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For repealing feveral

Subsidies and an Impost

Now Payable on

TOBACCO

Of the

BRITISH PLANTATIONS,

And for granting an

Inland Duty in lieu thereof,



LONDON:

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THEREAS by the Act of Tonnage and Poundage, made in the 12th Year of the Reign of King Charles the Second, and the Book of Rates thereto annexed, a Duty of one Penny per Pound, commonly called the Old Subfidy, was laid upon all Tobacco of the British Plantations imported; And by the same Act, and Book of Rates, an Additional Duty of one Penny per Pound was laid on the same Tobacco imported; And by another Act made in the first Year of the Reign of the late King Fames the Second, a Duty or Impost of three Pence per Pound was laid on the same Tobacco imported: And by another Act made in the oth Year of the Reign of his late Majesty King William the Third, a further Subfidy of One Penny per Pound was laid on the same Tobacco imported; And by another Act made the 2d Year of the Reign of her late Majesty Queen Anne, a Duty or Subfidy of one third part of a Penny per Pound was laid on the same Tobacco imported. All which Duties on Tobacco imported, as before mentioned, amounting in the whole to Six Pence and one third Part of a Penny per Pound Weight. are by feveral subsequent Alts since continued, and are now in Force.

And whereas by the faid Acts, or some of them, divers Provisions were made for the afcertaining, levying, collecting, paying, and fecuring the faid Duties; and also for making certain Abatements, Discounts, and Allowances out of the same, or Summer Charles of the particular and the second

they will have a submitted by the Silve year

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out of the Weight of the Tobacco upon which the faid Duties were charged, and for drawing back such Duties upon Exportation of the Tobacco charged therewith, which by Experience have been found liable to great Frauds and Abuses, to the Prejudice of Trade and Diminution of the Re. venue: For Remedy whereof,

We your Majesties most Dutiful and Loyal Subjects, the Commons of Great Britain in Parliament affembled, do most humbly beseech your Majesty, that it may be Enacted, and be it Enacted by the Kings Most Excellent Majesty, by and with the Advice and Confert 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 fancin on ad T Day of

the faid several Subsidies, Duties, and Impositions upon all Tobacco of the British Plantations, to be imported after the said Day (except the faid further Subfidy of one Penny per Pound, granted by the faid A& made in the 9th Year of the Reign of his late Majesty King William the third) shall cease, determine, and be no longer paid or payable; and that all Provisions made by the said Acts, or any of them, for ascertaining, levying, collecting, paying, or fecuring the faid Duties hereby determined, or for making any Abatements, Discounts or Allowances out of the same, or out of the Weight of the Tobacco on which the faid Duties were charged, or for drawing back any fuch Duties hereby determined as aforesaid upon Exportation of the Tobacco charged therewith, shall be, and are hereby repealed; any thing in the faid above mentioned Acts, or any of them, or any other Act or Acts of Parliament to the contrary thereof in any wife nothwithstanding. And we your Majesty's said Dutiful and Loyal Subjects the Commons

Commons of Great Britain in Parliament affembled have, in lieu of the faid Duties hereby determined, freely and unanimously resolved to give and grant unto your Majesty the Duty and Impofition herein after-mentioned, and do most humbly beseech your Majesty that it may be Enacted. and be it Enacted by the Authority aforesaid, that from and after the said Day of

in lieu of the said Duties hereby determined, the Inland Duty herein aftermentioned be imposed, levied, collected and paid to your Majesty, your Heirs and Successors, for and upon all Tobacco from thenceforth imported into, and fold for Home Consumption, or consumed within Great Britain, or any part thereof; That is to fay, upon every Pound of Tobacco of the British Plantations imported into, and fold for Home Confumption, or confumed within this Kingdom, the Duty or Sum of

And for the better afcertaining, charging, collecting, levying, raifing, and fecuring the Rates and Duties by this Act fet and imposed upon all Tobacco of the British Plantations, to be imported into, and fold for Home Confumption, or confumed with-

in Great Britain, from and after the said

Be it further Enacted, by the Day of Authority aforesaid, That such Commissioners, or Persons, as his Majesty, his Heirs or Successors, or or more of the Commissioners of his Majesty's Treasury, or the High Treasurrer of Great Britain for the Time being, shall, from Time to Time, by one or more Commission or Commissions for that purpose appoint, shall be his Majesty's Commissioners for the Management and Receipt of the said Inland-Duty by this Act set and imposed; which said last mentioned of them shall hereby Commissioners or have Power, by Commission or Commissions under their respective Hands and Seals, to substitute and ap-

judging

point under them such Receivers General, Collectors, Comptrollers, Surveyors, and other Officers as shall be necessary or requisite for the Purposes aforesaid. And that the said Commissioners and Officers so to be appointed for the said Inland Duty upon Tobacco hereby granted shall have out of the same such Salaries and Rewards, for their respective Services in relation to the same Duty, as the said Commissioners of the Treasury, or any

or more of them, or the High Treasurer for the Time being, shall from time to time think reasonable to establish or allow in that behalf; And that the said Commissioners, to be appointed for the said Inland Duty hereby imposed, shall from time to time cause all the Monies to arise by or from the said Duty (the necessary Charges of raising, levying, collecting, and accounting for the same, excepted) to be paid into the Receipt of his Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenues,

as are herein after provided and enacted, in case of diverting or misapplying any Monies by this Act appropriated.

for the Purposes in this Att expressed, under such

And be it further Enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Rules, Methods,

Clauses, Matters and Things which in and by an act made in the 12th Year of the Reign of King Charles the second sintituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite and by Knights Service, and Purveyance, and for setling a Revenue upon his Majesty in lieu thereof or by any other Law now in force relating to his Majesty's Revenue of Excise upon Beer, Ale and other Liquors, are provided, settled or establish'd for managing, ascertaining, raising, levying, collecting, mitigating, ad-

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judging or recovering, and paying the Duties thereby granted, or any of them, other than in such Cases for which other Penalties or Provisions are prescribed by this Ast, and subject to the Alterations herein after mention'd, shall be exercised, practised, applied, used and put in Execution, in and for the managing, ascertaining, raising, levying, collecting, mitigating, adjudging, recovering and paying the Inland Duty by this Ast imposed, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules and Directions, Methods

Clauses, Matters, and Things were particularly repeated, and again enacted in the Body of this Act.

And for the better securing the said Inland Du-

ty by this Act granted upon the faid Tobacco, It is hereby further enacted by the Authority a-

foresaid, that from and after the said all Tobacco imported into Day of this Kingdom from any of the British Plantations, upon the Entry thereof at the Custom-house, and duly charging the same with the said further Subsidy of one Penny per Pound granted by the said Act of the Ninth Year of the Reign of the late King William the third, in Manner herein after-mentioned, shall be forthwith carried and put into such Warehouse or Warehouses as shall be for that purposeprovided at the Charge of the Importer or Owner thereof, and approved of by the Commissioners to be appointed for the faid Inland Duty for the Time of them, in case such Importation be in the Port of London; And in case such Importation shall be in any Out-Port, then by fuch Officer or Officers of the faid Inland Duty as shall be appointed by the said Commissioners for that Purpose then within the District where such Importation shall be respectively, and shall not be taken or carried out from thence upon any ac-

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count whatfoever, otherwife than as is herein af. ter-mentioned, That is to fay, such of the said To. bacco as shall be fold to be consumed in Great. Britain, or shall be intended to be consumed in Great Britain, shall be delivered out upon pav. ment of the faid Inland Duty by this A& imposed. in manner following, that is to fay, The Proprie. tor or first Buyer thereof, or some Persons to be appointed by him or her, shall make an Entry with the Receiver or Collector of the faid Inland Duty by this Act granted, appointed to receive the same within the Cities of London and West. minster, of so much Tobacco remaining in any fuch Warehouse or Warehouses as aforesaid, within the said Cities of London and Westminster, or the Weekly Bills of Mortality, as he or she intend to take out of such Warehouse or Warehouses, and pay down in ready Money to such Receiver or Collector the Inland Duty by this A& granted; And in all other places of Great Britain, the Proprietor, or first Buyer, or the Person appointed by him or her for that purpose, shall make the like Entries at the Office for the faid Inland Duty to be appointed, which shall be nearest to the Warehouse, or Warehouses, into which the said Tobacco shall have been carry'd upon Importation and Entry thereof at the Custom-house as aforefaid, and shall pay down in ready Money the said Inland Duty by this Act granted to the Receiver or Collector to be there appointed to receive the same; And upon producing a Warrant or Warrants, Certificate or Certificates, figned by fuch respective Receiver or Collector, certifying that he hath received the faid Inland Duty by this A& granted to the Keeper or Keepers of fuch Warehouse or Warehouses, into which the said Tobacco shall have been put upon Importation and Entry thereof as aforesaid, and upon producing a Certificate from (9)

from the Collector or principal Officer of the Customs of the Payment of the faid further Subsidy for such Tobacco, according to the Provision herein after-mentioned, the said Keeper or Keepers of such Warehouse or Warehouses shall deliver thereout so much of the said Tobacco to be sold or intended for Home Consumption within this Kingdom, as shall be mentioned and expressed in such Warrant or Warrants, Certificate or Certificates. respectively to have paid the said Inland-Duty hereby granted, and the said further Subsidy; And the respective Keeper or Keepers of such Warehouse or Warehouses shall thereupon give to the Proprietor, or first Buyer, or the Person by him or her to be appointed as aforesaid, a Permit or Certificate to accompany the faid Tobacco fo delivered out, which Permit or Certificate shall be also figned by an Officer attending the said Warehouse or Warehouses to be appointed by the Commissioners for the said Inland Duty for the of them to prevent the time being, or feizing thereof, and to be produced to the Officer of and for the faid Inland Duty for the Division or Place where such Tobacco shall be carried within the time in such Permit or Certificate tobe expressed and limited; during which time and no longer, such Permit or Certificate shall continue in force:

