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Two Pennies Scots Acts

1. The proposed repeals are of expired enactments relating to the imposition of a tax of two pennies Scots (equivalent to one sixth of an old penny sterling) upon every pint of ale, beer or porter brewed or sold within the Burgh identified in the title of the Act in question. In the Appendix attached to this Note, details are given of the dates of expiry of all but one of the Acts detailed above.¹ None of the Acts has been further extended.

2. The purpose of each of the Acts was to enable the relevant burgh to levy a duty of two pennies Scots on every Scots pint² of ale, beer or porter³ or brewed or sold in that burgh. The monies raised were added to burgh funds and applied for public purposes such as the building of roads. Fourteen of the Acts listed actually continue Two Pennies Scots Acts previously passed and expand upon powers previously granted.

Edinburgh

Edinburgh Two Pennies Scots Act 1798
(38 Geo. 3 c.liv)

3. The purpose of the Edinburgh Two Pennies Scots Act 1798 ("the 1798 Act") was, according to its long title, “for further continuing for Thirty-eight Years” the term of the two penny duty on every pint of ale and beer sold in the city of Edinburgh granted by several previous Acts.⁴

4. The 1798 Act provides as follows:

¹ The exception is the Edinburgh Two Pennies Scots Act 1816 which did not expressly provide for an expiry date. However, this Act became spent in 1836: see para 7 below.
² 4 Scots pints were equal to 1 gallon.
³ A mixture of stale ale and fresh beer.
a) the continuation of the term of the two penny duty on ale and beer sold in the city of Edinburgh for a further 38 years (Section 1);

b) granting of duty drawbacks\(^5\) to brewers selling to the garrison of the Castle of Edinburgh (or in the Piershill barracks) or exporting their ale (Sections 2 – 3);

c) the cancellation of the exemption from the duty for the precinct of Holyroodhouse (Section 4);

d) penalty for importing ale or beer to Edinburgh and failing to pay the duty (Section 5);

e) amendments to the provision of compensation to proprietors damaged by the imposition of the duty (Sections 6 – 8);

f) the application of the duty revenue; records to be kept of the collection and application of the duty (Section 9 - 10);

g) nothing in this Act to extend to empower the city Magistrates to borrow money to increase the existing debt (Section 11);

h) annual payments charged on the duties to cease on the expiration of this Act; this Act may be superseded by a subsequent Act (Sections 12 – 13)

i) status of this Act (Section 14).

**Edinburgh Two Pennies Scots Act 1816**

*(56 Geo. 3 c.xxxv)*

5. The purpose of *The Edinburgh Two Pennies Scots Act 1816* ("the 1816 Act") was to clarify the provisions regarding the collection of the duty under the 1798 Act as, according to the *preamble* -

"Doubts and Difficulties have arisen in regard to the Mode of collecting the said Duties, whereby the Payment of the same is liable to be evaded; and it is expedient that further and other Powers should be given for the better collection thereof, so as to render the same effectual".

6. The 1816 Act provides as follows:

a) the repeal of previous provision relating to the levying and collecting of duties, the drawbacks allowed and the penalties imposed (Section 1);

b) provisions to ensure unity of collection in the same way and manner by all the parishes of Edinburgh (Section 2);

c) allowances and mitigation on the duty to be made in the same way as may be made by the Commissioners of Excise (Section 3);

\(^5\) Refunds on the duty.
d) granting of duty drawbacks to brewers selling to the garrison of the Castle of Edinburgh, the Piershill barracks, exporting their ale or brewing for private use (Sections 4 – 7);
e) provisions for persons importing ale to Edinburgh to give notice and pay the duty; penalty for failure to pay the duty; persons importing from the coast to pay the duties at Leith (Sections 8 – 11);
f) all persons with a licence to sell ale required to keep an account of the quantities purchased; penalty for failure to keep such an account; penalty on persons licensed for failing to pay the duty (Sections 12 – 14);
g) the re-enactment of all clauses in the previous Acts not repealed by this Act (Section 15);
h) appeals under this Act (Section 16);
i) expenses of this Act; status of this Act (Sections 17 – 18).

7. The 1798 Act was time limited to 38 years and expired in 1836. The 1816 Act amends the 1798 Act by providing for a more efficient collection of the duty. Thus the provisions of the 1816 Act are spent and fall to be repealed in consequence of the expiry of the 1798 Act in 1836.

