ANNO UNDECIMO

Georgii III. Regis.

CAP. V.

An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and seventy-one.

Most Gracious Sovereign,

WE Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain, in Parliament assembled, taking into our serious Consideration such Expences as are absolutely necessary for supporting Your Majesty's Government, and being resolved to supply the same, have, for that End and Purpose, chearfully and voluntarily given and granted, and do by this Act give and grant unto Your Majesty, the several and respective Rates and Assessments hereafter mentioned; and we do most humbly beseech 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, Preamble.

2,37,649 *l.* 12*s.* and 5*d.* 2*q.* to be raised in *Great Britain.*

assembled, and by the Authority of the same, That the Sum of Two million thirty-seven thousand six hundred forty-nine pounds, eleven shillings, and five-pence half-penny, shall be raised, levied, and paid unto His Majesty, within the Kingdom of Great Britain, by such Proportions, and in such Manner and Form, as hereafter in this Act are expressed.

1,989,695 *l.* 10*s.* and 3*d.* 2*q.* to be raised in *England*, in one Year, from *Mar.* 25. 1771.

And it is hereby declared and enacted, by the Authority aforesaid, That the Sum of One million nine hundred eighty-nine thousand six hundred ninety-five pounds, ten shillings, and three-pence halfpenny, Part of the said Sum of Two million thirty-seven thousand six hundred forty-nine pounds, eleven shillings, and five-pence halfpenny, shall be raised, levied, and paid unto His Majesty, within the Space of One Year, from the Twenty-fifth Day of March, One thousand seven hundred and seventy-one, and shall be assessed and taxed in the several Counties, Cities, Boroughs, Towns, and Places of England, Wales, and Berwick upon Tweed, according to the Proportions in Manner following; that is to say,

FOR the Town of Bedford, the Sum of Six hundred ninety-two pounds, eleven shillings, and one penny.

For the rest of the County of Bedford, the Sum of Twenty-seven thousand eight hundred sixty-two pounds, three shillings, and ten-pence halfpenny.

For the Borough of New Windsor, and the Castle there, the Sum of Nine hundred seventy-eight pounds, and ten shillings.

For the rest of the County of Berks, the Sum of Thirty-nine thousand, eight hundred sixty-five pounds, nine shillings, and five-pence.

For the Borough of Bucks, with Borton, Borton-hold, Prebend-end, Gawcott, and Lendborough, the Sum of Six hundred thirteen pounds, and five-pence halfpenny.

For the Borough of Wicomb, the Sum of Three hundred fifty-eight pounds, seventeen shillings, and six-pence.

For the rest of the County of Bucks, the Sum of Forty-six thousand one hundred and seventy pounds, thirteen shillings, and eight-pence halfpenny.

For the University of Cambridge, the Sum of One hundred pounds.

For the Town of Cambridge, the Sum of Two thousand seven hundred and seven pounds, eighteen shillings, and one penny.

For

For the Isle of Ely, the Sum of Eight thousand and eight pounds, five shillings, and seven-pence halfpenny.

For the rest of the County of Cambridge, the Sum of Twenty-one thousand eight hundred seventy-eight pounds, six shillings, and ten-pence halfpenny.

For the City and County of the City of Chester, the Sum of One thousand five hundred eighty-four pounds, and seven shillings.

For the County of Chester, the Sum of Twenty-seven thousand and fourteen pounds, eighteen shillings, and ten-pence halfpenny.

For the County of Cornwall, the Sum of Thirty-one thousand nine hundred forty-three pounds, and one shilling.

For the County of Cumberland, the Sum of Three thousand seven hundred and thirteen pounds, eighteen shillings, and two-pence halfpenny.

For the County of Derby, the Sum of Twenty-four thousand and ninety-three pounds, nineteen shillings, and nine-pence halfpenny.

For the City and County of the City of Exon, the Sum of Four thousand seven hundred and eight pounds, and five-pence halfpenny.

For the County of Devon, the Sum of Seventy-seven thousand eight hundred seventy-five pounds, two shillings, and ten-pence halfpenny.

For the Town and County of the Town of Poole, the Sum of Three hundred twenty-eight pounds, and two shillings.

For the County of Dorset, the Sum of Thirty-two thousand seven hundred fifty-one pounds, fifteen shillings, and ten-pence halfpenny.

For the County of Durham, the Sum of Ten thousand five hundred ninety-seven pounds, fourteen shillings, and five-pence halfpenny.

For the West Riding of the County of York, the Sum of Thirty-nine thousand three hundred sixty-two pounds, one shilling, and one penny.

For the North Riding of the County of York, the Sum of Twenty-six thousand three hundred forty-seven pounds, nineteen shillings, and eight-pence.

For the East Riding of the County of York, the Sum of Nineteen thousand one hundred and eleven pounds, two shillings, and eleven-pence.

For the City of York, and County of the same City, the Sum of Four thousand six hundred and nineteen pounds, eighteen shillings, and eight-pence.

For the Town and County of the Town of Kingston upon Hull, the Sum of Two thousand and fifty-three pounds, two shillings, and four-pence.

For the Town of Malden in the County of Essex, the Sum of Five hundred eighty-four pounds, and eighteen shillings.

For the Town of Colchester, the Sum of Two thousand eight hundred and forty-five pounds, six shillings, and three-pence.

For the Town of Harwich and Dover Court, the Sum of Four hundred and three pounds, and thirteen shillings.

For the rest of the County of Essex, the Sum of Eighty-five thousand five hundred sixty-three pounds, nine shillings, and five-pence.

For the City and County of the City of Gloucester, the Sum of One thousand three hundred ninety-six pounds, four shillings, and eight-pence.

For the whole County of Gloucester, the Sum of Forty-five thousand nine hundred and fifteen pounds, eighteen shillings, and four-pence halfpenny.

For the City of Hereford, the Sum of Seven hundred sixty-three pounds, seventeen shillings, and four-pence.

For the Borough of Leominster, the Sum of Three hundred thirty-three pounds, fifteen shillings, and eight-pence.

For the rest of the whole County of Hereford, the Sum of Nineteen thousand three hundred eleven pounds, thirteen shillings, and eight-pence.

For the Borough of Saint Albans, in the County of Hertford, the Sum of Seven hundred and seventy-four pounds, and two shillings.

For the rest of the whole County of Hertford, the Sum of Forty-one thousand five hundred and thirty pounds, thirteen shillings, and three-pence.

For the Town of Huntingdon, the Sum of Four hundred thirty-two pounds, twelve shillings, and eight-pence.

For the rest of the County of Huntingdon, the Sum of Fifteen thousand and sixty-four pounds, twelve shillings, and four-pence.

For the City and County of the City of Canterbury, the Sum of One thousand six hundred fifty-two pounds, and one penny, and one third part of a penny.

For the Town and Liberty of Dover, the Sum of One thousand nine hundred twenty-three pounds, thirteen shillings, and nine-pence.

For the Town of Folkstone, the Sum of One hundred forty-four pounds, and nineteen shillings.

For

For the Town of Fordwich, the Sum of Seventy-seven pounds, and eight shillings.

For the Town of Feversham, the Sum of Five hundred and nineteen pounds, ten shillings, and three-pence.

For the Town of Tenterden, the Sum of Eight hundred sixty-three pounds, and two shillings.

For the Town and Liberty of Sandwich, the Sum of Nine hundred ninety-one pounds, sixteen shillings, and six-pence.

For the Town and Port of New Romney, the Sum of Two hundred forty-nine pounds, and seventeen shillings.

For the Town of Lydd, the Sum of Seven hundred sixty-nine pounds, nineteen shillings, and six-pence.

For the Town and Port of Hithe, and West Hithe, within the Liberty of the said Town and Port, the Sum of Two hundred thirty-six pounds, and fourteen shillings.

For the rest of the whole County of Kent, the Sum of Seventy-five thousand one hundred twenty-four pounds, four shillings, and four-pence.

For the County of Lancaster, the Sum of Twenty thousand nine hundred eighty-nine pounds, fourteen shillings, and six-pence halfpenny.

For the Borough of Leicester, the Sum of Six hundred thirty-nine pounds, and twelve shillings.

For the rest of the County of Leicester, the Sum of Thirty-four thousand and forty-five pounds, ten shillings, and one penny halfpenny.

For the County of Lincoln, with the City and County of the City of Lincoln, the Sum of Seventy-one thousand nine hundred and seven pounds, and eight-pence.

For the City of London, the Sum of One hundred twenty-three thousand three hundred ninety-nine pounds, six shillings, and seven-pence.

For Serjeant's Inn in Chancery Lane, the Sum of Thirty-one pounds, and four shillings.

For the Inner Temple, and Inns of Chancery thereunto belonging, the Sum of Four hundred pounds.

For the Middle Temple, and Inns of Chancery thereunto belonging, the Sum of Two hundred seventy-two pounds, and sixteen shillings.

For the Society of Lincoln's Inn, and Inns of Chancery thereunto belonging, the Sum of Three hundred forty-one pounds, seven shillings, and six-pence.

For Gray's Inn, and the Inns of Chancery thereunto belonging, the Sum of Two hundred fifty-two pounds, thirteen shillings, and four-pence.

For the Palaces of Whitehall and Saint James, the Sum of Thirty thousand seven hundred fifty-four pounds, six shillings, and three-pence.

For the City of Westminster, and Liberties thereof, and Offices executed in Westminster Hall, the Sum of Sixty-three thousand and ninety-two pounds, one shilling, and five-pence.

For the rest of the County of Middlesex, the Sum of One hundred and seven thousand six hundred and two pounds, eleven shillings, and seven-pence.

For the County of Monmouth, the Sum of Nine thousand eight hundred and twelve pounds, six shillings, and five-pence halfpenny.

For the City and County of the City of Norwich, the Sum of Eight thousand five hundred and eighteen pounds, eleven shillings, and eleven-pence.

For the Borough of Great Yarmouth, the Sum of Two thousand eight hundred and twenty pounds, three shillings, and one penny.

For the Borough of King's Lynn, the Sum of One thousand eight hundred fourteen pounds, fourteen shillings.

For so much of the Borough of Thetford as lies in the County of Norfolk, the Sum of Two hundred and thirty-nine pounds.

For the rest of the County of Norfolk, the Sum of Seventy thousand nine hundred and fourteen pounds, six shillings, and sixpence halfpenny.

For the Town of Northampton, the Sum of Eight hundred and thirty pounds, seven shillings, and ten-pence.

For the rest of the County of Northampton, the Sum of Forty-six thousand eight hundred thirty-nine pounds, three shillings, and seven-pence.

For the Town and County of the Town of Newcastle upon Tyne, the Sum of Two thousand five hundred and eighty pounds, sixteen shillings, and four-pence.

For the Town of Berwick upon Tweed, the Sum of One hundred forty-five pounds, and three shillings.

For the County of Northumberland, the Sum of Eleven thousand eight hundred twenty-two pounds, and eighteen shillings.

For the Town and County of the Town of Nottingham, the Sum of One thousand six hundred and fourteen pounds, ten shillings, and seven-pence halfpenny.

For the County of Nottingham, the Sum of Twenty-five thousand six hundred sixty-two pounds, and two-pence.

For the University of Oxon, the Sum of One hundred eleven pounds, seventeen shillings, and two-pence.

For the City of Oxon, the Sum of Three thousand four hundred forty-four pounds, six shillings, and three-pence.

For the rest of the County of Oxon, the Sum of Thirty-five thousand one hundred sixty-five Pounds, twelve shillings, and four-pence, and ten twelfth parts of a penny.

For the County of Rutland, the Sum of Five thousand five hundred twenty-five pounds, three shillings, and ten-pence-halfpenny.

For the Town of Ludlow, the Sum of Two hundred twenty-six pounds, and two shillings.

For the County of Salop, the Sum of Twenty-eight thousand eight hundred and thirty pounds, seventeen shillings, and one penny halfpenny.

For the City and County of the City of Bristol, the Sum of Seven thousand three hundred ninety-one pounds, ten shillings, and eight-pence.

For the City of Bath, the Sum of Four hundred forty-three pounds, and six shillings.

For the City of Wells, the Sum of Four hundred eighty-one pounds, seventeen shillings, and sixpence.

For the Borough of Bridgewater, and Haygrove-Tything, the Sum of Three hundred sixty-six pounds, and five shillings.

For the rest of the County of Somerset, the Sum of Sixty-three thousand seven hundred and ninety pounds, four shillings, and four-pence.

For the Town and County of the Town of Southampton, the Sum of Seven hundred ninety-four pounds, ten shillings, and one penny.

For the Isle of Wight, the Sum of Six thousand two hundred seventy-three pounds, and sixteen shillings.

For the rest of the County of Southampton, the Sum of Forty-seven thousand eight hundred seventy-two pounds, five shillings, and five-six parts of a penny.

For the City and County of the City of Litchfield, the Sum of Four hundred and twenty pounds, nineteen shillings, and four-pence.

For the County of Stafford, the Sum of Twenty-six thousand seven hundred pounds, three shillings, and ten-pence.

For the Town of Ipswich, the Sum of Two thousand and sixty-one pounds, three shillings, and sixpence.

For the Borough of Bury Saint Edmunds, the Sum of Two thousand one hundred and six pounds, three shillings.

For the Borough of Dunwich, the Sum of Forty pounds, three shillings, and sixpence.

For the Borough of Eye, the Sum of Five hundred and two pounds.

For the Borough of Sudbury, the Sum of Five hundred and six pounds, eight shillings, and eight-pence.

For so much of the Borough of Thetford as lies in Suffolk, the Sum of Seventy-nine pounds, four shillings.

For the rest of the County of Suffolk, the Sum of Sixty-eight thousand two hundred and eleven pounds, and four-pence, and two third parts of a penny.

For the County of Surrey, the Sum of Sixty-six thousand one hundred thirty-two pounds, nineteen shillings, and sixpence halfpenny.

For the Town and Port of Hastings, and Liberties thereof, the Sum of Three hundred seventy-eight pounds, and six shillings.

For the Liberty of Seaford, the Sum of One hundred forty-one pounds, eighteen shillings.

For the Liberty of Pevensey, the Sum of One thousand and eighty-eight pounds, ten shillings.

For the Town and Parish of Rye, the Sum of Four hundred seventy-three pounds, eighteen shillings.

For the Town of Winchelsea, the Sum of four hundred and five pounds.

For the rest of the County of Sussex, the Sum of Fifty-seven thousand five hundred and sixty pounds, four shillings and four-pence.

For the City and County of the City of Coventry, the Sum of Two thousand four hundred sixty-three pounds, fourteen shillings, and nine-pence.

For the County of Warwick, the Sum of Thirty-seven thousand three hundred twenty-five pounds, nineteen shillings, and seven-pence.

For the City and County of the City of Worcester, the Sum of Two thousand two hundred twenty-eight pounds, seventeen shillings, and eight-pence.

For the County of Worcester, the Sum of Thirty-one thousand three hundred fifty-three pounds, nine shillings, and three-pence.

For the City of New Sarum, the Close of the same, and Clarendon Park, the Sum of One thousand nine hundred thirty-five Pounds, sixteen shillings, and sixpence.

For the rest of the County of Wilts, the Sum of Forty-nine thousand seven hundred twenty-one pounds, eleven shillings, and five-pence.

For the County of Westmoreland, the Sum of Three thousand and forty-five pounds, three shillings, and nine-pence halfpenny.

For the Isle of Anglesea, the Sum of One thousand six hundred thirty-three pounds, seven shillings, and eleven-pence.

For the Borough of Brecon, the Sum of One hundred seventy-seven pounds, nineteen shillings, and eight-pence.

For the rest of the County of Brecon, the Sum of Two thousand eight hundred seventy-three pounds, eighteen shillings, and four-pence.

For the County of Cardigan, the Sum of One thousand three hundred seventy-two pounds, sixteen shillings, and two-pence.

For the County Borough of Camarthen, the Sum of Two hundred twenty-nine pounds, eighteen shillings, and eight-pence.

For the County of Carmarthen, the Sum of Four thousand one hundred and forty pounds, three shillings, and eleven-pence halfpenny.

For the County of Carnarvon, the Sum of Two thousand three hundred thirty-seven pounds, six shillings, and seven-pence.

For the County of Denbigh, the Sum of Six thousand eight hundred pounds.

For the County of Flint, the Sum of Two thousand three hundred and fourteen pounds, seventeen shillings.

For the County of Glamorgan, the Sum of Seven thousand nine hundred and six pounds, nine shillings, and ten-pence.

For the County of Merioneth, the Sum of Two thousand four hundred thirty-two pounds, fifteen shillings, and ten-pence.

For the County of Montgomery, the Sum of five thousand eight hundred fifty-two pounds, eighteen shillings, and four-pence.

For the County of Pembroke, the Sum of Two thousand nine hundred and ninety-seven pounds, seventeen shillings, and eight-pence halfpenny.

For the County of Radnor, the Sum of Two thousand six hundred ninety-two pounds, and six shillings.

For the Town and County of the Town of Haverford-west, the Sum of One hundred seventy-four pounds, seventeen shillings, and four-pence.

And be it further enacted by the Authority aforesaid, That towards raising the said several and respective Sums

Personal Estates (except desperate Debts, Stock on Land, Houshold Goods, and Loans to His Majesty) to pay 4s. in the Pound.

Sums of Money, hereby charged on the respective Counties, Cities, Boroughs, Towns, and other Places, in that Part of Great Britain, called England, Wales, and Berwick, as aforesaid, all and every Person and Persons, Bodies Politick and Corporate, Guilds and Fraternities, within the same respectively, having any Estate in ready Money, or in any Debts whatsoever, owing to them within Great Britain, or without, or having any Estate in Goods, Wares, Merchandizes, or other Chattels or Personal Estate whatsoever, within Great Britain or without, belonging to, or in Trust for, them (except and out of the Premises deducted such Sums as he, she, or they, do bona fide owe, and such Debts owing to them, as shall be adjudged desperate by the respective Commissioners appointed by this Act; and also except the Stock upon Lands, and such Goods as are used for Household-stuff; and also except such Loans and Debts as are or shall be owing from his Majesty, to any Person or Persons) shall yield and pay unto his Majesty, the Sum of Four Shillings in the Pound, according to the true yearly Value thereof for One Year; (that is to say,) For every One hundred Pounds of such ready Money and Debts, and for every One hundred Pounds Worth of such Goods, Wares, and Merchandizes, or other Chattels or Personal Estate, the Sum of Twenty Shillings, and so after that Rate for every greater or less Sum or Quantity, to be assessed, levied, and collected, in Manner herein after mentioned; and

Employments of Profit (except Military Officers of the Army or Navy) to pay 4s. per Pound.

that all and every Person and Persons, and all and every Commissioner and Commissioners, having, using, or exercising, any publick Office or Employment of Profit, in England, Wales, or Berwick, as aforesaid, and all and every their Clerks, Agents, Secondaries, Substitutes, and other inferior Ministers whatsoever (such Military Officers who are or shall be in Muster by the Muster-master-general of his Majesty's Army, or in Pay in His Majesty's Army or Navy, in respect of such Offices only excepted) shall, towards raising the said respective Sums before in this Act charged upon the respective Counties, Cities, Boroughs, Towns, and other Places of England, Wales, and Berwick, as aforesaid, yield and pay unto his Majesty the Sum of Four Shillings for every Twenty Shillings, which he, she, or they, do receive in One Year, by virtue of any Salaries, Gratuities, Bounty-money, Rewards, Fees, Profits, Perquisites, or Advantages whatsoever, to him, her, or them accruing, for or by Reason or Occasion of such their several Offices or Employments, without any Allowance, Deduction,

duction, or Abatement whatsoever; and that all and every Person and Persons, Guilds, Fraternities, Bodies Politick and Corporate, having an Annuity, Pension, Stipend, or other yearly Payment, either out of the Receipt of His Majesty's Exchequer in England, or out of any Branch of His Majesty's Revenue in England, Wales, or Berwick, or payable, or secured to be paid, by any Person or Persons whatsoever, in England, Wales, or Berwick, (not being or issuing out of any Lands, Tenements, or Hereditaments, or charged upon the same, touching which other Directions are given by this Act; and not being Annuities or yearly Payments, which, by any Act or Acts of Parliament made, or to be made, are or shall be especially exempted from the Payment of Taxes or Aids) shall, towards raising the said respective Sums before by this Act charged upon the respective Counties, Cities, Boroughs, Towns, and other Places of England, Wales, or Berwick, as aforesaid, yield and pay unto His Majesty the Sum of Four Shillings for every Twenty Shillings by the Year, for every such Annuity, Pension, Stipend, or yearly Payment respectively, and after that Rate for One whole Year: The said several Rates and Sums of Money hereby granted, to be assessed, imposed, levied, and collected, in such Manner as herein after is mentioned.

Pensions and Annuities out of the Exchequer, &c. to pay, &c.

And to the End the full and entire Sum by this Act charged upon the several Counties, Cities, Boroughs, Towns, and Places respectively, of England, Wales, and Berwick, as aforesaid, may be fully and completely raised and paid to His Majesty's Use; be it further enacted by the Authority aforesaid, That all and every Manors, Messuages, Lands, and Tenements; and also all Quarries, Mines of Coal, Tin, and Lead, Copper, Mundick, Iron, and other Mines; Iron-mills, Furnaces, and other Iron-works; Salt-springs, and Salt-works; all Allom-mines and Works; all Parks, Chaces, Warrens, Woods, Underwoods, Copices; and all Fishings, Tithes, Tolls, Annuities, and all other yearly Profits; and all Hereditaments, of what Nature or Kind soever they be, situate, lying, and being, happening or arising, within the several and respective Counties, Cities, Boroughs, Towns, or Places aforesaid respectively, or within any Parts of the same, as well within ancient Demesne, and other Liberties and privileged Places, as without, within that Part of Great Britain called England, Wales, or Berwick, as aforesaid; and all and every Person and Persons, Bodies Politick and Corporate, Guilds, Mysteries, Fraternities, and Brotherhoods, whether Corporate or not Corporate, having or holding any such Manors, Messuages, Lands, Tenements, or Hereditaments, or other the Premises, in respect thereof, shall be charged with as much

Lands, Tenements, Mines, &c.

to be charged with Equality and Indifference, &c.

Equality and Indifference as is possible, by a Pound-rate, for or towards the said several and respective Sums by this Act set or imposed, or intended to be set and imposed, for and upon all and every such Counties, Cities, Boroughs, Towns, or other Places hereby charged therewith as aforesaid, so that by the said Rates so to be tared or assessed, for or upon the said ready Money, Debts, Goods, Wares, Merchandizes, Chattles, or Personal Estates, and for and upon the said Offices and Employments of Profit, and for and upon the Pensions, Annuities, Stipends, or yearly Payments aforesaid, and for and upon the said Manors, Messuages, Lands, Tenements, and Hereditaments, and other the Premises, according to the Purport and true Meaning of this present Act, the full and entire Sums hereby appointed to be raised in England, Wales, and Berwick, as aforesaid, shall be completely and effectually tared, assessed, levied, and collected, and shall be paid into the Receipt of His Majesty's Exchequer, by Four quarterly Payments; the First Payment thereof to be made on or before the Twenty-fourth Day of June, which shall be in the Year of our Lord One thousand seven hundred and seventy-one.

Lands, &c. subject to Rent charges, Annuities, &c.

And whereas many of the Manors, Messuages, Lands, Tenements, Tithes, Hereditaments, and Premises, in England, Wales, and Berwick upon Tweed, intended by this Act to be charged with the Pound-rate as aforesaid, stand incumbered with, or are subject or liable to, the Payment of several Rent-charges or Annuities, or other annual Payments issuing out of the same, or to the Payment of divers Fee-farm Rents, Rent-service, or other Rents thereupon reserved or charged, by Reason whereof the true Owners and Proprietors of such Manors, Messuages, Lands, Tenements, or Hereditaments, do not in Truth receive to their own Use the true yearly Value of the same, for which nevertheless they are by this Act chargeable with a certain Pound-rate; it is therefore declared and enacted by the Authority aforesaid, That it shall and may be lawful to and for the Landlords, Owners, and Proprietors of such Manors, Messuages, Lands, Tenements, Hereditaments, and Premises, in England, Wales, and Berwick upon Tweed, being charged with a Pound-rate as aforesaid, to abate and deduct, and to detain and keep in his, her, or their Hands, out of every such Fee-farm Rent, or other annual Rent or Payment, so much of the said Pound-rate, which shall be tared or assessed upon the said Manors, Messuages, Lands, and Premises, as a like Rate for every such Fee-farm Rent, or any other annual Rent or Payment respectively, shall by a just Pro-

portion,

portion, amount unto, so as such Fee-farm Rent, or other annual Rent or Payment respectively, do amount unto Twenty Shillings per Annum, or more; and all and every Person or Persons, who are or shall be any ways intitled to such Rents or annual Payments, their respective Auditors, Reeves, Receivers, and their Deputy or Deputies, are hereby required to allow such Deductions and Payments, according to such Rates, upon Receipt of the Residue of such Monies as shall be due and payable to them for such Rents or annual Payments reserved or charged as aforesaid, without any Fee or Charge for such Allowance.

Commissioners of the Land Tax for the Years 1769, and 1770, to put this Act in Execution.