And as to such part of the said Tobacco as shall be intended for Exportation to Parts beyond the Seas, the same shall be delivered out of such Warehouse or Warehouses, unto the Proprietor, first Buyer, or other Person to be appointed in that behalf, upon sufficient Security to be first given by Bond to his Majesty, his Heirs or Successors, with Sureties; which Security the Commissioner or Collector, with the approbation of the Comptroller of the Customs for the Time being, in each respective Port, are hereby required

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and empowered to take, that the same and every part thereof shall be exported and not relanded in Great Britain; which said Security shall be discharged without Fee or Reward upon producing fuch Certificate as is herein before mentioned to fuch Officer or Officers as aforesaid; that is to say, for fuch of the Tobacco as shall be entred for or landed in Ireland, the Islands of Guernsey, Jerfey, Alderney, Sark, or Man, the Condition of the Bond shall be to bring a Certificate in discharge from the Date of thereof within the Bond, to be figned by the proper Officers of the Customs residing there; And for such Tobacco as shall be entred for any other Place, to bring a Certificate under the Common Seal of the Chief Magistrate in any Place or Places beyond the Seas, or under the Hands and Seals of two known British Merchants, then being at such Place or Places, importing respectively that such Tobacco was there landed, and testifying the Landing thereof; or upon proof by credible Persons that such Tobacco was taken by Enemies, or perished in the Seas, the Examination and Proof thereof being left to the Judgment of the said Commissioners of the Customs for the Time being.

Provided always, and be it Enacted by the Authority aforesaid, That if any such Proprietor, sirst Buyer, or other Person, shall be minded to manufacture any part of such Tobacco as shall be so taken out for Exportation, it shall and may be lawful for such Proprietor, sirst Buyer, or other Person, to manufacture such Tobacco, giving notice to the Officer or Officers for the said Inland Duty, appointed to attend the Warehouse out of which such Tobacco shall be so taken, of the Place where he, she, or they, intend to manufacture the said Tobacco.

And it is hereby further Enacted, That fuch Tobacco so manufactured for Exportation

shall be kept separate and apart from all Tobacco for Home-Consumption, and that

Days before the same shall be exported, Notice shall be given thereof to the Officer or Officers for the faid Inland Duty, that he or they may fee to the packing up the same. and attend the same to be put on board the Ship or Veffel which is to receive the same, under the Care and Inspection of the Searchers or proper Officers of the Customs; and the Exporter of fuch manufactured Tobacco shall give such Security by Bond, with like Condition for exporting and not relanding the same, and for producing a Certificate of the Landing thereof in Parts beyond the Seas, in such manner as is herein before required in Cases of Tobacco taken out of any Warehouse for immediate Exportation; And if any Proprietor, first Buyer, or other Person, shall not keep all such Tobacco so manufactured, or intended to be manufactured, for Exportation, separate and apart from all Tobacco for Home-Consumption, or shall export the same without giving such Notice and Security as aforesaid, every Person so the faid Tobacco offending shall together with and

and also the Sum of

And it is hereby further Enacted and Declared by the Authority aforesaid, That the single Value and Worth of such Tobacco so

shall from time to time be deemed and taken to be according to and at the Rate and Rates, Price and Prices, as the best Tobacco of the like fort and kind do or shall at such respective Time or Times bear and sell for in London.

And be it further Enacted by the Authority aforesaid, that before any such Proprietor, first Buyer,
or other Person, shall be permitted to export such
Tobacco, he shall declare upon Oath before the
Collector

Collector and Comptroller of the Port, from whence the same shall be exported on the Certificate, be. fore the taking out his Cocquet, and before he be fuffered to give Bond as aforesaid, that the Tobacco then about to be shipt is really and truly by him intended to be exported to Parts beyond the Seas in the Ship therein mentioned, and is not intended to be relanded in any Part of Great Britain.

And for preventing all clandestine importing or bringing of any Tobacco into Great Britain, Be it further Enacted by the Authority aforefaid, that if any Person or Persons, Bodies Politick or Corporate, from and after the faid

shall import or bring in any Day of Tobacco into any Port of the said Kingdom, which ought to be secured in such Warehouses as aforesaid, and shall not make due Entries thereof at the Custom-house, and bring, or cause the same to be brought, into such Warehouse or Warehouses as are, in pursuance of this Act, to be approved of by the Commissioners for the said Inland Duty, for keeping the same till Payment of the said Inland Duty, and the faid further Subfidy, or the Exportation thereof respectively; or shall reland, or cause to be relanded, any Tobacco which shall be shipt for Exportation after the same shall have been delivered out of any Warehouse as afore faid, All fuch Tobacco shall be, and is hereby de and the clared and adjudged to be fame shall and may be fame shall and may be any Officer or Officers of the Customs, or for the any Officer or Officers of the Person said Inland Duty hereby granted; and the Person

together with Provided always, and it is hereby further Enact. ed by the Authority aforesaid, That if any Dispute shall arise whether the Customs or Inland Duty pay.

ing therein, shall

or Persons, Bodies Politick or Corporate, offend

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able for any Tobacco to be seized in pursuance of this Act, have been paid, or that the same or any part thereof hath been condemned as forfeited, the Proof thereof shall lye on the Owner or Claimer thereof, or the Person or Persons on whom the same shall be found, and not on the Officer.

And for preventing the clandestine carrying any such Tobacco out of the Warehouses, to be approved of by the Commissioners for the said Inland Duty as aforesaid, Be it Enacted by the Authority aforesaid, that the Keeper or Keepers of such Warehouse or Warehouses, to be appointed by the Commissioners of the said Inland Duty, granted by this Act, to attend the same, shall keep one or more Book or Books, wherein they shall severally and fairly enter in Writing an exact particular and true account of fuch Tobacco, which from time to time shall be brought into or carried out of the Warehouse or Warehouses to which he or they shall respectively belong, and of the Days and Times when the same shall be so brought in or carried out; and how much thereof was delivered out to be consumed in Great Britain, and how much for Exportation, and how much to be manufactured for Exportation; and the Names of the respective Person or Persons, to whom, or for whose use, the same was delivered out; and shall at Months, or oftner if rethe end of every quired, transmit in Writing an account thereof upon Oath to the Commissioners for the said Inland Duty for the time being, together with an exact Account of how much shall be remaining in the Warehouse or Warehouses; And the said Commissioners for the said Inland Duty are hereby required and enjoyned, within them as aforesaid, to appoint

after the said Accounts shall be transmitted to more Person or Persons to inspect the said Book

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or Books, and the faid Warehouse or Warehouses and to examine the same Accounts; and if upon fuch Examination, or otherwise, it shall appear that any Tobacco was delivered out, otherwise than as aforesaid, or before Payment of the Inland Duty, and the faid further Subfidy for such of the said Tobacco as shall have been taken out to be confumed in Great Britain, or giving such Security as aforesaid for such Part of the said Tobacco as shall have been delivered out for Exportation, or giving Notice of the Place intended for manufacturing such Tobacco, as shall have been delivered out to be manufactured for Exportation; then the Keeper or Keepers of fuch Warehouse or Warehouses, and the Officer or Officers for the faid Inland Duty, attending the same, offending herein, shall not only be for every fuch Offence the shall also Sum of

And be it further Enacted by the Authority aforefaid, that it shall and may be lawful to and for the Proprietor and Proprietors of the Tobacco, so to be lodged in any fuch Warehouse or Warehouses, to affix one Lock to every such Warehouse, the Key whereof shall remain with such Proprietor or Proprietors; and to and for the Officer or Officers, appointed by the Commissioners for the said Inland Duty to attend such Warehouse or Warehouses, to affix one other Lock upon every such Warehouse, the Key of which shall remain with the said Officer or Officers; and the faid Proprietor or Proprietors shall and may, in the Presence of the said Keeper or Keepers of such Warehouse or Warehouses, or of the Officer or Officers for the said Inland Duty appointed to attend the same (who are hereby obliged and required to attend at all fuch feafonable Times for that purpose) view, fort, separate and receive out of such Warehouse or Warehouses, (15)

all such of his Tobacco therein lodged, intended either to be consumed in Great Britain, or exported to foreign Parts, or any Part thereof, in such manner and upon such Terms and Conditions as are in either of the said Cases by this Act before directed and prescribed; and if any such Warehouse-keepers or other Officers shall wilfully neglect or resuse to attend at all seasonable Times as a foresaid, when required so to do, every such Warehouse-keeper or other Officer, so neglecting or resusing, shall be subject to such

as aforefaid. Provided always, and be it Enacted by the Authority aforesaid, that the said further Subsidy be still payable at the Custom-house, subject to the Alterations herein after-mentioned, that is to fay, Whereas by the said Act made in the ninth Year of the Reign of his late Majesty King George the First, an Allowance of twenty-five Pounds per Cent is directed to be made out of the aid further Subfidy (amongst other duties on Tobacco therein mentioned) and to be deducted and allowed upon the Entry of the Importer, paying down such further Subsidy, which Allowance reduces the same in Value to three Farthings for every Pound of fuch Tobacco; Be it Enacted by the Authority aforesaid, that from and after the Day of

the said further Subsidy of one Penny per Pound, upon Tobacco of the British Plantations to be imported after the said Day, shall be reduced to per Pound without making the said Allowance of twenty-sive Pounds per Cent. thereout; and the same so reduced to per Pound, clear of all Deductions, shall be levied, paid and secured to his Majesty during his Life, in manner sollowing, that is to say, After the Master, or other Person having Charge