Port Glasgow and Newark

Port Glasgow and Newark Two Pennies Scots Act 1799
(39 Geo. 3 c.xxxix)

8. The purpose of the Port Glasgow and Newark Two Pennies Scots Act 1799 ("the 1799 Port Glasgow Act") was, according to its long title, “for continuing for Thirty-eight Years” the term of the two penny duty on every pint of ale and beer sold in the towns of Port Glasgow and Newark\(^6\) granted by several previous Acts.\(^7\) The preamble records that the revenue from the duty was applied in the pursuit of several useful public purposes and it was therefore expedient to extend the term of the duty, which would otherwise run out in November 1801.

9. The 1799 Port Glasgow Act provides as follows:
   a) the continuation of the duties payable under the previous Acts for the purposes mentioned in those Acts (Section 1);
   b) granting of duty drawbacks to brewers exporting by sea (Section 2);

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\(^6\) Duties were extended to Newark under the now repealed 15 Geo. 3 c. 60 (1775) Port Glasgow Improvement Act.
c) penalty for importing ale or beer and failing to pay the duty (Section 3);
d) a barrel holding 36 English ale gallons shall be deemed to contain 97 Scots pints (Section 4);
e) allowances and mitigation on the duty to be made in the same way as may be made by the Commissioners of Excise (Section 5);
f) provision for contracting out the collection of the duties for a period of 3 years (Section 6);
g) this Act may be superseded by a subsequent Act (Section 7);
h) appointment of several named persons as Commissioners for the execution of this Act (Section 8);
i) status of this Act (Section 9);
j) this Act to continue in force for 38 years (Section 10).

10. The 1799 Port Glasgow Act was time limited to 38 years and expired in 1837.

**Glasgow and Gorbals**

**Glasgow and Gorbals Two Pennies Scots Act 1799**

(39 Geo. 3 c.xl)

11. The purpose of the *Glasgow and Gorbals Two Pennies Scots Act 1799* ("the 1799 Glasgow and Gorbals Act") was, according to its long title, “for continuing for Thirty-eight Years" the term of the two penny duty on every pint of ale and beer sold in the city of Glasgow and village of Gorbals granted by several previous Acts. The preamble records that large sums of money had been borrowed on the credit of the duty revenue to carry out useful public works, this money could not be repaid within the term of the duty set by the previous Acts.

12. The 1799 Glasgow and Gorbals Act provides as follows:

a) the continuation of the duties chargeable under the previous Acts to be levied and received in the same manner (Section 1);

b) granting of duty drawbacks to brewers selling ale to the troops quartered in the barracks of the city or exporting ale; accurate accounts to be kept of ale exported; penalty for falsifying such accounts (Sections 2 - 3);

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7 1 Geo. 1 c.44 (1714) Glasgow Beer Duties Act; 9 Geo. 2 c.31 (1735) Glasgow Beer Duties Act; 28 Geo. 2 c.29 (1755) Glasgow Beer Duties Act. All repealed by Statute Law (Revision) Act 1948.

8 1 Geo. 1 Sess. 2 c.44 (1715) Glasgow Beer Duties Act; 9 Geo. 2 c.31 (1735) Glasgow Beer Duties Act; 28 Geo. 2 c.29 (1755) Glasgow Beer Duties Act. All repealed by Statute Law (Revision) Act 1948.
c) breweries in the Barony parish of Glasgow and the parish of Govan subject to a penalty of the charge for importing ale without paying the duty on all ale brewed by the importer in the previous 12 months; penalty for importing ale or beer from elsewhere and failing to pay the duty; a person to be employed to discover and seize contraband ale (Section 4 - 6);

d) a barrel holding 36 English ale gallons shall be deemed to contain 97 Scots pints; a barrel holding 34 English gallons to be deemed to hold 92 Scots pints, and so on in proportion (Section 7);

e) allowances and mitigation on the duty to be made in the same way as may be made by the Commissioners of Excise (Section 8);

f) provision for contracting out the collection of the duties for a period of 3 years (Section 9);

g) this Act may be superseded by a subsequent Act (Section 7);

h) appointment of several named persons as Commissioners for the execution of this Act (Section 8);

i) status of this Act (Section 9);

j) this Act to continue in force for 38 years (Section 10).

