S. 37.

6. 28. Wajle.

§.39.

insported.

Mixing.

: §.41.

5.42.

Prices.

By the Statute of 16 & 17 Car. 2. cap. 4. Farmers of Excise may put 5.35. in execution such Powers and Authorities, as Commissioners and Sub-Commissioners may do by 12 Car. 2. c. 23. & 15 Car. 2. c. 11. Except the Farmers. 'judicial part of hearing Differences, and mitigating Fines and Penalties. 'By an Act of 22 & 23 Car. 2. A duty of Excise is laid upon Liquors for six year, from 24 June, 1671. in these Proportions. 5.35.

For every Barrel of Beer and Ale Brewed, to be fold above Six shil- 22 & 23.

lings the Barrel, 9 d. For every Barrel of Six shillings, or under, 3 d.

'For every Hogshead of Cider and Perry, made and sold by Retail to be

'paid by the Retailer, 1 s. 3 d.
'For every Gallon of Mead by the Retail, ob.
'For every Barrel of Vinegar-Bear, 6 d. For every Gallon of Strong-Water, 1 d.

For every Barrel of Beer or Ale imported, 3 s. For every Tun of Cider or Perry imported, 4 1.

For every Gallon of Low Wine of the first extraction made of Wines 'Cider, or other materials imported, 2 d.

For every Gallon of Coffee, 2. d.

For every Gallon of Chocoler, Sherber, and Tea, 8 d.

Which Duty is thereby declared to be ordered in all things as in the former Act, with these additions.

'1. For Waste and Leakage in every Twenty three Barrels of Beer shall be allowed three, and in Twenty two Barrels of Aleshall be allowed two.

2. Penalties for all offences against this Act, shall be thus imployed, One moyety to the King, the other to the Informer; but the Penalties,

may be mitigated, as in former Acts.

3. All Liquors imported, shall be first entred before landed, and duties paid, and every Warrant for the landing shall be signed by the Collectors of Excise, before the same shall be put a shore, or else it is sorfeited, or the value of it; one moyety to the King, the other to the Informer.

4. No private person shall lend his Vessels to be Brewed in, in his house

or elswhere, upon pain to forseit Fisty pounds.

5. No Retailer of Beer shall after the Receipt thereof, from a Common Brewer, mix Beer, Ale, or Wort, of an extraordinary strength with Small-Beer, in any Tub containing three Gallons, or more; and if he do, to forfeit for every Barrel double the duty of Excise, to be heard before the Justices and Commissioners, and they to summon Witnesses: And any person resusing or neglecting to testifie, to forseit any sum under Forty shillings, to be recovered and disposed, as other Penalties by former Laws.

6. No Inkeeper or Retailer to be troubled for selling at greater prices

than formerly during this Act.

Hich Additional Duty of Excise granted by 22 & 23 Car. 2. being granted for 6 Years only, and being to expire the 24th day of June 1677.by another Act of 29 Car.2. the same Duty is charged upon Beer, Ale, Cider, &c. to continue for 3 Years, from the 24th of June 1677. to be levied by such rules, ways, and means, and under such Penalties as are provided by 22 & 23 Car. 2. with this addition.

r. That every Gauger shall at the time of Gauging leave with the party or his Servants a note of the Gauge, with the day of the month, and how many Gallons according to the Ale Quart, remaining in the Ex-

' chequer such person is charged with.