ANNO DECIMO TERTIO

Georgii III. Regis.

CAP. VIII.

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-three.

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, and by the Authority of Preamble.

1,528,193 *l.* 7 *s.* and 5 *d.* 39. to be raised in *Great Britain.*

the same, That the Sum of One million five hundred twenty-eight thousand one hundred ninety-three pounds, seven shillings, and five-pence three farthings, 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.

1,492,227 *l.* 16 *s.* 7 *d.* 1 *q.* to be raised in *England*, in One Year, from 25 *Mar.* 1773.

And it is hereby declared and enacted by the Authority aforesaid, That the Sum of One million four hundred ninety-two thousand two hundred twenty-seven pounds, sixteen shillings, and seven-pence farthing, Part of the said Sum of One million five hundred twenty-eight thousand one hundred ninety-three pounds, seven shillings, and five-pence three farthings, 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-three, 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 Five hundred nineteen Pounds, eight shillings, and three-pence, three farthings.

For the rest of the County of Bedford, the Sum of Twenty thousand eight hundred ninety-six pounds, twelve shillings, and ten-pence, and seven-eight parts of a penny.

For the Borough of New Windsor, and the Castle there, the Sum of Seven hundred thirty-three pounds, seventeen shillings, and sixpence.

For the rest of the County of Berks, the Sum of Twenty-nine thousand eight hundred ninety-nine pounds, two shillings, and three farthings.

For the Borough of Bucks, with Borton, Borton-hold, Prebend-end, Gawcott, and Lendborough, the Sum of Four hundred fifty-nine pounds, fifteen Shillings, and four-pence, and one-eight part of a penny.

For the Borough of Wicomb, the Sum of Two hundred sixty-nine pounds, three shillings, and one penny halfpenny.

For the rest of the County of Bucks, the Sum of Thirty-four thousand six hundred twenty-eight pounds, and three-pence, and three-eighth parts of a penny.

For the University of Cambridge, the Sum of Seventy-five pounds.

For the Town of Cambridge, the Sum of Two thousand and twenty-one pounds, seven shillings, and three-pence three farthings.

For the Isle of Ely, the Sum of Six thousand and six pounds, four shillings, and two-pence, and five-eighth parts of a penny.

For the rest of the County of Cambridge, the Sum of Sixteen thousand four hundred and eight pounds, fifteen shillings, and one penny, and seven-eighth parts of a penny.

For the City and County of the City of Chester, the Sum of One thousand one hundred eighty-eight pounds, five shillings, and three-pence.

For the County of Chester, the Sum of Twenty thousand two hundred sixty-one pounds, four shillings, and one penny, and seven-eighth parts of a penny.

For the County of Cornwall, the Sum of Twenty-three thousand nine hundred fifty-seven pounds, five shillings, and nine-pence.

For the County of Cumberland, the Sum of Two thousand seven hundred eighty-five pounds, eight shillings, and seven-pence, and seven-eighth parts of a penny.

For the County of Derby, the Sum of Eighteen thousand and seventy pounds, nine shillings, and ten-pence, and one-eighth part of a penny.

For the City and County of the City of Exon, the Sum of Three thousand five hundred thirty-one pounds, and four-pence, and one-eighth part of a penny.

For the County of Devon, the Sum of Fifty-eight thousand four hundred and six pounds, seven shillings, and one penny, and seven-eighth parts of a penny.

For the Town and County of the Town of Poole, the Sum of Two hundred forty-six pounds, one shilling, and sixpence.

For the County of Dorset, the Sum of Twenty-four thousand five hundred sixty-three pounds, sixteen shillings, and ten-pence, and seven-eighth parts of a penny.

For the County of Durham, the Sum of Seven thousand nine hundred forty-eight pounds, five shillings, and ten-pence, and one-eighth part of a penny.

For the West Riding of the County of York, the Sum of Twenty-nine thousand five hundred twenty-one pounds, ten shillings, and nine-pence three farthings.

For the North Riding of the County of York, the Sum of nineteen thousand seven hundred sixty pounds, nineteen shillings, and nine-pence.

For the East Riding of the County of York, the Sum of Fourteen thousand three hundred thirty-three pounds, seven shillings, and two-pence farthing.

For the City of York, and County of the same City, the Sum of Three thousand four hundred sixty-four pounds, and nineteen shillings.

For the Town and County of the Town of Kingston upon Hull, the Sum of One thousand five hundred thirty-nine pounds, sixteen shillings, and nine-pence.

For the Town of Malden, in the County of Essex, the Sum of Four hundred thirty-eight pounds, thirteen shillings, and sixpence.

For the Town of Colchester, the Sum of Two thousand one hundred thirty-three pounds, nineteen shillings, and eight-pence farthing.

For the Town of Harwich and Dover Court, the Sum of Three hundred and two pounds, fourteen shillings, and nine-pence.

For the rest of the County of Essex, the Sum of Sixty-four thousand one hundred seventy-two pounds, twelve shillings, and three farthings.

For the City and County of the City of Gloucester, the Sum of One thousand and forty-seven pounds, three shillings, and sixpence.

For the whole County of Gloucester, the Sum of Thirty-four thousand four hundred thirty pounds, four shillings, and three-pence halfpenny.

For the City of Hereford, the Sum of Five hundred seventy-two pounds, and eighteen shillings.

For

For the Borough of Leominster, the Sum of Two hundred and fifty pounds, six shillings, and nine pence.

For the rest of the whole County of Hereford, the Sum of Fourteen thousand four hundred eighty-three pounds, fifteen shillings, and three-pence.

For the Borough of Saint Albans, in the County of Hertford, the Sum of Five hundred eighty pounds, eleven shillings, and sixpence.

For the rest of the whole County of Hertford, the Sum of Thirty-one thousand one hundred thirty-one pounds, eight shillings, and one penny halfpenny.

For the Town of Huntingdon, the Sum of Three hundred twenty-four pounds, nine shillings, and sixpence.

For the rest of the County of Huntingdon, the Sum of Eleven thousand two hundred ninety-eight pounds, nine shillings, and three-pence.

For the City and County of the City of Canterbury, the Sum of One thousand two hundred thirty-nine pounds, and one penny.

For the Town and Liberty of Dover, the Sum of One thousand four hundred forty-two pounds, fifteen shillings, and three-pence three farthings.

For the Town of Folkstone, the Sum of One hundred and eight pounds, fourteen shillings, and three-pence.

For the Town of Fordwich, the Sum of Fifty-eight pounds, and one shilling.

