Anno ſeptimo

Georgii III. Regis.

CAP. VI.

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 ſeven.

Moſt Gracious Sovereign,



WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's publick Expences, have freely and voluntarily reſolved to give and grant unto Your Majeſty, the Rates, Duties, and Impoſitions herein after mentioned; and do moſt humbly beſeech Your Majeſty, that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That within and throughout that Part of Great Britain called England, Wales, and Town of Berwick upon Tweed, the ſeveral and reſpective Rates, Duties, and Impoſitions, for and upon all Malt, Mum, Cyder, and Perry, which in and by One Act of Parliament paſſed in the First

Preamble.

Malt Act of 1 *George* III. further continued to 24 *June*, 1768.

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 of June, One thouſand ſeven hundred and ſixty ſix; and which by One other Act made and paſſed in the Sixth Year of His Majeſty's Reign, were granted or continued to His Majeſty, until the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty ſeven; 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 ſeven, and before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty eight.

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 ſeven, and

before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty eight, 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 ſeven, and before the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty eight, 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 ſeven, and before the ſaid Twenty fourth Day of June, One thouſand ſeven hundred and ſixty eight, 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 ſeven, 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 ſeven, and the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty eight; be it therefore enacted by the Authority aforeſaid, That after the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty eight, in caſe it ſhall appear to the Commiſſioners of the Exciſe for the time being, in that Part of Great Britain called Scotland, that the ſaid Duties upon 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 eight, 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 eight, 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 ſeven.

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 ſeven, and the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty eight, 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, 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 ſeven, 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 ſeven, 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 ſeven, 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

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 re-landing.

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 ſeven, 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 ſeven, 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 Malſters to give Notice to Officers, &c.

at

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 seven, 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.

Maltsters, on 24 *June*, 1767, to clear out of their Warehouses all Malt within Fifteen Months.

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

and 6 *Geo.* I.

June, One thouſand ſeven hundred and ſixty ſeven, 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 ſeven, 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, Uting-fat, or other Wetting Place or Utenſil, any Steeping or Part of any Steeping of Corn or Grain making into Malt, ſo that no Gauge of ſuch Corn or Grain ſo conveyed away can be taken in the Couch by the Officer; then, and in each of the ſaid Caſes, every ſuch Maltſter and Maker of Malt ſo offending, ſhall, for every ſuch Offence, forfeit and loſe the Sum of One hundred Pounds.

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

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

Penalties how to be recovered.

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

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

And 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 ſeven, 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 Hoſhead 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 ſelling leſs than 20 Gallons to be deemed Retailers.

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 ſeven, 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 in Act of the laſt Seſſion.

And whereas by an Act made in the laſt Seſſion of Parliament, intituled, An Act for repealing the Duties granted upon Cyder and Perry by an Act made in the Third Year of His preſent Majeſty's Reign; and for granting other Duties on Cyder and Perry in lieu thereof; and for more effectually ſecuring the Duties on Cyder and Perry impoſed by ſeveral former Acts, a Duty, after the Rate of Sixteen Shillings and Eight Pence per Hogſhead, was, from and after the Fifth Day of July, One thouſand ſeven hundred and ſixty ſix, laid upon all Cyder and Perry which ſhould

be made in Great Britain, and ſent or conſigned to any Factor or Agent who ſhould receive the ſame to ſell or diſpoſe of, to be paid by ſuch Factor or Agent: And whereas by the ſaid Act it was provided, that if any Factor or Agent ſhould, during the Continuance of an Act of the ſame Seſſion of Parliament, for continuing and granting to His Majeſty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and ſixty ſix, be charged with and pay the Duty of Four Shillings per Hogſhead upon any Quantity of Cyder or Perry thereby granted, and chargeable upon him or her as Receiver thereof, ſuch Factor or Agent ſhould, for every Hogſhead of ſuch Cyder or Perry ſo charged, ſtand diſcharged of Four Shillings, Part of the ſaid Sixteen Shillings and Eight Pence; and it was thereby declared, that Cyder or Perry made in Great Britain, in no Caſe whatſoever, ſhould be chargeable with more than Sixteen Shillings and Eight Pence per Hogſhead: Therefore, to prevent any Doubts or Difficulties with reſpect to the Charging or Payment of the Duties hereby continued or granted, and to ſecure the Cyder and Perry, in the Poſſeſſion of ſuch Factors and Agents, from being liable to a greater Duty than Cyder or Perry which ſhall be received or diſpoſed of by other Perſons will be ſubject to; be it enacted and declared by the Authority aforeſaid, That, in caſe any Cyder or Perry ſhall be received into the Cuſtody or Poſſeſſion of any Factor or Agent, for which it ſhall appear, by a Certificate under the Hand of the proper Officer of Exciſe, that the Duty continued or granted by this Act ſhall have been charged for ſuch Cyder or Perry, ſuch Factor or Agent ſhall, for every Hogſhead of ſuch Cyder or Perry ſo charged, ſtand diſcharged of Four Shillings, Part of the ſaid Duty of Sixteen Shillings and Eight Pence; and that Cyder and Perry ſhall not, in any Caſe or Caſes whatſoever, be charged or chargeable with any higher or larger Duty or Duties in the Whole (including the Duty continued or granted by this Act) than after the Rate of Sixteen Shillings and Eight Pence per Hogſhead, for or on account of the ſame being in the Cuſtody or Poſſeſſion of all or any of the Perſons liable to pay any Duty or Duties in reſpect thereof.

