



ANNO TRICESIMO NONO

GEORGI II. REGIS.

Cap. 40.

An Act for continuing for Thirty-eight Years and rendering more effectual an Act passed in the Twenty-eighth Year of the Reign of His late Majesty, for continuing the Duty of Two Pennies *Scots*, or One Sixth Part of a Penny Sterling, on every Pint of Ale and Beer vended or sold within the City of *Glasgow* and Village of *Gorbals*, and Liberties and Privileges thereof.

[13th *June* 1799.]

WHEREAS by Two several Acts of the Parliament of *Scotland*, passed in the Years One thousand six hundred and ninety-three and One thousand seven hundred and five, a Duty of Two Pennies *Scots* (or One Sixth Part of a Penny Sterling), for the Term of Years therein respectively mentioned, was granted on every *Scots* Pint of Ale or Beer which should be brewed, inbrought, vended, tapped, and sold within the City of *Glasgow* and Privileges thereof, for the Benefit of the said City: And whereas, by an Act of the Parliament of *Great Britain* passed in the First Year of King *George* the First, the said Duties were fur-

[*Loc. & Per.*]

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Former Acts
continued.

ther continued to the First Day of *November* in the Year of our Lord One thousand seven hundred and thirty-eight; and by another Act, passed in the Ninth Year of the Reign of His late Majesty, the said Duties were further continued for the Term of Twenty-five Years, and extended over the Village of *Gorbals*; which last Act was by another Act, passed in the Twenty-eighth Year of His said late Majesty, continued for the further Term of Thirty-eight Years, and until the End of the then next Session of Parliament: And whereas large Sums of Money have been borrowed on the Credit of the Revenues of the said City by the Lord Provost, Magistrates, and Town Council thereof, and their Predecessors in Office, which have been laid out in sundry useful Public Works, and in beautifying and enlarging the said City, and for the Accommodation of the Inhabitants thereof, who have of late Years greatly increased; which Sums cannot be repaid within the Term given by the last-recited Act now near expiring, the other Branches of the Revenue of the said City being inadequate to its annual necessary Expenditure, unless the said Act is further continued: Therefore Your Majesty's most dutiful and loyal Subjects the said Lord Provost, Magistrates, and Town Council, for themselves and in the Name of the Community of the said City of *Glasgow*, 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 all Rates, Duties, and Impositions chargeable and made payable by the former Acts herein-before recited, and in particular by the said Act of the Twenty-eighth Year of His late Majesty King *George* the Second, upon all Ale and Beer brewed or inbrought, or vended, tapped, or sold within the said City of *Glasgow* and Liberties thereof, and within the Village of *Gorbals* and Privileges thereof, shall, from and after the Expiration of the Term granted by the said Act of the Twenty-eighth Year of His late Majesty King *George* the Second, be farther continued, raised, levied, collected, paid, and made payable to the Lord Provost, Magistrates, and Town Council of the said City of *Glasgow* for the Time being, and to their Successors, for the Use and Behoof of the said City, and be applied to the Uses and Purposes specified in the foresaid Acts, and herein-before recited, for the further Term herein-after 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 above 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 Purposes, for raising, collecting, securing, and levying the said Duty within the said City of *Glasgow* and Liberties thereof, and within the said Village of *Gorbals* 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 herein recited Acts are hereby altered, explained, and amended.

II. Pro-

II. Provided always, and be it further enacted, That all and every Brewers or Brewer within the Limits aforesaid, liable in Payment of the said Duty, who shall furnish or sell Ale or Beer to be used and consumed within the Barracks built in the said City by His Majesty's Troops quartered there, shall be entitled to a Drawback of the said Duty for the Quantity allowed to the Troops by Government, from the Collector thereof, for such Quantity or Quantities as shall from Time to Time be so furnished and sold as aforesaid; the said Quantity or Quantities to be ascertained by a Certificate under the Hand of the Commanding Officer there at the Time, or of the Person or Persons employed there to receive and measure out the same to the Troops, and by the Oath of the Brewer, if required; any thing in this present or former Acts to the contrary notwithstanding.

For allowing a Drawback on Ale and Beer delivered to His Majesty's Troops in the Barracks.

III. And be it further enacted, That all and every Brewers or Brewer liable in Payment of the Duty aforesaid shall be entitled to a Drawback thereof for all Ale and Beer which shall by them or any of them be sold and sent without the Limits subject to the said Duty, the Quantity or Quantities to be ascertained by an Account or Accounts to be made out from the Books of such Brewer or Brewers, which shall be authenticated by his or their Oath or Oaths respectively; and the said Magistrates, or the Person or Persons employed to collect the said Duty, shall be and they are hereby empowered, at their or his Option, to inspect the Sale Books of all and every such Brewers or Brewer, and to compare the Account rendered by each Brewer with his actual Sales during the Period therein stated: Provided always, that every Brewer within the said Limits who shall be convicted of keeping false Books, or rendering an untrue Account of the Quantity so sold, shall be subject to a Penalty not exceeding Fifty Pounds.

For allowing a Drawback on Ale and Beer sold and sent without the Limits.