For the Town of Feversham, the Sum of Three hundred eighty-nine pounds, twelve shillings, and eight-pence farthing.

For the Town of Tenterden, the Sum of Six hundred forty-seven pounds, six shillings, and sixpence.

For the Town and Liberty of Sandwich, the Sum of Seven hundred forty-three pounds, seventeen shillings, and four-pence halfpenny.

For the Town and Port of New Romney, the Sum of One hundred eighty-seven pounds, seven shillings, and nine-pence.

For the Town of Lydd, the Sum of Five hundred seventy-seven pounds, nine shillings, and seven-pence halfpenny.

For

For the Town and Port of Hithe, and West Hithe, within the Liberty of the said Town and Port, the Sum of One hundred seventy-seven pounds, ten shillings, and sixpence.

For the rest of the whole County of Kent, the Sum of Fifty-six thousand three hundred forty-three pounds, three shillings, and three-pence.

For the County of Lancaster, the Sum of Fifteen thousand seven hundred forty-two pounds, five shillings, and ten-pence, and seven-eighth parts of a penny.

For the Borough of Leicester, the Sum of Four hundred seventy-nine pounds, and fourteen shillings.

For the rest of the County of Leicester, the Sum of Twenty-five thousand five hundred thirty-four pounds, two shillings, and seven-pence, and one-eighth part of a penny.

For the County of Lincoln, with the City and County of the City of Lincoln, the Sum of Fifty-three thousand nine hundred thirty pounds, five shillings, and sixpence.

For the City of London, the Sum of Ninety-two thousand five hundred forty-nine pounds, nine shillings, and eleven-pence farthing.

For Serjeant's Inn in Chancery Lane, the Sum of Twenty-three pounds, and eight shillings.

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

For the Middle Temple, and Inns of Chancery thereunto belonging, the Sum of Two hundred and four pounds, and twelve shillings.

For the Society of Lincoln's Inn, and Inns of Chancery thereunto belonging, the Sum of Two hundred fifty-six pounds, and seven-pence halfpenny.

For Gray's Inn, and the Inns of Chancery thereunto belonging, the Sum of One hundred eighty-nine pounds, and ten shillings.

For the Palaces of Whitehall and Saint James, the Sum of Twenty three thousand and sixty-five pounds, fourteen shillings, and eight-pence farthing.

For the City of Westminster, and Liberties thereof, and Offices executed in Westminster Hall, the Sum of

Forty-

Forty-seven thousand three hundred nineteen pounds, one shilling, and three farthings.

For the rest of the County of Middlesex, the Sum of Eighty thousand seven hundred and one pounds, eighteen shillings, and eight-pence farthing.

For the County of Monmouth, the Sum of Seven thousand three hundred fifty-nine pounds, four shillings, and ten-pence, and one-eighth part of a penny.

For the City and County of the City of Norwich, the Sum of Six thousand three hundred eighty-eight pounds, eighteen shillings, and eleven-pence farthing.

For the Borough of Great Yarmouth, the Sum of Two thousand one hundred fifteen pounds, two shillings, and three-pence three farthings.

For the Borough of King's Lynn, the Sum of One thousand three hundred sixty-one pounds, and sixpence.

For so much of the Borough of Thetford, as lies in the County of Norfolk, the Sum of One hundred seventy-nine pounds, and five shillings.

For the rest of the County of Norfolk, the Sum of Fifty-three thousand one hundred eighty-five pounds, fourteen shillings, and ten-pence, and seven-eighth parts of a penny.

For the Town of Northampton, the Sum of Six hundred twenty-two pounds, fifteen shillings, and ten-pence halfpenny.

For the rest of the County of Northampton, the Sum of Thirty-five thousand one hundred twenty-nine pounds, seven shillings and eight-pence farthing.

For the Town and County of the Town of Newcastle upon Tyne, the Sum of One thousand nine hundred thirty-five pounds, twelve shillings, and three-pence.

For the Town of Berwick upon Tweed, the Sum of One hundred and eight pounds, seventeen shillings, and three-pence.

For the County of Northumberland, the Sum of Eight thousand eight hundred sixty-seven pounds, three shillings, and sixpence.

For the Town and County of the Town of Nottingham, the Sum of One thousand two hundred and ten

pounds, seventeen shillings, and eleven pence, and five-eighth parts of a penny.

For the County of Nottingham, the Sum of Nineteen thousand two hundred forty-six pounds, ten shillings, and one penny halfpenny.

For the University of Oxon, the Sum of Eighty-three pounds, seventeen shillings, and ten-pence halfpenny.

For the City of Oxon, the Sum of Two thousand five hundred eighty-three pounds, four shillings, and eight-pence farthing.

For the rest of the County of Oxon, the Sum of Twenty-six thousand three hundred seventy-four pounds, four shillings, and three-pence, and five-eighth parts of a penny.

For the County of Rutland, the Sum of Four thousand one hundred forty-three pounds, seventeen shillings, and ten-pence, and seven-eighth parts of a penny.

For the Town of Ludlow, the Sum of One hundred sixty-nine pounds, eleven shillings, and sixpence.

For the County of Salop, the Sum of Twenty-one thousand six hundred twenty-three pounds, two shillings, and ten-pence, and one-eighth part of a penny.

For the City and County of the City of Bristol, the Sum of Five thousand five hundred forty-three pounds, and thirteen shillings.

For the City of Bath, the Sum of Three hundred thirty-two pounds, nine shillings, and sixpence.

For the City of Wells, the Sum of Three hundred sixty-one pounds, eight shillings, and one penny halfpenny.

For the Borough of Bridgewater, and Haygrove Tything, the Sum of Two hundred seventy-four pounds, thirteen shillings, and nine-pence.

For the rest of the County of Somerset, the Sum of Forty-seven thousand eight hundred forty-two pounds, thirteen shillings, and three-pence.

For the Town and County of the Town of Southampton, the Sum of Five hundred ninety-five pounds, seventeen shillings, and sixpence three farthings.

For the Isle of Wight, the Sum of Four thousand seven hundred and five pounds, and seven shillings.

For

For the rest of the County of Southampton, the Sum of Thirty-five thousand nine hundred and four pounds, three shillings, and nine-pence, and five-eighth parts of a penny.

For the City and County of the City of Litchfield, the Sum of Three hundred and fifteen pounds, fourteen shillings, and sixpence.

For the County of Stafford, the Sum of Twenty thousand and twenty-five pounds, two shillings, and seven-pence halfpenny.

