

Holograph summary of relevant clauses of the Coinage Acts of 1666, 1708, and 1715, with a query as to whether taxes are leviable on income received under the last of these.

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Act. XVIII Car. 2. C. v.

A. VI. The coinage Duty is to be kept apart by the Collectors & paid quarterly into the Exchequer, & there also kept distinct & apart from all other moneys arising by the customes or by any other way or revenue whatsoever, & they are to receive it & pay it according to the several directions of this Act without any Salary or Fee

B IX. And none of the said moneys shall be applied to any use or uses whatsoever other then the defraying the charge or expence of the Mint or Mints &c, nor shall any of the said moneys be issued out of the Exchequer but by order or Warrant the Lord Treasurer & Vnder Treasurer or Commissioners of the Treasury for the time being & mentioning that they are or the use & service aforesaid to the Master & Worker or Masters & Workers of your Majestys Mint or Mints &c.

Act VII Annæ Reginæ. for continuing coinage Duty

C. I. The former duty is further continued & shall be payable upon wine Vinegar Cyder, Beer, Brandy, & strong waters imported into great Britain, & the said Act of the 18th year of K. Charles II & every clause article & sentence in the same is revived & continued in force & extended to all wines & other liquors as aforesaid imported into great Britain

D III. And that the Lord Treasurer or Commissioners of the Treasury may by Order or Warrants issue out of the Exchequer or dispose of the moneys arising by the said Coinage Duties yearly & every year such summ as he or they shall think necessary & reasonable not exceeding in the whole the summ of twelve hundred pounds for the fees & salaries of the Offices of the Mint or Mints in Scotland & towards the providing maintaining & repairing the houses offices & buildings, & other necessaries for assaying melting down &

coining in the Mints of Scotland.

Act anno primo Georgij Regis. for continuing Coinage Duty

E The Commissioners of the Treasury or Lord High Treasurer may out of the moneys arising by this Act or any other the public supplies granted or to be granted by parliament cause so much money to be applied as shall be necessary for defraying the expences of the said Mints of England & Scotland respectively by way of imprest & upon account for that Service, so as the same together with the Coinage Duties arising by this Act do not exceed in any one year the sum of fifteen thousand pounds, & so as the said moneys be issued out of the Exchequer of great Britain to the Master of the Mint in England & the General of the Mint in Scotland respectively

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By clause A the coinage Duty of England is kept apart by the Collectors & paid into the Exchequer & there kept apart from all other moneys arising by the Customes or other ways & paid to the Master of the Mint without any salary or fee for receiving & paying the same. And by clause B the same is paid by Warrant of the Treasury mentioning that is for the use & service of the Mint & it cannot be applied to any other use. And by clause C all this coinage Duty & Law concerning it is extended into Scotland And by clause E this Duty is made payable without fee or reward to the General of the Mint in Scotland instead of the Master & Worker of that Mint; & a distinct account thereof is to be kept in the Exchequer that the sum of the Duties for coinage in England & Scotland may be known from year to year.

By clause D such a sum as the Treasury should think fit, not exceeding 112^l yearly was given to the Mint & became payable to the Master & Worker of that Mint. And by clause E this money became payable to the General of that Mint as part of the 15000^l there mentioned & so became applicable to the charges of coinage as well as to salaries & incidents

Quære Whether all the moneys payable by clause E are not payable without Fees.
