Anno ſecundo

Georgii III. Regis.

CAP. III.

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 two.

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 Preamble.

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this preſent Parliament aſſembled, and by the Authority of the ſame, That the Sum of Two millions thirty ſeven thouſand eight hundred fifty four pounds, nineteen ſhillings, and eleven pence, 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.

£2,037,854 *l.* 19 *s.* and 11 *d.* to be raiſed in *Great Britain:*

And it is hereby declared and enacted by the Authority aforeſaid, That the Sum of One million nine hundred eighty nine thouſand nine hundred pounds, eighteen ſhillings, and nine pence, Part of the ſaid Sum of Two millions thirty ſeven thouſand eight hundred fifty four pounds, nineteen ſhillings, and eleven pence, 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 ſixty two, and ſhall be aſſeſſed and tared 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,

£1,989,900 *l.* 18 *s.* and 9 *d.* to be raiſed in *England*, in one Year, from 25 *Mar.* 1762.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the whole County of Gloucester, the Sum of Forty five thousand nine hundred forty two pounds, sixteen shillings, and four pence.

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

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

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

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

For the rest of the whole County of Hertford, the Sum of Forty one thousand five hundred ninety seven pounds, and six pence.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the reſt of the County of Oxon, the Sum of Thirty five thouſand one hundred ninety five pounds, ſixteen ſhillings, and four pence, and ten twelfth parts of a penny.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the reſt of the County of Suſſex, the Sum of Fifty ſeven thouſand ſix hundred and three pounds, eighteen ſhillings, and ſeven pence.

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

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

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

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

For the City of New Sarum, the Cloſe of the ſame, and Clarendon Park, the Sum of One thouſand nine hundred thirty five pounds, ſixteen ſhillings, and ſix pence.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

And to the end the full and entire Sum by this Act charged upon the ſeveral Counties, Cities, Boroughs, Towns, and Places reſpectively, of England, Wales, and Berwick, as aforeſaid, may be fully and completely raiſed and paid to His Majeſty's Uſe; be it further enacted by the Authority aforeſaid, That all and every Manors, Meſſuages, Lands, and Tenements; and alſo all Quarries, Mines of Coal, Tin, and Lead, Copper, Mundick, Iron, and other Mines; Iron-mills, Furnaces, and other Iron-works; Salt-ſprings, and Salt-works; all Allom-mines and Works; all Parks, Chaces, Warrens, Woods, Underwoods, 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 and Corporate, Guilds, Myſteries, Fraternities, and Brotherhoods, whether Corporate or not Corporate, Lands, Tenements, Mines, &c.

porate, having or holding any such Manors, Messuages, Lands, Tenements, or Hereditaments, or other the Premisses, 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 so to be taxed or assessed, for or upon the said ready Money, Debts, Goods, Wares, Merchandizes, Chattles, or Personal Estates, and for and upon the said Offices and Employments of Profit, and for and upon the Pensions, Annuities, Stipends, or yearly Payments aforesaid, and for and upon the said Manors, Messuages, Lands, Tenements, and Hereditaments, and other the Premisses according to the Purport and true Meaning of this present Act, the full and entire Sums hereby appointed to be raised in England, Wales, and Berwick as aforesaid, shall be completely and effectually 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 sixty two.

to be charged with Equality and Indifference, &c.

And whereas many of the Manors, Messuages, Lands, Tenements, Tithes, Hereditaments, and Premisses, in England, Wales, and Berwick upon Tweed, intended by this Act to be charged with the Pound-rate as aforesaid, stand incumbered with, or are subject or liable to, the Payment of several Rent-charges or Annuities, or other annual Payments issuing out of the same, or to the Payment of divers Fee-farm Rents, Rent-service, or other Rents thereupon reserved or charged, by reason whereof the true Owners and Proprietors of such Manors, Messuages, Lands, Tenements, or Hereditaments, do not in Truth receive to their own Use the true yearly Value of the same, for which nevertheless they are by this Act chargeable with a certain Pound-rate; it is therefore declared and enacted by the Authority aforesaid, That it shall and may be lawful to and for the Landlords, Owners, and Proprietors of such Manors, Messuages, Lands, Tenements, Hereditaments, and Premisses, 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

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

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 Premisses, as a like Rate for every such Fee-farm Rent, or 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, Reeves, Receivers, and their Deputy or Deputies, are hereby required to allow such Deductions and Payments, according to such Rates, upon Receipt of the Residue of such Monies as shall be due and payable to them for such Rents or annual Payments reserved or charged as aforesaid, without any Fee or Charge for such Allowance.