For the Town of Ipswich, the Sum of One thousand five hundred forty-five pounds, seventeen shillings, and seven-pence halfpenny.

For the Borough of Bury Saint Edmunds, the Sum of One thousand five hundred seventy-nine pounds, twelve shillings, and three-pence.

For the Borough of Dunwich, the Sum of Thirty pounds, two shillings, and seven-pence halfpenny.

For the Borough of Eye, the Sum of Three hundred seventy-six pounds, and ten shillings.

For the Borough of Sudbury, the Sum of Three hundred seventy-nine pounds, sixteen shillings, and sixpence.

For so much of the Borough of Thetford as lies in Suffolk, the Sum of Fifty-nine pounds, and eight shillings.

For the rest of the County of Suffolk, the Sum of Fifty-one thousand one hundred fifty-eight pounds, five shillings, and three-pence halfpenny.

For the County of Surrey, the Sum of Forty-nine thousand five hundred ninety-nine pounds, fourteen shillings, and seven-pence, and seven-eighth parts of a penny.

For the Town and Port of Hastings, and Liberties thereof, the Sum of Two hundred eighty-three pounds, fourteen shillings, and sixpence.

For the Liberty of Seaford, the Sum of One hundred and six pounds, eight shillings, and sixpence.

For the Liberty of Pevensey, the Sum of Eight hundred and sixteen pounds, seven shillings, and sixpence.

For the Town and Parish of Rye, the Sum of Three hundred fifty-five pounds, eight shillings, and sixpence.

For the Town of Winchelsea, the Sum of Three hundred and three pounds, fifteen shillings.

For

For the rest of the County of Sussex, the Sum of Forty-three thousand one hundred fifty-nine pounds, four shillings, and eight-pence farthing.

For the City and County of the City of Coventry, the Sum of One thousand eight hundred forty-seven pounds, sixteen shillings, and three farthings.

For the County of Warwick, the Sum of Twenty-seven thousand nine hundred ninety-four pounds, nine shillings, and eight-pence farthing.

For the City and County of the City of Worcester, the Sum of One thousand six hundred seventy-one pounds, thirteen shillings, and three-pence.

For the County of Worcester, the Sum of Twenty-three thousand five hundred fifteen pounds, one shilling, and eleven-pence farthing.

For the City of New Sarum, the Close of the same, and Clarendon Park, the Sum of One thousand four hundred fifty-one pounds, seventeen shillings, and four-pence halfpenny.

For the rest of the County of Wilts, the Sum of Thirty-seven thousand two hundred ninety-one pounds, three shillings, and sixpence three farthings.

For the County of Westmoreland, the Sum of Two thousand two hundred eighty-three pounds, seventeen shillings, and ten-pence, and one eighth part of a penny.

For the Isle of Anglesey, the Sum of One thousand two hundred twenty-five pounds, and eleven-pence farthing.

For the Borough of Brecon, the Sum of One hundred thirty-three pounds, nine shillings, and nine-pence.

For the rest of the County of Brecon, the Sum of Two thousand one hundred fifty-five pounds, eight shillings, and nine-pence.

For the County of Cardigan, the Sum of One thousand and twenty-nine pounds, twelve shillings, and one penny halfpenny.

For the County Borough of Carmarthen, the Sum of One hundred seventy-two pounds, and nine shillings.

For the County of Carmarthen, the Sum of Three thousand one hundred and five pounds, two shillings, and eleven-pence, and five-eighth parts of a penny.

For the County of Carnarvon, the Sum of One thousand seven hundred fifty-two pounds, nineteen shillings, and eleven-pence farthing.

For the County of Denbigh, the Sum of Five thousand one hundred pounds.

For the County of Flint, the Sum of One thousand seven hundred thirty-six pounds, two shillings, and nine-pence.

For the County of Glamorgan, the Sum of Five thousand nine hundred twenty-nine pounds, seventeen shillings, and four-pence halfpenny.

For the County of Merioneth, the Sum of One thousand eight hundred twenty-four pounds, eleven shillings, and ten-pence half-penny.

For the County of Montgomery, the Sum of Four thousand three hundred eighty-nine pounds, thirteen shillings, and nine-pence.

For the County of Pembroke, the Sum of Two thousand two hundred forty-eight pounds, eight shillings, and three-pence, and three-eighth parts of a penny.

For the County of Radnor, the Sum of Two thousand and nineteen pounds, four shillings, and sixpence.

For the Town and County of the Town of Haverford-west, the Sum of One hundred thirty-one pounds, and three shillings.

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

Personal Estates (except desperate Debts, Stock on Land, Household Goods, and Loans to His Majesty) to pay 3 s. in the Pound.

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 Three 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 Merchandises, or other Chattels or Personal Estate, the Sum of Fifteen 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 that 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 Three 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, 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,

Employments of Profit (except Military Officers of the Army or Navy) to pay 3 s. *per* Pound.

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

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 Cares 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 Three 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. 3 s. per Pound.

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 compleatly 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 Quaries, 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, Chases, Warrens, Woods, Underwoods, Coppices; 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 Lands, Tenements, Mines, &c.

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 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 to be taxed or assessed, for or upon the said ready Money, Debts, Goods, Wares, Merchandises, Chattels, 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 compleatly and effectually taxed, 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-three.

to be charged with Equality and Indifference, &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

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

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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 taxed 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 Proportion, 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, 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, are 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 any 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 Acts, 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*, 1773.

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-three, 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, Wa-

pentake,

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pertake, 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.

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 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 rated

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

ed 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 Presenters 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 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, and directed to Two at least of the most able and sufficient Inhabitants of each Parish, Townchip, 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

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.

therein appointing and preſixing 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 preſixed 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

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

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.*

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 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 herein 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 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

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.

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 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 seasonable 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-three, or within Twenty Days after, (all Appeals to them being first determined) for which Duplicates

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.* 1773, or 20 Days after, (all Appeals first determined.)

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

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.

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

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, 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.

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

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-general, shall be given to the Commissioners, or any Two or more of them, within their 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

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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.

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.

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

And be it further enacted, That the Sum of Three hundred seventy-three thousand and fifty-six Pounds, Nineteen Shillings, and One Penny, and Thirteen-sixteenth 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-three; and the Sum of Three hundred seventy-three thousand and fifty-six Pounds, Nineteen Shillings, and One Penny, and Thirteen-sixteenth 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-three; and the Sum of Three hundred seventy-three thousand and fifty-six Pounds, Nineteen Shillings, and One Penny, and Thirteen-sixteenth Parts of a Penny, for the Third of the said quarterly Payments, on or before the Twenty-fifth Day of December, One

373,056 *l.* 19 *s.* 1 *d.* and 13-16th Parts of a Penny for the First quarterly Payment, to be paid to the Receivers by 24 *June*, 1773.

