



ANNO QUINQUAGESIMO SEXTO

GEORGI II. REGIS.

Cap. xxxv.

An Act for altering and amending several Acts in regard to the Duty of Two Pennies Scots upon every Pint of Ale and Beer sold in the City of *Edinburgh* and Places adjacent. [31st May 1816.]

WHEREAS 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 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: And whereas by an Act passed in the Third Year of the Reign of His late Majesty King *George* the First, intituled *An Act for continuing the Duty of Two Pennies Scots, or One-sixth 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*, the Duties granted by the said recited Act of the Parliament of *Scotland* were 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*

Act of the Parliament of Scotland, 1693.

3 G. 3. c. 5.

9 G. 1. c. 14.

[Local.]

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sold

sold within the City of Edinburgh, for the Purposes therein mentioned, and for discontinuing the 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, Canongate, and South and North*

25 G. 2. c. 9. *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 the Payment of the Petty Port Customs there,* the said Duties were continued for a further Term of Thirty-eight Years from the Expiration of the said last recited Act:

38 G. 3. c. 54. And whereas by an Act passed in the Thirty-eighth Year of the Reign of his present Majesty, intituled *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,* the said Duties were continued for the further Term of Thirty-eight Years from the Expiration of the said last recited Act: And whereas Doubts and Difficulties have arisen in regard to the Mode of collecting the said Duties, whereby the Payment of the same is liable to be evaded; and it is expedient that further and other Powers should be given for the better Collection thereof, so as to render the same effectual; and that the said recited Acts should for that Purpose be varied, altered, and amended; but as these Purposes cannot be effected without the Aid and Authority of Parliament; may it therefore please 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 from and after the passing of this Act the whole Rules, Regulations, Clauses, Matters, and Things, in the said before recited Acts or in any of them contained, so far as the same relate to the levying and collecting the Duties by the said Acts granted, and the Drawbacks thereby allowed, and the Penalties and Forfeitures thereby imposed, for securing the said Duties, shall be and the same are hereby repealed.

Former Mode
of levying
repealed.

How to be
collected
from Brewers
within the
City of Edin-
burgh and
Liberties, &c.

II. And be it enacted, That from and after the passing of this Act the said Duties by the before recited Acts granted, shall be raised, levied, collected, and paid in Manner following; that is to say, within the City of *Edinburgh*, Suburbs, and Liberties thereof, and within the said Parishes of *Saint Cuthbert's, Canongate, South and North Leith*, the same shall be raised, levied, and collected from, and paid by all and every Persons and Person exercising the Trade and Business of a Brewer, in the same Way and Manner as the Revenue of Excise payable to His Majesty is at present or may hereafter be raised and levied within the said City, Suburbs, and Liberties thereof, and within the said Parishes of *Saint Cuthbert's, Canongate, South and North Leith*; and the Charges made by His Majesty's Officers for levying and collecting such Revenue of Excise, or an Abstract thereof, under the Hand of the Accomptant for the *Edinburgh*

Brewery

Brewery for the Time being, shall be and is hereby declared to be the Rule for levying and collecting the Duties aforesaid, by the said recited Acts granted.

III. Provided always, and be it enacted, That all and every Persons and Person so exercising the Trade and Business of a Brewer within the Limits aforesaid, and liable in Payment of the Duties by the said recited Acts granted, shall be allowed, in the Collection thereof, Allowances, Discounts, and Mitigations, at the same Rate which are at present or may hereafter be allowed to such Persons or Person by the Commissioners of Excise in *Scotland*, or their Officers duly authorized; and the Commissioners of Excise in *Scotland* for the Time being are hereby authorized, directed, and required to appoint their proper Officer or Officers, or the said Accomptant for the *Edinburgh* Brewery from Time to Time, and so often as the same shall be required by the Lord Provost, Magistrates, and Council of the said City, or their Collector or Collectors of the Duties aforesaid, to furnish to such Collector or Collectors true and exact Copies or Abstracts attested and signed by the said proper Officer or Officers, or Accomptant, of the several and respective Charges given up by the said Officers of Excise upon the several and respective Brewers liable in Payment of the Duties by the said recited Acts granted, and that without any Fee or Reward; and the said Charges so given up from Time to Time by the said Officers of Excise as aforesaid, shall be the only Rule and Method of charging the said Brewers in Payment of the Duties aforesaid.