13. The 1799 Glasgow and Gorbals Act was time limited to 38 years and expired in 1837.

**Dundee**

*Dundee Two Pennies Scots Act 1802*

(42 Geo. 3 c.xxvii)

14. The purpose of the *Dundee Two Pennies Scots Act 1802* (“the 1802 Dundee Act”) was, according to its long title, “for enlarging the Term and Powers” of the two penny duty on every pint of ale and beer sold in the town of Dundee granted by several previous Acts. The *preamble* records that “a considerable Debt is now owing on the Credit of the said former Act, which cannot be paid off, and the Repairs and other necessary Works by the said Acts directed to be done, carried on, and completed, unless the Term and Powers by the said former Acts granted be enlarged”.

15. The 1802 Dundee Act provides as follows:

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9 4 Geo.2 c.11 (1730) Dundee Beer Duties Act; 20 Geo. 2 c.17 (1746) Dundee Beer Duties Act; 16 Geo. 3 c.16 (1776) Dundee Beer Duties Act. All repealed by Statute Law (Revision) Act 1948.
a) the continuation of the duties for 25 years; duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (Sections 1 - 2);

b) appointment of several named persons as Commissioners for the execution of this Act (Section 3);

c) Magistrates of Dundee required to deliver the accounts relating to the duties to the Overseers; Overseers empowered to make bylaws; Overseers to keep an account of the duties collected and the application of such duties (Section 4);

d) status of this Act (Section 5).

Dundee Two Pennies Scots Act 1827
(7 & 8 Geo. 4 c.xciii)
16. The purpose of the Dundee Two Pennies Scots Act 1827 (“the 1827 Dundee Act”) was, according to its long title, “for enlarging the Term and Powers” of the two penny duty on every pint of ale and beer sold in the town of Dundee granted by several previous Acts, including the 1802 Dundee Act. The preamble records that the debt referred to in the 1802 Dundee Act was still owing.

17. The 1802 Dundee Act provides as follows:
   a) the continuation of the duties for 20 years; duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (Sections 1 - 2);
   b) prohibition on the use of the duties for converting the hospital into a workhouse (Section 3);
   c) provisions for the Magistrates and Town Council to advance money for maintaining public schools in Dundee and obtaining a better water supply (Sections 4 – 5);
   d) provision for the annual appointment of Commissioners and Overseers of Duty (Section 6);
   e) provision to allow the modification of the duty by diminishing the duty on any particular kind of ale and increasing the duty on another kind of ale; the altered duty to be collected in the same manner as under previous Acts; not lawful to alter the duties in such a way to result in a lower revenue than the average from the past 3 years or to a revenue of over £100 more than the average; no Commissioner involved in the brewing or sale of ale to be entitled to vote on the alteration of duty (Sections 7 – 10);
f) 5 Commissioners to be present at all meetings; Chairman to have the casting vote in case of equality of votes (Section 11);
g) Commissioners and Overseers to hold annual meetings; Commissioners and Overseers authorised to make bylaws; Magistrates to deliver an account of the duties and the town debts; the town Clerk to act as the Clerk to the Commissioners without any fee or reward (Section 12);
h) status of this Act (Section 13).

18. The 1802 Dundee Act was time limited to 25 years and expired in 1827. The 1827 Dundee Act extended the duty for 20 years and expired in 1847.

**Kelso**

*Kelso Two Pennies Scots Act 1802*

(42 Geo. 3 c.xxxiii)

19. The purpose of the Kelso Two Pennies Scots Act 1802 ("the 1802 Kelso Act") was, according to its long title, “for continuing and enlarging the Term and Powers” of the two penny duty on every pint of ale and beer sold within the town and parish of Kelso granted by several previous Acts.¹⁰ The preamble records that it was necessary to extend the term of the duties as money borrowed on the credit of the duties had been applied in the construction of a bridge over the river Tweed, which was destroyed by flood.

20. The 1802 Kelso Act provides as follows:
   a) the continuation of the duties for 21 years; duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (Section 1);
   b) allowances and mitigation on the duty to be made in the same way as may be made by the Commissioners of Excise (Section 2);
   c) penalty for importing ale or beer and failing to pay the duty (Section 3);
   d) Trustees empowered to borrow up to £1500 on the security of the duties for more speedily achieving the purposes of the previous Acts (Section 4);
   e) appointment of several named persons as Overseers of Duty (Section 5);
   f) expenses of obtaining this Act (Section 6);
   g) status of this Act (Section 7).