And be it further enacted by the Authority aforesaid, That for the better assessing, ordering, levying, and collecting of the several Sums of Money so as aforesaid limited and appointed to be raised and paid, in the aforesaid Part of Great Britain, called England, Wales, and Berwick upon Tweed, and for the more effectual putting of this Act in Execution in Reference to the same, all and every the Person and Persons who in and by an Act of Parliament made and passed in the Ninth Year of His Majesty's Reign, intituled, An Act for appointing Commissioners for putting in Execution an Act of this Session of Parliament, intituled, *An Act for granting an Aid to His Majesty, by a Land Tax to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and sixty-nine; and for securing and preserving Duplicates of Assessments, and other Papers relating to the Land Tax*; and by One other Act of Parliament, made and passed in the Tenth Year of His Majesty's Reign, intituled, An Act for rectifying Mistakes in the Names of several of the Commissioners appointed by an Act made in the last Session of Parliament, to put in Execution an Act made in the same Session, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and sixty-nine*; and for appointing other Commissioners, together with those named in the first-mentioned Act, to put in Execution an Act of this Session of Parliament, for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and seventy; or by any or either of those Acts; were named and appointed Commissioners for putting in Execution the same Act, within the several Counties, Cities, Boroughs, Cinque Ports, Towns, and Places of England, Wales, and Town of Berwick upon Tweed, duly qualifying themselves according to this Act in that Behalf, shall be Commissioners for putting in Execution, and shall put in Execution this present Act, and the Powers therein contained, within and for the same Counties, Ridings, Cities,

Boroughs, Cinque Ports, Towns, and Places respectively.

Commissioners to meet on or before the 30th of *April* 1771.

And be it further enacted and declared, That the several Commissioners aforesaid shall meet together at the most usual and common Places of Meeting within each of the said Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places respectively, within England, Wales, and Berwick upon Tweed, for which they are appointed Commissioners as aforesaid, on or before the Thirtieth Day of April, One thousand seven hundred and seventy-one, and shall meet afterwards in like Manner, as often as it shall be necessary, for putting so much of this Act in Execution, as is hereby committed to their Care and Charge; and the said Commissioners, or so many of them as shall be present at such General Meeting or Meetings, or the major Part of them, are hereby authorised and required to put so much as aforesaid of this present Act in Execution, and shall ascertain and set down in Writing the several Proportions which ought to be charged upon every Hundred, Lathe, Wapentake, Rape, Ward, or other Division respectively, within England, Wales, and Berwick upon Tweed, for and towards the raising and making up the whole Sum before by this Act charged upon the whole County, City, or other Places for which they are hereby appointed Commissioners, by charging in Proportion to the Sums which were assessed on the same Hundreds or Divisions respectively, by an Act of Parliament made and passed in the Fourth Year of the Reign of Their late Majesties King William and Queen Mary, of blessed Memory, intituled, An Act for granting to Their Majesties an Aid of Four Shillings in the Pound for One Year, for carrying on a vigorous War against *France*; and shall also, if they see Cause, subdivide and distribute themselves, and the other Commissioners not then present, into less Numbers, so as Three or more of the said Commissioners may be appointed for the Service of each Hundred, Lathe, Wapentake, Rape, Ward, or other Division, as may best conduce to the carrying on His Majesty's Service hereby required; nevertheless, not thereby to restrain the said Commissioners, or any of them, from acting as Commissioners in any other Part of the County or Place for which they are appointed.

as by the Act 4 *W. & M.*

and may subdivide themselves, &c.

A List of the Commissioners to act in each Division, to be given to the Receiver-general.

And for the more effectual Performance thereof, be it enacted and declared, That the Commissioners at such General Meeting, or the major Part of them then present, shall also agree and set down in Writing, who, and what Number of the said Commissioners shall act in each of the said Divisions or Hundreds, and shall deliver true Copies of such Writings to the Receiver-general, to be

be appointed by his Majesty, or in pursuance of his Directions, to the End there may be no Failure in any Part of the due Execution of the Service by this Act required: And the said Commissioners within the several Hundreds, Lathes, Wapentakes, Rapes, Wards, or other Divisions, in England, Wales, and Berwick upon Tweed, or any Two or more of them, are hereby authorised and required to cause the several Proportions charged on the respective Hundreds, Lathes, Wapentakes, Rapes, Wards, or other Divisions as aforesaid, for or towards the Aid hereby granted, to be equally taxed and assessed within every such Hundred, Lathe, Wapentake, Rape, Ward, or other Division, and within every Parish and Place therein, according to the best of their Judgements and Discretions; and for that End and Purpose to direct their several or joint Precept or Precepts to such Inhabitants, High-constables, Petty-constables, Bailiffs, and other Officers and Ministers, and such Number of them as they in their Discretions shall think most convenient, to be Presentors and Assessors, requiring them to appear before the said Commissioners, at such Place and Time, not exceeding Eight Days after the Date of such Precept, as they shall appoint; and at such their Appearances, the said Commissioners, or such of them as shall be then present, shall openly read, or cause to be read unto them, the several Rates, Duties, and Charges in this Act mentioned, and openly declare the Effect of their Charge to them, and how, and in what Manner they should and ought to make their said Assessments, and how they ought to proceed in the Execution of this Act, according to the true Meaning of the same. And if any such Constable, Petty-constable, Bailiff, Officer, or Minister, or other Inhabitants, to whom any Precept shall be directed, shall absent themselves without lawful Excuse, to be made out by the Oath of Two or more credible Witnesses (which Oaths the said Commissioners, or any Two or more of them, are hereby impowered to administer) or if any Officer or Person appearing shall refuse to serve; then every such Officer or Person so making Default, or refusing to serve, shall, for every such Default or Refusal, forfeit or lose to his Majesty such Sum or Sums of Money, as the said Commissioners, or so many of them as shall be present, or the major Part of them being present, shall think think fit, not exceeding the Sum of Five Pounds, nor less than Forty Shillings; and at and after such Charge given as aforesaid, the said Commissioners shall take care that Warrants be issued,

Commissioners to summon fit Persons to be Assessors, who are to appear before them in Eight Days;

and then to give them a Charge.

Persons absenting, or refusing to serve, forfeit, not exceeding 5*l.* nor less than 40*s.*

Assessors to be Two at least, and sufficient Inhabitants.

and directed to Two at least of the most able and sufficient Inhabitants of each Parish, Townships or Place, within the respective Divisions thereby appointed, requiring them to be Assessors of all and every the Rates and Sums of Money by this Act imposed; and also therein appointing and prefixing a certain Day and Place for the said Assessors to appear before them, and to bring in their Assessments in Writing; which said Assessors are hereby strictly enjoined and required, with all Care and Diligence, to assess the full Sum given them in Charge respectively upon all ready Money, Debts, Personal Estates, Offices, Employments, Annuities, and Pensions, chargeable as aforesaid, according to this Act, and by an equal Pound-rate upon all Manors, Lands, Tenements, Rents, Hereditaments, and other the Premises, within the Limits, Circuits, and Bounds of the respective Parishes or Places, for which they shall be appointed Assessors as aforesaid; and shall bring with them at the Time and Place, so as aforesaid prefixed for their Appearance, a Certificate in Writing of the said Assessment, and shall then also return the Names of Two or more able and sufficient Persons, living within the Limits and Bounds of those Parishes, Townships, Constablewicks, and Places, where they shall be chargeable respectively, to be Collectors of the Monies which shall be assessed as aforesaid, and to be paid to his Majesty by this Act; for whose paying in to the Receiver-general, or his Deputy, in Manner herein after-mentioned, such Monies as they shall be chargeable withal, the Parish or Place wherein they are so employed shall be answerable: And if any Assessor so appointed, or to be appointed, shall neglect or refuse to serve, or shall make Default at the Time appointed for his Appearance, not having lawful Excuse, to be made out by the Oaths of Two credible Witnesses (which Oaths the said Commissioners, or any Two or more of them, have hereby Power to administer) or shall not perform his Duty; every such Assessor shall, for every such Neglect, Refusal, or Default, forfeit and lose to his Majesty such Sum as the Commissioners, or so many of them as shall be present, or the major Part of them, shall think fit, not exceeding the Sum of Forty Pounds, to be levied by Distress and Sale of the Offender's Goods and Chattels, in like Manner as by this Act is appointed for levying the several Rates and Assessments herein mentioned, in case of Neglect or Refusal of Payment, and to be charged upon the respective Receivers-general, together with the said Rates and Assessments. And for completeing

Assessments to be brought in at a Day and Place prefixt.

The full Sum charged to be assessed.

A Certificate of the Assessment to be brought in, with the Collectors Names.

Assessors, &c. neglecting their Duty, to be fined not above 40*l.*

ing the whole Sum charged to be raiſed in England, Wales, and Berwick upon Tweed, as aforeſaid; and to the End the aforeſaid Sums, charged upon the ſeveral and reſpective Counties, Ridings, Cities, Boroughs, Towns, and Places, for or towards the ſame, may be duly collected, and true Accounts thereof made, the ſaid Aſſeſſors are hereby required to deliver One Copy of their reſpective Aſſeſſments fairly written, and ſubſcribed by them, unto the ſaid Commiſſioners, within the Time to be prefixed as aforeſaid: And the ſaid Commiſſioners, or any Three or more of them, are hereby required and ordered to ſign and ſeal Two Duplicates of the ſame Aſſeſſments; and One of them to deliver, or cauſe to be delivered, to Two or more honeſt and reſponſible Perſons to be Collectors, which the ſaid Commiſſioners are hereby authoriſed to nominate and appoint for each Pariſh or Place, with Warrant to the ſaid Collectors to collect the ſame Aſſeſſments, payable as aforeſaid, ſo as the ſaid ſeveral Sums may be paid to the Receiver-general at the reſpective Times hereby limited: And the ſaid Commiſſioners are hereby alſo required, at the ſame Time, to give the ſaid Collectors Notice at what Time or Times, Place or Places, the Appeals of any Perſon or Perſons, who ſhall think themſelves aggrieved by being over-rated by the ſaid Aſſeſſors, may be heard and determined; which Day or Days of Appeal, ſo to be appointed by the ſaid Commiſſioners, ſhall be at leaſt Thirty Days from the Time of ſigning, ſealing, and delivering the ſaid Duplicates to the ſaid Collectors; and every ſuch Collector is hereby alſo required, within Ten Days after the Receipt of ſuch Duplicates from the ſaid Commiſſioners, to cauſe publick Notice to be given in every Pariſh Church, or Chapel of Eaſe, belonging to any ſuch Pariſh, within his Diſtrict or Diviſion, immediately after Divine Service on the Lord's Day (if any ſuch Divine Service ſhall be performed therein within that Time) of the Time and Place ſo appointed by the ſaid Commiſſioners for hearing and determining Appeals as aforeſaid; and ſhall alſo cauſe the like Notices to be fixed in Writing upon the Door of each of the ſaid reſpective Pariſh Churches, or Chapels of Eaſe, belonging to any ſuch Pariſhes, on the ſame Day, that all Perſons who ſhall think themſelves over-rated may know when and where to make their Appeal to the ſaid Commiſſioners; and the ſaid Collectors are hereby alſo required, upon the Application of any Perſon or Perſons who ſhall think himſelf or themſelves over-rated to the ſaid Rates and Aſſeſſments, to permit ſuch Perſon or

Aſſeſſors to deliver One Copy of the Aſſeſſments to the Commiſſioners.

Duplicates thereof to be ſigned, &c. and One delivered to the Collectors, &c. with Warrant for collecting.

Commiſſioners required to give Collectors Notice at what Time and Place the Appeal of any Perſon who ſhall think himſelf aggrieved, by being over-rated, may be heard and determined.

Persons, or their Stewards or Bailiffs, or other proper Representatives, to inspect the Duplicates of such Rates and Assessments upon the Division or District of which he is Collector, at all reasonable Times in the Day, without any Fee or Reward for the same; and every Person so intending to appeal to the said Commissioners, shall, and is hereby required to give Notice thereof in Writing to One or more of the Assessors of the Parish wherein he is rated, of such his Intention to appeal, that such Assessor or Assessors, if they shall think proper, may then and there attend to justify the said Assessment; and it is hereby declared, that all Appeals once heard and determined by the said Commissioners, or any Three or more of them, or the major Part of them then present, on the Day or Days by them appointed for hearing Appeals as aforesaid, shall be final, without any further Appeal upon any Pretence whatsoever: And the said Commissioners are hereby required to deliver, or cause to be delivered, a Schedule or Duplicate in Parchment, under their Hands and Seals, fairly written, containing the whole Sum assessed upon each Parish or Place, and also the Christian Names and Surnames of the respective Assessors and Collectors, unto the Receiver-general of each County, Riding, City, Borough, Town, and Place respectively, in England, Wales, and Berwick upon Tweed, or his Deputy; and shall transmit, or cause to be transmitted, a like Schedule or Duplicate into the King's Remembrancer's Office of the Exchequer; and this the said Commissioners shall cause to be done upon or before the Eighth Day of August, One thousand seven hundred and seventy-one, or within Twenty Days after (all Appeals to them being first determined) for which Duplicates the Remembrancer, or his Deputy, shall give to the Person who brings the same, a Receipt in Writing, gratis, under the Penalty of Ten Pounds, to be recovered to the King's Use, as other Penalties are by this Act recoverable.

A Duplicate in Parchment to be delivered, together with the Names of the Assessors and Collectors, to the Receiver-general;

and one to the Remembrancer's Office, by 8 *Aug.* 1771, or 20 Days after (all Appeals first determined.)

Remembrancer to give Receipts *gratis*, on Penalty of 10*l.*

And be it further enacted by the Authority aforesaid, That the Persons so appointed to be Collectors as aforesaid, in England, Wales, and Berwick upon Tweed, shall levy and collect all and every the Rates and Taxes, so assessed and charged, according to the Intent and Direction of this Act; which said Collectors are hereby required to demand all and every the Sum and Sums of Money, which shall be so taxed and assessed, of the Parties themselves, as the same shall become due, if they can be found, or else at the Place of their last Abode, or upon the Premises charged with the Assessment: And the said several Collectors shall collect and levy the said Monies so charged for His Majesty's Use, and are hereby required and enjoined to pay unto the Receivers-general, or their Deputies,

The Rates to be levied on the Parties, or Premises.

and to be paid to the Receivers-general, &c.

ties, all and every the ſaid Rates and Aſſeſſments by them reſpectively collected and received, at ſuch Time or Times, Place or Places, as the ſaid Commiſſioners, or any Two or more of them, ſhall appoint; ſo as the whole Sums due for each quarterly Payment ſhall be paid or anſwered by the ſaid Collectors to the Receivers-general, or their Deputies reſpectively, upon the Days, and at the Times, by this Act appointed for Payment thereof.

The Money collected to be paid to the Receiver-general, or Deputies; and they to give Commiſſioners Notice.

And be it further enacted and declared by the Authority aforeſaid, That the Money received, by the ſaid Collectors within their reſpective Diviſions or Hundreds, as aforeſaid, ſhall, from Time to Time, be duly paid to the Receiver-general, or his Deputy or Deputies, to be appointed under his Hand and Seal, whereof Notice under the Hand and Seal of the reſpective Receivers-generals ſhall be given to the Commiſſioners, or any Two or more of them, within the reſpective Diviſions or Hundreds as aforeſaid, within Ten Days after the next General Meeting, and ſo, from Time to Time, within Ten Days after every Death or Removal of any Deputy, if any ſuch ſhould happen; and the Receipt of ſuch Receiver-general, his Deputy or Deputies, or any of them (which Receipt or Acquittance ſhall be given gratis to the Collectors for all Money by them paid) ſhall be a ſufficient Diſcharge to every ſuch Collector; and the particular Collectors aforeſaid are hereby required to pay in all and every the Sums ſo received by them, to the ſaid Receivers-general, or their Deputy or Deputies; for the Payment whereof the ſaid Collectors ſhall not be obliged to travel above Ten Miles from the Place or Places of their Inhabitations.

Collectors not obliged to travel above 10 Miles.

Removal or Death of Receiver-general to be notified to the Commiſſioners.

And be it further enacted by the Authority aforeſaid, That if any Receiver-general of any ſuch County or Place ſhall die, or be removed, or if any ſuch Receiver-general for the laſt Aid ſhall not be appointed for the preſent, Notice thereof ſhall be given by the Commiſſioners for the Affairs of Taxes, to Two or more Commiſſioners acting for each Diviſion in ſuch County or Place before the Time appointed by this Act for the firſt quarterly Payment of the Aid hereby granted, and ſo, from Time to Time, upon the Death or Removal of any ſuch Receiver-general; any Thing herein contained to the Contrary thereof notwithſtanding.

497,423 *l.* 17 *s.* 6 *d.* 7-8ths of a penny for the First quarterly Payment, to be paid to the Receivers by 24 *June*, 1771.

And be it further enacted, That the Sum of Four hundred ninety-ſeven thouſand four hundred and twenty-three Pounds ſeventeen ſhillings, and Six-pence, and ſeven eighth parts of a Penny, for the Firſt quarterly

Payment of the said Assessments for England, Wales, and Berwick upon Tweed, shall be levied, collected, and paid unto the Receivers-general of the said several Counties, Cities, and other Places, who shall be appointed as aforesaid, on or before the Twenty-fourth Day of June, One thousand seven hundred and seventy-one; and the Sum of Four hundred ninety-seven thousand four hundred and Twenty-three Pounds, Seventeen Shillings and Six Pence and seven eight-parts of a Penny, for the Second Payment of the said quarterly Payments, on or before the Twenty-ninth Day of September, One thousand seven hundred and seventy-one; and the Sum of Four hundred ninety-seven thousand four hundred and Twenty-three Pounds Seventeen Shillings and Six Pence and seven eighth Parts of a Penny, for the Third of the said quarterly Payments, on or before the Twenty-fifth Day of December, One thousand seven hundred and seventy-one; and the Sum of Four hundred ninety-seven thousand four hundred Twenty-three Pounds Seventeen Shillings and Six Pence, and seven eighth-parts of a Penny, for the last of the said quarterly Payments, on or before the Twenty-fifth Day of March, One thousand seven hundred and seventy-two, in full of the said Sum of One million nine hundred eighty-nine thousand six hundred ninety-five Pounds Ten Shillings and Three-pence Halfpenny.

The Second Payment by 29 *Sept.* 1771.

The Third Payment by 25. *Dec.* 1771.

The last Payment by 25 *March*, 1772.

And be it further enacted by the Authority aforesaid, That every Receiver-general in England, Wales, and Berwick upon Tweed, from Time to Time, within the Space of One Month next after he shall have received the full Sum that shall be charged on any Hundred or Division, for such particular Payment that is to be made to such Receiver-general by virtue of this Act, shall give to such Commissioners as shall act in such Division or Hundred, a Receipt under his Hand and Seal, acknowledging the Receipt of the full Sum charged upon such Hundred or Division for such particular Payments; which Receipt shall be a full Discharge to each Hundred or Division for such particular Payment, against His Majesty, His Heirs, and Successors; which said Receivers-general are hereby required forthwith, or at farthest within Twenty Days after the Receipt of any Money of the Taxes or Duties by this Act granted, to transmit, or cause to be paid, the Money by them received, into the Receipt of His Majesty's Exchequer; and the Commissioners of His Majesty's Treasury, or the High Treasurer for the Time being,

Receiver-general within a Month after receiving the full Sum charged, to give the Commissioners a Receipt;

Which shall be a full Discharge for Payment.

Receivers-general within 20 Days to pay the Monies into the Exchequer.

being, are hereby authorised to allow to the said Receiver-general of each County, Riding, City, and Town respectively, in England, Wales, and Berwick upon Tweed, a Salary for his Pains, not exceeding Two-pence in the Pound, for so much as he shall pay into the Exchequer, upon the clearing of his Accounts.

Receiver-general allowed 2 *d.* in the Pound.

And be it further enacted and declared, by the Authority aforesaid, That the Collectors of the aforesaid Rates and Assessments in England, Wales, and Berwick upon Tweed, hereby granted, for gathering the particular Sums charged upon the Parish or Place for which they shall be appointed Collectors by virtue of this Act, and for giving Receipts to the Person or Persons of whom they receive the same, shall, upon Collection of the whole Sum appointed to be collected by them, and Payment thereof as is hereby before appointed, have and receive, for their Pains in collecting and paying the Money, Three-pence in the Pound, which the said Collectors are impowered to detain out of the last Payment of the Monies of their several and respective quarterly Payments; and the said Receiver-general, upon the Receipt of the whole Assessments of the County, Riding, City, or Town, for which he is appointed Receiver-general (in case he shall have received the several Duplicates of each Parish and Place therein, and that Duplicates shall be returned to the Office of his Majesty's Remembrancer of the Exchequer, as aforesaid, and not otherwise) shall allow and pay according to such Warrant as shall be given in that Behalf, by the said Commissioners, or any Two or more of them, Three Halfpence in the Pound, and no more, for the Commissioners Clerks, for their Pains in fair writing the Assessments, Duplicates, and Copies, herein before directed, and all Warrants, Orders, and Instructions relating thereunto.

Collectors to have 3 *d.* in the Pound.

Commissioners Clerks to have Three Halfpence in the Pound.

And whereas many Difficulties and Inconveniences have arisen, and still frequently happen to the Commissioners of the Land Tax, for the Time being, upon the Death or Removal of their respective Clerks, into whose Custody the Duplicates of the several Books of Assessments, Minute Books, and other Books and Papers relating to the Business of the Land Tax in their respective Divisions, have been delivered, such Clerks so removed, or the Executors and Administrators, or other legal Representatives of such Clerks so dying, frequently refusing to deliver over such Duplicates, Books, and Papers, to the said Commissioners for the Time

Minute Books, &c. on the Death of Clerks, to be delivered to Commissioners.

Time being, or to their Order or Appointment, under a Pretence that the said Commissioners have no Property in the same, and are without Remedy for the Recovery thereof; be it therefore enacted by the Authority aforesaid, That all and every the Duplicates of the several Books of Assessments, which have been or shall be made and delivered by the respective Assessors of the Land Tax, to the Commissioners of the Land Tax, in any Division or Place, or to their respective Clerks for the Time being, and which are or shall be in the Custody, Keeping, or Possession of such Commissioners or Clerks respectively, and all Minute Books, and other publick Books and Papers relating to the Land Tax, in the Custody, Keeping, or Possession of any such Clerk or Clerks, who hath or have been, or shall be removed from such Office or Offices, or in the Custody, Keeping, or Possession of the Executors, Administrators, or other legal Representatives of any Person or Persons, who hath or have died or shall die during his or their holding such Office or Offices, or after his or their Removal from the same, or in the Custody, Keeping, or Possession of his or their respective Agent or Attorney, or of any other Person or Persons whomsoever, shall be deemed, and are hereby declared, to be the Property of the Commissioners of the Land Tax acting in such respective Division or Place, for the Time being, and in Succession as Records of and belonging to them the said Commissioners, for their Use and Inspection; and shall be placed and deposited with, and remain in the Custody, Keeping, and Possession of them the said Commissioners, or their respective Clerks, for the Time being, or of such other Person as the said Commissioners, or any Three or more of them, for the Time being, shall, from Time to Time, at their Meetings, order, direct, or appoint.

Persons refusing to deliver Books &c. to forfeit 50 l.

And be it further enacted by the Authority aforesaid, That all and every the Person and Persons aforesaid, now or at any Time hereafter having in his or their Custody, Keeping or Possession, any such Books or Papers aforesaid, relating to the Land Tax, shall, within the Space of One Calendar Month next after Notice in Writing, signed by Three or more of the said Commissioners respectively, or a true Copy thereof given to, or left at the usual Place of Abode of such Person or Persons, deliver and give up all such Books and Papers unto such Person and Persons as the said Commissioners, by such Notice, shall order and appoint; whose Receipt for the same shall be a good and sufficient Discharge to such Person

or Persons so delivering such Books and Papers; and if any such Person or Persons now, or at any Time hereafter having in his or their Custody, Keeping, or Possession, any such Books or Papers, shall refuse or neglect so to deliver the same within the Time limited by such Notice and Demand made, he or they shall, for such Offence, forfeit and pay the Sum of Fifty Pounds of lawful Money of Great Britain, One Moiety whereof shall be paid to the Receiver-general of the Land Tax of the County wherein such Offence shall happen to be committed, and shall by him be applied in Aid of the Land Tax of such County, and accounted for by him accordingly; and the other Moiety thereof to the Person or Persons who shall sue for the same; and shall be recovered, together with full Costs of Suit, by Action of Debt, Bill, Plaint, or Information, in any of his Majesty's Courts of Record at Westminster, in which no Essoin, Protection, Wager of Law, or more than One Imparlance shall be allowed.

Collectors may levy by Distress in case of Refusal of Payment.

