

GEORGII III. REGIS.

Cap. 39.

An Act for continuing for Thirty-eight Years, and rendering more effectual several Acts for charging a Duty of Two Pennies Scots (or One-Sixth Part of a Penny Sterling) on every Pint of Ale and Beer vended or fold within the Towns of Port Glasgow and Newark, and Privileges thereof. [13th June 1799.]

HEREAS by Two several Acts of the Parliament of Scotland, Preamble passed in the Years One Thousand Six Hundred and Nices three and One Thousand Seven Hundred and Five, a Duty of Two Pennies Scots (or One-Sixth Part of a Penny Sterling) was granted on every Scots Pint of Ale or Beer which should be brewed, in-brought, vended, tapped, and sold within the City of Glasgow and Privileges thereof, for the Benefit of the said City; and by an Act of the Parliament of Great Britain, passed in the First Year of the Reign of His Majesty King George the First, the said Duties were further continued till the First Day of November in the Year One Thousand Seven Hundred and Thirty-eight; and by an Act passed in the Ninth Year of the Reign of His late Majesty King George the Second, the said Duties were continued for the further Term of Twenty-five Years, and were also extended over the Villages of Gorbals and Port Glasgow; and by another Act, passed in the Twenty-eighth Year of the same Reign, the said Duties were further continued for the Term of Thirty-eight Years from and after the Expiration of the former Act, and until the End of the then next Session of Parliament: And whereas by an Act of the Fifteenth Year of His present Majesty the said Duties were extended over the Town of Newark, lying contiguous to the said Town of Port Glasgow; and the said Duties leviable in the Towns of Port Glasgow and Newark, and Privileges thereof, were vested in and made payable to certain Bailies and Trustees for the [Loc. & Per.] Feuars

Feuars of the said Towns named in said Act, and to their Successors in Office, for the Use and Behoof of the said Towns, for defraying the Expence of Ministers' Stipends, Schoolmasters' Salaries, repairing and preserving the Streets and Causeways of the said Town, lighting, paving, and watching the same, for erecting Markets, and for other Public Works: And whereas a great Part of the Revenue provided for these Purposes arises from the said Duty, which will expire at the End of the next Session of Parliament after the First Day of November One Thousand Eight Hundred and One, and there will then be no sufficient and adequate Public Revenue for defraying the aforesaid necessary Public Expences unless the said Duty be continued for a further Time from and after the Expiration of the aforesaid last-recited Act, or unless a Substitute be provided for the said Duties: Therefore your Majesty's most dutiful and loyal Subjects, the Bailies and Trustees of the said Towns of Port Glasgow and Newark, 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 Former Acts the Authority of the same, That all the Rates, Duties, and Impositions, made payable by the former Acts hereinbefore recited, and particularly by the said Acts of the Twenty-eighth Year of His late Majesty King George the Second, and of the Fifteenth Year of His present Majesty, upon all Ale and Beer brewed or in-brought, or vended, tapped, or fold within the laid. Towns of Port Glasgow and Newark, and Privileges thereof, shall from and after the Expiration of the said Acts of the Twenty-eighth Year of His late Majesty King George the Second, and of the Fifteenth Year of His present Majesty, be further continued, raised, levied, collected, paid, and made payable to the Bailies and Trustees for the Feuars of the said Towns of Port Glasgow and Newark for the Time being, and to their Successors in Office, for the Use and Behoof of the said Towns, or to their Treasurer or Collector in their Name, and be applied to the Uses and Purposes specified in the aforesaid Acts hereinbefore recited, for the further Term hereinafter mentioned; and that the said Duties shall be levied and received by the same Powers and Authorities, and according to the same Rules, Methods, and Directions, and under the same Penalties and Forfeitures as are prescribed, mentioned, and expressed in the several Acts of Parliament before recited, or any of them; and that the said Acts, and every Article, Rule, Clause, Matter, and Thing in them or any of them contained, shall be of full Force and Effect, to all Intents, and Purpoles, for railing, collecting, securing, and levying the said Duty within the said Towns of Port Glasgow and Newark, and Privileges thereof, for and during the said new and additional Term hereby granted, as fully as if the same were particularly and at large repeated, expressed, and contained in the Body of this present Act, except in so far as the said

continued.