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21. The purpose of the *Kelso Two Pennies Scots Act 1824* ("the 1824 Kelso Act") was, according to its long title, “for continuing and enlarging the Term and Powers” of the two penny duty on every pint of ale and beer sold within the town and parish of Kelso granted by several previous Acts, including the 1802 Kelso Act. The *preamble* records that, while the bridge over the Tweed had been completed, “some of the other Purposes for which the Duty was granted have not been accomplished, and cannot be carried into Execution, unless the Term and Powers of the said recited Acts be continued and enlarged”.

22. The 1824 Kelso Act provides as follows:

   a) the continuation of the term of the two penny duty on ale and beer sold in Kelso for a further 21 years from the expiration of the term granted in 1802; duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts; officials and named persons appointed as Trustees; the duty to be applied in repairing the streets of the town and supplying fresh water to the inhabitants (*Section 1*);

   b) allowances and mitigation on the duty to be made in the same way as may be made by the Commissioners of Excise (*Section 2*);

   c) granting of duty drawbacks to brewers exporting ale; accurate accounts to be kept of ale exported; no drawback may be claimed unless all duties owed are paid up by the brewer (*Section 3*);

   d) penalty for importing ale or beer and failing to pay the duty (*Section 4*);

   e) Trustees empowered to borrow up to £1500 on the security of the duties for more speedily achieving the purposes of the previous Acts (*Section 5*);

   f) appointment of several named persons as Overseers of Duty (*Section 6*);

   g) status of this Act (*Section 7*).

23. The 1802 Kelso Act was time limited to 21 years and expired in 1823. The 1824 Kelso Act extended the term for a further 21 years and expired in 1844.

**Dalkeith**

*Dalkeith Improvement and Market Act 1804*

(*44 Geo. 3 c.xxxvi*)
24. The purpose of the *Dalkeith Improvement and Market Act 1804* ("the 1804 Dalkeith Act") was, according to its long title, for continuing the term of the two penny duty on every pint of ale and beer sold within the town and parish of Dalkeith granted by several previous Acts, and “for paving, cleaning and lighting the Streets of the said Town; and for erecting a New Publick Market therein”.

25. The 1804 Dalkeith Act provides as follows:

a) duties extended for the term set out in this Act; duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts; duties to be applied for the purpose of paving, repairing, cleaning and lighting the streets, supplying the town with fresh water and erecting a public market (Section 1);

b) appointment of several named persons as Trustees (Section 2);

c) penalty for importing ale or beer and failing to pay the duty (Section 3);

d) Trustees to construct sewers; Trustees to contract with scavengers to clean the streets; occupiers to cause the front of the premises to be swept daily; prohibition on drawing sledges or wheelbarrows along the foot pavements; persons carrying dung over the foot pavements to clean the same (Sections 4 – 8);

e) provisions to ensure the installation of drainpipes to convey water from the roofs of all houses to the ground (Sections 9 – 12);

f) Trustees may order the removal of all outside stairs or signs that may obstruct the streets and pavements (Sections 13 – 14);

g) prohibition on carrying out trade in the street (Section 15);

h) prohibition on flowerpots on window ledges or any other place where they may cause a danger by falling unless they are sufficiently secured (Section 16);

i) Trustees may order lamps to be fixed to walls of buildings; penalty for breaking the lamps or extinguishing the light; accidental damage to be paid for (Sections 17 – 19);

j) Trustees may order houses to be numbered; penalty for damaging or defacing the numbers (Section 20);

k) provisions on the possession and storage of gunpowder (Section 21 – 23);

l) lawful for the Trustees to order the removal of the public market, to purchase grounds for the construction of a market place and to make

