



ANNO SEPTIMO & OCTAVO

GEORGIIV. REGIS.

Cap. xciii.

An Act for enlarging the Term and Powers granted by several Acts, for levying a Duty of Two Pennies Scots upon every Pint of Ale and Beer brewed or vended within the Town of *Dundee* and the Liberties and Suburbs thereof; and for amending the said Acts. [14th June 1827.]

WHEREAS by an Act passed in the Parliament of *Scotland* in the Year of our Lord One thousand seven hundred and seven, an Imposition or Duty of Two Pennies Scots (over and above the Duties of Excise) was laid upon every Pint of Ale and Beer to be brewed or inbrought, tapped, vended, and sold within the Town and Hillton of *Dundee*, and other Liberties and Suburbs thereof, to be paid to the said Town and Magistrates and Council thereof, and applied for the Payment of the Town's Debts, and other Purposes: And whereas, by another Act passed in the Fourth Year of the Reign of His Majesty King *George* the Second, intituled *An Act for continuing the Duty of Two Pennies Scots, or One Sixth Part of a Penny Sterling, upon every Scots Pint of Ale and Beer that shall be vended or sold within the Town of Dundee and Privileges thereof, for paying the public Debts of the said Town, repairing the Harbour there, and for other Purposes therein mentioned*, the said Duty was continued for the above and other Purposes therein set forth: And whereas by another Act passed in the Twentieth Year of the Reign of His late Majesty King *George* the Second, intituled *An Act for*

Act of the Scottish Parliament, 1707.
4 G. 2. c. 11.
20 G. 2. c. 17.

[Local.] 26 A enlarging

enlarging the Term and Powers granted by Two Acts of Parliament, for laying a Duty of Two Pennies Scots upon every Pint of Ale and Beer brewed and vended within the Town of Dundee and the Liberties and Suburbs thereof, for the Purposes in the said Acts and this present Act mentioned, the said recited Acts (excepting as by the said last-mentioned Act altered or varied) should continue and be in full Force for the Purposes and during the Period therein mentioned: And whereas by another Act passed in the Sixteenth Year of His late Majesty King George the Third, intituled *An Act for enlarging the Term and Powers granted by Three Acts of Parliament, for laying a Duty of Two Pennies Scots upon every Pint of Ale and Beer brewed and vended within the Town of Dundee and the Liberties and Suburbs thereof, for the Purposes in the said Act mentioned*, the said Imposition or Duty by the said recited Acts granted and made payable was continued, and again made payable to the said Provost, Magistrates, and Town Council of the said Burgh of *Dundee*, and their Successors in Office for the Time being, and their Collectors and Assigns, from and after the Expiration of the Term by the said last-recited Act granted, for the farther Term of Twenty-five Years, and from thence to the End of the then next Session of Parliament, to be applied to and for the same Uses and Purposes as are mentioned and declared in the said recited Acts: And whereas by another Act, passed in the Forty-second Year of the Reign of His said late Majesty King George the Third, intituled *An Act for enlarging the Term and Powers granted by several Acts, for laying a Duty of Two Pennies Scots upon every Pint of Ale and Beer brewed and vended within the Town of Dundee and the Liberties and Suburbs thereof*, the said Imposition or Duty granted and made payable by the said recited Acts was further continued, and again made payable to the Provost, Magistrates, and Town Council of the said Burgh of *Dundee*, and their Successors in Office for the Time being, and their Collectors and Assigns, from and after the Expiration of the Term by the said Acts granted, for the farther Term of Twenty-five Years, and from thence to the End of the then next Session of Parliament: And whereas the Money arising from the said Imposition or Duty has been duly applied according to the Direction of the said several Acts, and large Sums have been expended on the public Works of the said Town, whereby a considerable Debt is now owing on the Credit of the said recited Acts; and it is not in the Power of the said Provost, Magistrates, and Council to pay off the said Debt, and carry on and complete the Repairs and other necessary public Works of the said Town authorized by the said recited Acts, unless the Term and Powers by the said former Acts granted be enlarged; and it is expedient and necessary that the said Act should be altered and amended: 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 the Imposition or Duty granted and made payable by the said recited Acts upon Ale and Beer brewed or brought in, and tapped, vended, or sold within the Town of *Dundee* or the Liberties and Suburbs thereof, shall,

