivered back into the Exchequer when the said Bills to be made forth by virtue of this Act shall be paid off, cancelled, and discharged.

The Bills to be placed as Cash in the Exchequer,

And it is hereby enacted, That the Commissioners of the Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, shall, and they are hereby respectively 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.

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

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

and to be issuable thereout in common with other Monies,

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

and to be current in the Revenue.

Receivers to exchange Bills for ready Money.

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

Tallies to be levied for Bills lent into the Exchequer.

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

Interest to continue till Payment.

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

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

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

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

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

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

Intereſt to be allowed to the ſaid Days.

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

The Bills may be reiſſued,

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

both for Principal and Intereſt.

Receivers to keep a Book.

And be it enacted, That every Receiver General of any the Revenues, Aids, Cares, 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.

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

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

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

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

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

Forging Exchequer Bills, Felony.

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

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

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

How the Monies ariſing by this Act ſhall be applied.

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

Treaſury on 29 *Sept.* 1767, to take an Account of all Monies raiſed and diſcharged.

And be it further enacted by the Authority aforeſaid, That on the Twenty ninth Day of September, One thouſand ſeven hundred and ſixty ſeven, or within Ten Days after, the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall cauſe a true and perfect Account in Writing to be taken and atteſted by the proper Officers, of all the Monies which ſhall have been raiſed by Loans, or by Exchequer Bills, or by any or either of thoſe Ways or Means, for or towards the ſaid Sum, not exceeding Seven hundred and fifty thouſand Pounds, by this Act intended to be raiſed, as aforeſaid, and how much thereof ſhall before that Time have been paid off or diſcharged, and how much thereof ſhall then remain undiſcharged, upon the ſaid Orders of Loan and Exchequer Bills reſpectively, or upon any or either of them; which Account ſhall be publickly affixed in the Office of the Auditor of the Receipt in the ſaid Exchequer.

Unſatisfied Monies to be paid out of the next Aid,

And it is hereby enacted and declared by the Authority aforeſaid, That the Monies ſo remaining unſatisfied, or not diſcharged, with the Intereſt due or to grow due for the ſame, ſhall be paid and ſatisfied out of the next Aid or Aids to be granted in Parliament, after the ſaid Twenty ninth Day of September, One thouſand ſeven hundred and ſixty ſeven, 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 ſixty eight, then the Monies ſo remaining unſatisfied and undiſcharged, with the Intereſt due or to grow due for the ſame, ſhall be and are hereby charged and chargeable upon ſuch Monies, as at any Time or Times ſhall be and remain in the ſame Receipt of the Surpluſſes, Exceſſes, Overplus Monies, and other Revenues compoſing the Sinking Fund (except ſuch Monies of the ſaid Sinking Fund as are appropriated to any particular Uſe or Uſes, by any former Act or Acts of Parliament in that Behalf) and ſuch Monies of the ſaid Sinking Fund ſhall and may be iſſued for the paying off and diſcharging the ſaid Orders of Loan, and for ſatisfying the Intereſt thereof, and for ſupplying Money to the ſaid Paymaſter, for diſcharg-

or out of the Sinking Fund.

ing the ſaid unſatisfied Exchequer Bills in Courſe, with Intereſt remaining due thereupon, as the ſaid Commiſſioners of the Treaſury, or the High Treaſurer for the time being, ſhall direct, until all the Principal and Intereſt, which ſhall be or remain due upon the ſaid Loans or Exchequer Bills, or any of them, ſhall be fully cleared and paid off, or Money ſufficient ſhall be reſerved for that Purpoſe; and if at any Time or Times before or after any of the ſaid Rates and Duties hereby granted ſhall be brought into the Exchequer as aforeſaid, there ſhall happen to be a Want of Money for paying Intereſt, which ſhall be actually incurred and grown due upon the ſaid Loans or Exchequer Bills, or any of them, or for Payment of any Premium or Rate, which ſhall be incurred and grown due by any Contract or Contracts to be made by virtue of this Act, for circulating and exchanging the ſame Bills; that then, and in every ſuch Caſe, the Money ſo wanted ſhall and may be ſupplied out of the Monies of the ſaid Fund, commonly called The Sinking Fund (except before excepted) and be iſſued accordingly.