Commissioners of the Land Tax for the Year 1758, 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 Thirty first Year of the Reign of His late Majesty King George the Second, 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 fifty-eight; and for enforcing the Payment of the Rates to be assessed upon* Somerset House *in the* Strand; and for rectifying a Mistake in the said Act; and for allowing further Time to the Receivers of certain Aids, for setting *insuper* for Monies in Arrear; were named and appointed Commissioners for putting in Execution the same Act, within the several Counties, Cities, Boroughs, Cinque-ports, Towns, and Places of England, Wales, and Town of Berwick upon Tweed, duly qualifying themselves according to this Act in that Behalf, shall be Commissioners for putting this Act in Execution, unless before the Day herein after appointed for the First Meeting of the Commissioners for putting this Act in Execution, some Act or Acts of Parliament shall be made and passed, for naming and appointing special Commissioners for putting in Execution this present Act, in which Case, no Person or Persons shall be impowered by virtue of any Nomination or Appointment, by any former Act or by this Act of Parliament, to act as a Commissioner, for putting this present Act in Execution.

And

Commiſſioners to meet on or before the 30th of *April*, 1762,

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 ſixty two, 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 authorized and required to put ſo much as aforeſaid of this preſent Act in Execution, and ſhall aſcertain and ſet down in Writing the ſeveral Proportions which ought to be charged upon every Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion reſpectively, within England, Wales, and Berwick upon Tweed, for and towards the raiſing and making up the whole Sum before by this Act charged upon the whole County, City, or other Places for which they are hereby appointed Commiſſioners, by charging in Proportion to the Sums which were aſſeſſed on the ſame Hundreds or Diviſions reſpectively, by an Act of Parliament made and paſſed in the Fourth Year of the Reign of Their late Majeſties King William and Queen Mary, of Bleſſed Memory, intituled, An Act for granting to Their Majeſties an Aid of Four Shillings in the Pound for One Year, for carrying on a vigorous War againſt *France*; and ſhall alſo, if they ſee Cauſe, ſubdivide and diſtribute themſelves, and the other Commiſſioners not then preſent, into leſs Numbers, ſo as Three or more of the ſaid Commiſſioners may be appointed for the Service of each Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion, as may beſt conduce to the carrying on his Majeſty's Services hereby required; nevertheleſs, not thereby to reſtrain the ſaid Commiſſioners, or any of them, from acting as Commiſſioners in any other Part of the County or Place for which they are appointed.

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

and may ſubdivide themſelves, &c.

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

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

be 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 authorized and required to cauſe the ſeveral Proportions charged on the reſpective Hundreds, Lathes, Wapentakes, Rapes, Wards, or other Diviſions, as aforeſaid, for or towards the Aid hereby granted, to be equally taxed and aſſeſſed within every ſuch Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion, and within every Pariſh and Place therein, according to the beſt of their Judgements and Diſcretions; and for that End and Purpoſe to direct their ſeveral or joint Precept or Precepts to ſuch Inhabitants, High-conſtables, Petty-conſtables, Bailiffs, and other Officers and Miniſters, and ſuch Number of them, as they in their Diſcretions ſhall think moſt convenient, to be Preſentors and Aſſeſſors, requiring them to appear before the ſaid Commiſſioners, at ſuch Place and Time, not exceeding Eight Days after the Date of ſuch Precept, as they ſhall appoint; and at ſuch their Appearances, the ſaid Commiſſioners, or ſuch of them as ſhall be then preſent, ſhall openly read, or cauſe to be read unto them, the ſeveral Rates, Duties, and Charges in this Act mentioned, and openly declare the Effect of their Charge to them, and how, and in what Manner they ſhould and ought to make their ſaid Aſſeſſments, and how they ought to proceed in the Execution of this Act, according to the true Meaning of the ſame. And if any ſuch Conſtable, Petty-conſtable, Bailiff, Officer, or Miniſter, or other Inhabitants, to whom any Precept ſhall be directed, ſhall abſent themſelves without lawful Excuſe, to be made out by the Oath of Two or more credible Witneſſes (which Oaths the ſaid Commiſſioners, or any Two or more of them, are hereby impowered to adminiſter) or if any Officer or Perſon appearing ſhall refuſe to ſerve; then every ſuch Officer or Perſon ſo making Default, or refuſing to ſerve, ſhall, for every ſuch Default or Refuſal, forfeit or loſe to His Majeſty ſuch Sum or Sums of Money, as the ſaid Commiſſioners, or ſo many of them as ſhall be preſent, or the major Part of them being preſent, ſhall think fit, not exceeding the Sum of Five Pounds, nor leſs than Forty Shillings; and at and after ſuch Charge given as aforeſaid, the ſaid Commiſſioners ſhall take care that Warrants be iſſued,

Commiſſioners to ſummon fit Perſons to be Aſſeſſors, who are to appear before them in 8 Days;

and then to give them a Charge.