The Second Payment by 29 *Sept.* 1773.

The Third Payment by 25. *Dec.* 1773.

The last Payment by 25 *March*, 1774.

thousand seven hundred and seventy-three; and the Sum of Three hundred seventy-three thousand and fifty-six Pounds, Nineteen Shillings, and One Penny, and Thirteen-sixteenth 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-four, in full of the said Sum of One million four hundred ninety-two thousand two hundred twenty-seven Pounds, Sixteen Shillings, and Seven-pence Farthing.

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

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 Cares 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, are hereby authorized 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.

which shall be a full Discharge for Payment.

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

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

Collectors to have 3 *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

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, to 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.

Commissioners Clerks to have Three Halfpence in the Pound.

And whereas many Difficulties and Inconveniencies 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 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

Property of publick Books and Papers relating to the Land-tax,

livered 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.

vested in Commissioners;

and the said Books, &c. to remain, as Records, in their Custody.

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

Persons having in their Custody such Books, &c.

to deliver up the same on One Month's Notice.

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.

50*l.* Penalty on Refusal to do.

Application of the Penalty.

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 Ereats to him or them delivered 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 there 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

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

Distress to be kept Four Days at the Owner's Charge;

then appraised and sold, and Overplus returned, &c.

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 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

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,

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.

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: And if any Difference shall arise between Landlord and Tenant, or any other, concerning the said Rates in England, Wales, or 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 authorized and required to assess and reassess, or cause to be assessed or reassessed, levied, and paid, all and every such

Tenants discharged for what they so pay.

Commissioners to settle Differences between Landlord and Tenant.

Commissioners to cause all Deficiencies to be reassessed, and made good.

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.

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

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, 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, on 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.

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

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

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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 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, *etc.*

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 Collector 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 Assessments 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 Commissionees 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 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 Default to be fined not above 20*l.*

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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 Cares; 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 Scites 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 Exhibition 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,

land, 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 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 Scites 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 Clergymen's 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,

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

and

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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.

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

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 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, taxed, 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 3 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 Three 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

thee, 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: 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 the 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 Veration 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 Three 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.

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

to forfeit 100*l.*

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 Three Shillings in the Pound, is intended to be made by this present Act, are 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

Such Fee-farm Rents only to have an Allowance of 3*s. per* Pound, as are answerable to the Crown, or were purchased according to 22 & 23 *Car.* II.

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 Three 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.

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 Annuities, Penſions, Stipends, Fees, Salaries, Wages, Allowances, or Profits, ſhall and may (in caſe of Nonpayment 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.

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

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

A true Account to be kept of the Money ſtopt.

Provided,

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 Merchandises, in any One or more of the other Parishes or Wards within the same; that then such Person shall be rated, charged, and assessed, for such his Goods and Merchandises, 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 rated, 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 Rates 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 rated and assessed, shall pay and be assessed in such County, Hundred, Rape, Wapentake, Constablewick, Division, or Place of Allotment, within England, Wales, and Berwick upon Tweed, as the same have heretofore been usually assessed in, and not elsewhere.

Provided

Provided nevertheless, That the Hundred of West Barnfield, formerly tared or assessed in the Lathe of Aleford, 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 Broomsgrove 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 tared 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,

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

clared, 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 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 Defendants shall recover Treble Costs, for which they have the like Remedy, as in Cases where Costs by Law are given to Defendants.

General Issue.

Treble Costs.

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 wherefor 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

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

Pay-

Payment of the Tax, and Charge of the Distress) to sell, returning the Overplus to the Owner or Owners of such Distress; and the said Collector, Constable, or Tithingman, 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 Tithingman, 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 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.

(Timber Trees excepted)

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 authorised 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,

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 Receivers-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 insteper, 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 insteper, 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 unduly certified, or returned, or caused to be set insteper.

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.

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, entreated, levied, and gathered, according to the true Intent and Meaning of this Act.

Commissioners to assess the Assessors.

Provided also, That no Person inhabiting in any City, Borough, or Town corporate, in England, Wales, or

None compelled to be Assessors out of the Limits of the City,

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 Public 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 Assessor, and Collectors, &c.

And be it further enacted by the Authority aforesaid, That in all privileged and other Places, being Extraparochial, or 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, Tithing, 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, 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.

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 administrating 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.

Act 1 Geo. 1.

and 6 Geo. III.

Acting before Oaths taken, forfeit 200 *l.*

Provided always, and be it 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

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, not 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 thereto in such County, City, or Place, where he was last abiding within this Realm.

Annuities, &c. 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, Riding or Ridings, City or Cities, Division or Divisions, District or Districts, Town or Towns, Place or Places, other than the County, Riding, City, Division, District, Town, or Place, 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-three, to rate and assess such Person for such Goods, Wares, and Merchandises, in any County or Counties, Riding or Ridings, City or Cities, Division or Divisions, District or Districts, Town or Towns, Place or Places, where the same shall be; and every Person who shall be rated and assessed for or in respect of any

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

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.

Persons doubly rated, discharged on Certificate.

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 any Justice of the Peace of the County or Place where the said Certificate 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 moved 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)

Persons avoiding the Tax, charged Treble.

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.

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 or 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.

Forfeiture of 5 *l.*

Shares in the *New River*, &c. to pay 3 *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 Marybone or in Hampstead Water-works, or in any Office or Stock for insuring of Houses in case of Fire, or 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 Three Shillings for every Twenty Shillings of the full yearly Value thereof, towards the said Sum hereby charged upon England, Wales, and Berwick upon Tweed; and they, and the Companies of Merchants in London, and the Bank of England, and all Salaries and Pensions (payable in London) arising and payable at the Exchequer, and all Offices and Employments charged by this Act, shall be assessed by the Commissioners nominated and appointed for the said City or any Town or more of them, for their respective Shares and Interests aforesaid, and the Money in Stock or Stocks, and for such Salaries and Pensions, and the same shall be paid by the Governors, or other respective Receivers of the said Rents, Waters and Waters-

Shares in the *Fire Offices*, and in the *Lights*, &c. to pay 3 *s.* per Pound.