Charge of any Ship bringing Tobacco into any Port of this Kingdom, shall have made a Report of his Ship, the Merchant-importer, or some other Person appointed by him or her, shall take out a Bill or Bills at fight, to be granted in such manner as is directed by an Act passed in the fourteenth Year of the Reign of King Charles II. [intituled An Act for preventing Frauds and regulating Abuses in his Majesty's Customs] by the Collector and Comptroller of fuch Port; but without any Security to be given or Deposit made for such further Subfidy; the faid Merchant or other Person first specifying the Number of Hogsheads, or other Ves. fels or Package, containing fuch Tobacco, with the Marks and Numbers thereof; and by virtue of fuch Bill or Bills at fight, the Hogsheads, or other Vessels or Package, containing such Tobacco, shall be landed, and shall be weighed and numbred progressively, in the presence of the Land-waiters appointed to attend fuch Ship, and one or more Officer or Officers for the said Inland Duty; and thereupon fuch Tobacco shall be delivered into the care of an Officer for the faid Inland-Duty, together with a Ticket figned by the Land-waiters and Officer or Officers for the faid Inland Duty, in whose Presence such Tobacco was so weighed, containing the Marks, Numbers and Contents of each Cask, or other Vessel or Package, by what Person entred, and out of what Ship; And such Officer for the said Inland Duty, into whose care fuch Tobacco shall be delivered, shall see the same lodged in some Warehouse or Warehouses, to be approved by the faid Commissioners or other Officers for the said Inland Duty, in pursuance of this A&, under the Care of the Keeper or Keepers of such Warehouse or Warehouses to be appointed as aforefaid, to whom, or one of them, the faid Ticket shall be delivered; and upon the

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back of such Bill or Bills at fight the proper Officer of the Customs shall certify to the Collector and Comptroller the quantity of such Tobacco so landed, weighed and sent to such Warehouse or Warehouses, with the Marks, Numbers and Contents of each Cask, or other Vessel or Package, containing the same; And the Collector and Comptroller shall insert the same in a proper Book or Books, to be kept for that purpose at the Custom-house, and therein charge the Importer with the said further Subsidy so reduced to

per Pound clear as aforesaid, who shall stand charged therewith till such time as the said surther Subsidy shall be paid in Money for the said Tobacco in manner herein after-mentioned, or shall be discharged upon delivering the said Tobacco out of such Warehouse or Warehouses for Exportation, or in order to be manusastured for Exportation,

pursuant to the Direction of this Act.

And be it further Enacted by the Authority aforesaid, that before any such Tobacco shall be taken out of any such Warehouse for Home Consumption, the Proprietor, or first Buyer thereof, shall make an Entry, with the Collector and Comptroller of the Customs at the Port wherein the said Tobacco shall have been imported, of so much Tobacco as such Proprietor, or first Buyer, intends to take out of any such Warehouse, either to be sold for Home Consumption or to be consumed within this Kingdom; and shall upon such Entry pay down in ready Money to such Collector the said surther Subsidy so reduced to

per Pound, clear as aforesaid, for the quantity of To bacco for which he shall make such Entry; And the Keeper of such Warehouse shall not deliver, or permit to be delivered out of the same, any Tobacco to be sold for Home Consumption, or to be consumed within this Kingdom, until a Certificate,

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figned by fuch Collector, Comptroller or other proper Officer, shall be first delivered to him; importing that the faid Collector hath received the faid further per Pound clear, for all Subfidy for educed to fuch Tobacco so to be delivered out, under the Pethe Value of fuch Tobacco, which shall be delivered out before Certificate shall have been delivered to him as aforesaid; And when any fuch Tobacco shall in due Manner, according to the Directions of this Act, be taken out of any fuch Warehouse for Exportation, or in order to be manufactured for Exportation, then upon producing a Certificate thereof, figned by the Keeper of such Warehouse appointed in pursuance of this A&, to the Collector of the Port wherein such Tobacco shall have been Imported, the Charge upon such Importation in such Book or Books shall be writ off and discharged for so much of such Tobacco as shall be expressed in such Certificate:

And be it further Enacted by the Authority aforesaid, That if any Tobacco of the British

Plantations shall after the said

Day of be unshipped, with intention to be laid on Land within this Kingdom, before a Bill or Bills at fight shall have been granted for the same by the Collector and Comptroller of the Customs as aforesaid, all such Tobacco so unshipped, with Intention to be laid on Land contrary to the true meaning hereof, shall be

and also the Persons who shall be affishing or otherwise concerned in unshipping the same, or to whose hands the same shall knowingly come after the reaching thereof. Shall

the unshipping thereof, shall the Value thereof together with the

in the Landing, Removing, Carriage or Conveyance of any such Tobacco

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of all which

fhall be to the use of his Majesty, and the other to him or them that shall seize or sue for the same; to be recovered by Bill, Plaint, or Information, in the Court of Exchequer at Westminster, for such Ossences as shall be committed in that Part of Great Britain called England; and in the Court of Exchequer at Edinburgh for such Ossences as shall be committed in that Part of Great Britain called Scotland; wherein no Essoyn,

Protection, or Wager of Law, shall be allowed:
And be it further Enacted by the Authority

aforesaid, that on or before the said

Day of every Tobacconist, Grocer, Chandler, and all and every other Person or Persons, Bodies Politick or Corporate, who shall then be a Seller of or Dealer in such Tobacco, and all and every Cutter, Stripper or other Manufacturer of Tobacco, upon his own Account, or for the use of any other Perfon whatfoever, shall make a true and particular Entry in Writing, of all Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars and other Places, by him, her, or them respectively made use of, for the keeping, cutting, stripping, or otherwise manusacturing any Tobacco, at the Office to be appointed for the faid Inland Duty hereby granted, within the Compass or Division wherein such Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars or other Places, shall be respectively situated; and also of all such Tobacco, manufactured or not manufactured, which, at the time of making such respective Entries, shall be in such Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars or other Places, every or any of them; upon pain of

the Sum of for every such Warehouse, Storehouse, Room, Shop, Vault, Cellar or other Place, which, from and after the

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faid Day of shall be so made use of by any such Tobacconist, Grocer, Chandler, Manusasturer, or other Person or Persons, Bodies Politick or Corporate, dealing in, selling or manusasturing Tobacco, without making such Entry thereof as aforesaid; together with which shall be sound therein, and also all and every the

And be it further Enacted by the Authority aforesaid, That all and every Tobacconist, Grocer, Chandler, and all and every other Person or Persons, Bodies Politick or Corporate, who, after the faid Day of shall become a Seller or Sellers of Tobacco, or who shall employ him, her, or themselves in dealing in or manufacturing the faid Commodity either by wholesale or retail, shall, before he, she, or they shall take any Tobacco, intended either for Sale or Manufacture, into his, her, or their Custody, make alike particular Entry in Writing, of the several and respective Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars, and other Places intended by him, her, or them respectively to be made use of for the keeping, cutting, stripping, or otherwise manufacturing Tobacco; on Pain of the Sum of

for every such Warehouse, Storehouse, Room, Shop, Vault, Cellar or other Place so to be made use of, without making such Entry as aforesaid; together with which shall be found therein, and the

And be it further Enacted by the Authority aforesaid, that from and after the said

Day of no Tobacco shall be brought into any such last mentioned

Warehouse, Storehouse, Room, Shop, Vault,

Cellar, or other Place made use of for keeping

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or manufacturing Tobacco by any such Tobaccos nist, Grocer, Chandler, Manusacturer, or other Person or Persons, Bodies Politick or Corporate, without his, her or their first giving notice thereof to the Officer of the faid Inland Duty hereby granted, of the Division or Place in which fuch Warehouse, Storehouse, Room, Shop, Vault, Cellar, or other Place, wherein fuch Tobacco is intended to be lodged or manufactured, is fituated; and producing to the faid Officer, and leaving with him, an authentick Certificate figned by the Keeper or Keepers of fuch Warehouse or Warehouses in which such Tobacco have been lodged upon the Importation and Entry thereof at the Customhouse, or by the Officer for the said Inland Duty within the Division from whence such Tobacco shall have been brought, that the Inland Duty by this A& charged upon the faid Tobacco, and the further Subfidy, have been actually paid; or that the same had been condemned as forfeited, or was part of the Stock in Hand of fome Tobacconist, Grocer, Chandler, Manufacturer, or other Person or Persons, Bodies Politick or Corporate, felling, dealing in or manufacturing Tobacco as aforefaid, duly enter'd at the Office for the faid Inland Duty according to the Directions of this A&; expressing the Quantity and Quality of the Tobacco so to be brought in, and in what place the faid Inland Duty was paid, or where the same had been condemned as forfeited, or of whose Stock in Hand such Tobacco was part. on pain of

