



ANNO TRICESIMO OCTAVO

# GEORGII III. REGIS.

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## Cap. 54.

An Act for further continuing for Thirty-eight Years the Term granted by an Act of the Twenty-fifth Year of the Reign of His late Majesty King George the Second, for continuing the Duty of Two Pennies Scots upon every Pint of Ale and Beer sold in the City of Edinburgh, and Places adjacent, for the Purposes therein mentioned; and for explaining and amending the said Act.

[21st June 1798.]

**W**HEREAS by an Act, passed in the Parliament of *Scotland* in the Year One thousand six hundred and ninety-three, a Duty of Two Pennies Scots was granted to the Community of the City of *Edinburgh*, and to the Magistrates and Town Council of the same, and their Successors in Office, for the Uses therein specified, upon every Pint of Ale and Beer either brewed, brought in, tapped, and sold, within the said Town and Suburbs and Liberties thereof, for the Space of Fifteen Years, and further not exceeding the Space of Thirty Years, commencing from the First Day of *July* One thousand six hundred and ninety-three, which Duties were by an Act, passed in the Third Year of

Preamble,  
reciting  
Part of an  
Act of the  
Parliament of  
*Scotland*,  
Anno 1693,

[*Loc. & Per.*]

and an Act of 3 Geo. I. Cap. 5, the Reign of His Majesty King George the First, intituled, *An Act for continuing the Duty of Two Pennies Scots, or One Sixth Part of a Penny Sterling, on every Pint of Ale and Beer that shall be vended or sold within the City of Edinburgh, and Privileges thereof, for the Benefit of the said City; and for discontinuing the Payment of the Dues, commonly called The Petty Port Customs, at Edinburgh, during the Continuance of this Act,* continued for the further Term of Nineteen Years for the Purposes therein mentioned: And whereas by an Act, passed in the Ninth Year of the Reign of His said Majesty King George the First, intituled, *An Act for enlarging the Term granted by an Act, made in the Third Year of His Majesty's Reign, for continuing the Duty of Two Pennies Scots upon every Pint of Ale and Beer sold in the City of Edinburgh, for the Purposes therein mentioned; and for discontinuing Payment of the Petty Port Customs there; and for making the said Act more effectual;* the said Duties were continued for the further Term of Nineteen Years from the Expiration of the said last recited Act, and were also extended to the several Brewers within the Parishes of *Saint Cuthbert's, the Canongate, and South and North Leith*: And whereas by an Act, passed in the Twenty-fifth Year of the Reign of His late Majesty King George the Second, intituled, *An Act for enlarging the Term granted by Two several Acts of the Third and Ninth of His late Majesty's Reign, for continuing the Duty of Two Pennies Scots upon every Pint of Ale and Beer sold in the City of Edinburgh, for the Purposes therein mentioned; and for discontinuing Payment of the Petty Port Customs there;* the Rates and Duties, and Impositions made payable by the said Act of the Ninth Year of the Reign of His Majesty King George the First, upon all Ale and Beer brewed, brought in, vended, tapped, or sold, within the City of *Edinburgh*, or Suburbs or Liberties thereof, and also the said Rates, Duties, and Impositions thereby granted, upon all Ale and Beer brewed, brought in for Sale, vended, tapped, or sold, within all or any of the Parishes of *Saint Cuthbert's, Canongate, South and North Leith*, were, from and after the Expiration of the Term granted by the said Act of the Ninth Year of the Reign of His said Majesty King George the First, further continued for and during the further Term of Thirty-eight Years: And whereas the Revenue granted by the said Acts has been faithfully applied to the Purposes therein directed, yet the same has greatly decreased since the Commencement of the said Act of the Twenty-fifth Year of the Reign of His late Majesty, insomuch that in several Years the Gross Produce was not sufficient for Payment of the Interest of the Debts, far less for Payment of the Annual Burthens with which the Grant was charged; and although the Revenue for some Years past has increased considerably, yet it is noways sufficient for Payment of the Debt contracted upon the Credit of the said Duties, without a further Continuation of the Term already granted for collecting the same, or without a Substitute being provided for the same: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the Rates, Duties, and Impositions, made payable by the said Act of the Twenty-fifth Year of His late Majesty's Reign, upon Ale and Beer, brewed, brought in, vended, tapped, or sold, within the said City of *Edinburgh*, or Suburbs or Liberties thereof, and also within all or any of the Parishes of *Saint Cuthbert's, Canongate, South and North Leith*, shall,