And the *King's Printing-House*, to pay 3 *s.* per Pound.

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

to be paid by the Governors.

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 Three Shillings in the Pound towards the said Sum by this Act charged upon England, Wales, and Berwick upon Tweed.

Governors, &c. of the River-waters, and Water-works, refusing to pay,

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 authorized 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 Assessments shall be demanded, and refused as aforesaid, rendering the Overplus, if any shall 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.

the Collectors impowered to levy the Sum by Distress and Sale,

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

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 take within 10 Days after the Commissioners First Meeting.

as 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 taxed 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 or she should or ought to pay or be charged with, in Manner as is before in this

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 assess Papists, where Assessors omit.

And be it further enacted by the Authority aforesaid, That in all cases where any 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 of and from the same; any Covenant for Payment of Taxes, or other Agreement to the Contrary notwithstanding.

King's Bench, Marshalsea, Prisons, &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 Marshal, and all other Officers of the King's Bench Prison; and also the Prison-house, Lands, and Gardens, of the Prison of the Marshal, 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 Three Shillings in the Pound; any Thing to the Contrary in any-wise notwithstanding.

Officers of the *Marshalsea* Court and *King's Bench* refusing to pay, &c.

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

Collectors by Warrant from Commissioners may distrain.

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 said 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 arising 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 or 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.

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

Provided also, That the Prison of the Fleet Prison-house, Lands, Gardens, and the Common Side, and all the Rents, Profits, and Perquisites of the Office of Warden

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.

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

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

Hospital at *East Stonehouse* to be assessed also within the Town of *Plymouth*.

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.

20*l.* to be paid out of the Sum assessed on the said Officers, in Aid of the Assessment on *East Stonehouse*.

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

far 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 *Surrey*.

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 Surrey, 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. of *Whitehall* and *St. James* 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 Years 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.

Collectors of the Profits 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.

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

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. Patent Officers to Bishopricks to pay where assessed in 1693.

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, Holbourn, 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 Parish of Saint Andrew which lieth in the said County. Commissioners appointed to act, without subdividing the Parish of *St. Andrew, Holbourn*, in *Middlesex*.

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 appor- 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.*

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

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.

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

or Berwick upon Tweed, 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

rant to the Officers of the Exchequer for striking any Tally of Pro, or Tally of Anticipation, nor do any Matter 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 *Noli 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 reassessed, surcharged, and levied, in such Manner as they, or the major Part of them, in their

and to reassess, &c.

Judgements

Judgements and Discretion, 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 Three 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 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.

or raise it on Persons undercharged.

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.

Receiver-general answerable for Deputies.

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

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

Provided nevertheless, That in case there shall not be a sufficient Number of Commissioners for any City, Borough,

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

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.

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

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.

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

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.

houſes, or other Places where they moſt uſually reſide during the Intervals 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.

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 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.

No Commiſſioner capable to act in any County at large, unleſs rated at 100 *l. per Annum*, (*Merioneth, Cardigan*, &c. excepted.)

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 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 ſeiſed 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 rated, or did pay, by virtue of an Act, paſſed in the Twelfth 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-two.

Provided

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 Twelfth Year of his Majesty's Reign.

Commissioners may act for any City, being Inhabitants, or for 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 next adjoining thereto, and which were taxed, or did pay, by virtue of an Act made and passed in the Twelfth 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-two); 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

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

Berwick upon Tweed; any Thing herein contained to the Contrary notwithſtanding.

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 taxed, 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 taxed, 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 Twelfth 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-two.)

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 and Liberty of Weſtminſter, unleſs ſuch Perſon be ſeiſed 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 taxed, 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 Eleventh 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-one.)

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

And it is hereby further enacted, That if any Perſon intended by this Act to be diſabled for any the Cauſes

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

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 Three 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 publick Charges whatsoever; any Thing in this Act to the Contrary notwithstanding.

nor Their Royal Highnesses, the Dukes of *Gloucester* or *Cumberland*,

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

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 Three 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 Taxes, Impoſitions, and other Charges whatſoever. 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

Nor Pages of Honour.

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.

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

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 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.*

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

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 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

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 Charge 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-three, 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 respectively; any Thing herein contained to the Contrary notwithstanding.

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

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

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 Illues upon the Writs to them directed, so small and inconsiderable, that in many Instances

stances 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 Sheriffs, 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.

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, Ninth, Tenth, and

Who shall have the Benefit only of Overplus Sums uncharged.

and Eleventh 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.

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

R 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 four hundred ninety-two thousand two hundred twenty-seven Pounds, Sixteen Shillings, and Seven-pence Farthing: 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

merly doubly rated 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, may be overburdened, or charged with more than Three Shillings in the Pound, (reckoning by the Rack-rent, and utmost improved Value of their Estate), towards the said Sum of One million four hundred ninety-two thousand two hundred and twenty-seven Pounds, Sixteen Shillings, and Seven-pence Farthing, 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 Three Shillings in the Pound upon the yearly Value thereof, (reckoning by the Rack-rents, and the highest Improvements made of such Lands, Tenements, or Hereditaments), towards the said Sum of One million four hundred ninety-two thousand two hundred twenty-seven Pounds, Sixteen Shillings, and Seven-pence Farthing, by this Act granted, because the Estates of Papists, and other Persons formerly doubly tared, 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 tared, 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

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

Commissioners on Complaint to examine into the Truth thereof,

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-three, 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, doth exceed Three 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-three, 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 four hundred ninety-two thousand two hundred twenty-seven Pounds, Sixteen Shillings, and Seven-pence Farthing, as shall, by the Occasions aforesaid, exceed the Rate of Three Shillings in the Pound; and the said Overplus shall or be may 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

and to certify the same to the Barons of the *Exchequer*, before 29 *Sept.* 1773;

who are to discharge the Overplus before the last Day of *Nov.* 1773.

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.

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 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 Collec-

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

for

tor 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 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

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

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 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.

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

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 reassessed, 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, reassessed, 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, reassess, 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.

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

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

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.

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

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

Commissioners may, before 29 *Sept.* 1773, summon Assessors, who have not charged their Estates since 6 *May*, 1717,

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-three, 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

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, 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.

and examine them upon Oath,

and award Satisfaction,

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 Schedules 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

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

Taxes, so that 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.

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

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, Weares, and Sluices, upon the River Cam, *alias* Grant, Tithes, 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, Merchandises, and other Chattels and personal Estates whatsoever, belonging to the said Town, or any the Members of the same, except only such personal Estate as in this Act before is excepted.