And be it further enacted and declared, That if any Person shall refuse or neglect to pay any Sum or Sums of Money, whereat he or she shall be rated or assessed in England, Wales, or Berwick upon Tweed, by this Act, upon Demand, by the said Collector or Collectors of that Place, according to the Precepts or Estreats to him or them dilivered by the said Commissioners, that then, and in all and every such Case and Cases, it shall and may be lawful to and for the said Collectors, or any of them, and they are hereby authorised and required to levy the Sum assessed by Distress and Sale of the Goods and Chattels of such Person so neglecting or refusing to pay or distrain upon the Messuages, Lands, Tenements, and Premises, so charged with any such Sum or Sums of Money; and the Goods and Chattels then and their found, and the Distress so taken, to keep by the Space of Four Days, at the Costs and Charges of the Owners; and if the said Owners do not pay the Sum or Sums of Money so rated or assessed within the said Space of Four Days, then the said Distress to be appraised by Two or more of the Inhabitants where the same shall be taken, or other sufficient Persons, and to be sold by the said Collectors for Payment of the said Money; and the Overplus coming by such Sale (if any be) over and above the Tax and Charge of taking and keeping the said Distress, to be immediately returned to the Owners thereof; and moreover, that it shall be lawful to break open in the Day-

Distress to be kept Four Days at the Owner's Charge; then appraised and sold, and Overplus returned, &c.

time any House, and upon Warrant under the Hands and Seals of any Two or more of the said Commissioners, any Chest, Trunk, Box, or other Thing, where any such Goods are, calling to their Assistance the Constables, Tythingmen, or Headboroughs, within the Counties, Ridings, Cities, Towns, or Places, where any Refusal or Neglect shall be made; which said Officers are hereby required to be aiding and assisting in the Premises, as they will answer to the Contrary at their Perils; and if any Question or Difference shall happen upon taking such Distress, the same shall be determined and ended by the said Commissioners, or any Two or more of them; and if any Person or Persons assessed by this Act in England, Wales, or Berwick upon Tweed, as aforesaid, shall neglect or refuse to pay his, her, or their Assessment, by the Space of Ten Days after Demand, as aforesaid, or convey any of his, her, or their Goods, or other Personal Estate, whereby the Sums of Money so assessed cannot be levied according to this Act; in every such Case, any Two or more of the Commissioners aforesaid, for any City, County, or Place, are hereby authorised, by Warrant under their Hands and Seals, to commit such Person or Persons (except a Peer or Peeress of Great Britain) to the Common Gaol, there to remain without Bail or Mainprize, until Payment be made of the Money assessed, and the Charges for bringing in the same be paid, and no longer: And the several and respective Tenant and Tenants of all Houses, Lands, Tenements, and Hereditaments, in England, Wales, or Berwick upon Tweed, which shall be rated by virtue of this Act, are hereby required and authorised to pay such Sum or Sums of Money, as shall be rated upon such Houses, Lands, Tenements, or Hereditaments, and to deduct out of the Rent so much of the said Rate, as in respect of the said Rents of any such Houses, Lands, Tenements, and Hereditaments, the Landlord should and ought to pay and bear: And the said Landlords, both mediate and immediate, according to their respective Interests, are hereby required to allow such Deductions and Payments, upon Receipt of the Residue of the Rents.

Commissioners to determine Differences about Distress.

For want of Distress, Offenders may be committed.

(Except a Peer or Peeress of *Great Britain*)

Tenants to pay the Tax,

and deduct so much out of the Rents.

And be it enacted and declared, That every Tenant, paying the said Assessment or Assessments last-mentioned, shall be acquitted and discharged of so much Money as the said Assessment or Assessments shall amount unto, as if the same had actually been paid unto such Person or Persons, to whom his Rent shall have been due and payable:

Tenants discharged for what they so pay.

payable: And if any Difference shall arise between Landlord and Tenant, or any other, concerning the said Rates in England, Wales, and Berwick upon Tweed, the said several Commissioners, or any Two or more of them, in their several Divisions, shall have, and they have hereby Power to settle the same, as they shall think fit; and in Case the Proportions set by this or any former Act upon all and every the respective Counties, Ridings, Cities, Towns, and Places in England, Wales, and Berwick upon Tweed, shall not be fully assessed, levied, and paid, according to the true Meaning thereof; or if any of the said Assessments shall be rated or imposed upon any Person not being of Ability to pay the same, or upon any empty or void House or Land, where the same cannot be collected or levied, or that through any Wilfulness, Neglect, Mistake, or Accident, the said Assessment charged on each County, Riding, City, Town, or Place, as aforesaid, by virtue of this or any former Act, happens not to be paid to the Receiver-general, his Deputy or Deputies, as in this or any former Act is directed; that then, and in all and every such Case and Cases, the several and respective Commissioners, Assessors, and Collectors aforesaid, and every of them respectively, are hereby authorised and required to assess and re-assess, or cause to be assessed or re-assessed, levied, and paid, all and every such Sum and Sums of Money, upon the respective Divisions or Hundreds wherein such Deficiency shall happen, or Parishes therein, as to the said Commissioners, or such Number of them as by this Act are authorised to cause the said first Assessment hereby required to be made, shall seem most agreeable to Equity and Justice; the said new Assessment to be made, collected, and paid, in such Manner, and by such Means, as in this Act for other Assessments is declared and directed.

Commissioners to settle Differences between Landlord and Tenant.

Commissioners to cause all Deficiencies to be re-assessed, and made good.

And be it further enacted and declared by the Authority aforesaid, That if any Assessor or Collector, or other Person or Persons, shall wilfully neglect or refuse to perform his or their Duty in the due and speedy Execution of this present Act, or shall be guilty of any Fraud or Abuse in executing the same, the said respective Commissioners, or any Three or more of them, have hereby Power to impose on such Person or Persons, so neglecting or refusing his or their Duties, or being guilty of such Fraud or Abuse, such Fine or Fines, as by them shall be thought fit, so the same exceed not the Sum of Forty Pounds; which said Fines shall not be taken off or discharged, but by the Consent of the Majority of the Commissioners who imposed the same,

Assessor refusing to serve, to forfeit, not exceeding 40 *l.*

Fine not to be discharged but by Commissioners who imposed it; and levied by Distress or Imprisonment,

same, but shall be levied by Warrant under the Hands and Seals of the said Commissioners, or any Two or more of them, by Distress and Sale of the Goods and Chattels of the Offenders, and in Default of Goods and Chattels (the Offender not being a Peer or Peeress, as aforesaid) to be committed by Warrant under the Hands and Seals of the said Commissioners, or any Two or more of them, to Prison, there to remain till Payment of the said Fine; and all Fines to be imposed by virtue of this Act, in England, Wales, and Berwick upon Tweed, shall be paid to the Receivers-general, and by them into the Receipt of His Majesty's Exchequer; and shall be inserted in the Duplicates in Parchment fairly written, to be transmitted to the Office of the King's Remembrancer as aforesaid, that the same may be thereby known, and charged in Account.

and paid into the Exchequer,

and inserted in the Duplicates.

Collectors detaining the Money, to be imprisoned, their Estates seized and sold, &c.

And be it further enacted and declared, That if any Collector or Collectors, that shall be, by virtue of this Act, appointed for the Receipt of any Sum or Sums of Money thereby to be assessed in England, Wales, or Berwick upon Tweed, shall refuse or neglect to pay any Sum or Sums of Money, which shall be by him or them received, as aforesaid, and to pay the same as in this Act is directed, or shall detain in his or their Hands any Money received by him or them, or any of them, and not pay the same, as by this Act is directed; the said Commissioners of each County, City, Riding, or Town respectively, or any Two or more of them, in their respective Divisions, are hereby authorised and impowered to imprison the Person, and seize and secure the Estate, as well Freehold as Copyhold, and all other Estate, both Real and Personal, of such Collector, to him belonging, or which shall descend or come into the Hands or Possession of his Heirs, Executors, or Administrators, wheresoever the same can be discovered or found; and the said Commissioners, who shall so seize or secure the Estate of any Collector or Collectors, shall be and are hereby impowered to appoint a Time for a General Meeting of the said Commissioners for such County, Riding, City, Town, or Place, and there to cause publick Notice to be given of the Place where such Meeting shall be appointed, Six Days at least before such General Meeting; and the Commissioners present at such General Meeting, or the major Part of them, in case the Monies detained by any such Collector or Collectors be not paid and satisfied as it ought to be, according to the Directions of this Act, shall be, and are hereby impowered and required to sell and dispose

diſpoſe of all ſuch Eſtates, which ſhall be, for the Cauſe aforeſaid, ſeized and ſecured, or any Part of them, to ſatisfy and pay into the Hands of the Receiver-general, or his Deputy, for ſuch County, Riding, or Place, the Sum which ſhall be detained in the Hands of ſuch Collector or Collectors, their Heirs, Executors, or Adminiſtrators reſpectively.

Commiſſioners to examine whether the Sums aſſeſſed be duly collected, &c.

And it is hereby further enacted and declared, That at the Expiration of the reſpective Times in this Act preſcribed for the full Payment of the ſaid quarterly Aſſeſſments in England, Wales, and Berwick upon Tweed, the ſeveral and reſpective Commiſſioners, or any Two or more of them, within their Diviſion or Hundred, ſhall, and are hereby required to call before them the Collectors within each reſpective Diviſion or Hundred, Pariſh or Place, and to examine and aſſure themſelves, of the full and whole Payment of the particular Sum and Sums of Money charged upon the ſame Diviſion or Hundred, and every Pariſh and Place therein, and of the due Return of the ſame into the Hands of the reſpective Receivers-general, their Deputy or Deputies, of the ſaid Counties, Ridings, Cities, Towns, and Places reſpectively, and by ſuch Receivers-general into the Receipt of His Majeſty's Exchequer; to the End there may be no Failure in the Payment of any Part of the Aſſeſſment, by virtue of this Act to be aſſeſſed and paid, nor any Arrears remaining chargeable upon any of the ſaid Counties, Ridings, Cities, Towns, and Places reſpectively; and in caſe of any Failure in the Premiſes, the ſaid Commiſſioners, or any Two or more of them, are hereby authoriſed and required to cauſe the ſame to be forthwith levied and paid, according to the true Intent and Meaning of this Act.

In caſe of Controverſies in aſſeſſing Commiſſioners, the Commiſſioners concerned to withdraw.

And it is hereby enacted and declared, That in caſe any Controverſy ſhall ariſe concerning the ſaid Aſſeſſments, or the dividing, apportioning, or Payment thereof, which concerns any of the Commiſſioners before by this Act appointed, the Commiſſioners ſo concerned in the ſaid Controverſy, in their own Right, or in the Right of any other Perſon for whom they ſhall act as Steward, Agent, Attorney, or Solicitor, ſhall have no Voice, but ſhall withdraw at the Time of the Debate of ſuch Controverſy, until it be determined by the reſt of the Commiſſioners; and in Default thereof the Commiſſioners then preſent ſhall have Power, and are hereby required to impoſe ſuch Fine or Fines, as to them ſhall be thought fit, upon the Commiſſioner ſo refuſing to withdraw, not exceeding Twenty Pounds, and to cauſe the ſame to be levied and paid, as other Fines to be impoſed by virtue

In Default to be fined, not above 20*l.*

of this Act are to be levied and paid; and all Questions and Differences which shall arise touching any of the said Rates, Duties, and Assessments, in England, Wales, and Berwick upon Tweed, or the collecting thereof, shall be heard and finally determined by the said Commissioners, in such Manner as by this Act is directed, upon Complaint thereof made to them by any Person or Persons thereby grieved, without further Trouble, or Suit in Law, in His Majesty's Court of King's Bench, or any other Court whatsoever.

No privileged Place or Person exempt from this Tax.

And be it further enacted and declared, That no Privileged Place or Person, Body Politick or Corporate within the Counties, Ridings, Cities, and Towns aforesaid, in England, Wales, and Berwick upon Tweed, shall be exempted from the said Assessments and Taxes; but that they, and every of them, and also all Fee-farm Rents, and all other Rents, Payments, Sum and Sums of Money, and Annuities, issuing out of, or payable for any Lands, shall be liable towards the Payment of every Sum by this Act to be taxed and levied; and all such Tenants are hereby directed and authorised to pay them proportionably, according to the Rates and Assessments by this Act directed and appointed; and all such Tenants shall be hereby saved and kept harmless, by the Authority of this Act, from any further Payment of any such Proportion of such Rent, Rents, Sums of Money, or Annuities, to any Person or Persons to whom any such Rent, Rents, Sums of Money, or Annuities as aforesaid, should or ought to be paid, to all Intents and Purposes whatsoever, as fully and amply as if they had paid the same to any Person or Persons, to whom the same is or are reserved, or become due.

Fee-farm Rents, &c. to be taxed.

Tenants to pay the Rates.

Colleges, &c. in the Universities, &c. not chargeable;

Provided, That nothing in this Act contained shall extend to charge any College or Hall in either of the Two Universities of Oxford or Cambridge, or the Colleges of Windsor, Eaton, Winton, or Westminster, or the Corporation of the Governors of the Charity for the Relief of the poor Widows and Children of Clergymen, or the College of Bromley, or any Hospital in England, Wales, or Berwick upon Tweed, for or in respect of the Sites of the said Colleges, Halls, or Hospitals, or any of the Buildings within the Walls or Limits of the said Colleges, Halls, or Hospitals; or any Master, Fellow, or Scholar or Exhibitioner of any such College or Hall, or any Reader, Officer, or Master of the said Universities, Colleges, or Halls, or any Masters or Ushers of any Schools in England, Wales, or Berwick upon Tweed, for or in respect of any Stipend, Wages, Rents, Profits, or Exhibitions whatsoever, arising or growing due to them, in respect of

the

the ſaid ſeveral Places or Employments in the ſaid Univerſities, Colleges, or Schools; or to charge any of the Houſes or Lands, which on or before the Five and twentieth Day of March, One thouſand ſix hundred and ninety-three, did belong to the Sites of any College or Hall in England, Wales, or Berwick upon Tweed, or to Chriſt's Hoſpital, Saint Bartholomew, Bridewell, Saint Thomas, and Bethlehem Hoſpitals, in the City of London, and Borough of Southwark, or any of them; or to the ſaid Corporation of the Governors of the Charity for the Relief of the poor Widows and Children of Clergymen, or the College of Bromley; or ſhall extend to charge any other Hoſpitals or Alms-houſes in England, Wales, or Berwick upon Tweed, for or in reſpect only of any Rents or Revenues, which on or before the ſaid Five and twentieth Day of March, One thouſand ſix hundred and ninety-three, were payable to the ſaid Hoſpitals or Alms-houſes, being to be received and diſburſed for the immediate Uſe and Relief of the Poor of the ſaid Hoſpitals and Alms-houſes only.

Nor the Houſes or Lands which before the 25th of *March*, 1693, did belong to *Chriſt's Hoſpital*, &c.

Nor Corporation of Clergymens Sons, *Bromley* College, or any other Hoſpitals.

Provided, That no Tenants, that hold and enjoy any Lands or Houſes by Leaſe or other Grant from the ſaid Corporation, or any of the ſaid Hoſpitals or Alms-houſes, do claim or enjoy any Freedom, Exemption, or Advantage by this Act; but that all the Houſes and Lands, which they ſo hold, ſhall be rated and aſſeſſed for ſo much as they are yearly worth, over and above the Rents reſerved and payable to the ſaid Corporation, or to the ſaid Hoſpitals or Alms-houſes, to be received and diſburſed for the immediate Support and Relief of the Poor of the ſaid Hoſpitals and Alms-houſes.

No Tenants of Hoſpitals, &c. to claim any Exemption.

Provided always, That nothing in this Act contained ſhall be conſtrued or taken to diſcharge any Tenant of any the Houſes or Lands belonging to the ſaid Colleges, Halls, or Hoſpitals, Alms-houſes, or Schools, or any of them, who, by their Leaſes or other Contracts, are and do ſtand obliged to pay and diſcharge all Rates, Taxes, and Impoſitions whatſoever; but that they, and every of them, ſhall be rated, and pay all ſuch Rates, Taxes, and Impoſitions; any Thing in this Act contained to the Contrary notwithſtanding.

Such Tenants not diſcharged, who by Leaſes are obliged to pay Taxes.

And in caſe any Queſtion hath been, or ſhall be made, how far any Lands or Tenements belonging to any Hoſpital or Alms-houſe in England, Wales, or Berwick upon Tweed, not exempted by name out of this Act, ought to be aſſeſſed and charged to the Land Tax; be it enacted and declared, That the ſame ſhall be determined by the ſaid Commiſſioners, or any Three or more of them, or the major

Commiſſioners to determine how far Lands, &c. belonging to Hoſpitals, &c. not exempted by Name, ought to be charged.

moſor Part of them then preſent, upon Appeal before them at the Day or Days by them appointed for the hearing and determining of Appeals; whoſe Determination in ſuch Caſe ſhall be final.

All Hoſpitals, Lands, &c. aſſeſſed by 4 W. & M. liable to this Aid, and no other.

Provided always, and it is hereby enacted, That all ſuch Lands, Revenues, or Rents, belonging to any Hoſpital or Alms-houſe, or ſettled to any charitable or pious Uſe, as were aſſeſſed in the Fourth Year of the Reign of Their late Majeſties King William and Queen Mary, ſhall be, and are hereby adjudged to be liable to be charged towards the Payment of this preſent Aid; and that no other Lands, Tenements, or Hereditaments, Revenues, or Rents whatſoever, then belonging to any Hoſpital or Alms-houſe, or ſettled to any charitable or pious Uſes, as aforeſaid, ſhall be charged, tared, or aſſeſſed by virtue of this preſent Act, towards the ſaid Sum to be raiſed in England, Wales, and Berwick upon Tweed, as aforeſaid; any Thing herein contained to the Contrary notwithſtanding.

Receivers of Fee-farm Rents, &c. to allow 4 s. *per* Pound to the Parties, without Fee, on Penalty of 20 *l.*

And it is hereby further enacted, That all and every Auditors, Reeves, Receivers, and their Deputies, who audit or receive any Fee-farm Rents, or other chief Rents (ariſing in England, Wales, or Berwick upon Tweed) due to his Majeſty, or to any Perſon or Perſons claiming by any Grant or Purchaſe from or under the Crown, ſhall allow Four Shillings for every Pound of the ſaid Rents, and a proportionable Rate for any greater Sum than Ten Shillings, to the Party or Parties paying the ſame, without any Fee for ſuch Allowance, upon the Penalty of Twenty Pounds to the Party grieved, to be recovered by Action of Debt, or upon the Caſe, together with Full Coſts of Suit; any Thing in this Act contained to the Contrary thereof in any wiſe notwithſtanding.

Auditors, &c. ſetting Tenants *inſuper* for what ought to be allowed, or refuſing Allowance, to forfeit 100 *l.*

And if any ſuch Auditor of the Revenues, or any of them, belonging to His Majeſty, or any Deputy or any other Perſon acting for or on the Behalf of any ſuch Auditor ſhall, in the Account of any Reeve, Receiver or otherwiſe, ſet inſuper any Tenant or other Perſon, or make any ſuch Tenant or other Perſon, or his or their Eſtate, liable to any Diſtreſs, Forfeiture, or Ceration whatſoever, for any Sum or Sums of Money, which, by the true Intent and Meaning of this Act, ought to be allowed after the Rate of Four Shillings in the Pound, or ſhall refuſe, neglect, or delay to allow and finally diſcharge the ſame in the proper Accounts wherein the ſame ought to be allowed and diſcharged; that then, and for every or any ſuch Offence, every ſuch Auditor, or Deputy, or Perſon acting for ſuch Auditor, ſhall forfeit the

Sum of One hundred Pounds to the Party grieved, to be recovered as aforesaid, and shall be incapable to enjoy his Office or Place, or any Office or Place of Trust under His Majesty.

Such Fee-farm Rents only to have an Allowance of 4 *s. per* Pound, as are answerable to the Crown, or were purchased according to 22 & 23 *Car.* II.

And be it further enacted and declared, by the Authority aforesaid, That the Fee-farm Rents, for which a Deduction or Allowance, after the Rate of Four Shillings in the Pound, is intended to be made by this present Act, or such Fee-farm Rents only, as are answerable to His Majesty, or have been purchased from the Crown by virtue of Two Acts of Parliament made in the Two and twentieth and Three and twentieth Years of the Reign of the late King Charles the Second, for and concerning the Sale of Fee-farm Rents, or One of them, and which were not, on or before the Five and twentieth Day of March, One thousand six hundred and ninety-three, payable to any College, Hospital, Reader in either University, or any other Person or Persons before exempted by this Act; provided such Deduction or Allowance do not exceed the Sum assessed by virtue of this Act, upon the whole Estate or Estates, out of which such purchased Fee-farm Rent or Rents doth or do issue; and the Owners and Receivers of such Fee-farm Rents shall and are hereby required, on Payment of such Rents, to allow Four Shillings for every Twenty Shillings of the said Rents, and so in Proportion for any Sum not less than Ten Shillings, to the Party or Parties paying the same; any Thing in this Act contained to the Contrary notwithstanding.

The Owners to allow the same to the Party paying.

Lists of Pensions, &c. to be delivered *gratis* to the Assessors.

And be it enacted, That the Officers in the Receipt of His Majesty's Exchequer, and in other the publick Offices, upon Request to them made by the respective Assessors, shall deliver gratis true Lists or Accounts of all Pensions, Annuities, Stipends, or other annual Payments, and of all Fees, Salaries, and other Allowances, payable at the said Receipt, or in the said publick Offices, to any Commissioner or Commissioners, Officer or Officers, for the Execution of this Act, for the better Guidance of the said Assessors in the charging of the same. And that in all Cases where any Pensions, Annuities, Stipends, or other yearly Payments, or the Fees, Salaries, Wages, or other Allowances or Profits charged by this Act, shall be payable at the Receipt of the Exchequer, or by the Cofferer of His Majesty's Household, or out of any other publick Office, or by any of His Majesty's Receivers or Paymasters in England, Wales, or Berwick upon Tweed, the Tax or Payment, which in pursuance of this Act shall be charged for or in respect of such

Taxes on Pensions, &c. not paid, to be stopt in the Exchequer.

Annuities, Penſions, Stipends, Fees, Salaries, Wages, Allowances, or Profits, ſhall and may (in caſe of Non-payment thereof) be detained and ſtopped out of the ſame, or out of any Money which ſhall be paid upon ſuch Penſions, Annuities, Stipends, Fees, Salaries, Wages, Allowances, or Profits, or for Arrears thereof, and be applied to the Satisfaction of the Rates and Duties not otherwiſe paid as aforeſaid; and the proper Officers in the ſaid Exchequer, and other the publick Offices aforeſaid, ſhall keep true Accounts of all Monies ſtopped and (upon Requeſt) ſhall give Copies of ſuch Accounts to the proper Collectors of ſuch Monies, for the reſpective Pariſhes or Places where the ſaid Monies are aſſeſſed by this Act.

A true Account to be kept of the Money ſtopt.

Perſons to be taxed in the Pariſh where they dwell.

Provided, That where any Perſon inhabiting within the City of London, or any other City or Town-corporate of England, Wales, or Berwick upon Tweed, hath his Dwelling-houſe in One of the Pariſhes or Wards therein, and hath any Goods, Wares, or Merchandizes, in any One or more of the other Pariſhes or Wards within the ſame, that then ſuch Perſon ſhall be tared, charged, and aſſeſſed for ſuch his Goods and Merchandizes, in the Pariſh or Ward where he dwelleth, and not elſewhere, within the ſaid City or Town-corporate.

No Proviſo to leſſen the full Sum by this Act to be levied.

Provided nevertheleſs, That no Clauſe or Proviſo in this Act ſhall extend to the Leſſening or Abatement of the full Sum appointed by this Act to be tared, collected, levied, and paid, but that the ſame be fully aſſeſſed, levied, collected, and paid, in the ſeveral and reſpective Counties, Cities, and Towns aforeſaid, in England, Wales, and Berwick upon Tweed, in ſuch Manner and Form, and to ſuch Uſes, as herein is before-mentioned and declared.

Contracts between Landlord and Tenant, touching Taxes, not to be avoided.

Provided, That nothing in this Act contained ſhall be conſtrued to alter, change, or determine, or make void any Contracts, Covenants, or Agreements whatſoever between Landlord and Tenant, or any other Perſons, touching the Payment of Taxes, and Aſſeſſments, in England, Wales, and Berwick upon Tweed; any Thing herein contained to the Contrary notwithſtanding.

All Places to pay where uſually aſſeſſed.

Provided always, and be it further enacted and declared by the Authority aforeſaid, That for the avoiding all Obſtructions and Delays in aſſeſſing and collecting the Sums by this Act to be rated and aſſeſſed upon any Manors, Lands, Tenements, Rents, Tithes, or other Hereditaments, all Places, Conſtablewicks, Diviſions, and Allotments, which have been uſed to be tared and aſſeſſed, ſhall pay and be aſſeſſed in ſuch County, Hundred, Rape, Wapentake, Conſtablewick, Diviſion, or Place of Allotment

lotment within England, Wales, and Berwick upon Tweed, as the same have heretofore been usually assessed in, and not elsewhere.

Provided nevertheless, That the Hundred of West Barnfield, formerly tared or assessed in the Lathe of Alesford in the County of Kent, may for the future (if the Commissioners think fit) be rated and assessed in the Lathe of Skray in the County aforesaid; as likewise may the Tithing of Northmore in the County of Oxford be assessed in the Hundred of Bampton in the said County; and the Tithings of Charlbury, Fallar, and Finstock, in the Hundred of Chadlington in the said County; as also the whole Town and Parish of Leeds in the County of York, in the Hundred of Skyrack in the said County; and the Parish of Ombersley in the County of Worcester, in the lower Division of Oswaldslow Hundred in the said County; and the Parish of Aldemaston, in the Eastern Division of Oswaldslow Hundred in the said County; and the Parish of Yardley in Bromsgrove Division of Halfshire Hundred in the said County; and the Forest of Chute shall be assessed and pay where the same was assessed to the First Aid of Four Shillings in the Pound, granted to their late Majesties King William and Queen Mary; and that the Parish of Upton upon Severn, in the County of Worcester, formerly tared and assessed in the lower Division of Oswaldslow Hundred in the said County, may for the future, if the Commissioners think fit, be tared and assessed in the lower Division of Pershore Hundred in the said County; and also the Profits of the Navigation of the Rivers Calder and Ayre, in the West Riding of the County of York, shall be assessed and paid, One Moiety thereof at the Town of Wakefield, and the other Moiety at the Town of Leeds, and not elsewhere.