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

Aſſeſſors to be Two at leaſt, and ſufficient Inhabitants.

and directed to Two at leaſt of the moſt able and ſufficient Inhabitants of each Pariſh, Townſhip, or Place, within the reſpective Diviſions thereby appointed, requiring them to be Aſſeſſors of all and every the Rates and Sums of Money by this Act impoſed; and alſo therein appointing and 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 Premiſſes, 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 preſixt for their Appearance, a Certificate in Writing of the ſaid Aſſeſſment, and ſhall then alſo return the Names of Two or more able and ſufficient Perſons, living within the Limits and Bounds of thoſe Pariſhes, Townſhips, Conſtablewicks, and Places, where they ſhall be chargeable reſpectively, to be Collectors of the Monies which ſhall be aſſeſſed as aforeſaid, and to be paid to his Majeſty by this Act; for whoſe paying in to the Receiver-general, or his Deputy, in Manner herein after-mentioned, ſuch Monies as they ſhall be chargeable withal, the Pariſh or Place wherein they are ſo employed ſhall be anſwerable: And if any Aſſeſſor ſo appointed, or to be appointed, ſhall neglect or refuſe to ſerve, or ſhall make Default at the Time appointed for his Appearance, not having lawful Excuſe, to be made out by the Oaths of Two credible Witneſſes (which Oaths the ſaid Commiſſioners, or any Two or more of them, have hereby Power to adminiſter) or ſhall not perform his Duty; every ſuch Aſſeſſor ſhall for every ſuch Neglect, Refuſal, or Default, forfeit and loſe to his Majeſty ſuch Sum as the Commiſſioners, or ſo many of them as ſhall be preſent, or the major Part of them, ſhall think fit, not exceeding the Sum of Forty Pounds, to be levied by Diſtreſs and Sale of the Offender's Goods and Chattels, in like Manner as by this Act is appointed for levying the ſeveral Rates and Aſſeſſments herein mentioned in caſe of Neglect or Refuſal of Payment; and to be charged upon the reſpective Receivers-general, together with the ſaid Rates and Aſſeſſments. And for compleeing

Aſſeſſments to be brought in at a day and Place preſixt.

The full Sum charged to be aſſeſſed.

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

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

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

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

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

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

Perſons,

Persons, or their Stewards or Bailiffs, or other proper Representatives, to inspect the Duplicates of such Rates or 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 sixty two, or within Twenty Days after (all Appeals to them being first determined) for which Duplicates the Remembrancer, or his Deputy, shall give to the Person who brings the same, a Receipt in Writing, gratis, under the Penalty of Ten Pounds, to be recovered to the King's Use, as other Penalties are by this Act recoverable.

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

and one to the Remembrancer's Office, by 8 *Aug.* 1762, or 20 Days after (all Appeals first determined.)

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

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

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

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

C

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

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

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

Collectors not obliged to travel above 10 Miles.

Removal or Death of Receiver general to be notify'd to the Commiſſioners.

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

497,475 *l.* 4 *s.* and 8 *d.* 1 *q.* for the Firſt quarterly Payment, to be paid to the Receivers by 24 *June*, 1762.

And be it further enacted, That the Sum of Four hundred ninety ſeven thouſand four hundred ſeventy five Pounds, Four Shillings, and Eight Pence Farthing, 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 sixty two; and the Sum of Four hundred ninety seven thousand four hundred seventy five Pounds, Four Shillings, and Eight Pence Farthing, for the Second Payment of the said quarterly Payments, on or before the Twenty ninth Day of September, One thousand seven hundred and sixty two; and the Sum of Four hundred ninety seven thousand four hundred seventy five Pounds, Four Shillings, and Eight Pence Farthing, for the third of the said quarterly Payments, on or before the Twenty fifth Day of December, One thousand seven hundred and sixty two; and the Sum of Four hundred ninety seven thousand four hundred seventy five Pounds, Four Shillings, and Eight Pence Farthing, for the last of the said quarterly Payments, on or before the Twenty fifth Day of March, One thousand seven hundred and sixty three, in full of the said Sum of One million nine hundred eighty nine thousand nine hundred Pounds, Eighteen Shillings, and nine Pence.

The Second Payment by 29 *Sept.* 1762.

The Third Payment by 25 *Dec.* 1762.