The Duties payable by the recited Act of 25 Geo. II, Cap. 9, on Ale and Beer, vended in *Edinburgh, &c.* continued

shall, from and after the Expiration of the Term granted by the said Act of the Twenty-fifth Year of the Reign of His late Majesty, be further continued, collected, and made payable to the Lord Provost, Magistrates, and Council of the said City of *Edinburgh*, and their Successors, for the Time being, for and during the further Term of Thirty-eight Years; and the said Duties shall be levied and paid in the same Way and Manner, and by and under the same Penalties and Forfeitures, and shall be subject and liable to the same Restrictions, Regulations, and Inspection, mentioned and expressed in the Two several Acts passed in the Ninth Year of the Reign of His Majesty King *George* the First, and in the Twenty-fifth Year of His late Majesty's Reign, and thereby referred to; and that the said Acts, and every Article, Rule, Clause, Matter, and Thing, contained in any of them, (excepting such as shall be altered by this present Act), shall be in full Force and Effect from the Expiration of the aforesaid Act of the Twenty-fifth Year of the Reign of His late Majesty, for the said further Term of Thirty-eight Years, to all Intents and Purposes, as if the same were at large repeated and re-enacted in the Body of this Act.

from the Expiration thereof, for the further Term of 38 Years.

Duties to be levied in the Manner directed by the recited Acts of 9 *Geo. I.*, and 25 *Geo. II.*

II. Provided always, and be it enacted, That all and every Brewer within the aforesaid Limits, subject to the Payment of the said Duty, who shall furnish and sell Ale or Beer for the Use and Consumption of the Garrison of the Castle of *Edinburgh*, or His Majesty's Forces quartered there, or in the New Barracks at *Piershill*, shall be entitled to a Drawback of the said Duty from the Collector thereof, from Time to Time, for such Quantities of Ale and Beer, so to be consumed within the aforesaid Castle and Barracks, the Quantities to be ascertained by a signed Certificate as well of the Brewer as of the Retailer, and upon their or either of their Oaths, if required by the Collector of the said Duties: Provided also, That all and every such Brewer shall sell and dispose of such Ale and Beer so to be consumed within the aforesaid Castle of *Edinburgh*, and *Piershill* Barracks, at a Price lower than the common selling Price by at least the Amount of the Duty so to be drawn back, and to be ascertained by a like Certificate from the Brewer and Retailer; any Thing in this present or any former Act to the contrary notwithstanding.

Drawback of the Duty to be allowed for Ale or Beer consumed within the Castle of *Edinburgh*, and the Barracks at *Piershill*; on certain Conditions.

III. And be it further enacted, That all and every Brewer, subject to the Payment of the aforesaid Duty, shall be entitled to a Drawback thereof for all Ale and Beer which shall be sold and sent by Sea without the aforesaid Limits, the Quantities to be ascertained by the Brewers, by Certificates from the Books of the Custom House, and by the Oath of the Brewer, if required, along with a Receipt from the Person to whom it shall be sent, and also shall be entitled to a Drawback of the said Duties for all Ale and Beer which shall be sold to Retailers without the aforesaid Limits, and sent by Land Carriage, the Quantities to be ascertained by the Brewer as well by a Receipt from the Carrier and the Person to whom it shall be delivered for retailing the same, as by a Certificate from himself, all upon Oath if required.

Drawback to be allowed for Ale and Beer sold and sent without the prescribed Limits.

IV. And whereas by the aforesaid Act of the Twenty-fifth Year of the Reign of His late Majesty, the Ale and Beer vended in the Castle of *Edinburgh* was only exempted from Payment of the aforesaid Duties; notwithstanding Doubts have been made relative to the Precincts of *Holyroodhouse*

From July 1, 1799, no Exemption from the Duty to be allowed for Ale and Beer vended within

the Precincts of *Holyroodhouse*.

*roodhouse* being likewise exempted, such Exemption having been made in former Acts; be it therefore enacted, That, from and after the First Day of *July* One thousand seven hundred and ninety nine, neither the Brewers within the Precincts of *Holyroodhouse*, nor any other Brewers, on Pretence of vending Beer or Ale within the aforesaid Precincts, shall be exempted from Payment of the aforesaid Duty; any Thing in any former Act contained to the contrary thereof in anywise notwithstanding.

Duties to be levied in the same Manner as the Duties of Excise; and all Ale and Beer imported and sold within the Limits herein specified shall be forfeited.

V. And be it further enacted, That the aforesaid Duties shall be levied and exacted in the same summary Way and Manner, and with the same Penalties, as the Duties of Excise are levied and recovered; and that in Addition to the Penalties mentioned in the aforesaid Act of the Ninth Year of the Reign of His late Majesty, relative to Brewers or other Persons importing or selling any Beer or Ale within the said City, Suburbs, or Liberties thereof, or within the said Parishes of *Saint Cuthbert's*, *Canongate*, *South* and *North Leith*, without Payment of any Duty, unless previous Notice be given to the Magistrates of *Edinburgh* or their Collector, in Manner mentioned in the said Act, all such Ale and Beer, and the Barrels or Casks in which such Ale and Beer shall be contained, shall be forfeited; and that it shall be lawful for the Magistrates of *Edinburgh* to confiscate, sell, and dispose thereof, and apply the Produce, One Moiety to the Seizure Makers, and the Remainder to be applied in the same Way and Manner as the Produce of the aforesaid Duty is hereby directed to be applied.