West Barnfield to be assessed in the Lathe of *Skray*, *Com' Kent.*

Northmore Com' Oxon. in *Bampton.*

Charlbury, &c. in *Chadlington.*

Leeds, Com' Ebor, in *Skyrack.*

Ombersley, Com' Worcester, in *Oswaldslow* Hundred.

Aldemaston, in *Oswaldslow* Hundred.

Parish of *Yardley*, in *Halfshire* Hundred.

Forest of *Chute*, where the First 4 s. Aid was assessed.

Upton, in *Pershore* Hundred.

Calder and *Ayre*, at *Wakefield* and *Leeds.*

And whereas the Palace of Somerset House has been usually rated and assessed within the Liberty of the Duchy of Lancaster, in the Strand, but the Inhabitants and Occupiers of Apartments and Buildings, within and belonging to the said Palace, have evaded or refused the Payment of the said Rates, to the Prejudice of the Proprietors and Owners of Lands and Buildings within the said Liberty; now it is hereby enacted and declared, That all and every the Inhabitants and Occupiers of Apartments and Buildings, within and belonging to the said Palace, shall be liable to, and chargeable with, the Payment of such Rates and Assessments as shall be set upon them respectively, in Proportion to the Rates and Assessments that shall be made and assessed upon other the Lands and Buildings within the said Liberty, and that

Inhabitants of Apartments, &c. in *Somerset House*, to be assessed in the same Proportion with those in *Lancaster* Liberty.

the same Powers and Remedies shall be made use of for the assessing, levying, and collecting such Rates and Assessments, as are by this Act given for the assessing, levying, and collecting the Rates and Duties thereby directed to be raised.

And be it further enacted by the Authority aforesaid, That if any Action, Plaint, Suit, or Information, shall be commenced or prosecuted against any Person or Persons, for what he or they do in pursuance or Execution of this Act, in England, Wales, or Berwick upon Tweed, such Person or Persons, so sued in any Court whatsoever, shall and may plead the General Issue, not Guilty; and upon Issue joined, may give this Act, and the Special Matter, in Evidence; and if the Plaintiff or Prosecutor shall become nonsuit, or forbear further Prosecution, or suffer a Discontinuance, or if a Verdict pass against him, the Defendant shall recover Treble Costs, for which they shall have the like Remedy, as in Cases where Costs by Law are given to Defendants.

General Issue.

Treble Costs.

Where Lands, &c. are unoccupied, and no Distress found, Collectors may distrain at any Time after.

Provided always, and be it enacted, That in case any Lands or Houses in any Parish, Place, or Constablewick, in England, Wales, or Berwick upon Tweed, shall be unoccupied, and no Distress can be found on the same, by reason whereof the said Parish, Place, or Constablewick, is forced to pay and make good the tax assessed upon such Lands lying unoccupied; that then it shall and may be lawful at any Time after, for the Collectors, Constables, or Tythingmen of the said Parish, Place, or Constablewick, for the Time being, to enter and distrain upon the Lands or Houses, where there shall be any Distresses thereupon to be found; and the Distress and Distresses (if not redeemed within Four Days, by Payment of the Tax and Charges of the Distress) to sell, returning the Overplus to the Owner or Owners of such Distress; and the said Collector, Constable, or Tythingman, is hereby enjoined to distribute the Money raised by the said Distress and Sale, proportionably, to the Parties who contributed to the Tax of the unoccupied Lands or Houses.

Wood may be cut down, and sold for Distress.

Provided always, and be it enacted, That where any Wood Lands in England, Wales, or Berwick upon Tweed, shall be assessed, and no Distress can be had, that in such Case it shall and may be lawful to and for any Collector, Constable, Headborough, or Tythingman, by Warrant under the Hands and Seals of Two or more of the Commissioners of that Hundred or Division, at seasonable Times of the Year, to cut and sell to any Person or Persons so much of the Wood growing on the said Wood Lands so assessed (Timber Trees excepted) as shall pay the Assessment or Assessments so behind and unpaid, and the Charge incident thereunto; and that it shall and may be

(Timber Trees excepted)

lawful for the Person or Persons, and his or their Assigns, to whom such Wood shall be sold, to fell, cut down, dispose, and carry away the same to his own Use, rendering the Overplus (if any be) to the Owner; any Law to the Contrary notwithstanding.

Tithes, Tolls, &c. not paid within Six Days after Demand, &c. may be seized and sold.

Provided always, and be it further enacted, That where any Tax or Assessment shall be charged or laid on any Tithes, such Tolls as are chargeable by this Act, Profits of Markets, Fairs, or Fisheries, or any other annual Profits, in England, Wales, or Berwick upon Tweed, not distrainable, in case the same shall not be paid within Six Days after such Assessment so charged or laid, or demanded, that it shall and may be lawful to and for the Collector, Constable, or other Officer thereunto appointed, by Warrant under the Hands and Seals of any Two or more of the Commissioners authorized by this Act to seize, take, and sell so much of the said Tithes, wheresoever they can be found, Tolls, or other Profits, so charged, as shall be sufficient for the levying the said Tax or Assessment, and all the Charges occasioned by such Nonpayment thereof, rendering the Overplus (if any be) to the Owner.

And, for the better preventing such unjust Vexations as might be occasioned by such Persons as shall be appointed Receivers-general of any of the Sums of Money granted by this Act, to be raised in England, Wales, or Berwick upon Tweed; and to the Intent the said Receiver-general may return a true Account into His Majesty's Court of Exchequer, of any Sum or Sums of Money as shall be received by them, and every of them, their and every of their Deputy or Deputies; be it enacted by the Authority aforesaid, That if any such Receiver-general shall return, or certify into the said Court, any Sum or Sums of Money to be in Arrear, and unpaid, after the same have been received, either by such Receiver-general, or his Deputy or Deputies, or any of them, or shall cause any Person or Persons, or Places, to be set insuper, in the said Court, for any Sum or Sums of Money that have been so received, that then every such Receiver-general shall be liable to pay to every Person or Persons that shall be molested, vexed, or damaged, by reason of any such unjust Certificate, Return, or setting insuper, Treble the Damage that shall be thereby occasioned, to be recovered by Action of Debt, Bill, Plaint, or Information; in which no Essoin, Protection, or Wager of Law, shall be allowed, or any more than One Imparlance; and shall also forfeit to His Majesty, His Heirs, and Successors, Double the Sum that shall be so unjustly certified, or returned, or caused to be set insuper.

Receiver-general returning Persons, who have paid the Tax, to be in Arrear,

forfeits Treble Damages to the Party grieved,

and to His Majesty Double the Sum so returned.

Commissioners to assess the Assessors.

And be it further enacted by the Authority aforesaid, That the Commissioners that shall be within any County, City, or Place, within the respective Limits of England, Wales, or Berwick upon Tweed, or the major Part of them, shall tax and assess every Assessor within their Divisions, for all and singular the Matters and Things for which by this Act he ought to be taxed and assessed; and all Sums assessed upon every the said Assessors, and the Assessments made and set by the Assessors aforesaid, shall be written, estreated, levied, and gathered, according to the true Intent and Meaning of this Act.

None compelled to be Assessors out of the Limits of the City, &c.

Provided also, That no Person inhabiting in any City, Borough, or Town-corporate, in England, Wales, or Berwick upon Tweed, shall be compelled to be an Assessor or Collector of or for any Part of the Rates and Assessments hereby granted, in any Place or Places out of the Limits of the said City, Borough, or Town-corporate.

Assessments on foreign Ministers Houses to be paid by the Landlords.

Provided always, and be it enacted, That every Rate, Tax, and Assessment, which shall be made or imposed by virtue of this Act, in respect of any House or Tenement which an Ambassador, Resident, Agent, or other publick Minister of any foreign Prince or State, now doth, or hereafter shall inhabit or occupy, shall be paid by the Landlord or Owner of the said Houses or Tenements respectively.

In Places Extraparochial Commissioners to nominate Assessors and Collectors, &c.

And be it further enacted by the Authority aforesaid, That in all privileged and other Places, being Extraparochial, and not within the Constablewicks or Precincts of the respective Assessors, to be appointed by virtue of this Act, in England, Wales, or Berwick upon Tweed (although in any monthly or other Tax they have not been rated heretofore) and in all Parishes where Two able and sufficient Inhabitants cannot be found, the said Commissioners, or any Two or more of them, shall, and they are hereby required to nominate and appoint Two or more fit Persons, living in or near the said privileged or other Places as aforesaid, to be Assessors for the said Places, and to make and return the said Assessments, in like Manner as by this Act is appointed in any Parish, Tything, or Place; and also to appoint Two or more Collectors, who are hereby required to collect and pay the same in Manner appointed by this Act for the collecting and paying all the aforesaid Sums of Money chargeable by this Act.

No Commissioner, &c. liable to any other Penalties than such as are inflicted by this Act.

Provided always, and be it further enacted by the Authority aforesaid, That no Commissioner, Assessor, or Collector, who shall be employed in the Execution of this Act, in England, Wales, or Berwick upon Tweed, shall be liable, for or by reason of such Execution, to any Penalty or Penalties,

Penalties, other than such as by this Act are or may be inflicted for or by reason of such Execution.

Commissioners not to act without taking the Oaths appointed by 1 *Geo. I. &c.*

Provided always, and be it enacted, That no Person shall be capable, in England, Wales, or Berwick upon Tweed, of acting as a Commissioner in the Execution of this Act, or executing any the Powers therein contained (unless it be the Power hereby given of administering Oaths) until such Time as he shall have taken the Oaths appointed by two Acts of Parliament, One made in the First Year of the Reign of His late Majesty King George the First (intituled, An Act for the further Security of His Majesty's Person and Government, and the Succession of the Crown in the Heirs of the late Princess *Sophia*, being Protestants; and for extinguishing the Hopes of the pretended Prince of *Wales*, and his open and secret Abettors;) and the other made in the Sixth Year of the Reign of His present Majesty (intituled, An Act for altering the Oath of Abjuration, and the Assurance; and for amending so much of an Act of the Seventh Year of Her late Majesty Queen Anne (intituled, An Act for the Improvement of the Union of the Two Kingdoms, as after the Time therein limited, requires the Delivery of certain Lists and Copies therein mentioned, to Persons indicted of High Treason, or Misprision of Treason;) which Oaths it shall and may be lawful for any Two or more of the Commissioners to administer, and they are hereby required to administer the same to any other of the said Commissioners.

Acting before Oaths taken, forfeit 200 *l.*

Provided always, and be enacted, That if any Person hereby appointed a Commissioner for any County, City, Town, or Place, in England, Wales, or Berwick upon Tweed, shall presume to act as a Commissioner in the Execution of this Act, before he shall have taken the Oaths which, by this Act, he is required to take, and in Manner hereby prescribed, he shall forfeit to His Majesty the Sum of Two hundred Pounds.

Officers to pay where employed, *&c.*

Provided also, That every Person in England, Wales, or Berwick upon Tweed, rated or assessed for his Office or Employment, shall be rated and pay for his said Office or Employment in the County, City, or Place, where the same shall be exercised, although the Revenue or Profits arising by such Office or Employment are payable elsewhere.

Officers in *Chancery* to be assessed in the Rolls Liberty.

Provided always, That the Right Honourable the Master of the Rolls, the Masters in Chancery, Six Clerks, Clerks of the Petty-bag, Examiners, Registers, Clerks of the Inrolments, Clerks of the Affidavit and Subpœna Offices, and all other the Officers of the Court of Chancery, that execute their Offices within the Liberty of the Rolls, shall

there be assessed for their respective Offices, Salaries, and other Profits, and not elsewhere; and that all Annuities, Stipends, and Pensions, payable to any Officers in respect of their Offices, shall be taxed and assessed where such Officers are rated and assessed for their Offices, and not elsewhere; and that all other Pensions, Stipends, and Annuities, in England, Wales, and Berwick upon Tweed, not charged upon Lands, shall be charged and assessed in the Parishes or Places where they are payable; and every Person who is or shall be rated in England, Wales, or Berwick upon Tweed, for or in respect of any Personal Estate to him or her any ways belonging, shall be rated at such Place where he or she shall be resident at the Time of the Execution of this Act; and all Persons not being Householders, nor having a certain Place of Residence, shall be taxed at the Place where they shall be resident at the Time of the Execution of this Act; and if any Person who ought to be taxed in England, Wales, or Berwick upon Tweed, by virtue of this Act, for or in respect of his Personal Estate, shall, at the Time of his Assessment, be out of the Realm, such Person shall be rated therefore in such County, City, or Place, where he was last abiding within this Realm.

Annuities, where rated.

Pensions, where payable.

Personal Estates, where Persons resident, &c.

Persons not Householders, where resident.

Absent Persons to be rated where they were last resident.

Provided, That where any Person shall have any Goods, Wares, or Merchandises, in any County or Counties, other than the County where he shall be resident, or had his last Residence, it shall be lawful at any Time before the Twenty-fourth Day of August One thousand seven hundred and seventy-one, to rate and assess such Person for such Goods, Wares, and Merchandises, in any County or Counties where the same shall be; and every Person who shall be rated and assessed for or in respect of any Manors, Messuages, Lands, or Tenements, or other the Premises, according to the former Clauses of this Act, shall be rated and assessed in the Places where such Manors, Messuages, Lands, and Tenements, and other the Premises respectively do lie, and not elsewhere.

Goods, &c. to be assessed where they shall be.

Provided always, That if any Person or Persons, by reason of his, her, or their having several Mansion-houses, or Places of Residence, or otherwise, shall be doubly charged for any Personal Estate, Offices, or otherwise, by Occasion of this Act; then upon Certificate made by any Two or more of the Commissioners for the County, Riding, City, or Place, of his, her, or their last personal Residence, under their Hands and Seals, of the Sum or Sums charged upon him, her, or them (which Certificate the said Commissioners are hereby required to give without Delay, Fee or Reward) and upon Oath made of such Certificate before

Persons doubly rated, discharged on Certificate.

before any Justice of the Peace of the County or Place where the said Certificates shall be made (which Oath the said Justice of the Peace is hereby authorised and required to administer) then the Person or Persons so doubly charged shall, for so much as shall be so certified, be discharged in every other County, City, or Place in England, Wales, or Berwick upon Tweed.

Not to extend to *Scotland, Ireland, Jersey*, or *Guernsey*.

Provided also, That this Act shall not extend to the Inhabitants of Scotland, Ireland, Jersey, or Guernsey, for assessing any such Personal Estate, which they, or any to their Use, have, within those Places, for or towards the said Sum hereby charged upon England, Wales, and Berwick upon Tweed, as aforesaid; and if any Person that ought to be taxed by virtue of this Act, in England, Wales, or Berwick upon Tweed, for or in respect of his Personal Estate, shall by changing his Place of Residence, or by any other Fraud or Covin, escape from the Taxation, and not be taxed, and the same be proved before the Commissioners, or any Two or more of them, or before One or more Justice or Justices of the Peace of the County where such Person dwelleth or resideth, at any Time within One Year next after such Tax made, every Person that shall so escape from the Taxation and Payment, shall be charged (upon Proof thereof) at Treble the Value of so much as he should or ought to have been charged at by this Act; the said Treble Value, upon Certificate thereof made into the Exchequer by the Commissioners, Justice or Justices (before whom such Proof shall be made) to be levied on the Goods, Lands, and Hereditaments of such Persons.

Persons avoiding the Tax, charged Treble.

Householders to give an Account of their Lodgers,

And, for the better Discovery of Personal Estates intended to be charged by this Act, be it further enacted by the Authority aforesaid, That every Householder in England, Wales, or Berwick upon Tweed, shall, upon Demand of the Assessors of the respective Parishes or Places, give an Account of the Names and Qualities of such Persons as shall sojourn or lodge in their respective Houses, under the Penalty of forfeiting to His Majesty the Sum of Five Pounds, to be levied and recovered in such Manner as any other Penalty in this Act mentioned shall and may be levied and recovered.

on Forfeiture of 5 *l.*

Shares in the *New River*, &c. to pay 4 *s.* *per* Pound.

And be it enacted by the Authority aforesaid, That all and every Person and Persons having any Share or Shares, or Interest, in any fresh Stream or running Water brought to the North Parts of London, commonly called the New River, or in the Thames Water-works, or in Mary-bone, or in Hampstead Water-works, or in any Office or Stock for insuring of Houses in Case of Fire, or

Shares in the *Fire Offices*,

and in the *Lights*, and the King's *Printing House*, to pay 4*s. per* Pound.

in any Lights, or in the Stock or Stocks for printing of Books in or belonging to the House commonly called The King's Printing House, shall pay for the same the Sum of Four Shillings for every Twenty Shillings of the full yearly Value thereof, towards the said Sum hereby charged upon England, Wales, and Berwick upon Tweed,

Merchants, Bank of *England*, Post-office, &c.

and they, and all Companies of Merchants in London, and the Bank of England, and all Salaries and Pensions (tarable in London) arising and payable at the General Post-office and Excise-office, charged by this Act, shall be assessed by the Commissioners nominated and appointed for the said City, or any Two or more of them, for their respective Shares and Interests aforesaid, and the aforesaid joint Stock or Stocks, and for such Salaries and Pensions; and the same shall be paid by the Governors or the respective Treasurers or Receivers of the said River-waters and Water-works, and of the said Offices and Stocks respectively, to such Person or Persons as the said Commissioners, or any Two or more of them, shall appoint to collect the same, and be deducted at and out of their next Dividend; and every Person having any Salary in respect of any Office or Employment exercised in the Ward of London where the said Post-office is situated, shall be assessed and pay for the same in the same Ward the said Rate of Four Shillings in the Pound, towards the said Sum by this Act charged upon England, Wales, and Berwick upon Tweed.

to be paid by the Governors.

Governors, &c. of the River-waters, and Water-works, refusing to pay, the Collectors impowered to levy the Sum by Distress and Sale.

Provided always, and it is hereby further enacted by the Authority aforesaid, That when and so often as any of the said Governors, Treasurers, or Receivers of the said River-waters, Water-works, Offices, or Stocks respectively, shall, upon Demand to any of them respectively made by the proper Collector or Collectors, refuse or neglect to pay the respective Sum or Sums of Money whereat all and every the said Person and Persons having any Share or Shares, or Interest, in any of the said River-waters, Water-works, Offices, or Stocks respectively, shall be respectively rated and assessed; then, and in all and every such Case and Cases, it shall and may be lawful to and for the said Collector or Collectors, or any of them, and he, they, and every of them, is and are hereby authorised and required to levy the Sum so assessed, by Distress and Sale of the Goods and Chattels jointly belonging to, or held in Trust for, the Persons who shall have such Shares or Interests in respect whereof such Assessment shall be demanded, and refused as aforesaid, rendering the Overplus, if any shall be

be (the Charges of such Distress and Sale being first deducted) to the Governor, Treasurer, or Receiver of the said River-waters, Water-works, Offices, or Stocks respectively.

Papists 18 Years of Age not taking the Oaths 1 *W.* & *M.* to pay double:

And be it further enacted, by the Authority aforesaid, That every Papist, or reputed Papist, in England, Wales, or Berwick upon Tweed, being at the Age of Eighteen Years and upwards, who shall not have taken the Oaths mentioned and required to be taken by an Act made in England, in the First Year of the Reign of King William and Queen Mary, intituled, An Act for abrogating the Oaths of Supremacy and Allegiance, and appointing other Oaths, shall yield and pay to his Majesty double the Sums and Rates, which, by Force and Virtue of any Clause in this Act before mentioned and contained, he or they should or ought to pay and be charged with, to be assessed, levied, collected, answered, and paid, in such Manner, by such Ways and Means, and according to such Rules and Directions, and under such Penalties and Forfeitures, as are before in this Act expressed or appointed, for and concerning the above-mentioned Rates and Sums.

Unless taken within 10 Days after the Commissioners First Meeting.

Provided nevertheless, That if any such Papist, or reputed Papist, within Ten Days after the First Meeting of the said Commissioners, in the respective Counties or Places where he or she ought to be tared or assessed, according to the Intent of this present Act, shall take the said Oaths before any Two or more of the said Commissioners (which Oaths the said Two or more of the said Commissioners are hereby impowered to administer) in that Case he or they shall not be liable to be doubly assessed as aforesaid.

Persons 18 Years of Age refusing the Oaths, to pay double.

And be it further enacted by the Authority aforesaid, That every Person, being of the Age of Eighteen Years and upwards, and being in England, Wales, or Berwick upon Tweed, at the Time of the Execution of this Act, who shall not before that Time have taken the Oaths mentioned and required to be taken by the said last-mentioned Act, and upon Summons by Warrant under the Hands and Seals of any Two or more of the said Commissioners, shall refuse to take the said Oaths at the Time appointed in the said Warrant, or shall neglect to appear at such Time before the said Commissioners, in order to take the said Oaths (which the said Commissioners, or any Two or more of them, are hereby impowered and required to administer) shall yield and pay unto his Majesty double the Sums and Rates, which, by Force and Virtue of any Clause of this Act before mentioned and contained, he

he or she should or ought to pay or be charged with, in Manner as is before in this present Act appointed, touching Papists, or reputed Papists.

Commissioners to summon suspected Persons, &c.

And be it further enacted, That any Two or more of the said Commissioners appointed by this Act in the respective Counties, Cities, Towns, and other Places in England, Wales, and Berwick upon Tweed, upon Information, or upon any Cause of Suspicion in that Behalf, shall and are hereby required and impowered to cause every such Person suspected (or against whom such Information shall be given) to be summoned to appear to take the said Oaths as aforesaid.

Quakers to subscribe the Declaration 1 *W. & M.*

Provided nevertheless, That whereas certain Persons, Dissenters from the Church of England, commonly called Quakers, and now known to be such, in England, Wales, and Berwick upon Tweed, do scruple the taking of any Oaths, it shall be sufficient for any such Persons to make and subscribe the like Declaration of Fidelity to his Majesty, as was contained in an Act made in the Parliament held in the First Year of the Reign of Their late Majesties King William and Queen Mary, intituled, An Act for exempting Their Majesties Protestant Subjects, Dissenters from the Church of *England*, from the Penalties of certain Laws: Which Declaration any Two or more of the Commissioners appointed for the executing of this Act are hereby required and impowered to administer; and every such Person so doing, shall not be liable to, or charged with, any of the double Rates aforesaid.

Commissioners to double useless Papists, where Assessors omit.

And be it further enacted by the Authority aforesaid, That in all Cases where an Assessor or Assessors, who by this Act are required to make double Assessments upon Papists, or reputed Papists, or other Persons, for not taking the Oaths aforesaid, shall neglect to do his or their Duty therein; the respective Commissioners of the County, Riding, Hundred, Division, or Place, where such double Assessments ought to have been made, or any Two or more of them, shall take Care, and are hereby authorised and required to cause such Papists, or other Persons, to be doubly charged, according to the true Intent and Meaning of this Act.

Tenants discharged from double Rates.

Provided always, and be it enacted, that where the Owners of any Lands, Tenements, and Hereditaments, are liable to be doubly charged as Papists, or reputed Papists, by reason of their not having taken the Oaths according to the true Intent of this Act; in every such Case such Owners only shall be charged with, and pay the said Double Rates; and the respective Tenants of such Lands, Tenements, or Hereditaments, are hereby discharged

charged of and from the same; any Covenant for Payment of Taxes, or other Agreement to the Contrary notwithstanding.

King's Bench, Marshalsea Prison, *&c.* to be assessed in Saint *George's* Parish, *&c.*

Provided always, and be it further enacted by the Authority aforesaid, That the Prison of the King's Bench Prison-house, Lands, Gardens, and Common Side, and all the Rents, Offices, Profits, and Perquisites of the Marshall, and all other Officers of the King's Bench Prison; and also the Prison-house, Lands, and Gardens of the Prison of the Marshall, and of the Marshalsea Prison, and all Offices, Perquisites, and Profits of the Marshalsea Court and Prison, lying and being in the Parish of Saint George the Martyr in the Borough of Southwark, in the County of Surrey, and the Judges of the said Court, and all Counsellors and Attornies practising, or having a Right to practise in the said Marshalsea Court, and all Profits and Fees accruing to them, or any of them respectively, shall be charged and assessed to the Assessment in the Parish of Saint George aforesaid, and not elsewhere, at and after the Rate of Four Shillings in the Pound; any Thing to the Contrary in any wise notwithstanding.

Collectors by Warrant from Commissioners may distrain.