Similar Allowances to be made to Brewers as are allowed by Commissioners of Excise.

Abstracts of Charges upon Brewers to be furnished to Lord Provost and Magistrates.

IV. And be it enacted, That all and every Persons or Person exercising the Trade or Business of a Brewer, and residing within the Limits last before mentioned, and subject to the Payment of the aforesaid Duties, shall be entitled to a Drawback thereof, for all Ale and Beer sold by him, her, or them, and sent by Water Carriage beyond the aforesaid Limits, the Quantities of such Ale and Beer sent Coastwise, or by Inland Navigation, to be ascertained by the Brewers, by a Statement of the Quantity of such Ale and Beer delivered upon Oath along with the Receipt of the Master of the Vessel in which such Ale and Beer shall have been shipped, and the Receipt or Receipts from the Person or Persons to whom such Ale and Beer shall have been so sent; and the Quantities of such Ale and Beer exported to Foreign Parts to be ascertained by the Brewers by a Certificate under the Hand of the Accountant of Excise, (which Certificate such Accountant is hereby authorized and required to grant,) of the Quantity of Ale and Beer for which the Brewer has been paid the Drawback on Exportation by a regular Excise Debenture.

Drawback to be allowed for Ale and Beer sent beyond the Limits by Water Carriage, and how to be ascertained.

V. And be it further enacted, That all and every Persons or Person exercising the Trade or Business of a Brewer, residing within the Limits aforesaid, shall be entitled to a Drawback of the said Duties for all Ale and Beer sold by him, her, or them, and sent by Land-Carriage to all and every Persons or Person residing beyond the Limits aforesaid, and licensed to sell Ale and Beer by virtue of any Excise Licence granted by the Commissioners of Excise, or Persons employed or appointed by them for that Purpose, the Quantities of such Ale and Beer to be ascertained by the Brewers, by a Statement of the Quantity of such Ale and Beer delivered upon Oath, along with the Receipt or Receipts of the Person or Persons to whom it shall have been so

Drawbacks when sent by Land Carriage, how to be ascertained.

‘Duty of Two Pennies on the Pint of the same, at the next Collection of Excise Duties, to the Collector of Excise of the Division in which my Brewery is situated.’

Which Notice the Excise Officer receiving the same shall transmit to the Collector of Excise of the said Collection, and shall also transmit a Duplicate of such Notice to the Collector of the Duties by the before recited Acts granted at his Office in *Edinburgh*; and such Persons or Person so exercising the Trade and Business of a Brewer, shall also pay the Duties by the said before recited Acts granted, for the particular Quantity or Quantities of Liquor that shall be specified in such Notice from Time to Time so imported, carried, or sent in, and sold or delivered, to the Collector of the District in which his, her, or their Brewery may be situated, at the next subsequent Collection of Excise Duties, which Collector is hereby authorized and required to receive and grant Receipts for the same, and to transmit such Duties so collected, together with the Notice received from the Brewer in Manner above directed, to the Collector of the Duties by the before recited Acts granted at *Edinburgh*, with the next Remittance of Excise Duties which he shall make after receiving the same.

IX. And be it enacted, That it shall in like Manner be lawful to and for all and every Persons or Person dealing in Ale or Beer of the Manufacture of that Part of the United Kingdom called *Scotland*, and not exercising the Trade or Business of a Brewer, to import into and sell any Quantity of such Ale or Beer within the said City and Suburbs, and Liberties thereof, and the said Parishes of *Saint Cuthbert's, Canongate, and South and North Leith*: Provided always, that all and every such Persons or Person so dealing in Ale and Beer of the Manufacture of *Scotland*, shall give Twenty-four Hours' previous Notice, specifying the Quantity or Quantities to be so imported, to the Collector of the said Duties at his Office in *Edinburgh*, and pay the Duties by the said recited Acts granted for the particular Quantities of Ale and Beer that shall be from Time to Time so imported and sold.

How to be paid on Ale and Beer imported by Dealers.