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

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 Taxes, shall demand the entire 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.

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

Distresses on Default of Payment, how to be levied.

And

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 authorized 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.

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

And be it further enacted by the Authority aforesaid, That the Sum of Thirty-five thousand nine hundred forty-five pounds, ten shillings, and ten pence halfpenny, by this Act granted, shall be raised and levied in that Part of Great Britain called Scotland, by an Eight Months Cess of Four thousand four hundred ninety-five pounds, thirteen shillings, and ten-pence, and five sixteenth parts of a penny 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,

35,965 *l.* 10 *s.* 10*d.* 2*q.* to be raised in *Scotland*, by an 8 Months Cess of 4,495 *l.* 13 *s.* 10*d.* and five-sixteenth Parts of a Penny *per Mensem*.

WITHIN the Sheriffdom of Edinburgh, the monthly Sum of One hundred ninety-eight pounds, nine shillings, and eleven-pence farthing, of lawful Money of Great Britain.

Within the Sheriffdom of Haddington, the monthly Sum of One hundred seventy-three pounds, nine shillings, and eight-pence, and thirteen-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Berwick, the monthly Sum of One hundred seventy-five pounds, eight shillings, and one penny, and one-eighth part of a penny, of like Money.

Within the Sheriffdom of Roxburgh, the monthly Sum of Two hundred twenty-nine pounds, seventeen shillings, and nine-pence, and fifteen sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Selkirk, the monthly Sum of Fifty-six pounds, seven shillings, and ten-pence, and eleven-sixteenth parts of a penny, of like Money.

Within

5

Within the Sheriffdom of Peebles, the monthly Sum of Sixty-four pounds, nineteen shillings, and eleven-pence, and one-sixteenth part of a penny, of like Money.

Within the Sheriffdom of Lanerk, the monthly Sum of One hundred ninety-two pounds, fifteen shillings, and five-pence, and five-eighth parts of a penny, of like Money.

Within the Sheriffdom of Dumfries, the monthly Sum of One hundred sixty-nine pounds, three shillings, and fifteen-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Wigtown, the monthly Sum of Sixty-two pounds, twelve shillings, and eleven-pence, and thirteen-sixteenth parts of a penny, of like Money.

Within the Stewartry of Kircudbright, the monthly Sum of One hundred and four pounds, eight shillings, and two-pence, and five-eighth parts of a penny, of like Money.

Within the Sheriffdom of Air, the monthly Sum of Two hundred forty-ons pounds, six shillings, and six-pence, and nine-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Dumbarton, the monthly Sum of Forty-seven pounds, thirteen shillings, and four-pence, and five-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Bute, the monthly Sum of Nineteen pounds, three shillings, and one penny, and eleven-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Renfrew, the monthly Sum of Eighty-four pounds, seven shillings, and seven-pence, and seven-eighth parts of a penny, of like Money.

Within the Sheriffdom of Striveling, the monthly Sum of One hundred and nine pounds, seven shillings, and eight-pence, and five-eighth parts of a penny, of like Money.

Within the Sheriffdom of Linlithgow, the monthly Sum of Seventy-two pounds, eighteen shillings, and eleven-pence, and one-sixteenth part of a penny, of like Money.

Within

Within the Sheriffdom of Perth, the monthly Sum of Three hundred fourteen pounds, three shillings, and seven-pence, and seven-eighth parts of a penny, of like Money.

Within the Sheriffdom of Kincardine, the monthly Sum of Sixty-one pounds, seven shillings, and one penny, and five-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Aberdeen, the monthly Sum of Two hundred fifty-four pounds, and eleven shillings, of like Money.

Within the Sheriffdom of Inverness, the monthly Sum of seventy-five pounds, twelve shillings, and eight-pence, and five-eighth parts of a penny, of like Money.

Within the Sheriffdom of Ross, the monthly Sum of Eighty-five pounds, eighteen shillings, and four-pence, and five-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Nairn, the monthly Sum of Seventeen pounds, six shillings, and four-pence, and seven-eighth parts of a penny, of like Money.

Within the Sheriffdom of Cromarty, the monthly Sum of Four pounds, five shillings, and one penny, and five-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Argyll, the monthly Sum of One hundred and twenty-one pounds, eight shillings, and nine-pence three farthings, of like Money.

Within the Sheriffdom of Fife and Kinross, the monthly Sum of Three hundred twenty-two pounds, ten shillings, and one penny, and one-eighth part of a penny, of like Money.

Within the Sheriffdom of Forfar, the monthly Sum of Two hundred and four pounds, two shillings, and eight-pence, and thirteen-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Bamff, the monthly Sum of Seventy-one pounds, fourteen shillings, and five-pence farthing, of like Money.

Within the Sheriffdom of Sutherland, the monthly Sum of Twenty pounds, nineteen shillings, and three-eighth parts of a penny, of like Money.

Within the Sheriffdom of Caithness, the monthly Sum of Thirty-seven pounds, seven shillings, and three-pence, and fifteen-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Elgin, the monthly Sum of Sixty-six pounds, and eleven-pence farthing, of like Money.

Within the Sheriffdom of Orkney and Zetland, the monthly Sum of Sixty-seven pounds, seventeen shillings, and five-pence, and thirteen-sixteenth parts of a penny, of like Money.

Within the Sheriffdom of Clackmannan, the monthly Sum of Twenty-one pounds, nineteen shillings, and five-pence, and seven-sixteenth parts of a penny, of like Money.

Within the City of Edinburgh, the monthly Sum of Two hundred forty-nine pounds, eight shillings, and five-pence farthing, of like Money.

Within the Burgh of Perth, the monthly Sum of Twenty-eight pounds, sixteen shillings, and two-pence farthing, of like Money.

Within the Burgh of Dundee, the monthly Sum of Forty-five pounds, twelve shillings, and ten-pence half-penny, of like Money.

Within the Burgh of Aberdeen, the monthly Sum of fifty pounds, two shillings, and eight-pence farthing, of like Money.

Within the Burgh of Striveling, the monthly Sum of Thirteen pounds, nine shillings, and four-pence, and five-sixteenth parts of a penny, of like Money.

Within the Burgh of Linlithgow, the monthly Sum of Twelve pounds, fourteen shillings, and four-pence, and seven-eighth parts of a penny, of like Money.

Within the City of Saint Andrew, the monthly Sum of Eleven pounds, and two shillings, of like Money.