Duty to be continued to be levied for 21 years.

shall, subject to the Provisions hereinafter inserted, be further continued, raised, levied, collected, paid, and made payable to the Provost, Magistrates, and Town Council of the said Burgh of *Dundee*, and their Successors in Office for the Time being, and their Collectors and Assigns, for the farther Term of Twenty Years from and after the passing of this Act, and from thence to the End of the then next Session of Parliament: Provided always, that the said Provost, Magistrates, and Council of the said Burgh, and their Collectors and Assigns, shall, and they are hereby required to allow a Drawback of the said Duty upon all Ale or Beer brewed or imported within, but afterwards sent for Consumption beyond the Precincts within which the Duty is or shall be leviable by this present Act; and the Brewers or Importers of such Ale or Beer shall be entitled to Deduction accordingly of the Amount of the Duty corresponding thereto.

II. And be it further enacted, That the aforesaid Imposition or Duty shall, from and after the passing of this Act, be raised, levied, and collected from the Brewers and Importers of such Ale or Beer, by the same Means and Methods, and under the same Penalties and Forfeitures, and be accounted for, paid, and applied to and for the same Uses and Purposes (except as herein specially after mentioned), as by the said former Acts are directed; and that the Provost, Magistrates, and Town Council of the said Burgh of *Dundee* shall be and continue Trustees for such Application, with the same Powers, and subject to the same Rules and Directions, as are mentioned and declared in the said recited Acts; and that the said recited Acts, and every Authority, Power, Article, Rule, Clause, Matter, and Thing therein contained, shall be of the same Force and Effect, to all Intents and Purposes, for raising, collecting, securing, and levying the said Imposition or Duty, and for applying the same to the Uses and Purposes mentioned in the said recited Acts, so far as the same are not already executed, for and during the additional Term for which the same are hereby granted, as fully and effectually as if the said former Acts were particularly and at large repeated and re-enacted in the Body of this present Act, excepting in so far as the same are varied or altered.

Applying former Acts to this Act.

III. Provided always, and be it further enacted, That it shall not be lawful for the said Provost, Magistrates, and Town Council to apply any Part of the said Duty by the said recited Acts or this Act granted for or towards the converting of the Hospital of the said Burgh into a Workhouse; any thing in the said recited Acts or any of them to the contrary notwithstanding.

Restraining the Application of Duty.

IV. Provided always, and be it further enacted, That the said Magistrates and Town Council shall be bound to advance to the Commissioners afternamed the Sum of Two thousand five hundred Pounds Sterling, to be applied towards providing and maintaining suitable Houses for the public Schools of *Dundee*, and otherwise improving the Means of Education therein; and the farther Sum of Fifteen hundred Pounds, for obtaining a better and more regular Supply of Water for the Burgh: Provided also, that the said Magistrates and Council shall be entitled to Repayment, out of the first of the said

Magistrates of Dundee to contribute 4000*l.* to public Purposes.

said Sum of One thousand five hundred Pounds, of the Sums of Money expended by them in the Purchase of the Ground commonly known by the Name of the *Ladywell Yard*, and also of the several Sums expended by them in excavating and constructing a Reservoir in the said Ground, and purchasing and laying Pipes for conveying the Water, and generally of all the other Sums expended by them towards obtaining a better and more regular Supply of Water since the Ground before mentioned was purchased, or which shall be expended by them for these Ends, under Contracts already entered into, or for rendering Works already contracted for useful.

Money to be paid when called for.

V. And be it further enacted, That the said Magistrates and Town Council shall be bound to pay the said Sums, to be applied as aforesaid, at such Time or Times as the said Commissioners shall appoint; but if any Interest shall accrue on such Capital Sums, between the Time of Advance by the said Magistrates and Council and the Time of Application, such Interest shall belong and be paid to the said Magistrates and Council.

Appointment of Commissioners and Overseers of Duty.