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11 33 Geo. 2 c.53 (1759) Dalkeith Beer Duties Act; 22 Geo. 3 c.18 (1782) Dalkeith Beer Duties
rules for the running of the market; quantity of ground not to exceed 5 acres and money expended not to exceed £7000 (Sections 24 – 25);

m) all things purchased in pursuance of this Act to be vested in the Trustees (Section 26);

n) lawful for the Trustees to make rules and bylaws for the better executing of this Act; bylaws may be enforced by pecuniary penalties not exceeding £1 (Section 27);

o) action may be brought by the Collector of Duty for the performance of all obligations and payment of fines under this Act; the collection of fines under this Act (Section 28 – 29);

p) limitation of actions for penalties under this Act; limitation of actions against the Trustees; Trustees may administer the oath to persons giving evidence (Sections 30 – 33);

q) persons appointed Trustees and Overseers vested with the same rights as under previous Acts (Section 34);

r) saving rights of the Duke of Buccleuch and the Baron Baillie of Dalkeith (Section 35);

s) expenses of this Act; status of this Act (Sections 36 – 37);

t) continuation of this Act for 21 years (Section 38).

Dalkeith Two Pennies Scots Act 1825
(6 Geo. 4 c.xxxvi)

26. The purpose of the Dalkeith Two Pennies Scots Act 1825 (“the 1825 Dalkeith Act”) was, according to its long title, for continuing the term of the two penny duty on every pint of ale and beer sold within the town and parish of Dalkeith granted by several previous Acts, including the 1804 Dalkeith Act. The preamble records that the term of the duties “are about to expire, and the Duties thereby granted will consequently thereupon cease and determine; and it is expedient and necessary for the Accomplishment of the Purposes for which the said Acts were passed, that the same should be farther continued”.

27. The 1825 Dalkeith Act provides as follows:

a) duties extended for the term set out in this Act; duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (Section 1);
b) appointment of named persons as Trustees and Overseers of Duty (Section 2);
c) granting of duty drawbacks to brewers exporting ale (Section 3);
d) status of this Act (Section 4);
e) continuation of this Act for 21 years (Section 5).

28. The 1804 Dalkeith Act was time limited to 21 years and expired in 1825. The 1825 Dalkeith Act extended the term for a further 21 years and expired in 1845.

**Burntisland**  
*Burntisland Two Pennies Scots Act 1807*  
(47 Geo. 3 Sess. 2 c.xli)  
29. The purpose of the *Burntisland Two Pennies Scots Act 1807* (“the 1807 Burntisland Act”) was, according to its long title, for continuing the term of the two penny duty on every pint of ale and beer sold within the town of Burntisland granted by several previous Acts. The *preamble* records that, in order to fulfil the purposes of the duty “a Prolongation of the said Acts would be of great Advantage to the Community of the said Borough of Burntisland”.

30. The 1807 Burntisland Act provides as follows:
   a) the term of the duties extended for the continuance of this Act (Section 1);
   b) granting of duty drawbacks to brewers brewing for private use (Section 2);
   c) duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (Section 3);
   d) penalty for importing ale or beer and failing to pay the duty (Section 4);
   e) appointment of several named persons as Overseers of Duty (Section 5);
   f) status of this Act (Section 6);
   g) Continuance of this Act for 31 years (Section 7).

31. The 1807 Burntisland Act was time limited to 31 years and expired in 1838.

**Kinghorn**  
*Kinghorn Two Pennies Scots Act 1807*  
(47 Geo. 3 Sess. 2 c.xlii)

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32. The purpose of the *Kinghorn Two Pennies Scots Act 1807* ("the 1807 Kinghorn Act") was, according to its long title, for continuing the term of the two penny duty on every pint of ale and beer sold in the burgh\(^1\) of Kinghorn granted by several previous Acts.\(^2\) The *preamble* records that "the said Acts expired at the End of the last Session of Parliament, and the Purposes for which the said Duty was granted cannot be completed unless the said Acts are revived, and further continued, which would be of great Advantage to the Community of the said Borough of Kinghorn".

33. The 1807 Kinghorn Act provides as follows:
   a) the term of the duties extended for the continuance of this Act; the duty to be used by the Magistrates for the benefit of the borough (*Section 1*);
   b) duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (*Section 2*);
   c) appointment of several named persons as Overseers of Duty (*Section 3*);
   d) status of this Act (*Section 4*);
   e) Continuance of this Act for 25 years (*Section 7*).