X. And be it further enacted, That if any Persons or Person exercising the Trade or Business of a Brewer without or beyond the Limits hereinbefore defined, or any Persons or Person dealing in Ale and Beer as afore said not being Brewers, shall import into and sell any Ale or Beer liable in Payment of the said Duties within the said City, Suburbs, and Liberties thereof, or the Parishes of *Saint Cuthbert's, Canongate, South and North Leith*, without previously giving Notice in the Manner and Form herein respectively before prescribed in the Case of Brewers or Dealers, and paying for the same the Duty by the said recited Acts granted, in Manner as hereinbefore directed, then and in that Case all and every Persons or Person so offending shall forfeit and pay a Sum not exceeding Ten Pounds for every such Offence, and all such Ale and Beer, and the Barrels, Casks, Bottles, and Packages in which the same may be contained, shall be forfeited, and it shall and may be lawful to the Lord Provost, Magistrates, and Council of the City of *Edinburgh*, or to their Collector of the said Duties, or to any Person or Persons acting under their or his Authority, or holding a Commission or Appointment from the Commissioners of Excise in *Scotland*, to seize all such Ale and Beer, which with the Barrels,

Penalty on Brewers and all other Persons importing contrary to the Directions of this Act.

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Casks, Bottles, and Packages in which the same may be contained, shall be confiscated, sold, and disposed of, and the Proceeds applied, One Moiety to the Seizure Maker and Informer, and the other Moiety in the same Way and Manner as the Produce of the aforesaid Duty is by the said recited Acts or any of them directed to be applied.

Duty on Ale and Beer brought Coastwise may be collected at Leith.

XI. Provided always, and be it enacted, That notwithstanding of the Mode by this Act prescribed for levying the Duties by the said recited Acts granted, it shall nevertheless be lawful to the said Lord Provost, Magistrates, and Council, if they shall think fit, to collect the said Duties upon all Ale or Beer brought Coastwise within the aforesaid Limits, upon the Importation thereof, and all and every Persons or Person importing any such Ale or Beer Coastwise, within the said Limits, are and is hereby authorized and required to pay the Duties by the before recited Acts granted, and chargeable upon such Ale or Beer, to the Collector of the Shore Dues at the Port of *Leith*, or to such other Person as the said Lord Provost, Magistrates, and Council shall nominate and appoint to receive the same, in case they shall think proper to collect the said Duty upon such Ale and Beer carried Coastwise, on the Importation thereof, and the Person or Persons so paying such Duties upon the Importation of Ale or Beer carried Coastwise, shall not be called upon or obliged to pay or account for the same in any other Manner hereinbefore prescribed.

Persons licensed to sell Ale and Beer within the foresaid Limits to make Returns of Purchases.

XII. And be it enacted, That it shall and may be lawful to the said Lord Provost, Magistrates, and Council, if they shall think fit, or to their Collector of the said Duty, or any other Person having their Authority, and they or such Collector or other Person are and is hereby authorized and empowered to require all such Persons residing within the said City of *Edinburgh*, Suburbs, and Liberties thereof, or within the Parishes of *Saint Guthbert's*, *Canongate*, *South* and *North Leith*, who shall be licensed and empowered to sell Ale and Beer by virtue of any Excise Licence granted by the Commissioners of Excise, or Persons employed or appointed by them for that Purpose, to keep a Book in which shall be inserted by them, on receipt, the particular Quantity or Quantities of Ale and Beer purchased from Dealers, and also the particular Quantity or Quantities purchased from Brewers beyond the Limits hereinbefore defined, such Book to be open at all Times to the Collector of the said Duty, or any other Person having the Authority of the said Lord Provost, Magistrates, and Council; and likewise to fill up and deliver at such stated Periods as shall be fixed and appointed by the said Lord Provost, Magistrates, and Council, a Return upon Oath of all the Ale and Beer so purchased by them from and after the passing of this Act, until the Period of making the First Return in virtue hereof, and thereafter of all the Ale and Beer from Time to Time so purchased by such Persons, subsequent to the making of the immediate preceding Return, specifying the particular Quantities of such Ale and Beer so purchased, the Persons from whom purchased, whether Brewers or other Persons, and the Dates of receiving the same, all according to such Printed Form to be issued from Time to Time to the Persons licensed as aforesaid, by the said Lord Provost, Magistrates, and Council, as the said Lord Provost, Magistrates, and Council shall see fit, all which Returns shall be made to such Person or Persons as the said Lord Provost, Magistrates, and Council shall appoint from Time to Time to receive the same; and the Person making the same shall take

and subscribe an Oath in the Terms following, or in other Terms to the like Effect; *videlicet*,

‘ I *A. B.* do swear that this is a just and true Return of all the Ale and Beer received by me, from Brewer or Dealer, (as the Case may be,) since the Day of to the Date hereof. So help me GOD.’