Within the City of Glasgow, the monthly Sum of Eighty-nine pounds, sixteen shillings, and three-pence, of like Money.

Within

Within the Burgh of Air, the monthly Sum of Twelve pounds, nineteen shillings, and four-pence, and five-sixteenth parts of a penny, of like Money.

Within the Burgh of Haddington, the monthly Sum of Thirteen pounds, nine shillings, and four-pence, and five-sixteenth parts of a penny, of like Money.

Within the Burgh of Dysart, the monthly Sum of Five pounds, nineteen shillings, and eight-pence, and five-eighth parts of a penny, of like Money.

Within the Burgh of Kirkaldie, the monthly Sum of Seventeen pounds, four shillings, and two-pence, and seven-sixteenth parts of a penny, of like Money.

Within the Burgh of Montrose, the monthly Sum of Fourteen pounds, four shillings, and three-pence, and fifteen-sixteenth parts of a penny, of like Money.

Within the Burgh of Cowper, the monthly Sum of Seven pounds, nine shillings, and seven-pence, and seven-eighth parts of a penny, of like Money.

Within the Burgh of Anstruther Easter, the monthly Sum of One pound, nine shillings, and eleven-pence, and one-sixteenth part of a penny, of like Money.

Within the Burgh of Dumfries, the monthly Sum of Twelve pounds, nine shillings, and five-pence, and one-sixteenth part of a penny, of like Money.

Within the Burgh of Inverness, the monthly Sum of Thirteen pounds, nine shillings, and four-pence, and five-sixteenth parts of a penny, of like Money.

Within the Burgh of Brunt Island, the monthly Sum of Fourteen pounds, sixteen shillings, and nine-pence, and nine-sixteenth parts of a penny, of like Money.

Within the Burgh of Innerkeithing, the monthly Sum of Two pounds, nineteen shillings, and ten-pence, and one-eighth part of a penny, of like Money.

Within the Burgh of Kinghorn, the monthly Sum of Three pounds, seven shillings, and four-pence, and one-eighth part of a penny, of like Money.

Within the Burgh of Brechin, the monthly Sum of Four pounds, and nine-pence three farthings, of like Money.

Within the Burgh of Irwin, the monthly Sum of Six pounds, fourteen shillings, and eight-pence farthing, of like Money.

Within the Burgh of Jedburgh, the monthly Sum of Six pounds, fourteen shillings, and eight-pence farthing, of like Money.

Within the Burgh of Kircudbright, the monthly Sum of Five pounds, nineteen shillings, and eight-pence, and five-eighth parts of a penny, of like Money.

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

Within the Burgh of Pattenweem, the monthly Sum of Four pounds, nineteen shillings, and nine-pence, and three-sixteenth parts of a penny, of like Money.

Within the Burgh of Dumfermling, the monthly Sum of Five pounds, nineteen shillings, and eight-pence, and five-eighth parts of a penny, of like Money.

Within the Burgh of Anstruther Wester, the monthly Sum of One pound, seventeen shillings, and four-pence halfpenny, of like Money.

Within the Burgh of Selkirk, the monthly Sum of Four pounds, nineteen shillings, and nine-pence, and three-sixteenth parts of a penny, of like Money.

Within the Burgh of Dumbarton, the monthly Sum of Three pounds, fourteen shillings, and seven-pence, and seven-eighth parts of a penny, of like Money.

Within the Burgh of Renfrew, the monthly Sum of Two pounds, nineteen shillings, and ten-pence, and one-eighth part of a penny, of like Money.

Within the Burgh of Dunbar, the monthly Sum of Four pounds, nine shillings, and nine-pence, and three-sixteenth parts of a penny, of like Money.

Within the Burgh of Lanerk, the monthly Sum of Four pounds, nine shillings, and nine-pence, and three-sixteenth parts of a penny, of like Money.

Within the Burgh of Aberbrothock, the monthly Sum of Three pounds, seven shillings, and four-pence, and one-eighth part of a penny, of like Money.

Within the Burgh of Elgin, the monthly Sum of Seven pounds, nine shillings, and seven-pence, and seven-eighth parts of a penny, of like Money.

Within the Burgh of Peebles, the monthly Sum of four pounds, nine shillings, and nine-pence, and three-eighth parts of a penny, of like Money.

Within the Burgh of Craile, the monthly Sum of Six pounds, fourteen shillings, and eight-pence farthing, of like Money.

Within the Burgh of Tayne, the monthly Sum of Two pounds, twelve shillings, and four-pence, and five-sixteenth parts of a penny, of like Money.

Within the Burgh of Culross, the monthly Sum of Two pounds, nineteen shillings, and ten-pence, and one-eighth part of a penny, of like Money.

Within the Burgh of Bamff, the monthly Sum of Two pounds, nineteen shillings, and ten-pence, and one-eighth part of a penny, of like Money.

Within the Burgh of Whithorn, the monthly Sum of Fourteen shillings and eleven-pence, and seven-sixteenth parts of a penny, of like Money.

Within the Burgh of Forfar, the monthly Sum of One pound, nine shillings, and eleven-pence, and one-sixteenth part of a penny, of like Money.

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

Within the Burgh of Nairn, the monthly Sum of One pound, two shillings, and five-pence farthing, of like Money.

Within the Burgh of Forres, the monthly Sum of One Pound, seventeen shillings, and four-pence half-penny, of like Money.

Within the Burgh of Rutherglen, the monthly Sum of One pound, two shillings, and five-pence farthing, of like Money.

Within the Burgh of North Berwick, the monthly Sum of Seven shillings and five-pence, and thirteen sixteenth parts of a penny, of like Money.

Within the Burgh of Cullen, the monthly Sum of Fourteen shillings and eleven-pence, and seven-sixteenth parts of a penny, of like Money.

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

Within the Burgh of Kintore, the monthly Sum of Fourteen shillings and eleven-pence, and seven-sixteenth parts of a penny, of like Money.

Within the Burgh of Kilreney, the monthly Sum of Fourteen shillings and eleven-pence, and seven-sixteenth parts of a penny, of like Money.

Within the Burgh of Annand, the monthly Sum of Fourteen shillings and eleven-pence, and seven-sixteenth parts of a penny, of like Money.

Within the Burgh of Lochmaben, the monthly Sum of Fourteen shillings and eleven-pence, and seven sixteenth parts of a penny, of like Money.

Within the Burgh of Sanquhar, the monthly Sum of Fourteen shillings and eleven-pence, and seven-sixteenth parts of a penny, of like Money.