Application of the Forfeiture.

The annual Payments of 138 *l.* 13 *s.* 3 *d.* awarded to Proprietors within the Parishes of *St. Cuthbert's*, *Canongate*, and *South* and *North Leith*, under the recited Act of 9 *Geo. I.* to be discontinued after *July* 1, 1799.

VI. And whereas in Terms of Two Clauses contained in the aforesaid Act of the Ninth Year of King *George* the First, the Right Honourable the Earl of *Dalbousie*, *James Earl of Grange*, and *David Erskine* of *Dun*, Esquires, Two of the Senators of the College of Justice, and Sir *John Clerk* of *Pennycook*, Baronet, and *George Dalrymple* of *Dalmahoy*, Esquire, Two of the Barons of Exchequer in *Scotland*, Arbitrators thereby named, did by their Award decern and ordain the aforesaid Magistrates and Town Council to make Payment of certain annual Sums, amounting in the Whole to the Sum of One hundred and thirty-eight Pounds Thirteen Shillings and Three-pence Sterling, to Proprietors within the aforesaid Parishes of *Saint Cuthbert's*, *Canongate*, *South* and *North Leith*, as an Equivalent for any Damages they sustained by reason of extending the said Duty or Imposition, and subjecting the Ale and Beer brewed, brought in, and sold, within the respective Parishes; and which Equivalent was directed to be continued to be paid by the aforesaid Act of the Twenty-fifth Year of King *George* the Second: And whereas, by reason of there being at present very few Breweries, if any, upon the aforesaid Properties, some of the aforesaid Equivalents may be too high rated, and others too small; be it therefore enacted, That the Payment of such annual Equivalent shall cease and determine, and be no longer paid, than for the Year which shall be ended upon the First Day of *July* in the Year One thousand seven hundred and ninety-nine.

Magistrates of *Edinburgh* to make such Satisfaction to Proprietors within the said Parishes sustaining Damages, as shall be awarded.

VII. And be it enacted, That the aforesaid Magistrates and Council of *Edinburgh* shall, out of the Money arising from the aforesaid Duties, be, and they are hereby empowered and required to make such reasonable Satisfaction to such Proprietors of the Country Parts of the aforesaid Parishes of *Saint Cuthbert's*, *Canongate*, *South* and *North Leith*, or any other Proprietors therein in similar Circumstances, to whom no Equivalent has

hitherto

hitherto been paid, who shall sustain any Damages by reason of continuing the aforesaid Duties for the further Term granted by this present Act, and who shall subscribe a Submission or Bond of Arbitration for that Purpose, on or before the First Day of *July* in the Year One thousand seven hundred and ninety-nine, of which Intimation shall be made to the aforesaid Magistrates and Council, as shall be awarded by his Grace *Henry Duke of Buccleuch*, the Lord President of the Court of Session for the Time being, together with another of the Judges of the said Court of Session to be appointed by the Court, the Lord Chief Baron of the Court of Exchequer in *Scotland* for the Time being, together with One other of the Barons of the said Court of Exchequer to be appointed by the said Court of Exchequer, or any Three of them.

VIII. And be it enacted, That all and every such Proprietor, within any of the aforesaid Parishes, who shall not subscribe such Submission and give Notice as aforesaid, shall be, and they are hereby holden to have no Claim for any Damages whatever.

No Claim for Damages, unless certain Terms are complied with.