VI. And be it further enacted, That the Dean of Guild of *Dundee* for the Time, and Two other Members of the Guildry Incorporation of *Dundee*, to be chosen annually by the said Incorporation on the Day on which the Dean of Guild is elected; and the Convener of the Nine Incorporated Trades for the Time, and Two other Members of the Nine Incorporated Trades of *Dundee*, to be chosen annually by the said Trades in Common Hall on the Day on which the said Convener is elected; together with the Provost, and Five other Members of the Town Council of *Dundee*, to be elected by the Town Council on the Day appointed for the Election of the Shoremaster of the said Burgh; and Six Inhabitants of *Dundee* or its Suburbs, to be chosen annually at their First Meeting after the First of *October*, by the General Commissioners under an Act of the Fifth Year of His present Majesty, intituled *An Act for the better paving, lighting, watching, and cleansing the Burgh of Dundee, and for building a Bridewell there*; and the Visitor or Deacon of the Maltmen Trade or Incorporation of *Dundee*, and Two other Members of the said Incorporation, to be chosen annually by the said Incorporation on the Day on which the said Visitor or Deacon is elected, or such of them as shall accept their Offices, together with the Survivors of the Persons named as Overseers in the last-recited Act, shall be and are hereby appointed Commissioners for the due Application of the said Sums of Two thousand five hundred Pounds and One thousand five hundred Pounds respectively, and for the other Purposes after specified, as well as Overseers of the Imposition or Duty by the said recited Acts and this Act granted or continued, and of the Application thereof; and shall have and are hereby vested with the same Powers as are in and by the said above-recited Acts granted and given to the former Overseers, as well as all other the Powers hereby made and given, any thing in the said former Acts or herein contained to the contrary thereof in anywise notwithstanding: Provided always, that it shall not be lawful for the said Guildry Incorporation, Nine Incorporated Trades, and Commissioners of Police respectively, to elect, as Commissioners and Overseers for

for the Purposes aforesaid, Persons who are Members of the Town Council of *Dundee*, saving and excepting only the Dean of Guild and Convener of the Nine Trades aforesaid.

VII. And whereas it may be considered just and expedient to diminish the said Duty upon the inferior Kinds of Ale and Beer, or one or other of such Kinds, and to increase the same upon other Kinds of Ale and Beer, or one or other of them; be it therefore enacted, That the Provost, or in his Absence the Clerk of the said Commissioners, on Requisition being made by any Five of the said Commissioners, shall be bound to call Special Meetings of the said Commissioners from Time to Time, to consider and determine regarding such Appointment, such Meetings being held within the Town Hall of *Dundee*, upon a Day not less than Three and not exceeding Four Weeks from the Time of such Requisition being delivered; and at such Meeting it shall be lawful for a Majority or any greater Number of those assembled to alter, vary, and proportion the Amount of the said Duty on the several Kinds of such Ale and Beer; and such new Rate of Duties on the several Kinds of Ale and Beer respectively, as shall be fixed and determined upon at such Meeting, shall be raised, levied, and collected, and be payable to the Provost, Magistrates, and Town Council of the said Burgh of *Dundee*, and their Collectors and Assigns, in place and instead of the Duty previously payable: Provided always, that the previous Duty shall not cease, nor shall the new Duties commence, unless the Imposition of the new Duties in place of the former Duty shall have been approved of and confirmed by at least Two Thirds of the whole of the said Commissioners, assembled at a subsequent General Meeting of the said Commissioners called for the special Purpose, to be held within Six Weeks from the Date of such last Meeting so to be held as aforesaid; and provided also, that the Alteration shall be notified by Advertisement inserted at least Three several Times in some Newspaper published in *Dundee*.

Power to diminish Duty on One or more Kinds of Ale and Beer, and increase it on others.

VIII. And be it further enacted, That in case the said Commissioners shall modify the Rate of the Duty as aforesaid, the new Rates of Duty to be imposed by them as aforesaid shall be raised, levied, collected, and payable under the same Penalties and Forfeitures as by the said former Acts are imposed with relation to the existing Duty; and every Authority, Power, Article, Rule, Clause, Matter, and Thing herein contained shall be of the same Force and Effect to all Intents and Purposes, for raising, collecting, securing, and levying the said new Rates of Duty, as fully and effectually as if the said former Acts were particularly and at large repeated and re-enacted in the Body of this Act, except in so far as the same are varied or altered.