The last Payment by 25 *March*, 1763.

And be it further enacted by the Authority aforesaid, That every Receiver-general in England, Wales, and Berwick upon Tweed, from time to time, within the Space of One Month next after he shall have received the full Sum that shall be charged on any Hundred or Division for such particular Payment that is to be made to such Receiver-general by virtue of this Act, shall give to such Commissioners as shall act in such Division or Hundred, a Receipt under his Hand and Seal, acknowledging the Receipt of the full Sum charged upon such Hundred or Division for such particular Payments; which Receipt shall be a full Discharge to each Hundred or Division for such particular Payment, against His Majesty, His Heirs, and Successors; which said Receivers-general are hereby required forthwith, or at farthest within Twenty Days after the Receipt of any Money of the Taxes or Duties by this Act granted, to transmit, or cause to be paid, the Money by them received, into the Receipt of His Majesty's Exchequer; and the Lords Commissioners of His Majesty's Treasury, or the Lord High Treasurer for the time being, are hereby authorized to allow to the said Receivers-general of each County, Riding, City, and Town respectively, in England, Wales, and Berwick upon Tweed, a Salary for his Pains, not exceeding Two Pence in the Pound, for so much as he shall pay into the Exchequer, upon the clearing of his Accounts.

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

Which shall be a full Discharge for Payment.

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

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

And be it further enacted and declared by the Authority aforesaid, That the Collectors of the aforesaid Rates and

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

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

Commissioners Clerks to have Three Halfpence in the Pound.

And be it further enacted and declared, That if any Person shall refuse or neglect to pay any Sum or Sums of Money, whereat he or she shall be rated or assessed in England, Wales, or Berwick upon Tweed, by this Act, upon Demand, by the said Collector or Collectors of that Place, according to the Precepts or Estreats to him or them 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 authorized and required to levy the Sum assessed by Distress and Sale of the Goods and Chattles of such Person so neglecting or refusing to pay, or distrain upon the Messuages, Lands, Tenements, and Premisses, so charged with any such Sum or Sums of Money; and the Goods and Chattles 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 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

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.

ment 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 Premiſſes, as they will anſwer 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 authorized, 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 authorized to pay ſuch Sum or Sums of Money, as ſhall be rated upon ſuch Houſes, Lands, Tenements, or Hereditaments, and to deduct out of the Rent ſo much of the ſaid Rate, as, in reſpect of the ſaid Rents of any ſuch Houſes, Lands, Tenements, and Hereditaments, the Landlord ſhould and ought to pay and bear: And the ſaid Landlords, both mediate and immediate, according to their reſpective Intereſts, are hereby required to allow ſuch Deductions and Payments upon Receipt of the Reſidue of the Rents.

Commiſſioners to determine Differences about Diſtreſs.

For want of Diſtreſs, Offender may be committed.

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

Tenants to pay the Tax,

and deduct ſo much out of the Rents.

And be it enacted and declared, That every Tenant, paying the ſaid Aſſeſſment or Aſſeſſments laſt mentioned, ſhall be acquitted and diſcharged of ſo much Money as the ſaid Aſſeſſment or Aſſeſſments ſhall amount unto, as

Tenants diſcharged for what they ſo pay.

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 re-aſſeſs, or cauſe to be aſſeſſed or re-aſſeſſed, levied, and paid, all and every ſuch Sum and Sums of Money, upon the reſpective Diviſions or Hundreds wherein ſuch Deficiency ſhall happen, or Pariſhes therein, as to the ſaid Commiſſioners, or ſuch Number of them, as by this Act are authorized to cauſe the ſaid firſt Aſſeſſment hereby required to be made, ſhall ſeem moſt agreeable to Equity and Juſtice; the ſaid new Aſſeſſment to be made, collected, and paid, in ſuch Manner, and by ſuch Means, as in this Act for other Aſſeſſments is declared and directed.

Commiſſioners to ſettle Differences between Landlord and Tenant.

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

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

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

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

ſent 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 Chattles of the Offenders, and in Default of Goods and Chattles (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

and paid into the Exchequer,

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

and inſerted in the Duplicates.

the Receipt of His Majeſty's Exchequer; and ſhall be inſerted in the Duplicates in Parchment fairly written, to be tranſmitted to the Office of the King's Remembrancer as aforeſaid, that the ſame may be thereby known, and charged in Account.