IX. And be it further enacted, That the free Produce of the aforesaid Duties, after the necessary Charges of levying, collecting, and accounting for the same are deducted, shall be applied, in the first Place, to pay and discharge the Expences incurred in procuring and passing this present Act, and then to the Uses and Purposes following; to wit, in Payment of the Interest of the Sum of Seventy-three thousand Pounds Sterling Money, being the Debt contracted in Terms of the Act of Parliament before recited; in Payment of the Yearly Sum of One hundred Pounds Sterling to the Professor of Civil Law; the like Yearly Sum of One hundred Pounds Sterling to the Professor of Universal Civil History, Greek and Roman Antiquities; the like Yearly Sum of One hundred Pounds Sterling to the Professor of *Scots Law*; the Yearly Salary of Fifty Pounds Sterling to the Professor of Divinity; and the Yearly Salary of Thirty-five Pounds Sterling to the Professor of Anatomy, all in the College of *Edinburgh*; in Payment of the Yearly Sum of Forty-four Pounds and Ten Shillings Sterling to the Ministers of *South Leith*; the Yearly Sum of Thirty-three Pounds Six Shillings and Eight-pence Sterling to the Ministers of *Canongate*; and of One hundred and thirty-seven Pounds Seventeen Shillings and Eight pence Sterling of Yearly Stipend to the Minister of *New Grey Friars Church of Edinburgh*; and also in Payment to the aforesaid Proprietors in the said respective Parishes of *Saint Culbert's, Canongate, South and North Leith*, of whatever Sum of Money may be ascertained as an Equivalent to them by the aforesaid Arbitrators herein-before named and appointed; the Overplus, to the Extent of the Yearly Sum of Five hundred Pounds Sterling, to be applied as a Sinking Fund for paying off and reducing the aforesaid Debt of Seventy-three thousand Pounds Sterling Money; the remaining Duties, to the Extent of the Yearly Sum of Two hundred and ten Pounds Sterling, to be paid and applied as follows; to wit, Sixty Pounds thereof to the resident Magistrate of *Leith*, for the Purpose of keeping in Repair the Streets of *Leith* and Avenues leading to the same; and the remaining One hundred and fifty Pounds *per Annum* to the Collector of the Town Tax of *Leith*, to be applied by the Commissioners of Police of *Leith* towards the Expence already, or which may be incurred for supplying *Leith* with Water, distributing the same, and erecting Cisterns, and for

Purposes to which the Produce of the Duties is to be applied.

ereſting Schools, or any other publick Purpoſe; and the Surplus of the ſaid Duties, if any remain, to be applied in Addition to the aforeſaid Sinking Fund of Five hundred Pounds Sterling *per Annum*, appropriated for the Payment of the aforeſaid Debt of Seventy-three thouſand Pounds.

Account of  
Produce of the  
Duty and Ap-  
plication  
thereof to be  
made up year-  
ly, for In-  
ſpection.

X. And, in order that the whole Produce of the aforeſaid Duties may be faithfully applied in Terms of the reſpective Appropriations herein-before mentioned, be it further enacted, That the Lord Provoſt, Magiſtrates, and Council, ſhall be bound, and they are hereby required to make up a full and complete State and Account, yearly and each Year, of the whole Produce of the aforeſaid Duty and Application thereof, and audit and compare the ſame with the Vouchers, and which Account and Vouchers ſhall be open and patent for the Inſpection of the Lord Preſident of the Court of Seſſion, the Lord Chief Baron of His Maſteſty's Exchequer, the Lord Juſtice Clerk, the Lord Advocate of *Scotland*, the Sheriff Depute of *Edinburgh*, and the Maſter of the Merchant Company, all for the Time being, or any Burgeſſes of the City of *Edinburgh*, or any Heritor within the aforeſaid Pariſhes of *Saint Cuthbert's, Canongate, South and North Leith*, requiring the ſame; and in the Events of Miſapplication of the aforeſaid Duties, or any Part thereof, it ſhall be lawful for any Two of the aforenamed Perſons, and they are hereby authorized to ſue for and obtain Redreſſes before the Court of Seſſion, and if the Purſuers ſhall prevail in ſuch Action, they ſhall be entitled to full Coſts of Suit.

No Money to  
be borrowed  
to increaſe  
the preſent  
Debt.

XI. And be it further enacted, That nothing in this Act ſhall extend, or be conſtrued to extend, to empower the ſaid Lord Provoſt, Magiſtrates, and Town Council, or any other Perſon or Perſons whomſoever, to borrow any further Sum of Money ſo as to increaſe the preſent Capital Debt of Seventy-three thouſand Pounds upon the Credit of the ſaid Duties by this preſent Act continued and made payable.

Annual Pay-  
ments char-  
ged on the  
Duty, are to  
ceafe on the  
Expiration  
of the Act.

XII. And be it further enacted and declared, That the Annual Payments with which the ſaid Duty is burthened, ſhall continue and endure only during the Exiſtence of this preſent Act, and no longer.

When other  
Duties are  
provided, this  
Act to ceafe.

XIII. Provided always, That in caſe a Subſtitution ſhall be provided by Parliament in lieu of the aforeſaid Duties herein-before granted and continued, then and in that Event, this preſent Act ſhall ceafe and determine, in the ſame Way and Manner as it would have done at the Expiration of the aforeſaid Years.

Publick Act.

XIV. And be it further enacted, That this Act ſhall be deemed and taken to be a Publick Act, of which Notice ſhall, by all Courts in this Kingdom, be judicially taken, and all Judges, Juſtices, and other Perſons, are hereby required to take Notice of it as ſuch, without ſpecially pleading the ſame.