34. The 1807 Kinghorn Act was time limited to 25 years and expired in 1832.

Aberbrothock

*Aberbrothock Two Pennies Scots Act 1808*

(*48 Geo. 3 c.xiv*)

35. The purpose of the *Aberbrothock Two Pennies Scots Act 1808* ("the 1808 Aberbrothock Act") was, according to its long title, "to continue several Acts\(^3\) for granting a Duty of Two Pennies Scots upon Ale and Beer brewed in the Town of Aberbrothock, in the County of Forfar".\(^4\) The *preamble* records that the "the Purposes for which the said Duty was granted are not yet completed, and a considerable Debt is now owing on the Credit of the said Acts, which cannot be paid off and the necessary Works by the said Acts directed to be done, carried on and completed, unless the Terms and Powers by the said former Acts granted, be enlarged".

36. The 1808 Aberbrothock Act provides as follows:

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\(^1\) A chartered town or borough in Scotland.


\(^3\) 11 Geo. 2 c. 4 (1748) Aberbrothock Beer Duties Act; 3 Geo 3 c.28 (1763) Aberbrothock Beer Duties Act; 27 Geo. 3 c.46 (1787) Aberbrothock Beer Duties Act. All repealed by Statute Law (Revision) Act 1948.
a) the continuation of the term of the two penny duty on ale and beer sold in
Aberbrothock for a further 21 years (Section 1);
b) duties to be levied and raised in the same manner and under the same
penalties and forfeitures as under the previous Acts (Section 2);
c) granting of duty drawbacks to brewers exporting their ale (Section 3);
d) appointment of several named persons as Overseers of Duty; provision
for the meetings of the Overseers (Sections 4 - 5);
e) status of this Act (Section 6).

Aberbrothock Two Pennies Scots Act 1824
(9 Geo. 4 c.xiii)
37. The purpose of the Aberbrothock Two Pennies Scots Act 1824 ("the 1824
Aberbrothock Act") was, according to its long title, “to continue several Acts for
granting a Duty of Two Pennies Scots upon Ale and Beer brewed in the Town of
Aberbrothock”. The several Acts comprised of those mentioned in the 1808
Aberbrothock Act and the 1808 Aberbrothock Act itself. The preamble records that
the debt raised on the credit of the duties was yet to be repaid and the works for
which the duties were authorised were not completed.

38. The 1824 Aberbrothock Act provides as follows:
a) the continuation of the term of the two penny duty on ale and beer sold in
Aberbrothock for a further 21 years from the expiration of the term granted
in 1808 (Section 1);
b) duties to be levied and raised in the same manner and under the same
penalties and forfeitures as under the previous Acts (Section 2);
c) granting of duty drawbacks to brewers exporting their ale (Section 3);
d) appointment of several named persons as Overseers of Duty; provision
for the meetings of the Overseers (Sections 4 - 5);
e) status of this Act (Section 6).

39. The 1808 Aberbrothock Act was time limited to 21 years and expired in 1829.
The 1824 Aberbrothock Act extended the term for a further 21 years and expired in
1850.

16 Now located in the Unitary Authority of Angus.
Dumfries

*Dumfries Two Pennies Scots Act 1811*

(*51 Geo. 3 c.xxxvii*)

40. The purpose of the *Dumfries Two Pennies Scots Act 1811* ("the 1811 Dumfries Act") was, according to its long title, “for continuing several Acts for laying a Duty of Twopennies Scots, or One-sixth of a Penny Sterling, on every Pint of Ale, Beer or Porter, that shall be vended or sold with in the Town of Dumfries". The *preamble* records that the money arising from the duties “though managed with the greatest frugality has been found inadequate to pay off the Debts for which it was granted and continued".

41. The 1811 Dumfries Act provides as follows:

a) the duties to be raised for the term set out in this Act (*Section 1*);
b) duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (*Section 2*);
c) granting of duty drawbacks to brewers exporting their ale (*Section 3*);
d) appointment of several named persons as Overseers of Duty (*Section 4*);
e) status of this Act (*Section 5*);
f) Continuance of this Act for 21 years (*Section 6*).

42. The 1811 Dumfries Act was time limited to 21 years and expired in 1832.

Montrose

*Montrose Two Pennies Scots Act 1816*

(*56 Geo. 3 c.xxxvii*)

43. The purpose of the *Montrose Two Pennies Scots Act 1816* ("the 1816 Montrose Act") was, according to its long title, for continuing the term of the two penny duty on every pint of ale and beer sold in the town of Montrose granted by several previous Acts,¹⁷ and for supplying the town with fresh water. The *preamble* records that “the Purposes for which the said Rates and Duties were granted have not been completed, and cannot be accomplished, and the Debts contracted under the Authority of the said Acts cannot be discharged, unless the Terms and Powers of the said Acts be further continued and enlarged”.