IV. And whereas by a Clause contained in the said Act of the Twenty-eighth Year of His late Majesty King *George* the Second it is enacted, that from and after the First Day of *May* in the Year One thousand seven hundred and fifty-five, for and during the Continuance of the said Act, it shall not be lawful for any Brewer or Seller of Beer or Ale living or carrying on his or her Brewery without the said City of *Glasgow* and Liberties thereof, or without the Villages of *Gorbals* and *Port-Glasgow*, to import or sell any Beer or Ale into or in the said City or Villages of *Gorbals* and *Port-Glasgow*, or the Liberties and Privileges thereof, unless he or she do previously give Notice to the Magistrates of *Glasgow*, or to their Collector of the said Duty at their Office at *Glasgow* or *Port-Glasgow* respectively, and agree to be subjected to and charged with the Payment of the said Duty by the former Acts and the said Act granted and made payable for all the Beer and Ale which shall be brewed by such Brewer or Seller of Beer or Ale living or carrying on his or her Business without the said City of *Glasgow* and Villages, or the Liberties and Privileges thereof; and that every Brewer or Seller of Ale or Beer who shall import or sell any Ale or Beer into or in the said City or Villages, or Liberties or Privileges thereof respectively, without having given

Clause of the Act 28 G. 2. explained.

given such previous Notice, and agreed as aforesaid, shall be charged with and liable to the Payment of the said Duty to the Magistrates and Council of the said City, or their Collector or Collectors respectively, for all Ale and Beer brewed by him or her during Twelve Calendar Months immediately preceding his or her committing such Offence, and in all Time thereafter, in Terms of and during the Continuance of former Acts and the said Act; be it enacted, That the said Clause, and all Obligations and Penalties therein contained, in so far as not by this Act altered, shall from and after the Expiration of the said Act of the Twenty-eighth Year of His late Majesty King *George* the Second be and the same are hereby limited to such Breweries as now are or shall then be erected, or afterwards may be erected, within the Barony Parish of *Glasgow*, and the Parish of *Govan*, and that Part thereof which is annexed *quo ad sacra* to the Parish of *Gorbals*; any thing in the before-recited Acts or in this Act to the contrary notwithstanding.

and enlarged
and extend-
ed.

V. And over and above the Penalties herein and in the before-recited Acts contained as to Brewers or other Persons importing or selling any Beer or Ale within the said City of *Glasgow* and Liberties thereof, and within the said Village of *Gorbals* and Privileges thereof, without Payment of the said Duties, unless previous Notice be given to the Magistrates of *Glasgow* or their Collectors in manner mentioned in the before-recited Clause of the Act of the Twenty-eighth Year of King *George* the Second, be it enacted, That all such Ale and Beer, and the Barrels or Casks containing the same, shall be and they are hereby forfeited, and that it shall be lawful for the Magistrates of *Glasgow* 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.

For prevent-
ing non-resi-
dent Brewers
sending Ale
or Beer into
the City
contrary to
the Direc-
tions of this
Act.

VI. And for the more effectual Detection of Ale or Beer to be sent into the said City and its Liberties by Brewers residing without the Limits herein-before specified, be it enacted, That a Sum not exceeding Fifty Pounds shall be paid annually out of the Duties arising from this Act to a Person or Persons to be appointed by the Brewers who are liable in Payment of the Duty hereby granted, which Person or Persons is and are hereby empowered to discover such Ale or Beer as shall be sent into or sold within the Limits aforesaid by non-resident Brewers contrary to the Provisions in this Act contained, as also to seize all such Ale or Beer, with the Barrels or Casks containing the same, and to carry both into Condemnation before the said Magistrates in the Manner herein-before directed.

Astogauging
Barrels.

VII. And be it further enacted, That from and after the passing of this Act a Barrel containing Thirty-six *English* Ale Gallons shall be deemed and held to contain Ninety-seven *Scots* Pints, and a Barrel containing Thirty-four *English* Ale Gallons shall be held and deemed to contain Ninety-two *Scots* Pints, and no more, and so in proportion for a larger or lesser Quantity.

VIII. Aud

VIII. And be it enacted, That in charging and levying the said Duty upon and from the Brewers liable thereto, the like Allowances and Drawbacks shall be made and given to them as are allowed by the Laws, and are given to them by the Commissioners of Excise in *Scotland*, (including the Drawback for all Ale and Beer exported beyond Sea,) any thing in the herein-before recited Acts or in this Act to the contrary notwithstanding.

Allowing Drawbacks to the Brewers.

IX. And be it enacted, That it shall be lawful to and for the said Magistrates and Town Council of *Glasgow*, and they are hereby empowered, to let or farm, by public Roup or Auction, at the Sight or with Consent of the Commissioners or Overseers herein-after named, the foresaid Duties hereby granted, at any Period during the Continuance of this Act, for a Period not exceeding Three Years at one Time.

Power to farm the Duties.

X. Provided always, That in case a Substitution shall be provided by Parliament in lieu of the aforesaid Duties herein-before granted and continued, 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.

Proviso.

XI. And be it further enacted, That from and after the passing of this Act *Douglas Duke of Hamilton and Brandon, John Duke of Argyll, George Marquis of Lorne, Thomas Earl of Hyndford*, the Right Honourable *Archibald Lord Douglas*, the Lord Justice Clerk and the other Lords Commissioners of Justiciary for the Time being, *Sir William Maxwell of Calderwood*, Baronet, *Sir John Maxwell of Nether Pollock*, Baronet, *William Mac Dowall of Garthland, Andrew Stewart of Castlemilk and Torrance, William Muir of Caldwell*, Esquires, together with the Members of Parliament for the Time being for the Counties of *Lanark, Dumbarton, and Renfrew*, the Sheriff Depute of *Lanarkshire*, the Chairman of the Chamber of Commerce at *Glasgow*, *Henry Glassford of Dougalston, James Hopkirk of Dalbeth, George Oswald of Scotstown, John Tennant, Robert Struthers, James Warrock, Andrew Buchanan of Ardenconnell, and Walter Erwing Macclae of Cathkin*, Esquires, shall be and they are hereby appointed Commissioners or Overseers of the said Duties granted by this present Act and the herein-before recited Acts, with the same Powers and Authorities, and 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 Overseers shall be a Quorum.

Commissioners appointed.

XII. 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.

Public Act.

Term grant-
ed.

XIII. 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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