Where the Duty granted by this Act on Cyder or Perry, in Cuſtody of a Factor, ſhall be certified to have been charged, the Factor ſhall be diſcharged thereof.

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

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

Tallies of Loan to be ſtruck, &c.

Orders to be regiſtered and paid in Courſe.

No Fee for regiſtering, &c.

Party offending ſhall be liable by Action of Debt, or on the Caſe, to pay the Value of the Debt, with Full Coſts of Suit, to the Party aggrieved, and be forejudged of his Place or Office; and if ſuch Preference be unduly made by any his Deputy or Clerk, without Direction or Privity of his Maſter, then ſuch Deputy or Clerk only ſhall be liable to ſuch Action, Debt, Damages, and Coſts, and ſhall be for ever incapable of his Place or Office: And in caſe the Auditor of the Receipt ſhall not direct, or the Clerk of the Pells record, or the Tellers make Payment, according to each Perſon's due Place and Order, as before directed; then he or they ſhall be adjudged to forfeit, and the reſpective Deputies or Clerks, therein offending, to be liable to ſuch Action, Debt, Damages, and Coſts, in ſuch Manner as aforeſaid: All which ſaid Penalties, Forfeitures, Damages, and Coſts, to be incurred by any 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 N° I. and ſo proceeding in an arithmetical Progreſſion aſcending, wherein the common Exceſs or Difference ſhall always be One, and ſhall be regiſtered accordingly, ſo that the Principal Sum to be contained in every ſuch Bill (after Repayment of the Loans which ſhall have been made as aforeſaid, if any ſuch be, with the Intereſt thereof, or reſerving Money ſufficient for that Purpoſe) may regularly be paid off, and diſcharged in Courſe, according to the Number of every ſuch Bill, as it ſhall ſtand in the ſaid Regiſter; and that the Intereſt upon all and every the ſaid Bills ſhall be payable every Three Months, according to the Purport and true Meaning of this Act; and that upon every ſuch Bill there ſhall be indorſed, printed, or written, in Words at Length, or in Figures, the Sum after which the Principal to be contained therein ſhall be payable in ſuch Courſe, as aforeſaid, according to the Purport and true Meaning of this Act.

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

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

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, accoꝛding 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 oꝛ Perſons deſiring to receive the ſame, foꝛ and in lieu of ſo much Money as the Pꝛincipal Sums contained in the ſaid Bills, with the Intereſt due thereon at the Time of ſuch iſſuing oꝛ re-iſſuing thereof, ſhall amount unto; any Law oꝛ Uſage to the contrary notwithſtanding.

and to be iſſuable thereout in common with other Monies,

And be it further enacted by the Authoꝛity afoꝛeſaid, That all and every the ſaid Exchequer Bills to be made foꝛth by virtue of this Act, oꝛ 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 Collectoꝛs in Great Britain of the Cuſtoms, Exciſe, oꝛ any Revenue, Supply, Aid, oꝛ Tax whatſoever, already granted, due, oꝛ payable, oꝛ which ſhall oꝛ may hereafter be granted, due, oꝛ payable, to His Majeſty, His Heiꝛs, and Succeſſoꝛs, and alſo at the Receipt of the Exchequer, from the ſaid Receivers oꝛ Collectoꝛs, oꝛ from any other Perſon oꝛ Perſons, Bodies Politick oꝛ Coꝛporate whatſoever, making any Payments oꝛ Loans there to His Majeſty, His Heiꝛs, and Succeſſoꝛs, foꝛ oꝛ upon any Account, Cauſe, oꝛ Occaſion whatſoever, accoꝛding to the Puꝛpoꝛt 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, accoꝛding to the Courſe of the Exchequer, ſettled and eſtabliſhed by Law, foꝛ locking up and ſecuring Monies received in Specie there; and that all and every the Receivers and Collectoꝛs in Great Britain of the Cuſtoms, Exciſe, oꝛ any Revenue, Aid, Tax, oꝛ Supply whatſoever, already granted, due oꝛ payable, oꝛ which ſhall oꝛ may hereafter be granted, due oꝛ payable, to His Majeſty, His Heiꝛs, and Succeſſoꝛs, ſhall, and they are hereby directed and required, out of any current coined Money, as ſhall then be in his oꝛ their Hands, of ſuch Revenue, Aid, Tax, oꝛ Supply, to pay ſuch of the ſame Bills as ſhall be bꝛought to them reſpectively, by any Perſon oꝛ Perſons deſiring to have Money foꝛ the ſame: And in caſe any ſuch Receiver oꝛ Collectoꝛ ſhall refuſe oꝛ neglect to exchange ſuch Bill oꝛ Bills foꝛ ready Money, foꝛ the Space of Twenty four Hours, then the Perſon oꝛ 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, Taxes, or Supplies, or by way of Exchange, as aforeſaid, to the reſpective Days whereupon ſuch Bill or Bills ſhall be ſo paid, exchanged, or lent.