Value thereof, together with

And be it further Enacted by the Authority
aforesaid, that from and after the said
Day of no Tobacco shall be sold, uttered or exposed to Sale, unless when intended for
immediate Consumption, in any Quantities not exceeding

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cceding Ounces, but in some or one of the said Warehouses, Storehouses, Rooms, Shops Vaults, Cellars, or other Places so entred as aforesaid; or in some or one of the said Warehouses, to be approved of by the Commissioners for the Inland Luty hereby granted for the keeping Tobacco upon or after the Importation and Entry thereof at the Custom-house, upon pain of

and the Value thereof,

together with

And be it further Enacted by the Authority

aforesaid, that from and after the said

where any Tobacco Day of shall be sold or delivered out to be manufactured from any of the faid entred Places, in any Quantity above the Weight of the Officer or Officers of the faid Inland Duty, for the respective Divisions or Places where the same shall be so sold or delivered, shall be obliged and are hereby required, upon request of the Seller or Sellers, Proprietor or Proprietors thereof, without fee or reward, to give to the respective Buyer or Buyers, Manufacturer or Manufacturers thereof, Certificates in Writing expressing the Quantities fold or delivered to be manufactured, and the Names of the respective Buyers, Sellers, Proprietors and Manufacturers, figned by the faid Officer or Officers, certifying that the Duty thereon charged by this A& hath been paid, or that the faid Tobacco had been condemned as forfeited, or was part of fuch Stock in hand as aforefaid; which Certificate shall be produced to and left with the Officer or Officers for the said Duty of the respective Divisions into which the said Tobacco shall be carried, to satisfy the said Officer or Officers that no Duties are to be answered for the same, and that the seizing thereof may be prevented.

And be it further Enacted by the Authority afore-

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faid, That from and after the faid no Tobacco, exceeding Day of be removed or the Quantity of carried from any Part of this Kingdom by land or by water, without a Permit or Certificate figned by one or more of the Officers of the said Inland Duty hereby granted, expressing the Names and Places of Abode of the Buyers, Sellers, Proprietors, Manufacturers, or other Person or Perfons upon whose account such Tobacco shall be removed; and certifying the Quantity and Kind of the said Tobacco, and that his Majesty's Inland Duty charged thereon by this A& was duly paid and fatisfy'd, or that the same had been condemned as forfeited, or was part of such Stock in hand as aforesaid; on pain of which shall be found carrying from one place to another without such Permit or Certificate together

with
And be it further Enacted by the Authority aforefaid, that from and after the faid

Day of

the Commissioners for Management of the said Inland Duty are hereby impowered and required to provide and deliver, to the respective Sellers of and Dealers in such Tobacco as a foresaid, printed Books of Permits with Counterparts, for the sending out of any such Tobacco, not exceeding the quantity of nor under the quantity of

to any one Person; in which Permit and Counterpart proper Blanks shall be left for incerting the quantity that such Permit and Counterpart shall serve for, the Names and Places of Abode of such Seller of or Dealer in Tobacco, and of the Person to whom such quantity is to be sent out, and also the Day of the Month and Year in which the same shall be sent out; which Book with Counterparts every such Seller of or Dealer in Tobacco is hereby required to keep, to be inspected by the Officer or Officers for the said Inland Duty,

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Duty; And every such Seller of or Dealer in Tobacco shall, before he, she or they, send out any quantity of Tobacco not exceeding

nor under
mit, first enter in the Permit and Counterpart
the Day of the Month and Year in which the
same is sent out, and also the Names and Places
of Abode of such Seller of or Dealer in Tobacco,
and of the Person to whom the same is to be sent,
and also the quantity that such Permit and Counterpart shall serve for; And if any such Seller of or
Dealer in Tobacco shall send out any quantity of
Tobacco, not exceeding

without fuch Permit, or first having made all such Entries in the said Permit and Counterpart as aforesaid, shall not produce to the Officer for the said Duty the Counterparts of such Permits, and likewise the Permits that shall not have been made use of when he shall demand the same, he she or they shall for any the aforesaid Offences the Sum of

And be it further Enacted by the Authority aforesaid, that from and after the said

Day of no Seller of or Dealer in any such Tobacco shall send out with any

one Permit more than one quantity of Tobacco, on Pain of

And be it further Enacted by the Authority aforesaid, that if upon Inspection the Counterpart or Counterparts of any Permit or Permits, that shall have been taken out of such Permit Book for the sending out any such Tobacco as aforesaid, and examining the Stock of any such Seller of or Dealer in Tobacco, there shall not appear a suitable Decrease to answer the Quantity mentioned in the Counterpart or Counterparts of such Permit or Permits, the surplus Quantity of Tobacco, over and above what ought to have been remaining

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remaining in Stock, shall be deemed and taken to be brought in without any Permit, and shall be All which Permits, or Certificates, shall contain and express a Time therein limited, during which the same shall continue in force, and

during which the same shall continue in force, and within that Time shall be produced and lest with the Officer for the said Inland Duty of the Division, or Place, to which such Tobacco shall be car-

ry'd to, to prevent the seizing thereof.

And it is hereby further Enacted by the Authority aforesaid, that all and every Person or Persons, who shall sell or deal in Tobacco from and after the said

Day of shall, and they are hereby directed and required to keep an Account of all such small Quant

red, to keep an Account of all such small Quantities, or Parcels of Tobacco not exceeding the in one Parcel, as Weight of he or they shall sell or dispose of in each Day; and shall every Night enter into a Book to be kept for that purpose, an Account of the gross Quantities of the faid Commodity which have been by him, her or them, fold and delivered in that Day, in such small Quantities or Parcels as aforefaid; And the faid Sellers of or Dealers in Tobacco shall also keep one other Book, wherein they shall feverally enter every Quantity and Parcel of Tobacco above the Weight of she or they, shall sell and deliver in each Day; which faid Books shall be, and are hereby directed to be prepared, for the making such Entries as aforesaid, and delivered upon demand to the respective Sellers of and Dealers in Tobacco, by the Commissioners for the said Inland Duty, or by such Persons as the said Commissioners shall for that purpose direct and appoint.

Provided always, that no Seller of or Dealer in Tobacco as aforesaid shall have in his or her Custady more than one such Book of each fort at the same time; and that when the said Book or Books

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in his or her Custody shall be filled up respective ly, the same being returned to the Officer or Offi. cers for the faid Inland Duty, from whom they were severally received, upon the Oath, or, in case of a Quaker, upon the solemn Affirmation of such Seller or Sellers, Dealer or Dealers as aforesaid, or of his or their Servant or Servants who kept the same. and made the Entries therein, of the truth of such Entries according to the best of his, her, or their Knowledge or Belief; And one or more new Book or: Books shall thereupon be delivered to such respestive Sellers, or Dealers, in the room of such Book or Books so returned, and so toties quoties. as often as fuch Book or Books shall be so silled up and returned as aforesaid; And the said Books, so kept by fuch respective Sellers or Dealers of and in Tobacco, shall from time to time be produced and laid before the Officers for the faid Inland Duty, as often as they shall call for or require the same, the better to enable them to keep Accounts of the Increase and Decrease of the Stocks of such respective Sellers.

And it is hereby Provided and Enacted, that if any such Seller or Dealer of and in Tobacco shall neglect or refuse to keep such Books, or to make such Entries therein, or to permit the Officers of the said Inland Duty to inspect them, or shall not return the said Books according to the Directions of this Act, or shall make any false Entry in such Book or Books, the Person or Persons offending therein shall, for every such Offence the Sum of

And be it further Enacted by the Authority aforesaid, that from and after the said

Day of

It shall and may be lawful to and for the Officers for the said Inland Duty hereby granted, or any of them, from time to time, and at all times by Day, to enter into all and every the Warehouses, Storehouses, Rooms,

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Shops, Vaults, Cellars and other Places, made ule of for keeping or manufacturing Tobacco, by any Tobacconist, Grocer, Chandler, Manusacturer, or other Person or Persons, Bodies Politick or Corporate, selling, dealing in, or manufacturing Tobacco as aforesaid, and enter for that purpole as aforesaid, and, by Weighing or otherwise, to take an Account of the Quantity and Sorts of all Tobacco to be from time to time brought in, or remaining in such Places as aforesaid: In the Weighing whereof the Person or Persons selling, dealing in, or manufacturing Tobacco, and in whose Custody the same shall then remain, or some Person on their behalf, shall be aiding and affilling to the faid Officers, and shall keep sufficient just Weights and Scales to be made use of by the faid Officers for that purpose; And if any such Person or Persons, Bodies Politick or Corporate, felling, dealing in, or manufacturing Tobacco, shall hinder or refuse the said Officers, or any of them, to enter into such his, her, or their Warehouses, Rooms, Shops, Vaults, Cellars or other Places, to take fuch Account as aforesaid; or shall negle& to keep sufficient just Weights and Scales to be made use of by the said Officers for the purposes aforesaid; or shall keep any false Weights or Scales; or shall neglect or refuse to affift the faid Officers in Weighing as aforesaid; or shall hinder or obstruct any of the said Officers in the Execution of the Powers and Authorities hereby given to him or them; the Person or Perfons offending therein, and every of them, shall, for every such Offence the Sum of

Provided, and it is hereby further Enacted by the Authority aforesaid, that in case any Officer or Officers for the said Duty by this Act granted; shall have cause to suspect that any Tobacco is fraudulently hid or concealed in any Place whatsoever.