And be it further enacted by the Authority aforesaid, That where any Officer or Officers belonging to the said Prisons, shall neglect or refuse to pay the Sum or Sums of Money, which shall be rated and assessed upon them, or any of them, by virtue of this Act, any Two or more of the Commissioners appointed by this Act, for the said County of Surrey, shall and may certify, by Writing, under their Hands and Seals, such Neglect or Refusal, and the Sum payable by virtue of this Act, to the Commissioners for executing this Act, in the County or Place where such Officer or Officers reside; and any Two or more of such Commissioners are hereby authorised and required, upon Receipt of such Certificate by, Warrant under their Hands and Seals, to authorise and impower the respective Collectors of the Parish or Place where such Officer or Officers reside, to distrain the Goods and Chattels of such Officer or Officers; and the Distress or Distresses so made, to detain and keep for the Space of Four Days; and if such Officer or Officers do not pay the Sum or Sums of Money for which such Distress shall be made as aforesaid, within the Space of Four Days, that then the said Goods and Chattels so distrained as aforesaid, shall and may be appraised and sold by Two such honest and sufficient Persons, as the said Commissioners, who shall sign the said Warrant, shall nominate and appoint; and the Monies aris-

ing thereby shall be paid to the Collectors of the said Parish of Saint George, for and towards Satisfaction of the said Sum and Sums of Money; and the Surplus (if any be) shall be returned to the Owner of the said Goods, after the Charge of the said Distress and Sale shall be deducted: But in case no Goods and Chattels of any such Officer or Officers can be found, sufficient to make good the Sum or Sums of Money so assessed, or to be assessed upon him or them as aforesaid, that then it shall and may be lawful for any Two or more of the said Commissioners, by Warrant under their Hands and Seals, to the respective Collectors, or such Person or Persons as they shall think fit, to cause the Person or Persons of such respective Officer or Officers of the said Prisons, neglecting or refusing to pay as aforesaid, to be apprehended and taken, wherever he or they can or may be found, and to be committed to the Common Gaol, where he or they shall happen to be taken, there to remain without Bail or Mainprize, until Payment shall be made as aforesaid of the Sum or Sums of Money so charged or assessed upon them as aforesaid, with the Charges of such Prosecution as aforesaid, to be allowed by the said Commissioners, or any Two or more of them; any Thing in this Act contained to the Contrary thereof in any wise notwithstanding.

If no Goods sufficient, Officer to be imprisoned.

Provided also, That the Prison of the Fleet, Prisonhouse, Lands, Gardens, and the Common Side, and all the Rents, Profits, and Perquisites of the Office of Warden of the Fleet, lying and being in the Parish of Saint Bridget, *alias* Bride's, London, shall be charged and assessed to the Assessment in the said Parish of Saint Bridget, *alias* Bride's, London, and not elsewhere; any Thing in this Act contained to the Contrary thereof in any wise notwithstanding.

Fleet Prison to be assessed in St. *Bride's*.

And be it further enacted by the Authority aforesaid, That the Officers of his Majesty's Dock Yard now at Stoke Damerel, near Plymouth, shall be assessed upon this Act, for the Salaries and other Profits, within the Town and Parish of Plymouth, where the Salaries of the old Dock Yard at Plymouth, in the Year One thousand six hundred and ninety-three, were assessed, and not elsewhere; so as the full Proportion which was assessed upon the said Town and Parish of Plymouth, in the said Year One thousand six hundred and ninty-three, be again assessed thereon by virtue of this Act, and so as the said Parish of Stoke Damerel be not charged with a greater Proportion, in respect of the said Salaries and Profits, than they were in the said Year One thousand six hundred

Officers at *Stoke Damerel*, near *Plymouth*, to be assessed within the Town of *Plymouth*, &c.

and ninety-three; any Thing herein before contained to the Contrary notwithstanding,

And be it further enacted by the Authority aforesaid, That the Officers of his Majesty's Hospital for sick and hurt Seamen, now in the Parish of East Stonehouse, near Plymouth, shall be assessed upon this Act, for their Salaries and other Profits of their Places within the Town and Borough of Plymouth, where the Salaries of the said Officers in the Year One thousand seven hundred and fifty-nine were assessed, and not elsewhere, so as the full Proportion which was assessed upon the said Town and Borough of Plymouth in the Year One thousand seven hundred and fifty-nine, be again assessed thereon by virtue of this Act, and so as the said Parish of East Stonehouse be not charged with a greater Proportion in respect of the said Salaries and Profits than they were in the said Year; any Thing herein contained to the Contrary thereof notwithstanding.

Provided always, That out of the Sum to be assessed on the Officers of the said Hospital for sick and hurt Seamen, there shall be paid to the Collectors of the Land Tax, for the Parish of East Stonehouse, the Sum of Twenty Pounds, to be applied in Aid of the Assessment to be laid upon the said Parish, by virtue of this Act.

Water works in *Southwark* to be assessed in *Surry*.

Provided always, and be it further enacted by the Authority aforesaid, That all the Water-works in the Borough of Southwark shall be rated and assessed in the said Borough of Southwark, and not elsewhere, by the Commissioners and Assessors of the County of Surry, and not by the Commissioners and Assessors of the City of London, and that the said Water-works be assessed according to the clear yearly Profits thereof; any Thing herein contained to the Contrary notwithstanding.

Water-works in *Westminster* to be assessed there.

Provided always, and be it enacted, That the Water-works in the City and Liberty of Westminster shall be rated and assessed by the Commissioners and Assessors of the City and Liberty of Westminster, and not by the Commissioners and Assessors of the City of London; any Thing herein contained to the Contrary notwithstanding.

Offices, &c. *Whitehall* and St. *James's* to be there assessed.

Provided always, That all Offices and Places, which were rated and assessed within the Palaces of Whitehall and Saint James, in and for the Year One thousand seven hundred and three, and One thousand seven hundred and four, or either of them (except such as are exempted by this Act) shall be rated and assessed within the said Palaces, and in no other Place whatsoever.

And

Collectors of the Water-works in *Colchester* chargeable.

And be it enacted and declared by the Authority aforesaid, That the respective Persons who have received or collected, or shall receive or collect, the yearly Profits of the Water-works within the Town of Colchester, in the County of Essex, for the Time being, shall be, and are hereby charged and chargeable with the Payment of the Tax that shall be assessed on the said Profits respectively by this Act, to be levied in such Manner as other Aids and Assessments in and by this Act are directed; and the respective Persons so charged as aforesaid, and paying the same, shall be allowed the same on their respective Accounts by their respective Employers or Proprietors for the Time being; any Thing herein contained to the Contrary notwithstanding.

Collectors for the Water-works in *New Windsor* chargeable.

And be it further enacted by the Authority aforesaid, That such Person or Persons as collect and receive the yearly Profits of the Water-works within the Borough of New Windsor in the County of Berks, shall be, and are hereby charged and chargeable with the Payment of the Tax that shall be assessed on the said Profits, to be levied in such Manner as other Aids and Assessments in and by this Act are directed and appointed.

Patent Officers to Bishopricks to pay where assessed in 1693.

And it is hereby declared, That in all Places where any the Patent Officers of the several Bishops, or any of them, in England and Wales, were assessed, and did pay for their respective Offices or Employments of Profit relating to the said Bishopricks, unto or for the said Aid of Four Shillings in the Pound, in the Year One thousand six hundred and ninety-three, the same respective Offices and Employments of Profit, under the present Bishops, or relating to the said Bishopricks, or any of them, and the Patent Officers therein, shall be assessed and chargeable in the same Parishes and Places respectively, and none other, towards the Sum to be raised by this Act, to His Majesty's Use.

Commissioners appointed to act, without subdividing the Parish of St. *Andrew Holbourn*, in *Middlesex*.

Provided always, and it is hereby enacted, That the Proportion, which at the First General Meeting of the Commissioners for the County of Middlesex, shall, pursuant to this Act, be laid upon that Part of the Parish of Saint Andrew, Holborn, which is in the said County, shall be equally raised therein, without being subdivided into Two Proportions, or making any Distinction between that Part above the Bars and that Part below the Bars: And that in the Subdivision of Commissioners to act for the several Hundreds and Divisions in the said County, a Number of Commissioners shall be appointed to act accordingly for all that Part of the said

said Parish of Saint Andrew, which lieth in the said County.

Provided always, and it is hereby enacted, That the Parish of Saint George, Hanover Square, within the City and Liberty of Westminster, shall, in the Execution of this Act, be chargeable with a distinct Sum or Quota, separate from that of the Parish of Saint Martin in the Fields: And if any Controversy shall arise among the Commissioners concerning the said Quota, and the apportioning thereof out of the joint Quota of the said Two Parishes, the Commissioners who are Inhabitants of, or have any Concern or Interest in, either of the said Two Parishes, shall have no Voice, but shall withdraw at the Time of the Debate of such Controversy, until it be determined by the rest of the Commissioners; and in Default thereof, the Commissioners then present, who do not inhabit, nor have any Interest or Concern in either of the said Two Parishes, shall have Power, and are hereby required, to impose such Fine or Fines as by them shall be thought fit, upon every such Commissioner so refusing to withdraw, not exceeding Twenty Pounds; and to cause the same to be levied and paid as other Fines to be imposed by virtue of this Act are to be levied and paid.

The Parish of St. *George, Hanover Square*, to be charged with a distinct *Quota* from the Parish of St. *Martin in the Fields*. Debates arising concerning the joint *Quota*, the Commissioners who are Inhabitants of either Parish to withdraw, or to be fined a Sum not exceeding 20 *l.*

Provided always, and it is hereby enacted by the Authority aforesaid, That the Parishes of Saint John, Saint Peter, and Berchington, in the Isle of Thanet, within the Liberty of Dover, shall be deemed and taken to be a distinct Division within the said Liberty; and in Execution of this Act, shall be charged towards making up the whole Sum charged on the Town of Dover, and the Liberty thereof, according to the Proportion which was assessed on the said Parishes, by virtue of an Act of Parliament passed in the Fourth Year of the Reign of Their late Majesties King William and Queen Mary, intituled, An Act for granting to Their Majesties an Aid of Four Shillings in the Pound, for carrying on a vigorous War against *France*, and not otherwise. And all Commissioners, Collectors, Head-collectors, and Receivers, are hereby required and enjoined to apply themselves with all Diligence to the most speedy and effectual Execution of their several and respective Duties, and to use their utmost Endeavours, that all Estates, and other Things herein charged, may fully and duly pay the Rates and Assessments, according to the Directions of this Act, and so as His Majesty's Service herein may not be delayed or hindered through any of their wilful Neglect or Default.

The Parishes of St. *John*, St. *Peter*, and *Berchington*, to be charged in *Dover* Liberty, according to the Assessment 4 *W. & M.*

Lands not worth 20 *s. per Annum*, not chargeable.

Provided, That no poor Person shall be charged with or liable to the Pound-rate imposed by this Act upon Lands, Tenements, or Hereditaments, in England, Wales, or Berwick upon Berwick, whose Lands, Tenements, or Hereditaments, are not of the full yearly Value of Twenty Shillings in the whole.

Collectors keeping Monies in their Hands, to forfeit 40 *l.*

And be it further enacted, That if any Collector of any Parish or Place in England, Wales, or Berwick upon Tweed, shall keep in his Hands any Part of the Money by him collected for any longer Time than is by this Act directed (other than the Allowance made unto him by this Act) or shall pay any Part thereof to any Person or Persons, other than the Receiver-general of such County or Place, or to his respective Deputy; every such Collector shall forfeit, for every such Offence, the Sum of Forty Pounds. And in case any Receiver-general of any Part of England, Wales, or Berwick upon Tweed, or his Deputy, shall pay any Part of the Monies paid to him or them by any Collector, by virtue of this Act, to any Person or Persons whatsoever, other than into the Receipt of his Majesty's Exchequer, and at or within the respective Times limited by this Act; or in case any such Receiver-general of any Part of England, Wales, or Berwick upon Tweed, or his Deputy, shall pay any Part of the said Monies by any Warrant of the High Treasurer, Commissioners of the Treasury, or Under Treasurer for the Time being, or upon any Tally of Pro, or Tally of Anticipation, or other Way or Device whatsoever, whereby to divert or hinder the actual Payment thereof into the Receipt of the Exchequer as aforesaid; then every such Receiver-general shall, for every such Offence of himself, or his Deputy, forfeit the Sum of Five hundred Pounds to him or them that shall sue for the same, in any Court of Record, by Bill, Plaint, or Information; wherein no Essoin, Protection, or Wager of Law is to be allowed.

Receiver-general misapplying the Monies, to forfeit 500 *l.*

Commissioners of the Treasury, &c. not to divert the Payments into the Exchequer.

And it is hereby further enacted, That the High Treasurer, or Commissioners of the Treasury, or Under Treasurer for the Time being, or any of them, do not direct any Warrant to any of the Collectors or Receivers-general in England, Wales, or Berwick upon Tweed, or their Deputies, for the Payment of any Part of the Monies hereby given to any Person or Persons, other than into the Receipt of the Exchequer, as aforesaid; nor shall they, or any of them, direct any Warrant to the Officers of the Exchequer for striking any Tally of Pro, or Tally of Anticipation, nor do any Matter

ter or Thing whereby to divert the actual Payment of the said Monies into the Receipt of the Exchequer; nor shall the Officers of the Exchequer strike, or direct, or record the striking of any Tally of Pro, or Tally of Anticipation, upon any of the said Monies, upon any Account or Warrant whatsoever; nor shall any Teller throw down any Bill, whereby to charge himself with any of the said Monies, until he shall have actually received the same.

No *Nolli prosequi*, &c. in any Suit against this Act.

Provided also, and be it enacted, That no Stay of Prosecution, upon any Command, Warrant, Motion, Order, or Direction, by Non vult ulterius prosequi, shall be had, made, admitted, received, or allowed by any Court whatsoever, in any Suit or Proceeding, by Action of Debt, Bill, Plaint, or Information, or otherwise, for the Recovery of all or any the Pains, Penalties, or Forfeitures upon any Person by this Act inflicted, or therein mentioned, or for or in order to the Conviction or Disability of any Person offending against this Act, in England, Wales, or Berwick upon Tweed.

Commissioners to abate where Lands are overcharged.

Provided always, That if any Person or Persons, who shall be charged or assessed by this Act to or with a Pound-rate upon his, her, or their Manors, Lands, Tenements, Hereditaments, or other the Premises, shall, upon Complaint made to the Commissioners, in such Manner, and at such Times, as are herein directed in Cases of Appeals, make it appear to the said Commissioners, or any Three or more of them then present, for hearing and determining such Appeals, by Proof upon Oath, that such Assessment doth exceed the equal Pound-rate that ought to be charged on him, her, or them; in such Case, upon every such Proof, and due Examination thereof, the said Commissioners, or the major Part of them then present, as aforesaid, are hereby impowered to abate and lessen the said Assessments, so much as the same shall exceed the equal Pound-rate that ought to be charged on him, her, or them, and shall cause the Money so abated to be re-assessed, surcharged, and levied, in such Manner as they, or the major Part of them, in their Judgements and Discretions, shall think most equal, just, and reasonable, within the whole Hundred, Lathe, Wapentake, or other Division, where such Overcharge or Overcharges do happen, although the Pound-rate of Four Shillings in the Pound be thereby exceeded; or if any particular Part or Parts of the same, or any Person therein, shall appear to them to be undercharged, then the Money so abated shall and may be raised upon such particular Part or Persons so undercharged; so that the whole

and to re-assess, &c.

or raise it on Persons undercharged.

whole Sum payable to His Majesty for such Hundred, Lathe, Wapentake, or other Division, shall be fully and duly answered and paid, without being diminished by reason of such particular Abatement; any Thing herein contained to the Contrary notwithstanding.

Receiver-general answerable for Deputies.

And be it further enacted by the Authority aforesaid, That the Receiver-general of each County or District in England, Wales, or Berwick upon Tweed, shall nominate, constitute, and appoint fit and proper Persons (for whom he shall be answerable) to be his Deputy or Deputies, to receive from the said Sub-collectors all and every the Rates, Duties, and Assessments by them respectively collected and received; and the same Receivers-general are hereby required to nominate and appoint so many of such Deputies in their respective Counties, that no Sub-collector may be obliged to travel above the Space of Ten Miles from his usual Place of Abode, for the Payment of the said Monies that shall be by him collected or received; and if any such Receiver-general shall refuse or neglect to nominate and appoint such Deputies, in Manner as aforesaid, or shall wilfully neglect to attend, by himself or Deputy, at the Time and Place by him appointed for his respective Receipts, such Receiver-general shall, for every such Offence, forfeit the Sum of One hundred Pounds, the One Moiety to His Majesty, His Heirs, and Successors, and the other Moiety to him or them that shall sue for the same, by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster; in which Action or Suit no Essoin, Protection, Privilege, or Wager of Law, shall be allowed.

Sub-collector not to travel above Ten Miles, &c.

Receivers not nominating Deputies, &c. to forfeit 100 *l.*

Commissioners for the County at large may act for any City, &c.

Provided nevertheless, That in case there shall not be a sufficient Number of Commissioners for any City, Borough, Cinque-port, Town, or Place, in England, Wales, or Berwick upon Tweed (for which by this Act Commissioners are particularly appointed) capable of acting according to the Qualifications required by this Act, to put this Act in Execution; that in every such Case any of the said Commissioners, appointed for the County at large, within which such City, Borough, Town, Cinque-port, or Place doth stand, or which is next adjoining thereto, may act as Commissioners in the Execution of this Act, within such City, Borough, Town, Cinque-port, or Place.

And whereas some Doubts may arise, whether Mayors, Bailiffs, or other Chief Magistrates of Cities, Boroughs, Towns-corporate, or Cinque-ports, for which Commissioners are specially appointed by virtue of this Act, can act as Commissioners for executing this Act in the said

Cities, Boroughs, Towns-corporate, and Cinque-ports; be it further enacted by the Authority aforesaid, That all Mayors, Bailiffs, and other Chief Magistrates, who are appointed Commissioners for executing this Act, shall be, and have Power to act as Commissioners for executing this Act, within and for any City, Borough, Town-corporate, or Cinque-port, wherein they inhabit at the Time of executing this Act, as well where Commissioners are especially appointed by this Act as where they are not.

Mayors, Bailiffs, &c. to act as Commissioners specially appointed.

And whereas several Members of Parliament, by reason of their Attendance in Parliament, have, by the Assessors of London, Westminster, and Middlesex, and the Suburbs of the same, been taxed for their Personal Estates, and have been put to unreasonable Charge and Vexation; be it further enacted by the Authority aforesaid, That the several Members of Parliament, who, at the Execution of this Act, during this Session of Parliament, shall abide within the said Cities of London and Westminster, and the Suburbs of the same, or within the County of Middlesex, shall, for or in respect of their ready Money, or Debts, or any other Tax which may be laid on their Persons, or Personal Estate, during this Session of Parliament, be assessed only in the Place where such Members have their Mansion-houses, or other Places where they most usually reside during the Interval of Parliament; and in case any Assessor or Commissioner shall assess, or cause to be assessed, any Member of Parliament, contrary to the Provision hereby made, he or they shall forfeit to the Party grieved the Sum of Forty Pounds, to be recovered by Action of Debt, or upon the Case, together with Full Costs of Suit; any Thing herein contained to the Contrary notwithstanding.

Members of Parliament to be taxed at their Mansion-houses.

Provided also, and be it enacted by the Authority aforesaid, That the First General Meeting of the Commissioners for the West Riding of the County of York shall be held at the Town of Pontefract; and the First General Meeting of the Commissioners for the North Riding of the County of York shall be held at the Town of Thirsk; and the First General Meeting of the Commissioners for the East Riding of the County of York shall be held at the Town of Beverley; any Thing in this Act before mentioned, or any former Custom, to the Contrary notwithstanding.

First Meeting for the West Riding of *York* at *Pontefract*; North Riding at *Thirsk*; East Riding at *Beverley*.

Provided also, and be it enacted by the Authority aforesaid, That no Person shall be capable of acting as a Commissioner in the Execution of this Act, or any of the Powers therein contained, in or for any County at large, within England, the Dominion of Wales (the Counties

No Commissioner capable to act in any County at large, unless rated at 100*l.* *per Annum*.

(*Merioneth, Cardigan, &c.* excepted.)

of Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, and Monmouth, excepted) or in or for any of the Ridings of the County of York, unless such Person be seized or possessed in the same County or Riding, of Lands, Tenements, or Hereditaments, of the Value of One hundred Pounds per Annum, or more, of his own Estate, being Freehold, Copyhold, or Leasehold, over and above all Ground Rents, Incumbrances, and other Reservations, payable out of or in respect of such Leasehold Estates, which were taxed, or did pay, by virtue of an Act passed in the Tenth Year of His Majesty's Reign, intituled, An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and seventy.

Commissioners for *Anglesea*, &c. to act, if taxed at 60 *l.* *per Annum.*

Provided nevertheless, That any Person herein named a Commissioner in and for the County of Anglesea or Carnarvon, shall be capable of acting as a Commissioner in the Execution of this Act, in or for the same Counties, or either of them, being himself, or his Tenants, or Trustees, taxed for the Value of Sixty Pounds per Annum, or more, of his own Estate, by virtue of the said Act of the Tenth Year of His Majesty's Reign.

Commissioners may act for any City, being Inhabitants, or Inns of Court, &c.

Provided nevertheless, and it is also hereby enacted, That no Person who is hereby appointed to be a Commissioner for executing this Act in any Part of England, Wales, or Berwick upon Tweed, shall be disabled from acting as a Commissioner within or for any City, Borough, Cinque Port, or Town Corporate only, for which he is particularly nominated and appointed a Commissioner, and whereof he shall be an Inhabitant, at the Time of the Execution of this Act; nor from acting as a Commissioner within any of the Inns of Court, or Inns of Chancery; and that no Attorney or Solicitor, or Person practising as such, who shall not be seised or possessed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leasehold, over and above all Ground Rents, Incumbrances, and other Reservations, payable out of or in respect of such Leasehold Estates, of the Value of One hundred Pounds per Annum, or more, of his own Estate, in the same County or Riding, City, Borough, Town Corporate, Cinque Port, or Place, for which he shall be named a Commissioner, or within the County at large within which such City, Borough, Town Corporate, Cinque Port, or Place, for which he shall be named a Commissioner, doth stand, or which is next adjoining thereto, and which were taxed or did pay, by virtue of an Act made and passed in the

Attornies, &c. not to be Commissioners, without possessing 100 *l.* *per Ann.*

Tenth

Tenth Year of His Majesty's Reign, intituled, An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and seventy; or any Receiver-general, or any Collector of any Aid granted to His Majesty, shall be capable of acting as a Commissioner in the Execution of this present Act in England, Wales, or Berwick upon Tweed; any Thing herein contained to the Contrary notwithstanding.

No Commissioner of the City of *London*, or Liberty of St. *Martin le Grand*, to act, unless rated at 20 *l. per Ann.* of his own Estate, &c.

Provided also, and be it enacted by the Authority aforesaid, That no Person shall be capable of acting as a Commissioner in the Execution of this Act, or any of the Powers herein contained, within the City of London, and Liberty of Saint Martin le Grand, unless such Person be seised and possessed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leasehold, over and above all Ground Rents, Incumbrances, and other Reservations, payable out of, or in respect of such Leasehold Estates, which were rated, or did pay, in the said City or Liberty for the Value of Twenty Pounds per Annum, or more, of his own Estate, or unless such Person was rated, or did pay, in the said City or Liberty for the Value of One hundred and fifty Pounds Personal Estate, or more, by virtue of an Act made and passed in the Tenth Year of His Majesty's Reign, intituled, An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and seventy.

No Commissioner of the City, &c. of *Westminster* to act, unless rated at 20 *l. per Ann.* of his own Estate.

Provided also, and be it enacted by the Authority aforesaid, That no Person shall be capable of acting as a Commissioner in the Execution of this Act, or any of the Powers herein contained, within the City and Liberty of Westminster, unless such Person be seized and possessed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leasehold, over and above all Ground Rents, Incumbrances, or other Reservations, payable out of, or in respect of such Leasehold Estates, which were rated, or did pay in the said City or Liberty for the Value of Twenty Pounds per Annum, or more, of his own Estate, by virtue of an Act made and passed in the Ninth Year of His Majesty's Reign, intituled, An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and sixty-nine.

Persons disabled, presuming to act, to forfeit 50 *l.*

And it is hereby further enacted, That if any Person intended by this Act be disabled, for any the Causes aforesaid, shall nevertheless presume to act as a Commissioner in the Execution of this Act, or any the Powers

therein contained, every such Person, for every such Offence, shall forfeit the Sum of Fifty Pounds to any Person or Persons who will inform or sue for the same; to be recovered in any of His Majesty's Courts of Record, by Action of Debt, or on the Case, Bill, Suit, or Information; wherein no Essoin, Protection, Wager of Law, or more than One Imparlance, shall be allowed.

Collectors of the New Water-works in *Exon*, chargeable.

And be it enacted by the Authority aforesaid, That the respective Persons who have received or collected, or shall receive or collect, the yearly Profits of the New Water-works within the City and County of Exon, for the Time being, shall be, and are hereby charged and chargeable with the Payment of the Tax that shall be assessed on the said Profits respectively by this Act, to be levied in such Manner as other Aids and Assessments in and by this Act are directed; and the respective Persons so charged as aforesaid, and paying the same, shall be allowed the same on their respective Accounts, by their respective Employers or Proprietors for the Time being; any Thing herein contained to the Contrary notwithstanding.

Her Majesty the Queen not chargeable;

Provided always, and it is hereby further enacted, by the Authority aforesaid, That this Act, or any Thing herein contained, shall not charge, or be construed to charge, Her Majesty the Queen with the above-mentioned Duty or Payment of Four Shillings out of every Twenty Shillings by the Year, for or in respect of any Sums of Money or Annuities given or granted by His Majesty to Her said Majesty; but that such Sums of Money and Annuities, and Her Majesty, and Her Treasurers or Receivers-general for the Time being, in respect of the same, shall be free and clear of all Taxes, Impositions, and other public Charges whatsoever; any Thing in this Act to the Contrary notwithstanding.

nor Her Royal Highness the Prince's Dowager of *Wales*, chargeable,

Provided always, and it is hereby declared, That this Act, or any Thing herein contained, shall not charge, or be construed to charge, Her Royal Highness the Princess Dowager of Wales with the above-mentioned Duty, or Payment of Four Shillings out of every Twenty Shillings by the Year, for or in respect of any Sums of Money or Annuities given or granted by His late Majesty to Her said Royal Highness; but that such Sums of Money and Annuities, and Her Royal Highness, and Her Treasurers or Receivers-general for the Time being, in respect of the same, shall be free and clear of all Taxes, Impositions, and other publick Charges whatsoever; any Thing in this

or any former Act to the Contrary thereof in any wise notwithstanding.