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, re-

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.

And

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And be it enacted, That every Receiver General of any the Revenues, Aids, Taxes, or Supplies, belonging or to belong to His Majeſty, His Heirs, and Succeſſors, ſhall keep a fair Book or Books of Account in Writing of all the Monies by him received; in which he or his Deputy or Deputies, ſhall truly enter all the Sums which ſhall have been received by him or them, for every ſuch Revenue, Aid, Tax, or Supply, together with the Names of the ſeveral Collectors from whom the ſame, or any Part thereof, was received, the Days when, and the Sums paid, how much thereof in Money, and how much thereof in ſuch Exchequer Bills, and what Exchequer Bills ſhall have been exchanged by every ſuch Receiver General purſuant to this Act; to which Account every Perſon concerned ſhall have free Acceſs at all ſeaſonable Times, without Fee or Charge; and the ſaid Accounts ſhall lie conſtantly open at One certain Place within the Limits of his Receipt for that Purpoſe; and if ſuch Receiver ſhall neglect to keep ſuch Book or Books, or enter therein any Sum or Sums of Money by him received and paid as aforeſaid, by the Space of Three Days after his Receipt or Payment of the ſame, or ſhall refuſe any Perſon or Perſons concerned to inſpect ſuch Book or Books without Fee or Reward, as aforeſaid; every ſuch Receiver, for every ſuch Offence, ſhall forfeit the Sum of One hundred Pounds to any Perſon or Perſons who will ſue for the ſame, to be recovered by Action of Debt, or upon the Caſe, Bill, Suit, or Information, in any of His Majeſty's Courts of Record at Weſtminſter; wherein no Eſſoin, Protection, Privilege, or Wager of Law, ſhall be allowed, or more than One Imparlance. Receivers to keep a Book.

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

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

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.* 1768, 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 eight, 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 eight, 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 nine, 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.

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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 men-

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 Exchequer

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.

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. Bills to be regiſtered in Courſe.

When Intereſt to ceaſe.

And it is hereby enacted, That the Intereſt upon the ſaid Bills ſhall ceaſe from the reſpective Times that Money ſhall be reſerved and kept in Bank for diſcharging the ſame.

Paymaſters liable to the Controul of the Treaſury.

And be it enacted by the Authority aforeſaid, That the ſaid Paymaſter or Paymaſters ſhall be ſubject and liable to ſuch Inſpection, Examination, Controul, and Audit, and to ſuch Rules in reſpect to paying, accounting, and other Matters relating to the Execution of the ſaid Office or Truſt of Paymaſter, as the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall think fit or reaſonable to eſtabliſh or appoint, from time to time, for the better Execution of the Intent and End of this Act, and the Satisfaction of the Proprietors of the ſaid Bills.

Treaſury to ſettle Salaries of Clerks, &c.

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.

and to contract with Perſons to circulate Bills, &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 a ſhall, from time to time, remain undiſcharged, during ſuch Time as they, or any of them, are to be current, be it further enacted by the Authority aforeſaid, That the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, on His Majeſty's Behalf, ſhall and may, from time to time, enter into any Contract or Contracts, for obliging any Perſon

or

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 ſeven, by Writing to be affixed upon the Exchange of London, and by Publication in the London Gazette, declare and direct, if they ſhall ſo ſee Cauſe and think fit, the ſaid Bills to be made forth by virtue of this Act, or any Number or Part of them, to carry 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 canceiled.

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 diſcharged

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.

And whereas ſeveral Orders of Loan or Exchequer Bills, made upon and in purſuance of an Act of Parliament of the Fifth 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 ſeven, 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 ſeven; and the Commiſſioners of the Treaſury, or any Three or more of them, or the High Treaſurer for the time being, ſhall direct and apply the ſame accordingly; any thing herein before contained to the contrary notwithſtanding.

Deficiency of the Malt Tax, 5 *Geo.* III. how to be ſupplied.

Provided nevertheleſs, and be it further enacted, That all the Monies which, from and after the ſaid Twenty fifth Day of March, One thouſand ſeven hundred and ſixty ſeven, 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 five (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 ſeven; any thing in the Act by which the ſaid Duties were granted to the contrary notwithſtanding.

Arrears of former Duties to be applied in Aid of the Supplies granted for the Year 1767.

FINIS.