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foever, either enter'd for keeping or manufacturing the same as aforesaid, or not entred, with intent to defraud his Majesty of his Duty thereon; then and in fuch case, if such Place shall be within the Cities of London or Westminster, or the Limits of the Weekly Bills of Mortality, upon Affidavit made by sluch Officer or Officers before the Commission. ner for the faid Inland Duty hereby granted or or more of them; or, in case the same shall be in any other Part of Great Britain, upon the Affidavit made by such Officer or Officers before or more Juffice or Justices of the Peace, of the County, Riding, Division or Place where such Officer or Officers shall suspect the same to be so hid or concealed, setting forth the Ground of such his or their Sufpicion; It shall and may be lawful to and for the faid Commissioners for the faid Inland Duty, or Justice or Justices of the Peace respectively before whom such Affidavit shall be made, if he or they shall judge it reasonable, by special Warrant or Warrants, under his or their respective Hands and Seals, to authorize such Officer or Officers by Day or by Night, but if by Night, then in the presence of a Constable or other lawful Officer of the Peace, to enter into all and every such Place or Places, where he or they shall so suspect any such Tobacco to be fraudulently hid or concealed, and to all such Tobacco as shall be then and there

found to fraudulently hid or concealed as

together with

And if any Person or Persons whatsoever shall let, obstruct, or hinder any of the said Officers from entring such suspected Place or Places, or in

the Tobacco which shall be therein found to be so fraudulently hid or concealed, or the said

Person or Persons ossending therein shall, for every such of the Sum of

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And be it Enacted by the Authority aforesaid, That if, from and after the faid Day of any Person or Persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder any Officer or Officers of the Customs, or for the Inland Duty by this A& granted, in the due seizing or fecuring of any Tobacco, which by any Officer or Officers of the Customs, or for the Duty hereby granted, shall or may be seized by virtue or in pursuance of this or any other A& or A&s now in force, or hereafter to be made; or shall by Force or Violence rescue, or cause to be rescued any such Tobacco after the same shall have been seized by fuch Officer or Officers as aforefaid; or shall attempt or endeavour so to do; or after such Seizure shall stave, break or otherwise destroy or damage any Vessels or Package wherein the same shall be contained; all and every the Party or Parties fo offending shall, for every such Offence, the Sum of

And it is hereby further Enacted by the Authority aforesaid, that all as well specifick as pecuniary, relating to the Inland Duty by this Act imposed, or to any Seizures made in pursuance of this A&, shall be fued for, levied and recovered, or mitigated, by such Ways, Means and Methods, as any Fine, Penalty and Forfeiture is or may be recovered, or mitigated, by any Law or Laws relating to his Majesty's Revenue of Excise, or any of them, subject to the Alterations herein after mentioned; or by Action of Debt, Bill, Plaint or Information in any of his Majesty's Courts of Record at Westminster, for any thing done in that part of Great Britain called England, or the Court of Exchequer at Edinburgh, for any thing done in that part of Great Britain called Scotland; and of every such that

shall be to his Majesty, his Heirs and Successors,

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Successors, to be applied to such uses as are here. in after mentioned, and the other

thereof to him or them who shall seize, in.

form, or fue for the same.

Provided always, and it is hereby Enacted by the Authority aforesaid, that such Persons as, for the time being, shall in pursuance of this A& be appointed Commissioners for the said Inland Duty on Tobacco, or of them, and Justice of the Peace with. alfo in their respective Districts, shall have and exercise the same or like Jurisdiction, Power and Authority, and may judge, determine, mitigate, or order in all Cases and Matters relating to the said Inland Duty on Tobacco, as the Commissioners of Excise upon Beer and Ale, and other Liquors. or two Justices of the Peace may, or lawfully can or ought to exercise, adjudge, determine, mitigate, or order in like Cases or Matters in relation to the faid Duties of Excise; and that the Judgments which shall be so given in pursuance of this Act, by the said Commissioners and Justices of the Peace respectively, shall be and are hereby declared to be subject only to such Appeal as is herein after mentioned.

And it is hereby further Enacted and Declared, that such and the like Allowance for any damaged or mean Tobacco, which in pursuance of an Act made in the ninth Year of the Reign of his late Majesty King George the first [intituled, An Ast for enabling his Majesty to put the Customs of Great Britain under the Management of one or more Commissions, and for better securing and ascertaining the Duties on Tobacco, and to prevent Frauds in exporting Tobacco, and other Goods and Merchandizes, or carrying the same Coastwise shall be cut off and separate from the found, in order to be burnt, or otherwise publickly destroyed, as in and by the (31)

ame Act is appointed to be made, shall continue in force, for or in respect of Tobacco of the British Plantations to be Imported from and after the Day of

and shall and may from thenceforth be made by the proper Officers of his Maiesty's Customs for the time being; and, on such Certificate thereof from the faid Officers as is now in use, the said Allowance shall be paid by the said Commissioners of the Inland Duty out of the Monies arising by this Act, any thing herein contained to the contrary thereof notwith-

standing.

Provided always, and it is hereby Enacted by the Authority aforesaid, that every Person who shall be appointed a Commissioner for the Duty by this Act granted, and every subordinate Officer under fuch Commissioners, who shall receive any Salary or Allowance in respect of his or their Office, shall, before he or they shall act in their respective Trust, take an Oath for his or their due and faithful Execution of the same according to this A&; which Oath shall and may be administred to any Commissioner, by any other Person who shall be appointed a Commissioner as aforesaid, and to the said Officers respectively by of the faid Commissioners, or by ... Justice of the Peace, who shall give to such Officer a Certificate thereof gratis.

And to the end the Duty upon Tobacco by this Act granted may be duly and certainly raised, and the same (except the necessary Charges of executing this A(t) may be justly and duly brought into the Keceipt of his Majesty's Exchequer, according to the true meaning hereof; It is hereby Enacted by the Authority aforesaid, that the respective Commissioners and Officers to be appointed for managing, raifing,

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fore granted, and for keeping and rendering of the same, shall perform their several Duties in relation to the Premises, as to them respectively shall appertain, under such and the like

for any Offence or Neglett therein; or for detaining, diverting, or misapplying any Part of the Monies arising by the said Duty, as are prescribed, and to be inslicted, by Virtue of an Act of Parliament made in Ninth Year of the Reign of his said Majesty King William the third [intituled, An Act for raising a Sum not exceeding two Millions, upon a Fund for payment of Annuities after the rate of eight Pounds per Cent. per Annum, and for setling the Trade to the East-Indies] for the like Offence, or Neglect, relating to the Duties thereby granted, or referred to, or for detaining, diverting, or misapplying any part of the Monies which were granted, or appropriated by Act of Parliament last mentioned.

And be it further Enacted by the Authority aforesaid, that no Person shall be deemed a Seller of or Dealer in Tobacco within the meaning of this Act, or be liable to make any such Entries, or subject to the Survey of the Officers for the said Inland Duty on Tobacco, who shall not have in his, or her, or their Custody, at any one time, a Quantity of Tobacco exceeding the Weight of

Provided also, and it is hereby further Enacted, that all Powers, Provisions given, made or inflicted, or by any former Act or Acts of Parliament now in force relating to any Offences in the unshipping or landing of Tobacco of the British Plantations, or to any Francis or Abuses in or concerning the exporting of the same, or relanding thereof in Great Britain, or landing the same in Ireland, or the Isle of Man, after it

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shall have been shipt for Exportation; or to any other Ossences against the said Asts, or any of them not hereby repealed or altered, shall continue in sull force, any thing in this Ast contained to the contrary thereof in any wise notwithstanding.

Provided always, and it is hereby Enacted by the Authority aforesaid, that the Monies arising by the said Inland Duty by this Act charged and

imposed upon Tobacco, and all

arifing thereby (except fuch Part thereof as is hereby given to the Seizors, Informers, or Profecutors respectively) shall be appropriated, isfued, and applyed, and the same are hereby appropriated and made payable to the same Uses, Intents, and Purposes, as the Subsidies, Duties and Impost hereby determined as aforesaid were appropriated and applicable before the making of this present A&; and shall be also subject and liable to the same Redemption by Parliament, as the said Subsidies, Duties, and Impost hereby determined as aforesaid were subject and liable unto.

And whereas by the faid A& made in the 12th Year of the Reign of the late King Charles the fecond [intituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite and by Knights Service, and Purveyance, and for setling a Revenue upon his Majesty in lieu thereof] it was Enacted, that all Forfeitures and Offences against the faid A&, made and committed within the immediate Limits of the chief Office of Excise in London, should be heard, adjudged and determined by the chief Commissioners and Governours of Excife, or the major part of them; or by the Commissioners for Appeals and regulating the said Duties, or the major part of them, in case of Appeal, and not otherwise; and all such Forseitures and Offences made and committed within all or any other the Counties, Cities, Towns, or

Places

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Places within England, or the Dominion thereof. should be heard and determined by two or more of the Justices of the Peace residing near to the Place where such Forseitures should be made, or Offences committed; and in case of Neglect or Refusal of such Justices of the Peace, by the space of fourteen Days next after Complaint made, and Notice thereof given to the Offender, then the Sub-Commissioners, or the major part of them appointed for any fuch City, County, Town or Place, should hear and determine the same; from which Judgment of Sub-Commissioners an Appeal was thereby given to the Justices of the Peace at the next Quarter-Seffions, and fuch other Powers and Authorities were thereby given to the faid Commissioners of the Excise, Commissioners for Appeals, Justices of the Peace, and Sub-Commisfioners as are therein mentioned.