And be it further enacted by the Authority aforesaid, That this Act, or any Thing herein contained, shall not charge or be construed, deemed, or taken to charge His Royal Highness the Duke of Gloucester, or His Royal Highness the Duke of Cumberland, or Her Royal Highness the Princess Amelia, or the Officers or Servants attending their Persons, with the above-mentioned Duty or Payment of Four Shillings out of every Twenty Shillings by the Year, for or in respect of any Annuities, or yearly Payments, granted by His late Majesty, or His present Majesty, to Their said Royal Highnesses; but that such Annuities or yearly Payments, and Their Royal Highnesses, and Their Servants for the Time being, in respect of the same, shall be free and clear from all Cares, Impositions, and other Charges whatsoever. nor Their Royal Highnesses the Dukes of *Gloucester* and *Cumberland*, nor the Princess *Amelia*.

Provided always, That this Act, or any of the several Clauses therein contained, shall not extend to charge the Pensions of any superannuated Commission or Warrant Sea-officers, or the Pensions of Widows of Sea-officers, slain in the Service of the Crown; or the Revenue of the Most Noble Order of the Garter; or the Pensions of the Poor Knights of Windsor, payable out of the Exchequer only; but that the same shall not extend to lessen the Sum provided by this Act. Superannuated Sea-officers not to pay, &c. nor Poor Knights of *Windsor*.

And whereas the Rents and Revenues belonging to the Residentiaries of the Cathedral Churches in England and Wales are chargeable to the Land Tax granted by this present Act, and in some Cases the Overplus of the said Rents and Revenues, above such Tax, Repairs, and other Charges, is to go in Shares for the Maintenance of the said Residentiaries; which Shares are diminished by the said Land Tax; it is provided and enacted, That in such Cases the said Residentiaries shall not, by this Act, or any of the Clauses therein contained, be further chargeable, as enjoying Offices of Profit out of the said Rents and Revenues; any Thing herein contained to the Contrary notwithstanding. Residentiaries in what Cases not chargeable.

Provided, That this Act, or any of the several Clauses therein contained, shall not extend to charge a certain Pension of One hundred Pounds per Annum, granted by the late King Charles the Second to the poor Clergy of the Isle of Man. Nor 100 *l. per Ann.* to the poor Clergy of the Isle of *Man*.

Provided always, That nothing in this Act contained, shall extend, or be construed to extend, to lay any Charge or Duty upon the Pensions or Salaries of His Majesty's Pages of Honour. Nor Pages of Honour.

Receivers-general to give Notice of Failures in Payment of the Taxes.

Provided always, and it is hereby enacted, That in case there hath been, or shall be, any Failure of raising or paying the several Sums of Money charged upon any County, City, Riding, or Place, by this or any former Acts for granting an Aid to His late Majesty King William the Third, or Her late Majesty Queen Anne, or His late Majesty King George the First, or His late Majesty King George the Second, or His present Majesty, by a Land Tax; the Receiver-general of such County, City, Riding, Division or Place, respectively, of such Tax or Assessment, or the Receiver-general to be appointed in pursuance of this Act, of the same County, Riding, Division, City, or Place, shall certify under his Hand, to the Barons of the Court of Exchequer, the particular City, Town, Parish, or Place, where such Failure of Payment hath happened, together with the Names of the Assessors and Collectors, and the several other Persons belonging to the said City, Town, Parish, or Place, charged with the said Tax; which said City, Town, Parish, or Place, or any Person or Persons charged with the said Tax, within such City, Town, Parish, or Place, shall be liable to Process for such Neglect in raising and paying the same, according to the Directions of the said Act.

Commissioners for *Lincoln* to act in *Lincoln Close*;

Provided always, That the Commissioners appointed for the County of the City of Lincoln, may act as Commissioners in the Execution of this Act, or any the Powers therein contained, within the Bail and Close of Lincoln; any Thing in this Act to the Contrary notwithstanding.

and for the County, in St. *Martin Stamford Baron*.

Provided always, That the Commissioners for the County of Lincoln may act as Commissioners in the Execution of this Act, or any the Powers therein contained, within the Parish of Saint Martin Stamford Baron, in the County of Northampton, as usually; any Thing in this Act contained to the Contrary notwithstanding.

Auditor to keep a Register, *&c.*

Provided always, and be it further enacted by the Authority aforesaid, That there shall be provided and kept in His Majesty's Exchequer (that is to say) in the Office of the Auditor of the Receipt, One Book of Register, in which all the Money, that shall be paid into the Exchequer for the Pound-rates and Duties hereby granted, shall be entered and registered apart and distinct from all other Monies paid and payable to His Majesty.

Deputies to pay for Principals, and on Nonpayment liable to Distress.

And whereas divers Offices and Employments of Profit, chargeable by this Act, are executed by Deputy, and the principal Officers living in Places remote from the Division, Parish, or Place, where such Offices or Employments

ments are taxable, the Rates and Assessments for such particular Offices and Employments cannot be recovered without great Charge and Difficulty; be it therefore enacted by the Authority aforesaid, That where any Office or Employment of Profit, chargeable by this Act, is or shall be executed by Deputy, such Deputy shall pay such Assessment as shall be charged thereon, and deduct the same out of the Profits of such Office or Employment; and in case of Refusal, or Nonpayment thereof, such Deputy shall be liable to such Distress as by this Act is prescribed against any Person having and enjoying any Office or Employment of Profit, and to all other Remedies and Penalties therein respectively contained; and that there shall be the like Remedies and Penalties for the recovering the Monies assessed upon any such Office or Employment of Profit to the Land-tax for the Year One thousand seven hundred and six, and for any subsequent Year not yet satisfied, in all Cases where the Accounts of those Years, or any of them, are not otherwise cleared in the Exchequer.

Receiver-general to give a List of Money received by him, at the Time and Place appointed.

And it is hereby enacted by the Authority aforesaid, That at every Time and Place appointed by the Commissioners for the Collectors to pay in the Monies by virtue of this Act to be paid to the Receiver-general, or his Deputy, for any County, City, Riding, Town, or Place in England, Wales, or Berwick upon Tweed, the said Receiver-general, or his Deputy, under his Hand, shall deliver a List or Certificate, fairly written, to such Person as the said Commissioners, or any Three or more of them, shall, under their Hands, authorise and appoint to attend them and there for that Purpose, containing the several and respective Sums of Money, then and there, or before that Time, paid by the respective Collectors for each Town or Place in that Hundred or Division: And in case there shall be any Refusal or Neglect in delivering such List or Certificate as aforesaid, such Receiver-general, or his Deputy, so refusing or neglecting, shall forfeit any Sum of Money not exceeding Twenty Pounds, to be imposed by any Three or more of the said Commissioners, and to be ordered, levied, and answered into the Receipt of His Majesty's Exchequer, in such Manner as by this Act is directed, touching the Fines imposed on Assessors and Collectors, as aforesaid.

On Refusal, to forfeit any Sum not exceeding 20 *l.*

And be it enacted and declared by the Authority aforesaid, That where any Person or Persons, who, in pursuance of any former Act for granting an Aid to Her late

Collectors may keep so much Money as any Two Commissioners judge reasonable.

late Majesty Queen Anne, or his late Majesty King George the First, or his late Majesty King George the Second, or his present Majesty, by a Land Tax, have seized or distrained, or in pursuance of this Act shall seize or distrain the Goods or Chattels of any Collector, his Heirs, Executors, or Administrators, on Nonpayment of any Sum or Sums of Money, which such Collector, his Heirs, Executors, or Administrators, was or shall be obliged to pay by virtue of this or any former Act; it shall and may be lawful to and for such Person or Persons making such Distress, out of the Money arising by the Sale of such Goods and Chattels (such Sum and Sums of Money for which Distress shall or may be made being first thereout satisfied and paid) to keep in his or their Hands, to and for his and their own Use, so much Money as the Commissioners, or any Two or more of them (who ordered, or shall order such Distress) shall in their Discretion judge reasonable for making such Distress, as also for the Charges in keeping thereof, or otherwise relating thereto, rendering the Overplus (if any be) to the Owner.

No Receiver to return an *Insuper* upon any County, &c. after Three Years, for Monies in Arrear;

And whereas some Receivers of former Land Taxes have neglected or delayed the passing their Accounts in the Exchequer in due Time, and have, after several Years elapsed, set insuper some Counties, Divisions, or Places, for Monies which were there raised, and for the answering whereof due Proof might have been made, in case such Receivers had accounted sooner, whereby several Counties, Divisions, and Places, have been put to unreasonable Charges and Vexation; it is therefore hereby provided, declared, and enacted, by the Authority aforesaid, That no Receiver whatsoever of any Monies granted by this Act, to be raised in England, Wales, or the Town of Berwick upon Tweed, or any Heirs, Executors, or Administrators of such Receiver, shall, in any Accounts of the Monies wherewith such Receiver shall be chargeable, unless such Account be declared and passed in the Exchequer within Three Years at the farthest after the Twenty-fourth Day of March, One thousand seven hundred and seventy-one, be allowed or admitted to set insuper, or charge any County, Division, or Place, in England, Wales, or the Town of Berwick upon Tweed, for any Monies granted by this Act, which shall be in Arrear, and unpaid; but that the same shall remain a Debt upon every such Receiver, to be answered by him and his Securities, his and their Heirs, Executors, or Administrators, Lands, Tenements, Goods, and Chattels

but the same to be a Debt on him and his Securities.

tels respectively; any Thing herein contained to the Contrary notwithstanding.

And whereas the usual and proper Method of compelling the Payment of Sums set insuper, is by Process of Distringas: And whereas divers Sheriffs, or their Under Sheriffs, or other Officers, who have had the Execution of such Process, favouring Inhabitants, or Collectors, have returned Issues upon the Writs to them directed, so small and inconsiderable, that in many Instances such Method of Proceeding hath been found insufficient to compel the Payment of Arrears, whereby great Loss hath happened to the Publick, and further Losses may hereafter happen by the like Proceedings, unless some Remedy be provided for the Prevention thereof; be it enacted by the Authority aforesaid, That upon every such Writ of Distringas hereafter to be issued upon any such Insuper, the Sheriff or other Officer, to whom the same shall be directed, shall return Issues after the Rate of Five Pounds at least, for every Hundred Pounds of the Sum set insuper; which Issues so returned shall be forthwith drawn down into the great Roll of the Pipe; and Process, according to the Course of the Exchequer, shall issue for levying the same at the First General Issuing of Process for His Majesty, His Heirs, and Successors, out of and under the Seal of the said Exchequer, unless the Lord Treasurer, or Commissioners of the Treasury, or Chancellor of the Exchequer, or the Barons of the Exchequer, or any Two of them, shall, upon just Cause, think fit to order the drawing down such Issues into the Pipe, or the issuing such Process, to be respited till a further Day.

Sheriff, on Writs of *Distringas*, to return Issues after the Rate of 5 *l. per Cent.* of the Sum set *insuper*;

and Process to issue thereupon, &c.

And be it enacted by the Authority aforesaid, That the respective Persons who have received or collected, or shall receive or collect, the yearly Profits of the Water-works within the Town of Shrewsbury, shall be, and are hereby charged and chargeable with the Payment of the Tax that shall be assessed on the said Profits by this Act, to be levied in such Manner as other Aids and Assessments in and by this Act are directed; and the respective Persons so charged as aforesaid, and paying the same, shall be allowed the same on their Accounts, by the Proprietors thereof for the Time being; any Thing herein contained to the Contrary notwithstanding.

Water-works in *Shrewsbury* chargeable.

And whereas by and in pursuance of certain Clauses, which are contained in the several Acts of Parliament for Land Taxes, which passed in the Reign of Their late Majesties Queen Anne, King George the First, King George the Second, and in the First, Second, Third,

Fourth, Fifth, Sixth, Seventh, Eighth, and Ninth Years of his present Majesty's Reign, several Parishes and Places have been discharged by the Barons of the Exchequer, of certain Overplus Sums, wherewith they were respectively overburdened, by reason of double Taxes formerly charged upon them; and the like Overplus Sums are not comprehended in the Proportions by this Act charged upon the Counties, Cities, or other Places, wherein the said Parishes or Places formerly overburdened as aforesaid, were situate; it is hereby declared and enacted, That the Ease so given shall accrue only to the respective Parishes or Places formerly overburdened as aforesaid, and shall not be construed or taken to lessen, abate, or discharge any of the Sums or Proportions to be raised in any other City, Borough, Parish, Town, or Place whatsoever.

Who shall have the Benefit only of Overplus Sums uncharged.

And whereas the Sums that were assessed by virtue of the Act for the former Aid of Four Shillings in the Pound, which was made and passed in the Fourth Year of the Reign of Their late Majesties King William and Queen Mary, do not only govern the Proportions set upon every County, City, Riding, Town, or other Place hereby charged with a certain Sum in this Act set down and expressed, but are also to regulate the Proportions thereof in every Hundred and Division respectively, towards the said Sum of One million nine hundred eighty nine thousand six hundred ninety-five Pounds, Ten Shillings, and three-pence halfpenny: And whereas towards the Assessments which were made by virtue of the said Act of the Fourth Year of Their said late Majesties Reign, several Lands, Tenements, Rents, or other Hereditaments of Papists, and other Persons, refusing or neglecting to take the Oaths therein contained, were assessed to pay double the Rates therein expressed; and since the making those Assessments, several of the said Papists, and other Persons, which were so doubly taxed, have taken the said Oaths, or their Lands are come to Protestants, whereby their Estates will be charged on this Act only to such an equal Pound-rate as is to be borne by their Protestant Neighbours; and several of the said Papists, and other Persons, formerly doubly taxed as aforesaid, are since dead, or have bona fide sold their Estates, and the Estates which belonged to such Persons do now belong to Persons not liable to the said double Assessments; and by Occasion of the said former double Rates, which were on the said Papists, or Persons who have since taken the said Oaths, or whose Estates are since come to Protestants, as aforesaid, some Parishes, Townships, or other Places,

Clause for the Ease of Protestants, to whom Lands, &c. have come, which have been doubly taxed.

may be overburdened, or charged with more than Four Shillings in the Pound (reckoning by the Rack-rent, and utmost improved Value of their Estates) towards the said Sum of One million nine hundred eighty-nine thousand six hundred ninety-five pounds, ten shillings and three-pence halfpenny, if a suitable Remedy be not provided; be it therefore enacted by the Authority aforesaid, That where the Lands, Tenements, Rents, or Hereditaments of a whole Parish, Town, or Place, which shall have a Proportion to raise, in pursuance of this Act, shall be charged with more than Four Shillings in the Pound, upon the yearly Value (reckoning by the Rack-rents, and the highest Improvements made of such Lands, Tenements, or Hereditaments) towards the said Sum of One million nine hundred eighty-nine thousand six hundred ninety-five pounds, ten shillings, and three-pence halfpenny, by this Act granted; because the Estates of Papists, and other Persons formerly doubly taxed, as aforesaid, by their taking the said Oaths, or the Estates being come to Protestants by Purchase bona fide, or the Death of such Papists, or any other Persons formerly doubly taxed, as aforesaid, are or may be liable only to a single Assessment; in all and every such Case and Cases, it shall and may be lawful to and for the Commissioners of the Hundred, Lathe, Wapentake, Rape, Ward, or other Division, in which such Parish, Town, or Place, doth lie, or any Two or more of them, and in like Manner to and for the Commissioners of any City, Borough, Port, or Town, for which Commissioners are by this Act appointed, or any Two or more of them, upon Complaint thereof to them made, for or on Behalf of the Owners or Occupiers of the Lands, Tenements, Rents, and Hereditaments in any such City, Borough, Port, Parish, Town, or Place respectively, to examine into the Matter of such Complaint; and if they are satisfied of the Truth thereof, the said Commissioners, or any Two or more of them, are hereby required and impowered, at any Time before the Twenty-ninth Day of September, One thousand seven hundred and seventy-one, and not afterwards, to certify to the Barons of His Majesty's Court of Exchequer for the Time being, the Names of such Persons formerly doubly taxed, as aforesaid, and how much their double Tax did amount to, and how much the Sum charged by virtue of this Act, upon the Lands, Tenements, Rents, or Hereditaments, in such City, Borough, Port, Parish, Town, or Place, by Occasion of their Lands being now liable to a single Assessment, as aforesaid,

Where Lands formerly doubly taxed are liable only to a single Assessment;

Commissioners, on Complaint, to examine into the Truth thereof,

and to certify the same to the Barons of the *Exchequer*, before 29 *Sept.* 1771;

aforesaid, doth exceed Four Shillings in the Pound of the full and true yearly Value thereof: And the said Barons of the Exchequer, or any Two or more of them, are hereby authorised and required to enquire and inform themselves, by the Oaths of Two credible Witnesses at least, concerning the Truth of the said Certificates; and in all Cases where they shall be satisfied therein, the said Barons, or any Two or more of them, have hereby Power by their Discretions, at any Time before the last Day of November, One thousand seven hundred and seventy-one, to discharge, or cause to be discharged, the Overplus, or so much of the Sum by this Act charged or chargeable upon such City, Borough, Town, Parish, or Place, towards the said Sum of One million nine hundred eighty-nine thousand six hundred ninety-five pounds, ten shillings and three-pence halfpenny, as shall, by the Occasions aforesaid, exceed the Rate of Four Shillings in the Pound; and the said Overplus shall or may be discharged upon the Duplicates to be returned for such City, Borough, Town, Port, Parish, or Place respectively, and shall be allowed upon the Account of the respective Receivers-general; and the Inhabitants of every such City, Borough, Port, Parish, Town, or Place, shall be acquitted against his Majesty, His Heirs, and Successors, for and touching the Payment of such Overplus Monies so discharged, or ordered to be discharged, by the Barons of the Exchequer, or any Two or more of them, as aforesaid; any Thing herein contained to the Contrary notwithstanding; and that such Parish, Town, Port, or Place, so discharged by the Barons, and no others, shall have the Benefit of the Sums so discharged by this Act; and no other Officer, or Deputy, or Clerk whatsoever, shall take any Fee, Reward, or Gratuity, for or upon account of such Discharge: Which said respective Certificate or Certificates, or a true Copy or Copies thereof, whereby the said Parish or Parishes, Place or Places, have been discharged by the said Barons of the Exchequer of such Overplus Sums, shall be produced by the Persons claiming the Benefit thereof, to the Commissioners of the Land Tax at their next General Meeting, to ascertain the Proportion on each Division, after such Certificate or Certificates have been obtained.

who are to discharge the Overplus before the last Day of *Nov.* 1771.

Certificates of the Sums discharged to be produced to the Commissioners at their next Meeting.

And be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for the Commissioners who shall have Power to execute this present Act, within any Hundred, Division, Parish, or Place respectively (other than such Commissioners as have been Collectors

Commissioners may summon Collectors, who have converted Land Tax Monies to their own Use,

lectors of any Land Tax there) or the major Part of them, who shall be present at any publick Meeting or Meetings for this Purpose, at their usual Place of Meeting for such Hundred, Division, Parish, or Place respectively, to issue their Precept or Precepts to all and every such Collector or Collectors, who are or shall be suspected by such Commissioners, or the major Part of them then present, to have received or levied any Sum or Sums of Money within any Parish or Township, by or under Colour or Pretext of any Act or Acts of Parliament, which at any Time or Times within Seven Years next before the Beginning of this Session of Parliament have been made or passed for granting to His late Majesty, or His present Majesty, by a Land Tax or Land Taxes, jointly with any other Tax or Taxes in such Act or Acts comprehended, and to have converted the same fraudulently to his and their own Use and Uses; and if such Collector or Collectors be dead, then to issue such Precept to their Heirs, Executors, or Administrators respectively, thereby requiring all and every such Collector or Collectors, their Heirs, Executors, or Administrators, to appear before the said Commissioners, at the Time and Place in such Precept or Precepts to be prefixed: And upon their, or any of their Appearances, or making Default (after Summons delivered to them, or left at the usual Places of their Abode respectively) the said Commissioners, in their respective Divisions or Districts, or the major Part of them, which shall be present at any Meeting or Meetings in this Behalf, as aforesaid, shall and have hereby Power to enquire by Examination of Witnesses upon Oath, or any other lawful Ways or Means, by which the Truth may be best known, and to determine what Sum or Sums of Money the said Collectors, or any of them, did receive or levy, or fraudulently convert to their own Use or Uses as aforesaid; and thereupon to issue their Warrants and Orders, requiring all and every such Collector or Collectors, their Heirs, Executors, and Administrators respectively, in whose Hands the said Commissioners, or the major Part of them, shall find any such Money to be remaining, or who shall be chargeable therewith respectively, to pay the same to His Majesty's Use, in Manner following (that is to say) in case there be any Deficiency remaining upon any such Parish or Township, of the Quota or Proportion charged thereupon to the Tax imposed by the Act or Acts, whereby, or by Colour whereof the Money found, as aforesaid, was collected or levied; then every such Deficiency shall be satisfied, in the first Place, out of the Monies so to be recovered, or the same

or their Heirs, &c.

and on Examination may issue their Warrants for paying such Monies to His Majesty's Use.

Monies, so far as they will extend, shall be applied for or towards the making good of every such Deficiency respectively; and in all Cases where there is no Deficiency upon any such Parish or Township, or there shall be an Overplus more than sufficient to discharge any such Deficiency, the said Commissioners, or the major Part of them, shall by their said Order require the said Money so found, or the Overplus thereof, to be paid by the said respective Collectors, their Heirs, Executors, or Administrators, to the Receiver-general, towards discharging so much of the Proportions to be charged on such Parish, or Township, by virtue of this present Act.

The Payments made according to the Commissioners Warrants, &c. shall be Discharges to the Collectors, or their Heirs, &c.

And it is hereby declared and enacted, That such Payments so to be made in pursuance of the said Orders or Warrants of the said Commissioners, or the major Part of them, as aforesaid, shall be good and sufficient Discharges to the said Collectors, their Heirs, Executors, and Administrators respectively, against His Majesty, His Heirs, and Successors, and all other Persons whatsoever.

Collectors not paying, may be imprisoned, and their Estates seized and sold.

And it is hereby declared and enacted by the Authority aforesaid, That if any such Collector, as aforesaid, shall neglect or refuse to pay any Sum or Sums of Money according to such Order of the said Commissioners as aforesaid, within the Time or Times by such Order or Orders to be limited; the said Commissioners for each Hundred, Parish, or Place, or any Two or more of them, in their respective Divisions, or Districts, are hereby authorised and impowered to imprison the Person of every such Collector, till he makes Payment of the said Money; and to seize and secure the Estate as well Freehold as Copyhold, and all other Estate, both Real and Personal, of such Collector, to him belonging, or which shall descend or come into the Hands or Possession of his Heirs, Executors, or Administrators, wheresoever the same can be discovered or found; and the said Commissioners, who shall so seize and secure the Estate of any such Collector or Collectors, shall be, and are hereby impowered to appoint a Time for a General Meeting of the said Commissioners for such Hundred, Division, Parish, or Place, and to cause publick Notice to be given of the Place where such Meeting shall be appointed, Six Days at least before such Meeting; and the Commissioners present at such Meeting, or the major Part of them (in case the Monies detained be not paid and satisfied as it ought to be, according to the Directions of this Act) shall and are hereby impowered and required to sell and dispose of all such Estates, which shall be for the Cause aforesaid seized and

and secured, or any Part thereof; and out of the Monies arising by such Sale, to satisfy and pay (in Manner prescribed by this Act) the Sum which shall be detained in the Hands of such Collector or Collectors, their Heirs, Executors, and Administrators respectively, with the Charges of recovering, raising, and paying the same; and the Overplus (if any be) to be restored to such Person as owned the said Estate before the Sale thereof; any former Act or Acts of Parliament, or other Matter or Thing, to the Contrary notwithstanding.

And whereas several Arrears of Land Taxes, granted by former Acts of Parliament, do still remain unsatisfied, which ought to have been levied, assessed, or re-assessed, by the respective Commissioners in such Acts named or appointed, some of which being since dead, or removed to distant Places; it is hereby declared and enacted by the Authority aforesaid, That the Commissioners by this Act named or appointed, or so many of them as are hereby impowered to cause the Monies by this Act granted to be assessed or raised, shall, and they are hereby impowered to cause the Monies so in Arrear upon the said Land Taxes, to be assessed, re-assessed, levied, and answered, as fully and effectually as any Commissioners appointed by former Acts might have done in that Behalf; and the said Assessors, Collectors, and Receivers, shall respectively assess, re-assess, levy, receive, and answer the several Arrears, in such Manner, and under such Penalties, and by such Means, and as fully and effectually, as in this Act they are impowered and required, with respect to the several Sums by this Act charged.

Arrears of former Land Taxes to be levied by the present Commissioners.

And be it further enacted by the Authority aforesaid, That no Receiver-general of any of the Taxes by this Act granted, or any of his Agent or Agents, Servant or Servants, by him employed for the carrying any of the Monies to be received for or on Account of the said Taxes, shall maintain any Action or Actions against any Hundred or Hundreds in that Part of Great Britain called England, for or upon Account of his or their being robbed on the King's Highway of any of the said Monies, unless the Person or Persons carrying such Monies shall, at the Time of such Robbery, be together in Company, and be in Number Three at the least, to attest the Truth of his or their being so robbed; any Law, Statute, or Provision, to the Contrary thereof in any wise notwithstanding.