For allowing a Drawback Beer fent by Sea without the Limits.

II. And be it enacted, That 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 atoresaid Limits, the Quantities to be ascertained by the Brewers by Certificates from the Books of the Cultom-House, and by the Oath of the Brewer, if required, along with a Receipt from the Person to whom it shall be sent.

hereinbefore recited Acts are hereby altered, explained, and amended.

III. And over and above the Penalties herein and in the before recited Further Act contained, as to Brewers or other Persons importing or selling any Beer or Ale within the said Towns of Port Glasgow and Newark, and Privileges thereof, without Payment of the said Duties, unless previous Notice shall be given to the said Bailies and Trustees of the said Towns, their Collectors, in Manner mentioned in the before recited Act of the Twenty-eighth Year of King George the Second; be it enacted, That all such Ale and Beer, and the Barrels and Casks containing the same, shall be, and they are hereby forfeited; and that it shall be lawful for the said Bailies of Port Glasgow and Newark to sell and dispose thereof, and to apply One Moiety of the Produce to the Person or Persons making the Seizure, and the other Moiety in the same Way and Manner as the said Duties are hereby directed to be applied.

Powers granted.

- IV. And be it enacted, That from and after the passing of this Act a As to gaug-Barrel, containing Thirty-six English Ale Gallons, shall be deemed and ing Barrels. held to contain Ninety-seven Scots Pints; and a Barrel, containing Thirtyfour English Ale Gallons, shall be held and deemed to contain Ninetytwo Scots Pints and no more; and so in Proportion for a larger or lesser Quantity.
- V. And be it enacted, That in making Charges upon Brewers Allowing liable to Payment of the said Duty, they shall be allowed the same De- Drawbacks ductions and Discounts which are allowed to them by the Officers of Brewers. His Majesty's Revenue in raising and collecting the Excise Duties upon Ale and Beer in Scotland.

VI. And be it enacted, That it shall and may be lawful to and for the Powers to Bailies and Trustees of the said Towns of Port Glasgow and Newark, farm the and they are hereby empowered to let to farm by Public Roup or Auction, at the Sight or with Consent of the Commissioners afternamed, the aforesaid Duties hereby granted, at any Time during the Continuance of this Act, for any Term not exceeding Three years.

VII. Provided always, That in case a Substitution shall be made by Par- Proviso. liament in lieu and place of the Duties hereinbefore continued and granted, then this present Act shall cease and determine in the same Way and Manner as it would have done at the Expiration of the Term hereby granted; any Thing herein contained to the contrary notwithstanding.

VIII. And be it further enacted, That John Dunlop, Hugh Milliken, Stephen Rowan, Robert Douglas, Robert Bennet, John Cuming, James Huie, sioners ap-James Foster, Robert King, Patrick Dougal, James Dougal, James Crawfurd, John Crawfurd, Richard Hunter, James Glassford, Alexander Mollison, John Barr, John Willison, James Aitken, William Clark, Nicholas Conyers, Richard Brown, and John Montgomery, all Feuars or Proprietors of Houses or Lands in the Towns of Port Glosgow and Newark, and all the other Feuars within the Limits and Boundaries before-mentioned, and their several and respective Successors in the said Houses and Lands, and their Assignees and Disponees, shall be, and they are hereby appointed Commissioners or Overseers of the said Duties granted by this present and the hereinbefore recited Acts, with the same Powers and Authorities, and

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subject to the same Rules and Regulations as the Commissioners or Overseers appointed by the said former Acts, declaring that any Four of the said Commissioners shall be a Quorum.

Public Act.

IX. And be it enacted, That this Act shall be deemed and taken to be a Public Act, of which Notice shall be judicially taken by all Courts in Great Britain, and all Judges, Justices, and other Persons are hereby required to take notice of it as such accordingly, without specially pleading the same.

Duration of Act.

X. And be it further enacted, That the said recited Acts and this Act shall continue in Force for and during the further Term of Thirty-eight Years, and from thence to the End of the then next Session of Parliament,

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