And whereas by feveral other Acts now in force, the like Jurisdictions, Powers, and Authorities are given to the said Commissioners of Excise, Commissioners for Appeals, two Justices of the Peace, Sub-Commissioners, and Justices of the Peace in the Quarter Sessions, touching divers other Duties, Matters and Things, thereby, or by Commission granted by the Crown in pursuance of the same Acts, or some of them, subject to the Management and Direction of the Commissioners of Excise. Be it Enacted by the Authority aforesaid, that from and after the

Day of all and fingular the faid Jurisdictions, Powers, and Authorities given by the said Acts, or any of them, to the said Sub-Commissioners of Excise, Commissioners for Appeals, or Justices of the Peace in their Quarter Sessions, or any of them, shall and from thenceforth the

Justices

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lustices of the Courts of Kings-Bench and Common-Pleas, and the Barons of the Coif of the Court of Exchequer at Westminster for the time or more of them being, or any fitting at the same Time and Place, and not otherwife, fhall and are hereby authorized to hear and determine all Appeals from the Judgment and Determination of the Commissioners of Excise, or Commissioners for the faid Inland Duty hereby granted, as to all Matters arifing within the Limits of the chief Office of Excise in London, and all Incidents relating thereto; and the Justices of Affize for the time being, or any of them within their respective Circuits; and the Justices of the Sessions for the County Palatine of Chester for the of them time being, or any within the faid County Palatine; and the Justices of the Great Sessions in Wales, or any of them within their respective Circuits, shall and are, and is hereby refpectively authorized, to hear and determine all Appeals from the Judgment and Determination Inflices of the of any Peace, or of the Sub-Commissioners of Excife, as to all Matters arising out of the Limits aforesaid, and within their said several Districts respectively, and all Incidents relating thereto; and the Barons of the Exchequer in Scotland, or or more of them shall, and are hereby authorized to hear and determine all Appeals from the Judgment and Determinati-Justices of the Peace. on of anv as to all Matters arifing within any Shire Stewarty or Royal Burgh within that Part of Great Britain called Scotland; which faid Justices and Barons, or any or more of them, Justices of Affise, Justices of the Sessions for the said County Pala-

tine

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tine of Chefter, and Justices of the great Ses. of them. fions in Wales, or any shall and are hereby respectively impowered. and required, in a fummary way, and without the formality of Proceedings in Courts of Law or Equity, and with all convenient Dispatch, finally to hear and determine all fuch Appeals; and to affirm, reverse, or alter the Judgments, Determinations, or Decrees of the faid Commissioners of Excise, Commissioners for the said Inland Duty, Justices of the Peace, or Sub-Commissioners respectively; And the faid Justices And Barons, or any or more of them, Justices

of Affize, Justices of the Sessions for the said County Palatine of Chester, and Justices of the great Sessions in Wales, or any

of them shall and may sit when, where, and as often as he or they shall respectively think fit, with or without adjourning; and shall have and exercise the like Jurisdistions, Powers, and Authorities, to all Intents and Purposes, as by the said Acts or any of them were given to, and vested in the said Commissioners of Appeals and Justices of the Peace in their Quarter Sessions, or any of them; and his or their respective Judgments and Determinations upon such Appeals shall be final, of which there shall be no Review; nor shall any Appeal, Writ of Error, or Certiorari, be brought to remove, or reverse the same.

Provided always, and be it Enacted by the Authority aforesaid, that from and after the said

Day of no Appeal from the Judgment or Determination of the Commissioners of Excise, or Commissiones for the Inland Duty, shall be admitted, unless the same be brought within

after such Judgment or Determina-

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tion. Nor shall any Appeal be admitted from the Judgment or Determination of

Justices of the Peace, or of the Sub-Commissioners; unless the same, be brought. after such Judgment or Determination: Nor unless the Party

Appellant shall have first paid down

and given such Security as is required by the faid Acts, or any of them, in Cales of Appeals from the Determination of the Commissioners of Excise to the Commissioners of

Provided always, and be it further Enacted by

the Authority aforesaid, That if on the said Day of Appeal, from any Determination of the Commissioners of Excise shall be depending before the faid Commissioners of Appeals for the time being, and then undetermined, every fuch Appeal and all Proceedings thereon shall by Virtue of this A& be transferred over, and shall be certifyed by the faid Commissioners of Appeals, or any of them, to the faid Justices of the Courts of Kings-Bench, and Common-Pleas, and Barons of the Coif of the Court of Exchequer, in the same Plight and Condition as they then shall stand before the faid Commissioners of Appeals; And the faid Justices and Barons, or any or more of them shall and are hereby impowered to hear and determine the same, with all Incidents relating thereto; and to make fuch Proceeding thereon, and to exercise all such Powers and Authorities touching the same, as the said Commis-

Alt had not been made. And it is hereby further Enacted by the Authority aforefaid. That if any Person or Persons

sioners of Appeals might have done in case this

shall be sued, molested, or prosecuted for any thing done by Virtue or in Pursuance of this Ad, such Person or Persons shall and may plead the general Issue, and give this Act and the special Matter in Evidence in his Desence: And is asterwards a Verdict shall pass for the Desendant or Desendants, or the Plaintiff shall discontinue his Action, or be Nonsuited, or Judgment shall be given against him upon Demurrer or otherwise, then such Desendant or Desendants shall have to him or them awarded

against such Plaintiff.

And whereas by an Act of Parliament made in the 11th Year of the Reign of his late Majesty King George the first [Intituled, An Ast for more effeetual preventing Frauds and Abuses in the Publick Revenues; for preventing Frauds in the Salt Duties, and for giving Relief for Salt used in the curing of Salmon and Codfish, in the Year one thousand seven bundred and nineteen, exported from that Part of Great Britain called Scotland; for enabling the Insurance Companies to plead the general Issue in Attions brought against them; and for securing the Stamp-Duties upon Policies of Insurance] it is a mongst other things Provided and Enacted, that it should and might be lawful for the Commissioners of the Inland Duties on Coffee, Tea and Chocolate, or any two or more of them for the time being, within the respective Jurisdiction of the said Commissioners, or Justice or Justices of the Peace, upon any Officer or Officers for the faid Inland Duties making Complaint upon Oath to such Commissioners, or Justice or Justices of the Peace respectively, that he or they did suspect any Dealers in the said Com modities not to have made true and just Entries in the Books which he, she or they are obliged by the said Act to keep for that Purpose, of such of the said Commodities as he, she or they from

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time to time fold, delivered out, or confumed in which should be set forth the Causes of such Suspicion, to summon such suspected Person or Persons to appear before the said Commissioners. or Justice of Justices of the Peace respectively. with their respective Entry-Books aforesaid; to the Intent that such Commissioners, or Justice or lustices of the Peace respectively, might examine fuch suspected Person or Persons, or such as keep the faid Book or Books, upon his, her or their Oaths, or Affirmation, touching the Truth of the Entries made in their faid Books. And any such Dealer in Coffee, Tea or Chocolate, who should neglect, or refuse to make such Oaths or Affirmations so appointed to be administred, being thereunto required by the respective Person or Persons who by the said A& were authorized to administer the same, or should refuse or neglect to attend fuch Summons as aforesaid, with his, her or their respective Entry Books, and be examined upon Oath as aforesaid, touching the Truth of the Entries made in their respective Entry-Books; Then, and in every such Case and Cases, the Person or Persons offending therein, or either of them, should, for each and every such Offence, forseit and lose the Sum of Twenty Pounds.

And whereas the above recited Clause or Proviso hath, by Experience, been found to be inconvenient to the several Dealers in the said Commodities, and of no Advantage to the Revenue; Beit therefore Enacted by the Authority aforesaid, that from and after the said Day of

the said Clause or Proviso before recited, and every Matter and Thing therein contained, shall be, and is hereby repealed.

F I N I S.

An Exact and Compleat

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LIST of the House of COMMONS.