And such Oath shall and may be taken before any One of His Majesty's Justices of the Peace for the District in which the Party making the same may reside, or before the Collector of the said Duty, which Oath such Justice or Collector is hereby empowered and required to administer.

XIII. And be it enacted, That if any Person so licensed as aforesaid shall refuse or neglect, after being duly required as aforesaid, to make the Returns hereinbefore directed to be made, or shall make any false Returns, every Person so offending shall, for every such Refusal, Neglect, or Omission, forfeit and pay any Sum not exceeding Ten Pounds Sterling, as the Judge or Judges before whom such Offence shall be tried shall adjudge. Penalty for Refusal or Neglect.

XIV. And be it further enacted, That if any Person or Persons so licensed as aforesaid, within the Limits before mentioned, shall have in his, her, or their Possession any Ale or Beer for which the Duty by the said recited Acts granted has not been paid, it shall and may be lawful to the said Lord Provost, Magistrates, and Council, or to the Collector of the said Duty, or to any Person or Persons acting under his or their Authority, to seize all such Ale and Beer, which with the Barrels, Casks, Bottles, and Packages in which the same may be contained, shall be forfeited, confiscated, and sold, and the Proceeds thereof applied in Manner hereinbefore directed. Penalty on Licensed Persons having Beer, &c. without having paid Duty.

XV. And be it further enacted, That all and singular the Clauses, Provisions, Rules, Directions, and Exemptions, contained in the before recited Acts, so far as the same are not repealed or altered by this Act, shall respectively extend and relate hereto so far as the same are applicable, and shall be exercised for putting this Act into Execution, and enforcing the Provisions and Directions hereof, in such and the like Manner as if the same Clauses were herein contained and at large re-enacted. Clauses in former Acts re-enacted.

XVI. And be it further enacted, That if any Person or Persons shall think himself, herself, or themselves, aggrieved by any Thing done in pursuance of this Act, and for which no particular Mode of Relief hath been already appointed, such Person or Persons may, within Fourteen Days next after such Cause of Complaint shall arise, appeal to the Justices of the Peace at their next General Quarter Sessions which shall be holden for the said County of *Edinburgh*; and the said Justices are hereby authorized and required to take cognizance thereof, and to hear and determine such Complaint or Complaints, and if they see cause, shall and may, by Order of such Sessions, mitigate at their Discretion all or any Part of the Penalties or Forfeitures laid upon or incurred by the Party or Parties complaining, or otherwise may ratify or confirm the same, with such Costs as to them in their Discretion shall seem reasonable; and the said Justices are hereby authorized and required to levy, by their Order or Warrant, such Costs Appeal to Quarter Sessions.

Notice of
appealing
to be given.

so awarded, by distraining and selling the readiest moveable Goods and Effects of the Person or Persons who shall refuse to pay the same, and for want of sufficient Distress to commit such Person or Persons to the Common Gaol for the said County, for any Time not exceeding Six Calendar Months, or until such Payment of such Costs: Provided always, that the Person or Persons so appealing as aforesaid, shall and is and are hereby required to give Notice in Writing to the Party appealed against, of such his or their Intention of bringing and prosecuting an Appeal, Fourteen Days before the said Quarter Sessions, and shall, before such Notice given, enter into a sufficient Recognizance before One or more Justice or Justices of the Peace for the said County, with Two sufficient Sureties, with Condition to prosecute such Appeal, and to pay all Costs in case such Appeal shall be determined against the Party or Parties so appealing.

Expences
how to be
paid.

XVII. And be it enacted, That the Expence of applying for and obtaining this Act shall be defrayed out of the first and readiest of the Duties by the before recited Acts granted.

Public Act.

XVIII. And be it further enacted, That this Act shall be deemed and taken to be a Public Act, and shall be judicially taken Notice of as such by all Judges, Justices, and others, without being specially pleaded.

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