Within the Burgh of New Galloway, the monthly Sum of Seven shillings and five-pence, and thirteen-sixteenth parts of a penny, of like Money.

Within the Burgh of Dingwall, the monthly Sum of Fourteen shillings and eleven-pence, and seven-sixteenth parts of a penny, of like Money.

Within the Burgh of Dornock, the monthly Sum of One pound, two shillings, and five-pence, and thirteen-sixteenth parts of a penny, of like Money.

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

Within the Burgh of Fortrofs, the monthly Sum of One pound, seventeen shillings, and four-pence, and seven-eighth parts of a penny, of like Money.

Within the Burgh of Inverury, the monthly Sum of One pound, two shillings, and five-pence, and thirteen-sixteenth parts of a penny, of like Money.

Within the Burgh of Weike, the monthly Sum of One pound, four shillings, and eleven-pence farthing, of like Money.

Within the Burgh of Innerbervy, the monthly Sum of Seven shillings, and five-pence, and thirteen-sixteenth parts of a penny, of like Money.

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

Within the Burghs of Straenraver and Cambleton, the monthly Sum of One pound, seventeen shillings, and four-pence, and seven-eighth parts of a penny, 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 Eight thousand nine hundred ninety-one pounds, seven shillings, and eight-pence, and five-eighth parts of a penny, 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-three; and the like Sum of Eight thousand nine hundred ninety-one pounds, seven shillings, and eight-pence, and five-eighth parts of a penny, of like Money, as the Second Two Months Cess, on or before the Twenty-ninth Day of September, One thousand seven hundred and seventy-three; and the like Sum of Eight thousand nine hundred ninety-one pounds, seven shillings, and eight-pence, and five-eighth parts of a penny, of like Money, as the Third Two Months Cess, on or before the Twenty-fifth Day of December, One thousand seven hundred and seventy-three; and the like Sum of Eight thousand nine hundred ninety-one pounds, seven shillings, and eight-pence, and five-eighth parts of a penny, of like Money, as the remaining Two Months Cess, on or before the Twenty-fifth Day of March, One thousand seven hundred and seventy-four. The First Two Months Cess to be paid by 24 *June*, 1773. Second, 29 *Sept.* 1773. Third, 25 *Dec.* 1773. Fourth, 25 *March*, 1774.

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 Com- Commissioners for putting this Act in Execution in *Scotland*:

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, 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 Teſs Act of the Sixth of November, One thouſand ſeven hundred and ſix, and other Acts made in any former Parliament in 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-three; and that the Sheriffs and Stewards, 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*, 1773.

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 of this Act.

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

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

Debtor owing Money in *Scotland* at 6 *per Cent.* to retain a 6th Part of 6 *per Cent.* from 11 *Nov.* 1772, to 11 *Nov.* 1773.

hundred and seventy-two, to the Eleventh Day of November, One thousand seven hundred and seventy-three; and it is hereby declared, that it shall be Usury for any Creditor to refuse to grant the said Retention there.

35,965 *l.* 10 *s.* 8*od.* 2*q.* to be raised free of all Charges,

And it is hereby declared and enacted by the Authority aforesaid, That the said Sum of Thirty-five thousand nine hundred sixty-five Pounds, Ten Shillings, and Ten-pence Halfpenny, 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.

and to be paid at *Edinburgh*.

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.

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 Liferenter 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 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 infeoft 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 enfeoft, 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 Heretor within the said County or Stewartry,

Exception.

Stewartry, before the County or Steward 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 enfeoft, or in Possession, or is Son and Heir Apparent of a Person so enfeoft, 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 of 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 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 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

gistrates 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 One million five hundred thousand Pounds, 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

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 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, 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

Orders to be registered and paid in Course.

No Fee for registering, &c.

Penalty for undue Preference.

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 or 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, 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

from the Time the Money is so reserved and kept in Bank for them.

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 the same, or any the Monies thereby due, or any Part thereof. Orders assignable.

And, to the End there may be no Want or Failure of a certain Sum, not to exceed in the Whole One million five hundred thousand Pounds, 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 One million five hundred thousand Pounds, 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 Commissioners of the Treasury impowered to prepare any Number of Exchequer Bills of One common Sum, or different Sums, in the Principal Monies.

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 One million five hundred thousand Pounds; 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 One million five hundred thousand Pounds.

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 Bearers 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, Aids, 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.

These Bills to be numbered arithmetically.

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.

Treasurer to direct the Course of Payment for Loans or Exchequer Bills;

Provided always, and be it enacted by the Authority aforesaid, That in case the said Sum, not exceeding One million five hundred thousand Pounds, 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 notwithstanding.

and to appoint Cheques, &c.

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 that the Person or Persons who is, are, or 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 a Proportion of the said Bills, which shall be so placed in his Office respectively; any Law or Usage to the Contrary notwithstanding.

Clauses in the Malt Tax Act relating to Exchequer Bills, extended to this.

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-three,) 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 Exche-

quer,

quer, or for preventing the forging, counterfeiting, or altering the same Bills, or for making out new Bills in the Room of 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, or 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 the said 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.

How the Monies arising by this Act shall be applied.

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, Taxes, or Assessments,

ſeſſments, 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 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, Taxes, 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.

Treaſury on *Sept.* 29, 1774, to take an Account of all Monies raiſed and diſcharged.

And be it further enacted by the Authority aforeſaid, That on the Twenty-ninth Day of September, One thouſand ſeven hundred and ſeventy-four, 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 One million five hundred thouſand Pounds, 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.

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-four, and shall be transferred thereunto, as soon as such Aid or Aids shall be granted; and if no such Aid or Aid shall be granted, whereunto such unsatisfied Monies shall be transferred, before the Twenty-fourth Day of March, One thousand seven hundred and seventy-five, then the Monies so remaining unsatisfied and undischarged, upon the said Orders of 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

Monies remaining unsatisfied, &c. to be paid out of the next Aids granted to Parliament after 29 *Sept.* 1774.

or out of the Sinking Fund.

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.

Deficiency of the Land-tax, 11 *Geo.* III. how to be supplied.

And whereas several Orders of Loan or Exchequer Bills, made upon and in pursuance of an Act of Parliament of the Eleventh 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 seventy-one,) still remain unpaid, for want of sufficient Money arising by the said Act being come into the Exchequer to answer and 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 Aids, on or before the Twenty-ninth Day of September, which will be in the Year of our Lord One thousand seven hundred and seventy-three, 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-three; 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.

FINIS.