¹⁷ 6 Geo. 1 c. 7 (1719) Montrose Beer Duties Act; 7 Geo 2 c.28 (1733) Montrose Beer Duties Act; 9 Geo 3 c.57 (1769) Montrose Beer Duties Act; 35 Geo. 3 c.42 (1795) Montrose Beer Duties Act. All repealed by Statute Law (Revision) Act 1948.
44. The 1816 Montrose Act provides as follows:
   a) the term of the duties extended for the continuance of this Act (Section 1);
   b) appointment of certain officials as Commissioners for the execution of this Act; provision for the annual election, by the town Commissioners or replacement Commissioners from their respective bodies; provision for the replacement of Commissioners on their death or removal from office; quorum of Commissioners' meetings; decisions to be by majority vote with the chairman casting the deciding vote in cases of equality of votes (Sections 2 - 4);
   c) duty raised under this Act to be applied firstly in supplying the town with fresh water, secondly for repairing the public streets and any remainder for public purposes set out in the previous Act (Section 5);
   d) granting of duty drawbacks to brewers exporting their ale (Section 6);
   e) duties to be levied and raised in the same manner and under the same penalties and forfeitures as under the previous Acts (Section 7);
   f) appointment of several named persons as Overseers of Duty (Section 8);
   g) status of this Act (Section 9);
   h) Continuance of this Act for 21 years (Section 10).

45. The 1816 Montrose Act was time limited to 21 years and expired in 1837.

**Extent**

46. The provisions proposed for repeal have no effect outside Scotland.

**Consultation**

47. The Scottish Government, HMRC Solicitor's Office, Scotland, Dumfries and Galloway Council, City of Edinburgh Council, Inverclyde Council, Angus Council, City of Glasgow Council, Dundee City Council, Scottish Borders Council, Midlothian Council and Fife Council have all been consulted about the proposed repeals and have no objection.

Our ref: L4/2/62 (SLC)
<table>
<thead>
<tr>
<th>TITLE OF ACT</th>
<th>DURATION</th>
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<tbody>
<tr>
<td>1. Edinburgh Two Pennies Scots Act 1798 c.liv</td>
<td>38 years</td>
</tr>
<tr>
<td>2. Port Glasgow and Newark Two Pennies Scots Act 1799 c.xxxix</td>
<td>38 years</td>
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<tr>
<td>3. Glasgow and Gorbals Two Pennies Scots Act 1799 c.xl</td>
<td>38 years</td>
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<tr>
<td>4. Dundee Two Pennies Scots Act 1802 c.xxvii</td>
<td>25 years</td>
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<tr>
<td>5. Kelso Two Pennies Scots Act 1802 c.xxxiii</td>
<td>21 years</td>
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<tr>
<td>6. Dalkeith Improvement and Market Act 1804 c.xxxci</td>
<td>21 years</td>
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<tr>
<td>7. Burntisland Two Pennies Scots Act 1807 c.xli</td>
<td>31 years</td>
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<tr>
<td>8. Kinghorn Two Pennies Scots Act 1807 c.xli</td>
<td>25 years</td>
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<tr>
<td>9. Aberbrothock Two Pennies Scots Act 1808 c.xiv</td>
<td>21 years</td>
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<tr>
<td>10. Dumfries Two Pennies Scots Act 1811 c.xxxvii</td>
<td>21 years</td>
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<tr>
<td>11. Montrose Two Pennies Scots Act 1816 c.xxxvii</td>
<td>21 years</td>
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<tr>
<td>12. Kelso Two Pennies Scots Act 1824 c.xxxviii</td>
<td>21 years</td>
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<tr>
<td>13. Dalkeith Two Pennies Scots Act 1825 c.xxxvi</td>
<td>21 years</td>
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<tr>
<td>14. Dundee Two Pennies Scots Act 1827 c.xciii</td>
<td>20 years</td>
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<tr>
<td>15. Aberbrothock Two Pennies Scots Act 1828 c.xiii</td>
<td>21 years</td>
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