Applying former Powers, &c. to such modified Duties.

IX. Provided always, and be it enacted, That before making any such Modification of the Duty on the several Kinds of Ale and Beer, the said Commissioners shall calculate and ascertain the Annual free Proceeds of the existing Duty during each of the preceding Three Years, and shall also calculate the probable Amount of the Annual free Proceeds of the Duties intended to be substituted and imposed, and such Calculations shall be recorded in the Minutes of the Meetings of

New Scale of Duties to produce a Sum equal to the Average of the Three previous Years.

the said Commissioners; and it shall not be lawful to alter the existing Duty and fix any new Scale of Duties which will not yield a free Annual Sum equal at least to the free Annual Proceeds of the existing Duty on the Average of the Three Years immediately preceding the intended Alteration: Provided also, that the estimated free Annual Amount of such new Rates of Duty shall not exceed the said Annual Average Amount of the existing Duty to a greater Amount than One hundred Pounds.

No Brewer or Dealer in Ale or Beer to vote.

X. And be it further enacted, That no such Commissioner who is a Brewer or Dealer in Ale or Beer shall be entitled to vote in any Matter or Question regarding any Alteration or Modification of the existing Duty: Provided always, that the Two Thirds of the Commissioners required to sanction any such Alteration or Modification shall be Two Thirds of the Commissioners qualified to vote.

Quorum and Chairman.

XI. And be it further enacted, That at least Five of the said Commissioners or Overseers must be present at all Meetings to constitute a Quorum; and all Questions shall be determined by a Majority of those present at the Meeting, excepting in the Cases herein specially before provided; and at all such Meetings the Commissioners or Overseers present shall choose a Chairman, who, besides his deliberative Vote, shall, in case of an Equality, have a decisive or casting Vote.

Meetings of Overseers.

XII. And be it further enacted, That the said Overseers and Commissioners shall meet in the Town Hall of *Dundee* on the first lawful Day in the Month of *December* which shall first be after the passing of this Act, at Twelve o'Clock Noon, due Notice being given of such Meeting by an Advertisement inserted by the Provost of *Dundee* for the Time at least Twice in each of the Newspapers published in *Dundee*; and they shall meet on the first lawful Day of *December* annually thereafter, at Twelve o'Clock Noon, in the said Town Hall, instead of on the Day mentioned in the said recited Acts; and the said Overseers and Commissioners, or such of them as shall so meet, shall have the Power of Adjournment from Time to Time as they shall think fit; and at the First Meeting of the said Overseers and Commissioners after the passing of this Act, the Magistrates of the said Burgh of *Dundee* shall and they are hereby required to lay before the said Overseers or Commissioners who shall then assemble, an Account of all the Debts at that Time due and owing, either to or by the Town, with a Schedule of their Properties and Revenues, to be entered in a Book to be kept for that Purpose; and that at the said first or any subsequent Meeting of the Overseers or Commissioners, they, or any Seven or more of them, are hereby authorized and empowered to make and settle such Bye Laws, Rules, Orders, and Regulations for the Collection of the said Duty, and the keeping of the Accounts thereof, for calling occasional Meetings of their Number when necessary for carrying into Effect the Purposes for which they are appointed, and generally for the better Management and Government of the different Matters and Things in the said recited Acts and this present Act mentioned, as to them shall appear to be necessary, consistent always with

with the said former Acts and this present Act, and the Laws of *Scotland*; and the said Magistrates shall and they are hereby required, from Time to Time, to lay before the Overseers or Commissioners an Account of all the Debts contracted upon account or by reason of any of the Matters and Things aforesaid, together with the Agreements, Covenants, Accounts, and Vouchers relating thereto; which said Account of Debts shall be fairly entered in a Book to be kept for that Purpose, and shall be entered yearly and every Year during the Currency of this Act; and the Town Clerk of *Dundee* shall be bound, if required by the said Overseers or Commissioners, to act as their Clerk without Fee or Reward; or the said Overseers or Commissioners may appoint any other Person to be their Clerk, if they shall think it proper, but such Person shall not be entitled to any Fee or Reward.

XIII. And be it further enacted, That this present 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. Public Act.

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