N. B. Those mark'd p voted for bringing in the Excise-Bill. Those mark'd c voted against it.

T. WINNINGTON, Esq., Teller for the Yca's. S. SANDYS, Esq., Teller for the No's.

Bingdon Berks, p Rob Hucks Efq; Agmondesham Bucks & Marmaduke Alington c Tho Lutwyche St Albans Hertf. p Ld Vis Grimston c Jn Alborough Suff e Sir John Williams Kt ldborough Yo Wm Jeffop p Cha Stanhope Andover South p Hon Ja Brudenell c Win inglesea Wales p Hugh Williams Apulby Westm c Walter Plumer p Jn
Ramsden Anundel Suff p Hble In Lumley p Sir In Ahburton Dev Rog. Tuckfield c Rd Rey-Aylesbury Bucks Edward Rudge p Tho Ingoldesby
Banbury Oxf. Ld Wallingford
Bamhable Dev chble Theoph Fortefcue Bath Som, p Gen Geo Wade c Rob Gay Beaumaris Wales c Lord Visc Bulkeley edfordsh p Sir Rowiand Alston Bt c Cha Bedford p Jn Orlebar c Sr Jer Vanacker Bedwin Gr Wilts p Wm Sloper c Fran Beks. Sir Jn Stonhouse Bt c Winchcomb Packer-Berwick Gen. Jof Sabine p Geo Lyddell Bererly York c Cha Pelbam p Sir Cha Hotham Bc ewdly Wor p Crew Offley ishops Caftle p Ro More c Jn Plumtre Bleehingly Spr p Sir Wm Clayton of Mar-den Bt. p Sir Orlando Bringman Bt. Rodmin Corn pJohn Laroche Eig pSir Jn
Heathcote Bt Boralton Dev. p.S.r Archer Croft Bt c Hen Howard Ld Walden Boroughbridg Yo p Ja Tyrrel p G Gregory Boffiney Corn p Jn Hedges p Maj Chol-Bofton Lin Sir Rich Ellys Hen Ld Cole-Brackly North c Sir Paul Methuen c Dr. Bramber Suff p Jof Danvers p Ja Hoffe Breconfire c Wm Gwyn Vaughan
Brecon Town p Tho Morgan of Ruperra
Bridgwater Soni c Th Palmer p Geo Dod-Bridgeort Dorf p'Jn Jewkes c'Wm Bowles
Bridgeorth Sal cSt Jn Charlton Jn Weaver
Bridgeorth Sal cSt Jn Charlton Jn Weaver bucks c Sir W Stanhope c Sir Tho Lee Bt

Buckingham T p Hble Col Jn Fane p Geo Chamberlayne CalnWilts p Wm Duckett p Wm Wardour. Cambridgh pHenBrom ey c Sam Sheoheard Cambridge T c Tho Sclater Bacon c Sr Jn Hynde Cotton Bt Cambridge University Hble Edw Finch
p Hble Tho Townshend Camelford Corn p Tho Hales p Jn Pitt Canterbury Sir Wm Hardres p Sir Tho Cardiffe Glam c Hble Buffy Manfel Cardiganth p Ld Lisburne
Cardigan T p Rich Lloyd of Mabus
Carlifle Cumb p Hble Cha Howard c John Hylton. Carmarthensh p Sir Nicholas Williams Bt Carmarthen T'c Arthur Bevan Efg. Carnatyonin p John Griffith
Carnatyonin p Thomas Wynn
Caftlerifing Nfk p Brig Cha Churchill
c Lord Mountrath Cheshire c Charles Cholmondeley p Sir Robert Salisbury Cotton Bart. Chefter Sir Thomas Bunbury c Sir Robert Grosvenor Bart Chichester Suff Lord Wm Beauclerk Ho James Lumley Chippenham Wilts p Gabriel Roberts c Rogers Holland Chip Wicomb Bucks c Hen Waller c Sir Cha Vernon Bart Christ Church Hants p Philip Lloyd p Joseph Hinxman Cirencester Glo c Thomas Master c Peter Bathurft Clifton Dartm p George Treby p Walter Carey Clithero Lanc c Tho Lifter p Lord Visc Gallway Cockermo Cumb c Sir Wilfrid Laws n Eart Hon Wm Finch Colchefter Eff. p Stamp Brooksbank p Sam Tufnell Corfcaftle Der c John Banks p John Bond Cornwal, c Sir Jn St Aubin c Sir Wm Carew Barts Coventry Sir Adolphus Oughton Bart p John Neale Cricklade Wilts p Sir Tho Reade Bart p Christ Tilson Cumberland c Gilfrid Lawfon c Sr James Lowther Denbighthire c Watkin Williams Wynn Denbigh Robert Myddleton of Chirk Castle Derbyth c Sir Nathl Carion Bart c Godfry Clarke

Deiba

(2)

Pulteney

Pole Bart.

Crifp

dith Barts

Tower

Wrighte

Vyner

Perry

Cha Boone

Powlet

Turner

Derby p Lord James Cavendish c Cha Stanhone Devizes Wilts Ben Haskin Stiles p Francis Eyles Jun Devonst c Sir Wm Courtnay Bart c Hen Rolle Dorfetshire e Geo Chafin Edm Moreton Plevdell Dorchester Sir William Chapple c John Browne Dover c Hble George Berkeley c Henry Furnese Downton Wilts John Verney Giles Eyre Droitwich Wor Tho Winnington c Edw Foley Dunhiaid al'Launceston Corn Hble John King c Arthur Tremayne Dunwich Suf p Sir George Downing Bart c Tho Wyndham Durham Coun c John Hedworth c George Durham p Charles Talbot c John Shafto Eaftlow Cornw Sir John Trelawny Bart. p Cha Longueville St Edmonds Bury p Lord Hervey p Col Thomas Norton Essex p Rich Child Earl Tylney c Sir Rob Abdý Bart Eversham Wor c Sir John Rushout Bart John Rudge Exeter c John Belfield c Fra Drewe Eye Suffolk p Hon John Cornwallis p Step Cornwallis Flintshire c Sir Roger Mostyn Bt. Flint c Salusbury Lloyd Fowey Cornw p Lord Vife Fitzwilliam c Jonath Rashleigh Gation Surrey c Wm Newland p Paul Docminique. St Germans Cornw p Rich Eliot p Dudley Glamorgansh Sir Charles Kemeys Bart Gloucestersh p Hble Hen Berkeley Sir John Ducton Bart Gloucester Cha Selwyn c Benj Bathurst Grampound Cornw p Ilaac Leheup c Phil Hawkins Grantham Line p Lord Vife Tyrconnel c Sir Mic Newton Grimsby Line John Page p Geor Monson E Grinsted Suff p Lord Visc Shannon Lord Vife Palmerfton Guilford Surry p Richard Onflow p Henry Vincent Ha wich Eff Sir Phil Parker Long Bart n Lord Vife Percival Haflemere Sur James Oglethorp c Peter Burrel Haftings Suff. p Sir Wm Afhburnham Bt n Tho Pelham Jun Esq.
Haverford-west Pembr c Erasmus Philips Heiston Cornw p John Evelyn pJn Harris Herefordin c Velters Cornewall c Edward Harley Mereford p Marquis of Carnarvon c Tho Winford Hertfordin c Sir Tho Sanders Sebright Bt e Ch Cæsar

Hertford p Sir Tho, Clarke Knt p George

Heydon Yorkshire c Wm Pulteney p Hen Marlow Gr Bu c Edm Waller c fir Thomas Heytsbury Wilts pEd Ashe p Hble Horatio Townshend Hoby Bt Maws Corn c Hble Henry Vane Wm Highamferrers Northam c Hble Jn Find Hindon Wilts c Geo. Heathcote p Town. Melcomb R Dorf pfir Ja Thornbill Knt fliend Andrews Honyton Dev p Sir Wm Yonge Sir Wm, George Dodington Merioneth Richard Vaughan Midburft Suff Bulftrode Knight p fir Horsham Suff p Henry Ingram p Charles Rich Mill Bt Huntingdonsh Robert Pigot John Bigg Middlelex Hble James Bertie c fir Francis Huntingdon c Edward Wortley Montague Millborn Port Somerf p Tho Medlycott p Col Roger Handafyd Hythe Kent p Hercules Baker Wm Glanc Mich Harvey Minbead Som p Francis Whitworth c Alex-Ilchefter Som p Charles Lockyer c Tho ander Luttrel St. Michael Cornw p Henry Kelfal p Tho Ipswich Suff c Phil Broke p Wm Wollatton Farrington St Ives Cornw p fir Rob Rich Bt p Henry Monmonthin c In Hanbury c Ld Cha Nocl Somerfet Monmouth Edward Kemeys of Bartholly Kellington Cor. fir John Coryton Bart Morpeth Northumb c Ld Morpeth, Sir T p Tho. Copleston Kent fir Edw Dering p fir Roger Mere-Robinson Br. Montgomerysh c Hble Price Devereux Montgomery p William Corbet Kingston Hull Y p Geo. Crowle pLord Newark on Trent p James Pelham p Gen Mick lethwait Knaresbor Yo c fir Hen Slingsby Batt Rd Sutton Newcastle Staff c Hble Baptist Leveson p Hble Rich Arundel Gower c John Ward Lancashire c fir Edw Stanly Bart c Rich Newcaftle Northumb p Wm Carr c Nich Shuttleworth Lancaster c fir Th Lowther Bart p Christ. Newport Cornw c fir Wm Morice Bt Hble The Herbert Leicestersh p Lord Wm Manners c sir Clo. Newport Hants p Geo Huxley p Wm Forbury Noel Bart. tefene Leicester sir Geo Beaumont Bart c Geo Newton Lanc c Wm Shippen c Legh Ma-Leominster Heref p Lord Visc Bateman Newtoun Hants p Cha Armand Powlet c fir Geo Caiwall Knt c fir In Barrington Bt Leskard Corn'w p Col John Cope p The Norfo k c fir Edmund Bacon Bt p Harbord Clutterbuck Harbord Leftwithiel Cornw p Ed Walpole p Anth Northallerton Yor pH Peirfe pLeon Smelt Northamptonsh c T Cartwright c Sr Justi-Cracherode
Lewes Suff p Tho Pelham p Tho Pelham nian Isham Bt Lincolnshire c sir Tho Saunderson cRoll Northampton p Hble Edw Montagu c Geo Compton Lincoln c Cha Hall fir John Tyrwhit B orthumberl cfir Wm Middleton Ralph Litchfield Staf c Rich Plumer c Geo Ve-Jenison nables Vernon orwich p Waller Bacon p Robert Britiffe Liverpoole Tho Bootle c fir Tho Afton Bt Nottinghamsh p'Tho Bennet c W Levinz London c fir John Eyles Bart c Humphrey Parfons c fir John Barnard c Micajah Nottingham c Hble In Stankope c Borlace OkehamptonDev c Wm Northmore p Tho Ludlow Salop p Henry Arthur Hersett Richard Herbert rford Suff c Robert Kemp Wm Acton Ludgershal Wi Borlace Richmond Webb Oxfordshire csir Wm Stapleton Bt c Hen Lyme Dorf p Hen Holt Henley c Henry Oxford Univ George Clark c Ld Visc Corn-Oxford City c Tho Rowney Fr Knollys Pembroketh p Jn Campbell of Stackpoole Lymington Sou c Ld Naffau Powlet pWm Lynn Norf p fir Rob Walpole p fir Cha embroke p William Owen Maidstone Kent cHon In Finch p T Hope Malden Est p Hen Parions c Th Bramson enryn Cornw fir Cecil Bishop Bt c Edw Malmsbury Wilts p Giles Earle p'W Raw eterborough c Jos. Banks p Sr Cha Gounlinfon Earle Malton York p Hble Hen Finch pfir Wn etersfield Hants c Jos Taylor p Norton Wentworth Bart Innouth Dev p Robert Byng Arthur Stert