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

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

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

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

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

quer

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

Bills to be registered in Course.

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

And

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. When Intereſt to ceaſe.

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. Paymaſters liable to the Controul of the Treaſury.

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

And, for the better ſupporting the Currency of the ſaid Bills to be made forth by this Act, and to the End a ſufficient Proviſion may be made for circulating and exchanging for ready Money, from time to time, the ſaid Bills, or ſuch of them as ſhall, from time to time, remain undiſcharged, during ſuch Time as they, or any of them, are to be current, be it further enacted by the Authority aforeſaid, That the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, on his Majeſty's Behalf, ſhall and may, from time to time, enter into any Contract or Contracts, for obliging any Perſon and to contract with Perſons to circulate Bills, &c.

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

Contractors not disabled from being Members of Parliament:

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

May lower or raise the Interest with Consent of Treasury.

Provided always, and be it enacted by the Authority aforesaid, That such 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 sixty six, by Writing to be assured upon the Exchange of London, and by Publication in the London Gazette, declare and direct, if they shall so see Cause and think fit, the said Bills to be made forth by virtue of this Act, or any Number or Part of them, to carry a lower or higher Rate of Interest, than the

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

Contractors how to be paid.

And it is hereby enacted by the Authority aforeſaid, That the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall cauſe the Monies which ſhall, from time to time, be incurred and grown due to ſuch Contractors, upon ſuch reſpective Rates or Premiums, not exceeding as aforeſaid, to be paid out of the Monies which ſhall, from time to time, be iſſued to the ſaid Paymaſter or Paymaſters, as aforeſaid; any former Law or Statute to the contrary notwithſtanding.

No Fee to be taken.

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

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

No Interest for less than One Penny.

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

Charges to be paid out of the Sinking Fund.

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

To be replaced out of the first Supplies.

Provided always, and be it enacted by the Authority aforesaid, That whatever Monies shall be issued out of the said Surplusses, Excesses, or Overplus Monies, and other Revenues composing the Sinking Fund, shall, from time to time, be replaced by and out of the first Supplies to be then after granted in Parliament; any thing herein contained to the contrary notwithstanding.

Clause of Relief for Bills lost or destroyed.

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

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

Bills diſcharged to be cancelled.

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

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

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

charged therewith, or out of the same, and to none other Use, Intent, or Purpose whatsoever; any thing in this Act contained to the contrary notwithstanding.

Deficiency of Malt Tax 4 Geo. III. how to be supplied.

And whereas several Orders of Loan or Exchequer Bills, made upon and in pursuance of an Act of Parliament of the Fourth Year of His present Majesty's Reign, for continuing the Duties upon Malt, Rum, Cyder, and Perry, still remain undischarged for want of sufficient Money arising by the said Duties being come into the Exchequer, to satisfy and discharge the same, and it is uncertain how much thereof the Monies arising by the said Act will be able to answer and discharge; be it further enacted by the Authority aforesaid, That if the Money arisen or to arise into the Exchequer, for or on account of the said Duties, on or before the Twenty fifth Day of March, which will be in the Year of our Lord One thousand seven hundred and sixty six, shall not be sufficient to discharge the whole Principal and Interest due or to grow due upon the several Orders of Loan or Exchequer Bills, made upon and in pursuance of the said Act; that then so much Money as shall then appear to be wanting and deficient for answering the Purposes aforesaid, shall and may be supplied and made good out of any the Monies arising into the Exchequer, by or from the Loans or Exchequer Bills on this Act, or any other Monies or Loans that are or shall be appropriated for the Service of the Year One thousand seven hundred and sixty six; 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 former Duties to be applied in Aid of the Supplies granted for the Year 1766.

Provided nevertheless, and be it further enacted, That all the Monies which, from and after the said Twenty fifth Day of March, One thousand seven hundred and sixty six, shall and may happen to come and be paid into the Receipt of His Majesty's Exchequer, for Arrears upon the said Duties upon Malt, Rum, Cyder, and Perry, granted for the Service of the Year One thousand seven hundred and sixty four (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 sixty six; any thing in the Act by which the said Duties were granted to the contrary notwithstanding.

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FINIS.