No Receiver-general, or his Agents, may sue the County for a Robbery, unless the Persons carrying the Money be in Company.

And whereas by virtue of several Acts of Parliament specially made, or to be made, for the better repairing of

of certain publick Roads, Turnpikes have been or may be set up, and Tolls or Duties taken for repairing the said Roads; it is hereby provided and declared by the Authority aforesaid, That such Tolls and Duties are not, and shall not be liable to be rated or tared towards the Aid granted by this Act, or towards any Aid granted by any former Act for a Land Tax; and that the several Officers and Persons employed, or to be employed, in collecting such Tolls, and repairing such Roads, shall not be liable to be tared or rated in any Manner whatsoever, by reason of their said Offices or Employments, or any Salary arising thereby; this Act, or any other Law or Statute to the Contrary notwithstanding.

Tolls or Duties on Turnpikes not chargeable by this or any former Act.

And be it further enacted by the Authority aforesaid, That where the Commissioners appointed to execute this present Act in any County, Division, Hundred, Riding, City, Town, or Place, or any Five or more of them, shall have good Reason to suspect that the Assessors appointed for any Parish or Place, pursuant to any Act or Acts of Parliament for granting an Aid or Aids to the Crown by a Land Tax or Land Taxes, have, in Fraud of any Parish or Place for which they are Assessors, since the Sixth Day of May, One thousand seven hundred and seventeen, been omitted to be charged or assessed for any of their own Estates, which ought to have been charged or assessed to such Land Tax or Land Taxes, it shall be lawful for such Commissioners for such County, Division, Hundred, City, Riding, Town, or Place respectively, or any Five or more of them, and they are hereby authorised and required, at such convenient Time or Times before the Twenty-ninth Day of September, which shall be in the Year of our Lord One thousand seven hundred and seventy-one, to summon and call before them the Assessors for the Time being, since the said Sixth Day of May, One thousand seven hundred and seventeen, for such Parishes and Places respectively, and to examine such Assessors, or any of them, or any other Person or Persons, upon Oath (which Oath or Oaths the said Commissioners are hereby impowered and required to administer) for Discovery or Proof of any such Fraud or Omission, since the said Sixth Day of May, One thousand seven hundred and seventeen; and as the said Commissioners, or the major Part of them present, shall find the Case to be, they shall compute the Wrong which any such Parish or Place hath sustained by Reason or Occasion of any such Fraud or Omission, and shall award Satisfaction to be made accordingly to such Parishes or Places respectively.

Commissioners may, before 29 *Sept.* 1771, summon Assessors, who have not charged their Estates since 6 *May*, 1717.

and examine them upon Oath,

and award Satisfaction,

ly, by the reſpective Aſſeſſors, whoſe Eſtates have been ſo omitted to be charged or aſſeſſed as aforeſaid; and the ſaid Commiſſioners ſhall, by Warrant or Warrants under their Hands and Seals, cauſe the Sum or Sums ſo awarded to be levied upon the Perſons, or the Executors or Adminiſtrators of the Perſons reſpectively, who have been ſo omitted to be charged or aſſeſſed as aforeſaid, and upon their Goods and Chattels reſpectively; all which Sums ſo to be levied ſhall be paid into the Hands of the Collectors of the Land Tax, to be appointed purſuant to this Act, for ſuch reſpective Pariſhes and Places; to the End the ſaid Pariſhes and Places reſpectively may have the Benefit thereof, and may be eaſed accordingly in their Proportion to this preſent Aid, or to the next Aid or Aids which ſhall be granted to His Majeſty, His Heirs and Succeſſors, by a Land Tax: Provided nevertheleſs, That the Quota of the Aid granted to His Majeſty ſhall not be leſſened for any ſuch Pariſh or Place.

to be levied and paid to the Collectors.

And be it further enacted by the Authority aforeſaid, That ſuch Commiſſioners as are by this Act required to tranſmit, or cauſe to be tranſmitted the above-mentioned Shedules or Duplicates in the King's Remembrancer's Office of the Exchequer, or any Three or more of them, ſhall, and they are hereby required, in every ſuch Schedule, or Duplicate, to diſtinguiſh and ſet down, or cauſe to be diſtinguiſhed and ſet down, the groſs Sum which ſhall be aſſeſſed, charged, or payable in every Hundred or Diviſion reſpectively, by virtue of this Act, for double Taxes, that ſo it may be known how much the double Taxes ariſing by this Act do or will amount to in every Hundred and Diviſion, where any ſuch ſhall be.

Commiſſioners, &c. to diſtinguiſh and ſet down the groſs Sums aſſeſſed for double Taxes, to be tranſmitted in the Exchequer.

Provided always, and be it further enacted by the Authority aforeſaid, That the Sum appointed by this Act to be raiſed by the Town of Cambridge, ſhall be raiſed and levied by rating all Manors, Meſſuages, Lands, and Tenements, Woods, Underwoods, Coppices, Fiſhings, Locks, Wears, and Sluices, upon the River Cam, *alias* Grant, Tythes, Tolls, Markets, Fairs, Booths, Stalls, and Standings, in ſuch Fairs and Markets, and the Rents and Profits of the ſame, and all other Hereditaments, of what Nature or Kind ſoever they be, ſituate, lying, and being, happening, or ariſing in the ſaid Town, or within the Bounds, Limits, and Precincts thereof; and alſo all Eſtates in Goods, Wares, Merchandizes, and other Chattels and Perſonal Eſtates whatſoever belonging to the ſaid Town, or any the Members of the ſame, ex-

Aſſeſſments on the Town of *Cambridge* to be raiſed on Manors, &c.

and on Fiſhings, &c. on the River *Cam*.

cept only such Personal Estate as in this Act before is excepted.

On whom, and when, yearly Assessments on Fairs, &c. to be collected.

And whereas Fairs are usually held for some short Time in the Year only, by Means whereof it may be impossible to levy the Proportions to be assessed by virtue of this Act, on the Fairs to be held within the said Town, or Limits thereof, by such quarterly Payments as by this Act is directed to be done in other Cases; be it further enacted by the Authority aforesaid, That the Collectors to be appointed by virtue of this Act for levying and collecting the said Rates and Cares shall demand the intire Sum which shall be assessed for the whole Year on such Fairs, and the Booths, Stalls, and Standings in the same, from the Parties themselves, who shall set to Sale any Goods or Merchandises, in the said Fairs, Booths, Stalls, or Standings, or otherwise occupy the same, if they can be found, or else upon the Premises charged with such Assessments, at any Time within Seven Days after the first proclaiming of such Fair or Fairs; and in Default of Payment thereof, shall levy the Sum assessed, by Distress and Sale of all the Goods and Chattels that shall be found in the said Booths, Stalls, or Standings, in such Manner as is herein directed to be done in other Cases.

Distresses on Default of Payment, how to be levied.

Tenants of Booths, &c. to pay the Rates, and deduct them out of their Rents, &c.

And it is hereby enacted and declared, That the said Collectors shall have all such Powers of making such Distress as is hereby given to Collectors in other Cases; and the several and respective Tenants of all such Booths, Stalls, and Standings, which shall be rated by virtue of this Act, are hereby required and authorised to pay such Sum or Sums of Money as shall be rated thereon, and to deduct the same out of the Rent payable for such Booths to their respective Landlords.

47,954 *l.* 1 *s.* 2 *d.* to be raised in *Scotland*, by an 8 Months Cess of 5,994 *l.* 5 *s.* 1 *d.* 3 *q.* *per Mensem*;

And be it further enacted by the Authority aforesaid, That the Sum of Forty-seven thousand nine hundred fifty-four pounds, one shilling, and two-pence, by this Act granted, shall be raised and levied in that Part of Great Britain called Scotland, by an Eight Months Cess of Five thousand nine hundred ninety-four pounds, five shillings, and one penny three farthings, of lawful Money of Great Britain, for every Month; the said Cess to be raised out of the Land Rent of Scotland, according to the monthly Proportions within the respective Shires, Stewartries, Cities, and Boroughs herein after expressed; that is to say,

Within

Within the Sheriffdom of Edinburgh, the monthly Sum of Two hundred sixty-four pounds, thirteen shillings, and three-pence, of lawful Money of Great Britain.

Within the Sheriffdom of Haddington, the monthly Sum of Two hundred thirty-one pounds, six shillings, and three-pence three farthings, of like Money.

Within the Sheriffdom of Berwick, the monthly Sum of Two hundred thirty-three pounds, seventeen shillings, and five-pence halfpenny, of like Money.

Within the Sheriffdom of Roxburgh, the monthly Sum of Three hundred and six pounds, ten shillings, and five-pence farthing, of like Money.

Within the Sheriffdom of Selkirk, the monthly Sum of Seventy-five pounds, three shillings, and ten-pence farthing, of like Money.

Within the Sheriffdom of Peebles, the monthly Sum of Eighty-six pounds, thirteen shillings, and two-pence three farthings, of like Money.

Within the Sheriffdom of Lanerk, the monthly Sum of Two hundred fifty-seven pounds, and seven-pence halfpenny, of like Money.

Within the Sheriffdom of Dumfries, the monthly Sum of Two hundred twenty-five pounds, ten shillings, and nine-pence farthing, of like Money.

Within the Sheriffdom of Wigtown, the monthly Sum of Eighty-three pounds, ten shillings, and seven-pence three farthings, of like Money.

Within the Stewartry of Kirkcudbright, the monthly Sum of One hundred thirty-nine pounds, four shillings, and three-pence halfpenny, of like Money.

Within the Sheriffdom of Air, the monthly Sum of Three hundred twenty-one pounds, fifteen shillings, and four-pence three farthings, of like Money.

Within the Sheriffdom of Dumbarton, the monthly Sum of Sixty-three pounds, eleven shillings, and one penny three farthings, of like Money.

Within the Sheriffdom of Bute, the monthly Sum of Twenty-five pounds, ten shillings, and ten-pence farthing, of like Money.

Within the Sheriffdom of Renfrew, the monthly Sum of One hundred and twelve pounds, ten shillings, and two-pence halfpenny, of like Money.

Within the Sheriffdom of Striveling, the monthly Sum of One hundred forty-five pounds, sixteen shillings, and eleven-pence halfpenny, of like Money.

Within

Within the Sheriffdom of Linlithgow, the monthly Sum of Ninety-seven pounds, five shillings, and twopence three farthings, of like Money.

Within the Sheriffdom of Perth, the monthly Sum of Four hundred eighteen pounds, eighteen shillings, and two-pence halfpenny, of like Money.

Within the Sheriffdom of Kincardine, the monthly Sum of Eighty-one pounds, sixteen shillings, and one penny three farthings, of like Money.

Within the Sheriffdom of Aberdeen, the monthly Sum of Three hundred thirty-nine pounds, and eight shillings, of like Money.

Within the Sheriffdom of Inverness, the monthly Sum of One hundred pounds, sixteen shillings, and eleven-pence halfpenny, of like Money.

Within the Sheriffdom of Ross, the monthly Sum of One hundred fourteen pounds, eleven shillings, and one penny three farthings, of like Money.

Within the Sheriffdom of Nairn, the monthly Sum of Twenty-three pounds, one shilling and ten-pence halfpenny, of like Money.

Within the Sheriffdom of Cromarty, the monthly Sum of Five pounds, thirteen shillings, and five-pence three farthings, of like Money.

Within the Sheriffdom of Argyll, the monthly Sum of One hundred sixty-one pounds, eighteen shillings, and five-pence, of like Money.

Within the Sheriffdom of Fife and Kinross, the monthly Sum of Four hundred thirty pounds, and one penny halfpenny, of like Money.

Within the Sheriffdom of Forfar, the monthly Sum of Two hundred seventy-two pounds, three shillings, and seven-pence three farthings, of like Money.

Within the Sheriffdom of Banff, the monthly Sum of Ninety-five pounds, twelve shillings, and seven-pence, of like Money.

Within the Sheriffdom of Sutherland, the monthly Sum of Twenty-seven pounds, eighteen shillings, and eight-pence halfpenny, of like Money.

Within the Sheriffdom of Caithness, the monthly Sum of Forty-nine pounds, sixteen shillings, and five-pence farthing, of like Money.

Within the Sheriffdom of Elgin, the monthly Sum of Eighty-eight pounds, one shilling, and three-pence, of like Money.

Within the Sheriffdom of Orkney and Zetland, the monthly Sum of Ninety pounds, nine shillings, and eleven-pence three farthings, of like Money.

Within the Sheriffdom of Clackmannan, the monthly Sum of Twenty-nine pounds, five shillings, and eleven-pence farthing, of like Money.

Within the City of Edinburgh, the monthly Sum of Three hundred thirty-two pounds, eleven shillings, and three-pence, of like Money.

Within the Burgh of Perth, the monthly Sum of Thirty-eight pounds, eight shillings, and three-pence, of like Money.

Within the Burgh of Dundee, the monthly Sum of Sixty pounds, seventeen shillings, and two-pence, of like Money.

Within the Burgh of Aberdeen, the monthly Sum of Sixty-six pounds, sixteen shillings, and eleven-pence, of like Money.

Within the Burgh of Striveling, the monthly Sum of Seventeen pounds, nineteen shillings, and one penny three farthings, of like Money.

Within the Burgh of Linlithgow, the monthly Sum of Sixteen pounds, nineteen shillings, and two-pence halfpenny, of like Money.

Within the City of Saint Andrew, the monthly Sum of Fourteen pounds, and sixteen shillings, of like Money.

Within the City of Glasgow, the monthly Sum of One hundred nineteen pounds, and fifteen shillings, of like Money.

Within the Burgh of Air, the monthly Sum of Seventeen pounds, five shillings, and nine-pence three farthings, of like Money.

Within the Burgh of Haddington, the monthly Sum of Seventeen pounds, nineteen shillings, and one penny three farthings, of like Money.

Within the Burgh of Dysart, the monthly Sum of Seven pounds, nineteen shillings, and seven-pence halfpenny, of like Money.

Within the Burgh of Kirkaldie, the monthly Sum of Twenty-two pounds, eighteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Montrose, the monthly Sum of Eighteen pounds, nineteen shillings, and one penny farthing, of like Money.

Within the Burgh of Cowper, the monthly Sum of Nine pounds, nineteen shillings, and sixpence halfpenny, of like Money.

Within the Burgh of Anstruther Easter, the monthly Sum of One pound, nineteen shillings, and ten-pence three farthings, of like Money.

Within the Burgh of Dumfries, the monthly Sum of Sixteen pounds, twelve shillings, and sixpence three farthings, of like Money.

Within the Burgh of Inverness, the monthly Sum of Seventeen pounds, nineteen shillings, and one penny three farthings, of like Money.

Within the Burgh of Brunt Island, the monthly Sum of Nineteen pounds, fifteen shillings, and eight-pence three farthings, of like Money.

Within the Burgh of Innerkeithing, the monthly Sum of Three pounds, nineteen shillings, and nine-pence halfpenny, of like Money.

Within the Burgh of Kinghorn, the monthly Sum of Four pounds, nine shillings, and nine-pence halfpenny, of like Money.

Within the Burgh of Brechin, the monthly Sum of Five pounds, seven shillings, and nine-pence, of like Money.

Within the Burgh of Irwin, the monthly Sum of Eight pounds, nineteen shillings, and seven-pence, of like Money.

Within the Burgh of Jedburgh, the monthly Sum of Eight pounds, nineteen shillings, and seven-pence, of like Money.

Within the Burgh of Kirkcudbright, the monthly Sum of Seven pounds, nineteen shillings, and seven-pence halfpenny, of like Money.

Within the Burgh of Wigtown, the monthly Sum of Six pounds, nineteen shillings, and eight-pence, of like Money.

Within the Burgh of Pattenweem, the monthly Sum of Six pounds, thirteen shillings, and one farthing, of like Money.

Within the Burgh of Dumfermling, the monthly Sum of Seven pounds, nineteen shillings, and seven-pence halfpenny, of like Money.

Within the Burgh of Anstruther Wester, the monthly Sum of Two pounds, nine shillings, and ten-pence, of like Money.

Within the Burgh of Selkirk, the monthly Sum of Six pounds, thirteen shillings, and one farthing, of like Money.

Within the Burgh of Dumbarton, the monthly Sum of Four pounds, nineteen shillings, and sixpence halfpenny, of like Money.

Within the Burgh of Renfrew, the monthly Sum of Three pounds, nineteen shillings, and nine-pence halfpenny, of like Money.

Within

Within the Burgh of Dunbar, the monthly Sum of Five pounds, nineteen shillings, and eight-pence farthing, of like Money.

Within the Burgh of Lanerk, the monthly Sum of Five pounds, nineteen shillings, and eight-pence farthing, of like Money.

Within the Burgh of Aberbrothock, the monthly Sum of Four pounds, nine shillings, and nine-pence halfpenny, of like Money.

Within the Burgh of Elgin, the monthly Sum of Nine pounds, nineteen shillings, and sixpence halfpenny, of like Money.

Within the Burgh of Peebles, the monthly Sum of Five pounds, nineteen shillings, and eight-pence halfpenny, of like Money.

Within the Burgh of Craile, the monthly Sum of Eight pounds, nineteen shillings, and seven-pence, of like Money.

Within the Burgh of Tayne, the monthly Sum of Three pounds, nine shillings, and nine-pence three farthings, of like Money.

Within the Burgh of Culross, the monthly Sum of Three pounds, nineteen shillings, and nine-pence halfpenny, of like Money.

Within the Burgh of Bamff, the monthly Sum of Three pounds, nineteen shillings, and nine-pence halfpenny, of like Money.

Within the Burgh of Whithorn, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Forfar, the monthly Sum of One pound, nineteen shillings, and ten-pence three farthings, of like Money.

Within the Burgh of Rothesay, the monthly Sum of Two pounds, nineteen shillings, and ten-pence, of like Money.

Within the Burgh of Nairn, the monthly Sum of One pound, nine shillings, and eleven-pence, of like Money.

Within the Burgh of Forres, the monthly Sum of Two pounds, nine shillings, and ten-pence, of like Money.

Within the Burgh of Rutherglen, the monthly Sum of One pound, nine shillings, and eleven-pence, of like Money.

Within the Burgh of North Berwick, the monthly Sum of Nine shillings and eleven-pence three farthings, of like Money.

Within the Burgh of Cullen, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Lawder, the monthly Sum of Two pounds, nineteen shillings, and ten-pence, of like Money.

Within the Burgh of Kintore, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Kilreney, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Annand, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Lochmaben, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Sanquhar, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of New Galloway, the monthly Sum of Nine shillings, and eleven-pence three farthings, of like Money.

Within the Burgh of Dingwall, the monthly Sum of Nineteen shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Dornock, the monthly Sum of One pound, nine shillings, and eleven-pence three farthings, of like Money.

Within the Burgh of Queensferry, the monthly Sum of Four pounds, nineteen shillings, and nine-pence, of like Money.

Within the Burgh of Fortrofs, the monthly Sum of Two pounds, nine shillings, and ten-pence halfpenny, of like Money.

Within the Burgh of Inverury, the monthly Sum of One pound, nine shillings, and eleven-pence three farthings, of like Money.

Within the Burgh of Weike, the monthly Sum of One pound, thirteen shillings, and three pence, of like Money,

Within the Burgh of Innerbervey, the monthly Sum of Nine shillings, and eleven-pence three farthings, of like Money.

Within the Burgh of Kirkwall, the monthly Sum of Four pounds, nineteen shillings, and nine-pence, of like Money.

Within the Burghs of Straenraver and Cambletoh, the monthly Sum of Two pounds, nine shillings, and ten-pence halfpenny, of like Money.

Provided always, That the Proportion of the said Boroughs in Scotland be rated and paid as their Tax Roll now is, or shall be settled by themselves; any Thing in this Act contained to the Contrary notwithstanding. to be rated as the Tax Roll now is or shall be settled by themselves.

And it is hereby enacted, That the said new Supply in Scotland is to be paid at the Terms following; that is to say, The Sum of Eleven thousand nine hundred eighty-eight pounds, ten shillings, and three-pence halfpenny, of lawful Money of Great Britain, for the First Two Months Cess, shall be payable on or before the Twenty-fourth Day of June, One thousand seven hundred and seventy-one; and the like Sum of Eleven thousand nine hundred eighty-eight pounds, ten shillings, and three-pence halfpenny, of like Money, as the Second Two Months Cess, on or before the Twenty-ninth Day of September, One thousand seven hundred and seventy-one; and the like Sum of Eleven thousand nine hundred eighty-eight pounds, ten shillings, and three-pence halfpenny, of like Money, as the Third Two Months Cess, on or before the Twenty-fifth Day of December, One thousand seven hundred and seventy-one; and the like Sum of Eleven thousand nine hundred eighty-eight pounds, ten shillings, and three-pence halfpenny, of like Money, as the remaining Two Months Cess, on or before the Twenty-fifth Day of March, One thousand seven hundred and seventy-two. The First Two Months Cess to be paid by 24 *June*, 1771. Second, 29 *Sept.* 1771. Third, 25 *Dec.* 1771. Fourth, 25 *March* 1772.

And be it further enacted by the Authority aforesaid, That all and every the Person and Persons who in and by the said Act of Parliament made and passed in the Ninth Year of his Majesty's Reign, intituled, An Act for appointing Commissioners for putting in Execution an Act of this Session of Parliament, intituled, *An Act for granting an Aid to His Majesty, by a Land Tax to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and sixty-nine; and for the securing and preserving Duplicates of the Assessments, and other Papers relating to the Land Tax*; and by One other Act of Parliament, made and passed in the Tenth Year of his Majesty's Reign, intituled, An Act for rectifying Mistakes in the Names of several of the Commissioners appointed by an Act made in the last Session of Parliament, to put in Execution an Act made in the same Session, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and sixty-nine*; and for appointing other Commissioners, Commissioners for putting this Act in Execution in *Scotland*.

ers, together with those named in the first-mentioned Act, to put in Execution an Act of this Session of Parliament, for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and seventy; or by any or either of those Acts, were named, appointed, or authorised to be Commissioners for putting in Execution the same Acts, within the several Shires or Stewartries of Scotland, or such of them who have qualified, or shall qualify themselves according to the Laws of Scotland in that Behalf, shall be Commissioners for ordering, raising, and levying the Supplies in Scotland by this Act granted, in and for the same Shires and Stewartries respectively; which said Commissioners shall put in Execution this present Act, and the Powers therein contained, within and for the same Shires and Stewartries respectively; and the said Commissioners have hereby Power to chuse their own Clerk, and to do every Thing concerning the said Supply, as is prescribed and appointed by the Cess Act of the Sixth of November, One thousand seven hundred and six, and other Acts made in any former Parliament of Scotland, to which the said Act of the Sixth of November, One thousand seven hundred and six, doth relate, holding the same as if herein repeated.

And Execution to be done as by the said Acts.

And it is hereby further enacted, That Execution shall be done in Scotland for bringing in the said Supply, to be raised there, as is provided by the same Acts in all Points not altered by this Act; and that the First Meeting of the said Commissioners of Shires in Scotland shall be at the respective Head Burghs thereof the Thirtieth Day of April, One thousand seven hundred and seventy-one; and that the Sheriffs and Stewarts, or their Deputies, do intimate the same to the said Commissioners of their Shires and Stewartries; with Power to the said Commissioners to appoint the subsequent Diets of their Meetings, and their Conveners, from Time to Time; and also to appoint Collectors, with such Caution as they shall think fit.

First Meeting to be at the Head Burghs on 30 *April*, 1771.

All Clauses in former Acts relating to the bringing in the Cess, &c. to be in full Force.

And be it further enacted by the Authority aforesaid, That all Clauses contained in former Acts of Parliament of Scotland, and Convention of Estates there, in relation to the bringing in of the Cess, and Quartering, and touching Riding-money, shall stand in full Force, as to the Supply now imposed upon Scotland, as if they were herein expressed, and as they were observed before the making this Act.

And it is hereby declared, That no Person, whether Heritor or Collector, liable of Payment in the said Supply

ply to be raiſed in Scotland, ſhall be holden to produce the Receipts and Diſcharges of the ſame after Three Years from the reſpective Terms of Payment, unleſs Diligence be done therefore by Denunciation within the ſaid Three Years; in which Caſe of Diligence by Denunciation, One Year farther is only added to the ſaid Three Years; and none ſhall be holden to produce the Receipts or Diſcharges thereafter.

No Perſons in *Scotland* holden to produce their Receipts after Three Years.

And, becauſe by the Supply hereby granted to be raiſed in Scotland, the Lands, Rents, and Burghs there are only burthened, and it being reaſonable that the Perſonal Eſtates in Money ſhall bear ſome proportional Burthen; be it further enacted by the Authority aforeſaid, That every Debtor owing Money in Scotland, at Six Pounds per Centum Intereſt, ſhall, in the Payment of his annual Rents, have Retention in his own Hands of a Sixth Part of Six per Centum, and this Retention to be from the Eleventh Day of November, One thouſand ſeven hundred and ſeventy, to the Eleventh Day of November, One thouſand ſeven hundred and ſeventy-one; and it is hereby declared, That it ſhall be Uſury for any Creditor to refuſe to grant the ſaid Retention there.

Debtor owing Money in *Scotland* at 6 *per Cent.* to retain a 6th Part of 6 *per Cent.* from 11 *Nov.* 1770, to 11 *Nov.* 1771.