Maribor Wilts p The Gibson c Edw Liste Plimpton Dev p Richard Edgoumbe c In Poole Dorf p Geo Trenchard p Tho Windham Portpigham al' Weftlow Cor p Jn Willes p Tho Walker Pontefract Yor p Sr Wm Lowther Bt. p In Mordaunt Portimouth Hants c Sir John Norris p Sir Cha Wager Kts Preston Lanc p Sir Henry Houghton Bt c Nich Fazakerly Queenbor' Kent p Sir George Saunders p Richard Evans Radnorsh p Sr Humphry Howarth BC Radnor New p Tho Lewis of Harpton Reading Berks p Rich Thompson c Rich Pottenger Retford Nott p fir Robert Clifton p John Richmond York p Sr Conyers Darcy p Jn Yorke Rippon York c Wm Aiflabie Wm Aiflabie Rochefter Kent p Sir John Jennings Kt
p David Polhil Rumney Kent p Sir Robert Auften Bart p David Papilion . Rutland c Hble Tho Noel p Wm Burton Rye Suffex c Philip Gybbon Capt. Norris Rygate Surrey p Sir Joseph Jekyl c James Čocks Salop County e John Walcot e Wm Lacon Child Salop Town c Sir John Aftley Bt c Rich Lyfter Saltain Cornw Edw Hughes p Ld Glenor-Sandwich Kent p Sir George Oxenden Bt p Josiah Burchett Sarum New p Anth Duncombe p Tho Lewis Sarum Old p Matth Chitty St. Quintin c Tho Harrison Scarbor' York Sr W Strickland Bt p Wm Thompson Seaford Suff p Sir Wm Gage Bt p Sir Philip York Kt Shaftsbury Dorf Sir Edw Desbouverie Bt p Steph Fox Shoreham Suff p John Gould c Samuel Ongley Somersetsh c Sir Wm Wyndham Bt Tho Horner Southamptonsh p Ld Harry Powlet p Sir John Cope Bt Southampton c Wm Heathcote c Anthony Henley Southwark c Sir Joseph Eyles Kt c Tho Staffordsh c Hble William Leveson Gower c Sir Walter Wagstaff Bagot Bt Stafford c Lord Chetwynd c Jof. Gascoign Nightingale Stamford Line Wm Noel c Robt Shirley Steyning Suff c Lord Vife. Vane p Tho Bladen Stockbridge Hants c In Chetwynd p Martin Bladen Sudbury Suff p John Knight p Carteret Leather Suffolk

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(4) Suffelk c Sir Jermyn Davers Bt c Sir F Surry p Arthur Onflow (Speaker) & Thomas Suffick p Hble Henry Pelhant, p James Butler Tamworth Staf c Eart of Inchiquin, c Tho Willoughly
Taviffock Dev Sir Liv Hen. Drake, c.Sir
Humphry Monore,
Taunton Som p Francis, Fane p Geo Speke
Tewkfbury Gle c Lig Vife. Gage 'p, Col Geo
Reads Therford Norf, p Sig Edm Bacon Brap Cha Fitz-Roy Thirk York p Sir Tho Frankland Bt Tho Tiv rton Dev James Nelthorpe Arthur Ara Rotness Dev p Sir Cha Wills p Sir Henry Clough Bt. Tre gony Cornw John Goddard 'p Mat. Du-cie Moreton Truro Cornw c Hble Hugh Boscawen c Sidney Meadows
Wallingfd Ber, p.W.m. Hucks, c.Geo Lewen
Warwickshire, c.Hble Edward Digby, c.W.m. Peyto Warwick c Sir Wm Keyt Bt c Wm Bromley, jun. Wareham Dor p Nathaniel Gould p Thomas Towers-Wells City Som Tho Edwards p Col. Wm Piers, Wendover Bucks c Ld Visc Limerick pJohn Hamilton Wenlock Gr Salop p Sam Edwards c John Sambrooke Weobly Heref p Uyedal Price James Corner Westbury Wilts & Francis Annesly John Westminster, p. Ld. Chatles Cavendish, p. Hble Win Clayton Westmoreland p Hole Anth Lowther Day miel Wilfon Weymouth Dot Edw. Tucker, p Tho Pearfo Whitchurch Sou p Jn Conduit p Jn Schwyn Winchelfea Sliff p p Robert i Briftow p Peter Walter Winchester Sou Geo Bridges PNorton Pow-Windfor Berks p Ld Vere Beauclerk p Lord Malpas Wilton Wilts Hille Robert Herbert p Tho Martin Wiltshife c Jn Howe c Jn Ivory Talbot Woodstock Ox Sam Trotman c Hole John Wotton-baffet c Hble John St, John p John Wygan Lanc p Sir Roger Bradhaigh) c Peworcciter hire p Sir Thomas Lyttleton c Sir Herbert Perrot Pakington Bts Worcefter Samuel Sandys p Sir Richard A Cana Kee

YarmouthNorf p Horace Walpole c William Fownshend Yarmouth Sou c Paul Burrard Maurice Ma Yorksh c Chomley Turner Sir George & Vorksh c Chomley Turner Sir George & Vork c Sir Wm Milner Bt Edw Thompse Shire of Abendeen Sir Arth Forbes of Craigyur B Air Col James Campbell of Lawers Argyle p Sin James Campbell Bt Bamff William Duff of Bracko Berwick (Reorge Balle of Jerviswood Bute & Cathness p Patrick Dunbar of Box ermaden o ermaden 🦭 Cromartie & Nairn & Sir Geo Maskenzie & Cromartie & Nairi, è Sir Geo Maekenzie b Dumbarton p John Campbell of Mamor Dumfries p Charles Ereskine of Buriage Edinburgh e Robert Dundas of Arniston Elgin p Alexander Brodie Lyon King at Ams Fife p Sir John Anstruther Bt Forfar e Robert Scot of Dunnihad Haddingtoun p John Cockburne, of Ormit Inverness p Sir James Grant of Grant Kincardin, p Col James Scot of Comilloui Kingross & Clackmanan c Sir John Brei Kirkenbright Stewarty Patrick Heron d Heron Lanerk p Lord Archibald Hamilton Linlithgow p Alexander Hamilton of Inve Orkney & Zetland p Robert Douglas Peebles p Sir James Nafemith Bt Perth p John Drummond
Renfrew p Sir John Schaw of Greenock B
Ross p John Munro of Newmore
Roxburgh William Douglas jun. of Caus. Selkirk p James Rutherfurd of Bowland Stirling, p.Henry Cunningham of Balquhan Sutherland p.Wm Sutherland Ld Strathand Wigtoun c.Col. William Dalrymple Edinburgh City p Jn Campbell of Skiptone Bury bs of Aberdeen, Montrofe, &c. p Col John Mills Air, Irwin, Inverary, &c. p Wm Stenart Crail, Anfruther, &c. p Col Ph Anfruther Dumfries, Sanqubar, &c. Archibald Douga of Cavers
Of Cav mond of Quarrel
Fortrole, Invernels, Nairn p Duncan Ford
Lord Advocate Glafgow, Dunbarton; &c. p Daniel Campbel Haddington, Jedburg, &c. ic Sir James Dal rymple Bt Innerkithen: Stirling, &c. p The Frank Kirkwall, Week, Tain, &c. b Sir Rich Munro of Foulls Bt Selkirk, Peebles, &c. p John Muliay Wigtoun, New Galloway, &c. c John Dil rymple.

266 205

Total for the Bill, with the Teller, Total against the Bill, with the Teller,