And it is hereby declared and enacted by the Authority aforeſaid, That the ſaid Sum of Forty-ſeven thouſand nine hundred fifty-four pounds, one ſhilling, and two-pence, ſhall be raiſed in Scotland, in the reſpective Shires, Stewartries, Cities, and Boroughs, free of all Charges to his Majeſty, and ſhall, in like Manner, be paid at the City of Edinburgh, to ſuch Perſon or Perſons as the Commiſſioners of the Treaſury, or the high Treaſurer of Great Britain for the Time being, ſhall conſtitute and appoint to be Receiver-general or Receivers thereof for his Majeſty's Uſe; which ſaid General Receiver or Receivers ſhall be anſwerable and accountable for the ſame to his Majeſty in the Exchequer.

47,954*l.* 1*s.* 2*d.* to be raiſed free of all Charges,

and to be paid at *Edinburgh*.

Provided nevertheleſs, That no Perſon appointed by this Act to be a Commiſſioner for executing the ſeveral Powers and Things herein enacted, within any County or Stewartry in that Part of Great Britain called Scotland, ſhall be enabled or capable to be a Commiſſioner of the Land Tax, or for executing the ſeveral Powers and Things herein enacted, who is not enfeoft in Superiority or Property, or poſſeſſed as Proprietor or Life-renter of Lands valued in the Tax Roll of the County or Stewartry where he acts, to the Extent of One hundred Pounds Scots per Annum, excepting the eldeſt Sons and Heirs Apparent of Perſons who are ſo enfeoft of Lands to the Extent and of the Valuation aforeſaid; and that every

No Perſon to be a Commiſſioner of the Land Tax in *Scotland*, who is not enfeoft of 100*l.* *Scots per Ann.* real Rent, in the County where he acts.

Exception.

Person who shall take upon him to act as a Commissioner for executing any of the Powers or Things in this Act contained, within any County or Stewartry in Scotland, without being enseoft in Superiority or Property, or in the Possession of Lands in such County or Stewartry, of the aforesaid Value or Extent, or without being eldest Son and Heir Apparent of a Person so enseoft, or in Possession, shall forfeit the Sum of Twenty Pounds Sterling for every such acting; to be recovered by Action, Complaint, or Petition, in a summary Way, at the Suit of any Heritor within the said County or Stewartry, before the County or Stewart Court, or before the Lords of Session in Scotland; and that, in case of any such Suit or Complaint entered before any of the Courts aforesaid, the Person complained of shall be obliged to prove that he is enseoft, or in Possession, or is Son and Heir Apparent of a Person so enseoft, or in Possession of an Estate in Superiority or Property, within the County where he hath taken upon him to act, of the aforesaid Value or Extent, or otherwise shall forfeit the said Penalty of Twenty Pounds Sterling, without any Proof or Evidence to be brought on the Plaintiff's Part, other than that the Person complained of hath taken upon him to act as a Commissioner for executing the several Powers and Things in this Act contained.

Commissioners in *Scotland* to take the Oaths, and subscribe the Assurance.

Provided always, That all and every Person appointed by this Act to be a Commissioner for executing the several Powers and Things herein enacted, in that Part of Great Britain called Scotland, shall, before his acting as a Commissioner in the Execution of this Act, or any the Powers therein contained, take and subscribe the Oaths of Allegiance and Abjuration, and subscribe the Assurance appointed by Law to be taken and subscribed by Persons in Offices of publick Trust in Scotland, upon pain of forfeiting the Sum of Twenty Pounds Sterling; which Oath it shall and may be lawful for any Two or more of the said Commissioners to administer, and they are hereby required to administer the same accordingly.

Provost, &c. of any Royal Borough may act as a Commissioner.

Provided nevertheless, That any Provost, Bailie, Dean of Guild, Treasurer, Master of the Merchants Company, or Deacon Convener of the Trades for the Time being of any Royal Borough, and any Bailie for the Time being of any Borough of Regality, or Barony, herein named or appointed a Commissioner for putting this Act in Execution in any County or Stewartry, or the Factors for the Time being, on the several forfeited Estates annexed to the Crown, by an Act passed in the Twenty-fifth Year of His late Majesty King George the Second, shall

be capable of acting as a Commissioner for such County or Stewartry; and that it shall not be lawful to or for the Court of Session, or any other Courts or Magistrates in Scotland, to grant, by Suspension or otherwise any Stay or Stop to the bringing in of the said Supply, by Quartering, according to the Proportions settled and ascertained by the aforesaid Commissioners for the several Shires, and by the Royal Burghs, according to their Usage and Practice; any Thing herein contained to the Contrary notwithstanding.

Clause of Loan at 3 *l. per Cent*

Provided always, and it is hereby further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Person or Persons, Natives and Foreigners, Bodies Politick or Corporate, to advance or lend to His Majesty, at the Receipt of His Majesty's Exchequer, any Sum or Sums of Money, not exceeding in the Whole the Sum of Two Millions, upon the Credit of the said several Rates, Assessments, and Sums of Money, by this Act granted, to be raised in the several Parts of Great Britain as aforesaid; and such other Monies as are by this Act appointed for repaying the same, with the Interest thereof; and to have and receive for their Forbearance of the Money lent, Interest after a Rate not exceeding Three Pounds per Centum per Annum, upon or in respect of the whole Amount of the Money so raised, so as such Loans be allowed to be made by the Commissioners of the Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, who are hereby authorised to issue their Warrants for that Purpose, as fast as such Loans shall be wanted for the Publick Service: And moreover, that no Money so to be lent upon the Security of this Act shall be rated or assessed by virtue of this Act, or any other Act of Parliament whatsoever.

Tallies of Loan to be struck, &c.

And be it further enacted, That all and every Person and Persons who shall lend any Money upon the Credit of this Act, as aforesaid, and pay the same into the Receipt of the Exchequer, shall immediately have a Tally of Loan struck for the same, and an Order for his, her, or their Repayment, bearing the same Date with his, her, or their Tally; in or upon which Order shall be also contained a Warrant for the Payment of Interest for the Forbearance thereof, so that such Interest do not exceed, upon or in respect of the whole Amount of the Monies raised, the said Rate of Three Pounds per Centum per Annum, and to be paid every Three Months until the Repayment of the Principal; and all such Orders for Repayment of Money so to be lent, shall be registered in Course according to the Dates respectively; and that all

Orders to be registered and paid in Course.

and every Person and Persons shall be paid in Course, according as their Orders shall stand registered in the said Register Books, so as the Person or Persons, Natives or Foreigners, his, her, or their Executors, Administrators, or Assigns, who shall have his, her, or their Order or Orders first entered in the said Books of Register, shall be taken and accounted to be the First Person or Persons to be paid out of the Monies to come in by virtue of this Act; and he, she, or they, who shall have his, her, or their Order or Orders next entered, shall be taken and accounted to be the Second Person to be paid, and so successively and in Course; and that the Monies to come in by virtue of this Act, of or for the said several Rates and Assessments to be raised in Great Britain, as aforesaid, shall be in the same Order liable to the Satisfaction of the said respective Persons, and Body or Bodies Politick or Corporate, their Executors, Administrators, Successors, or Assigns respectively, without any undue Preference of one before another, and not otherwise; and shall not be diverted or divertible to any other Use, Intent, or Purpose whatsoever; and that no Fee, Reward, or Gratuity, directly or indirectly, shall be demanded or taken of any of His Majesty's Subjects, for providing or making any such Books or Registers, or any Entries, Views, or Searches, in or for Payment of Money lent, or the Interest thereof, as aforesaid, by any of His Majesty's Officer or Officers their Clerks, or Deputies, on Pain of Payment of Treble Damages to the Party grieved by the Party offending, with Full Costs of Suit; or if the Officer himself take or demand any such Fee or Reward, then to forfeit his Place also; and if any undue Preference of one before another shall be made either in Point of Registry or Payment, contrary to the true Meaning of this Act, by any such Officer or Officers, then the Party offending shall be liable by Action of Debt, or on the Case, to pay the Value of the Debt, with Full Costs of Suit, to the Party aggrieved, and shall be forejudged of his Place of Office; and if such Preference shall be unduly made by any his Deputy or Clerk, without Direction or Privity of his Master, then such Deputy or Clerk only shall be liable to such Action, Debt, Damages, and Costs, and shall for ever be incapable of his Place or Office; and in case the Auditor of the Receipt shall not direct the said Orders of Loan, or the Clerk of the Pells record, or the Tellers make Payment upon such Order, according to each Person's due Place and Order, as before directed; then he or they shall be adjudged to forfeit, and the respective Deputies and Clerks therein offending,

Penalty for undue Preference.

to be liable to such Action, Debt, Damages, and Costs, in such Manner as aforesaid: All which said Penalties, Forfeitures, Damages, and Costs, to be incurred by any the Officers of the Exchequer, or any their Deputies or Clerks, shall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster; wherein no Essoin, Protection, Privilege, Wager of Law, Injunction, or Order of Restraint, shall be in any wise granted or allowed.

No undue Preference, where Tallies are dated or brought the same Day:

Provided always, and it is hereby declared, That if it shall happen that several Tallies of Loan, or Orders for Payment, as aforesaid, bear Date, or be brought the same Day to the Auditor of the Receipt to be registered, then it shall be interpreted no undue Preference which of those be entered first, so as he enters them all the same Day.

Nor if subsequent Orders be paid before such as were not demanded in Course.

Provided also, That it shall not be interpreted any undue Preference, to incur any Penalty in point of Payment, if the Auditor direct, and the Clerk of the Pells record, and the Tellers do pay subsequent Orders to Persons that come and demand their Monies, and bring their Orders, before other Persons who did not come to take their Monies, and bring their Orders in Course; so as there be so much Money reserved as will satisfy precedent Orders; which shall not be otherwise disposed of, but kept for them; Interest upon Loan being to cease from the Time the Money is so reserved and kept in Bank for them.

Orders assignable.

And be it further enacted, That all and every Person and Persons to whom any Money shall be due for Loans to be registered by virtue of this Act, after Order entered in the Book of Register aforesaid, his, her, or their Executors, Administrators, or Assigns, by proper Words of Assignment to be indorsed and written on his, her, or their Order, may assign and transfer his, her, or their Right, Title, Interest, and Benefit of such Order, to any other; which being notified in the Office of the Auditor of the Receipt aforesaid, and an Entry or Memorial thereof also made in the Book of Registry as aforesaid for Orders (which the Officers shall upon Request, without Fee or Charge, accordingly make) shall intitle such Assignee, his Executors, Administrators, Successors and Assigns, to the Benefit thereof, and Payment thereon; and such Assignee may, in like Manner, assign again, and so toties quoties; and afterwards it shall not be in the Power of such Person or Persons who have or hath made such Assignment, to make void, release, or discharge

discharge the same, or any the Monies thereby due, or any Part thereof.

Commissioners of the Treasury impowered to prepare any Number of Exchequer Bills of One common Sum, or different Sums in the Principal Monies.

And, to the End there may be no Want or Failure of a certain Sum, not to exceed in the whole Two Millions, to be raised, either by such Loans as aforesaid, or by issuing Exchequer Bills, as is herein after mentioned, or by both or either of those Ways or Means, for the Publick Service; be it further provided and enacted by the Authority aforesaid, That in case the Commissioners of his Majesty's Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, shall judge it more adviseable to raise the said Sum of Two Millions, or any Part thereof, by Exchequer Bills, instead of such Loans as aforesaid, that then they respectively are hereby authorised and impowered, at any Time or Times, at once, or by such Proportions at a Time, as they respectively shall find to be most for the Advantage of the Publick, to prepare and make, or cause to be prepared and made, at the Exchequer, in such Method and Form as they or he shall think most safe and convenient, any Number of new Exchequer Bills, containing One common Sum, or different Sums, in the Principal Monies, so that in case there shall be no Loans made, then all the Principal Sums to be contained in the said Bills to be made forth by this Act, shall not exceed Two Millions; and in case any such Loans shall be made as aforesaid, then all the Principal Sums to be contained in the said Bills to be made forth by this Act, together with such Loans so made, shall not exceed the said Sum of Two Millions.

Bills to bear Interest at 3 *l. per Cent. per Ann.*

And be it further enacted by the Authority aforesaid, That the said Bills to be prepared and made in pursuance of this Act, shall and may bear an Interest not exceeding the Rate of Three Pounds per Centum per Annum, upon or in respect of the whole Amount of the Monies thereby raised, and proportionably for any greater or less Sum to be contained therein, and to be payable to the Bearer thereof respectively; nevertheless the said Interest shall be abated and saved upon such of the said Bills to be made forth by this Act, as shall at any Time or Times be in the Receipt of the Exchequer, or in the Hands or Power of any Receivers or Collectors of any Taxes, Aid, or Revenues whatsoever, payable to His Majesty, His Heirs, and Successors, during such Time and Times respectively, as such Bills shall be or remain in the said Receipt, or in such Hands or Power as aforesaid.

And it is hereby enacted, That all the said Bills, so to be prepared and made, shall be numbered arithmetically, beginning with N° I. and so proceeding in an arithmetical Progression ascending, wherein the common Excess or Difference shall always be One, and shall be registered accordingly, so that the Principal Sum to be contained in every such Bill (after Repayment of the Loans which shall have been made as aforesaid, if any such be, with the Interest thereof, or reserving Money sufficient for that Purpose) may regularly be paid off, and discharged in Course, according to the Number of every such Bill, as it shall stand in the said Register; and that the Interest upon all and every the said Bills shall be payable every Three Months, according to the Purport and true Meaning of this Act; and that upon every such Bill there shall be indorsed, printed, or written, in Words at Length, or in Figures, the Sum, after which the Principal to be contained therein shall be payable in such Course as aforesaid, according to the Purport and true Meaning of this Act.

The Bills to be numbered arithmetically.

Provided always, and be it enacted by the Authority aforesaid, That in case the said Sum not exceeding Two Millions, shall be raised partly by Loans, and partly by Exchequer Bills, according to the Powers before given by this Act; that then, and in such Case, it shall and may be lawful to and for the Commissioners of His Majesty's Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, when and as often as they shall, by virtue of the said Powers, direct any such Loans to be taken, or any such Exchequer Bills to be made out, at the same Time also to direct and appoint the Course and Order in which such Loans and Exchequer Bills shall stand upon the said Register, and after what Sum they shall respectively begin to be payable in Course, out of the Monies arising by this Act, so as no subsequent Loans or Exchequer Bills be made to alter the Course at first appointed for prior Loans or Exchequer Bills, at the Time of taking in, or making out, such prior Loans or Exchequer Bills; any Thing herein before contained to the Contrary in any wise notwithstanding.

2,000,000 *l.* to be raised by Exchequer Bills;

And it is hereby further enacted, That all the said Bills shall be prepared and made with such Cheques, Indents, or Counterfoils, as shall be directed by the Commissioners of the Treasury, or any Three or more of them now being, or by the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being;

and prepared with Cheques, &c.

and that the Perſon or Perſons appointed, or who ſhall be appointed, to pay off the ſaid Bills in Courſe, ſhall, from Time to Time, have the Uſe and Cuſtody of One Part of all the Cheques, Indents, or Counterfoils of the ſaid Exchequer Bills, to be prepared and made by virtue of this Act, from which the ſaid Bills ſhall have been cut, to prevent his or their being impoſed upon by counterfeit or forged Bills; and that the Undertakers or Contractors for exchanging or circulating the ſaid Bills, or ſuch of them as ſhall be current, ſhall, from Time to Time, have the Uſe and Cuſtody of One other Part of all the ſaid Cheques, Indents, or Counterfoils of the ſaid Exchequer Bills, from which the ſame ſhall have been cut off, as aforeſaid, in order to prevent their being impoſed upon by any counterfeit or forged Bills; and that all the ſaid Parts of the ſaid Cheques, Indents, or Counterfoils, ſhall be delivered back into the Exchequer, when the ſaid Bills to be made forth by virtue of this Act ſhall be paid off, cancelled, and diſcharged.

The Bills to be placed as Caſh in the Exchequer,

And it is hereby enacted, That the Commiſſioners of the Treaſury, or any Three or more of them now being, and the ſaid High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the Time being, ſhall, and they are hereby reſpectively authoriſed and impowered to cauſe ſuch Bills as ſhall be prepared by virtue of this Act, to be placed as ſo much Caſh in the reſpective Offices of the Tellers of the ſaid Receipt of Exchequer, each and every of which Tellers ſhall be ſeverally charged with the Proportion of the ſaid Bills, which ſhall be ſo placed in his Office reſpectively; any Law or Uſage to the Contrary notwithſtanding.

and made ſubject to ſuch Rules as are preſcribed in the Malt Tax Act 1771.

And be it further enacted by the Authority aforeſaid, That all the ſaid Bills, to be iſſued as aforeſaid, ſhall be current in like Manner, and with ſuch Privileges and Advantages, and ſubject to ſuch Rules and Directions, as are preſcribed and enacted by an Act of this preſent Seſſion of Parliament, intituled, An Act for continuing and granting to His Majeſty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and ſeventy-one; for or concerning the Exchequer Bills thereby authoriſed to be made forth; and that all and every the Clauſes and Proviſoes in the ſaid laſt-mentioned Act, relating to the Currency, Exchanging, or Receiving the ſame laſt-mentioned Exchequer Bills, by any publick Receivers of Aids, Taxes, or Supplies, or in His Majeſty's Receipt of the Exchequer, or for preventing the forging, counterfeiting, or altering the ſame Bills, or for making out new Bills, in the Room of ſuch

such as shall be filled up with Indorsements, lost, burnt, defaced, or otherwise destroyed, or for making out Exchequer Bills of Five thousand Pounds each, or for making out Exchequer Bills without bearing Interest, or for making them afterwards to bear an Interest, or a higher or lower Rate of Interest, from Time to Time, as the Contractors shall agree to for preventing any Misapplication of the Fund on which the same are charged, or any other Misbehaviour of any Officers concerned in the receiving, issuing, exchanging, paying off, or cancelling the same last-mentioned Exchequer Bills, or for enabling the Commissioners of the Treasury, or the High Treasurer for the Time being, to contract, from Time to Time, with any Person or Persons, Body or Bodies Politick or Corporate, for Payment of the Interest of, or exchanging for ready Money on Demand the Exchequer Bills thereby authorised to be issued, or for preventing any Disabilities in such Contractors, or for making them not liable to be Bankrupts on Account of such Contracts, or for appointing a Paymaster or Paymasters for paying off or cancelling the same Exchequer Bills in due Course and Order, shall be extended, and construed to extend, as well to the Exchequer Bills by this Act authorised to be made forth, except only with respect to such Matters which are otherwise specially provided for in this Act, as to the Exchequer Bills to be made forth in pursuance of this Act, for granting and continuing the Duties on Malt, Rum, Cyder, and Perry, as amply, fully and effectually, to all Intents and Purposes, as if the same Clauses or Provisoes had been particularly repeated and re-enacted verbatim in this Act.

Monies arising hereby to be applied at the said Receipt.

And to the End the same Bills, or so many of them, as shall from Time to Time remain undischarged, may the better obtain a Currency for such Time as they or any of them are hereby intended to be current; be it further enacted by the Authority aforesaid, That the Money which shall from Time to Time arise at the said Receipt of Exchequer, of or for the Aids, Cares, or Assessments by this Act granted, shall, from Time to Time, as the same shall arise at the said Receipt, be issued and applied at the said Receipt, for or towards paying off and discharging the Orders of Loan for the Monies which shall have been lent at the said Receipt, and for satisfying the Interest thereof, in such Course, Manner, and Form, as are before in this Act prescribed and appointed for that Purpose, until all the Principal and Interest payable upon such Orders of Loan shall be fully satisfied, or sufficient Money shall be reserved in the

the Exchequer for the full Payment and Satisfaction of the same; or the Monies which shall from Time to Time arise at the said Receipt of Exchequer, of or for the said Aids, Cares, or Assessments, by this Act granted, shall, from Time to Time, as the same shall arise at the said Receipt, be issued to such Paymaster by way of Imprest, and upon Account, for or towards paying off and discharging the said Exchequer Bills which shall have been made forth by virtue of this Act, in such Course as aforesaid; and for or towards the Charge of circulating and exchanging the same Bills, or any of them; and for or towards such other Payments as are in and by this Act directed, or allowed to be made or discharged out of the same; and for no other Use, Intent, or Purpose whatsoever.

Commissioners shall cause an Account to be taken of all Monies raised by Loans, &c.

And be it further enacted by the Authority aforesaid, That on the Twenty-ninth Day of September, One thousand seven hundred and seventy-two, or within Ten Days after, the Commissioners of the Treasury, or any Three or more of them now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the Time being, shall cause a true and perfect Account in Writing to be taken, and attested by the proper Officers, of all the Monies which shall have been raised by Loans or by Exchequer Bills, or by any or either of those Ways or Means, for or towards the said Sum not exceeding Two Millions, by this Act intended to be raised as aforesaid, and how much thereof shall before that Time have been paid off or discharged, and how much thereof shall then remain undischarged upon the said Orders of Loan and Exchequer Bills respectively, or upon any or either of them; which Account shall be publickly affixed in the Office of the Auditor of the Receipt in the said Exchequer.

Monies remaining unsatisfied, &c. to be paid out of the next Aids granted to Parliament after 29 *Sept.* 1772.

And it is hereby enacted and declared by the Authority aforesaid, That the Monies so remaining unsatisfied or not discharged, with the Interest due or to grow due for the same, shall be paid and satisfied out of the next Aid or Aids to be granted in Parliament, after the said Twenty-ninth Day of September, One thousand seven hundred and seventy-two, and shall be transferred thereunto as soon as such Aid or Aids shall be granted; and if no such Aid or Aids shall be granted whereunto such unsatisfied Monies shall be transferred before the Twenty-fourth Day of March, One thousand seven hundred and seventy-three, then the Monies so remaining unsatisfied and undischarged upon the said Orders of Loan

Loan or Exchequer Bills, or any of them, with the Intereſt due or to grow due for the ſame, ſhall be, and are hereby charged and chargeable upon ſuch Monies as at any Time or Times ſhall be and remain in the ſame Receipt, of the Surpluſſes, Exceſſes, Overplus Monies, and other Revenues compoſing the Sinking Fund (except ſuch Monies of the ſaid Sinking Fund as are appropriated to any particular Uſe or Uſes by any former Act or Acts of Parliament in that Behalf) and ſuch Monies of the ſaid Sinking Fund ſhall and may be iſſued for ſupplying Money to the ſaid Paymaſter for diſcharging the ſaid unſatisfied Orders of Loan or Exchequer Bills in courſe, as the ſaid Commiſſioners of the Treaſury, or the High Treaſurer for the Time being ſhall direct, until all the Principal and Intereſt which ſhall be or remain due upon the ſaid Orders of Loan or Exchequer Bills, or any of them, ſhall be fully cleared and paid off, or Money ſufficient ſhall be reſerved for that Purpoſe; and if at any Time or Times before or after any Money of the ſaid Aids, Taxes, or Aſſeſſments hereby granted, ſhall be brought into the Exchequer as aforeſaid, there ſhall happen to be a Want of Money for paying Intereſt which ſhall be actually incurred and grown due upon the ſaid Orders of Loan or Exchequer Bills, or any of them, or for Payment of any Premium or Rate which ſhall be incurred and grown due by any Contract or Contracts, to be made by virtue of this Act, for circulating and exchanging the ſame Bills, that then, and in every ſuch Caſe, the Money ſo wanted ſhall and may be ſupplied out of the Monies of the ſaid Fund, commonly called The Sinking Fund, (except before excepted) and be iſſued accordingly.

Monies iſſued out of the Sinking Fund to be replaced out of the firſt Supplies.

Provided always, and be it enacted by the Authority aforeſaid, That whatever Monies ſhall be iſſued out of the ſaid Surpluſſes, Exceſſes, or Overplus Monies and other Revenues compoſing the Sinking Fund, ſhall, from Time to Time, be replaced by and out of the firſt Supplies to be then after granted in Parliament, any Thing herein contained to the Contrary notwithſtanding.

Orders of Loan for 1769 ſtill unpaid, to be made good out of the Monies appropriated for the Service of 1771.

And whereas ſeveral Orders of Loan or Exchequer Bills, made upon and in purſuance of an Act of Parliament of the Ninth Year of His preſent Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty-nine, ſtill remain unpaid for want of ſufficient Money ariſing by the ſaid Act being come into the Exchequer to anſwer and

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pay the ſame, and it is uncertain how much thereof the Monies ariſing by the ſaid Act will be able to anſwer and diſcharge; be it enacted by the Authority aforeſaid, That if the Money ariſen or to ariſe into the Exchequer for or on Account of the ſaid Duties on or before the Twenty-ninth Day of September, which will be in the Year of our Lord One thouſand ſeven hundred and ſeventy-one, ſhall not be ſufficient to diſcharge the whole Principal and Intereſt, due or to grow due on the ſeveral Orders of Loan or Exchequer Bills made upon and in purſuance of the ſaid Act, that then ſo much Money as ſhall then appear to be deficient or wanting for anſwering the Purpoſes aforeſaid, ſhall and may be ſupplied and made good out of any the Monies ariſing into the Exchequer by or from the Loans or Exchequer Bills on this Act, or any other Monies or Loans that are or ſhall be appropriated for the Service of the Year One thouſand ſeven hundred and ſeventy-one; and the Commiſſioners of the Treaſury, or any Three or more of them, or the High Treaſurer for the Time being, ſhall direct and apply the ſame accordingly; any Thing herein before contained to the Contrary notwithſtanding.

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FINIS.