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

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

diſpoſe

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

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

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

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

And it is hereby enacted and declared, That in caſe any Controverſy ſhall ariſe concerning the ſaid Aſſeſſments, or the dividing, apportioning, or Payment thereof, which concerns any of the Commiſſioners before by this Act appointed, the Commiſſioners ſo concerned in the ſaid Controverſy, in their own Right, or in the Right of any other Perſon for whom they ſhall act as Steward, Agent, Attorney, or Solicitor, ſhall have no Voice, but ſhall withdraw at the Time of the Debate of ſuch Controverſy, until it be determined by the reſt of the Commiſſioners; and in Default thereof the Commiſſioners then preſent ſhall have Power, and are hereby required to impoſe ſuch Fine or Fines, as to them ſhall be thought fit, upon 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

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

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

No Privileged Place or Perſon exempt from this Tax.

And be it further enacted and declared, That no Privileged Place or Perſon, Body Politick or Corporate, within the Counties, Ridings, Cities, and Towns aforeſaid, in England, Wales, and Berwick upon Tweed, ſhall be exempted from the ſaid Aſſeſſment, and Taxes; but that they, and every of them, and alſo all Fee-farm Rents, and all other Rents, Payments, Sum and Sums of Money, and Annuities, iſſuing out of, or payable for any Lands, ſhall be liable towards the Payment of every Sum by this Act to be taxed and levied; and all ſuch Tenants are hereby directed and authorized 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.

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

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

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

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

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

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

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

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

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

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

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

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 4 s. per Pound to the Parties, without Fee, on Penalty of 20 l.

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

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

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

to forfeit 100 l.

Sum

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

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

And be it further enacted and declared by the Authority aforesaid, That the Fee-farm Rents, for which a Deduction or Allowance, after the Rate of Four Shillings in the Pound, is intended to be made by this present Act, 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 Rent or Rents doth or do issue; and the Owners and Receivers of such Fee-farm Rents shall and are hereby required, on Payment of such Rents, to allow Four Shillings for every Twenty Shillings of the said Rents, and so in Proportion for any Sum not less than Ten Shillings, to the Party or Parties paying the same; any thing in this Act contained to the contrary notwithstanding.

The Owners to allow the same to the Party paying.

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

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

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

Annuities,

Annuities, Pensions, Stipends, Fees, Salaries, Wages, Allowances, or Profits, shall and may (in case of Non-payment thereof) be detained and stopt 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 stopt, and (upon Request) shall give Copies of such Accounts to the proper Collectors of such Monies, for the respective Parishes or Places where the said Monies are assessed by this Act.

A true Account to be kept of the Money stopt.

Persons to be taxed in the Parish where they dwell.

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

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

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

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

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

All Places to pay where usually assessed.

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

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

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

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

Northmore, Com' Oxon. in *Bampton.*

Charlbury, &c. in *Chadlington.*

Leeds, Com' Ebor. in *Skyrack.*

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

Aldemaſton, in *Oſwaldſlow* Hundred.

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

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

Upton, in *Perſhore* Hundred.

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

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

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

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

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

General Issue.

Treble Costs.

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

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

Wood may be cut down and sold for Distress. (Timber Trees excepted)

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

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

Tithes, Tolls, &c. not paid within 6 Days after Demand, &c. may be seized and sold.

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

And, for the better preventing such unjust Gerations 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 insuper, in the said Court, for any Sum or Sums of Money that have been so received, that then every such Receiver-general shall be liable to pay to every Person or Persons that shall be molested, vexed, or damaged, by reason of any such unjust Certificate, Return, or setting insuper, Treble the Damage that shall be thereby occasioned, to be recovered by Action of Debt, Bill, Plaint, or Information; in which no Essoin, Protection, or Wager of Law, shall be allowed, or any more than One Imparlance; and shall also forfeit to His Majesty, His Heirs, and Successors, Double the Sum that shall be so unjustly certified, or returned, or caused to be set insuper.

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

forfeits Treble Damages to the Party grieved,

and to His Majesty Double the Sum so returned.

And

Commissioners to assess the Assessors.

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

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

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

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

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

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

And be it further enacted by the Authority aforesaid, That in all privileged and other Places, being Extraparochial, 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, Tything, or Place; and also to appoint Two or more Collectors, who are hereby required to collect and pay the same in Manner appointed by this Act for the collecting and paying all the aforesaid Sums of Money chargeable by this Act.

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

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

Penalties

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

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

Provided always, and be it enacted, That no Perſon ſhall be capable, in England, Wales, or Berwick upon Tweed, of acting as a Commiſſioner in the Execution of this Act, or executing any the Powers therein contained (unleſs it be the Power hereby given of adminiſtering Oaths) until ſuch Time as he ſhall have taken the Oaths appointed by the Act of Parliament 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 Princes *Sophia*, being Proteſtants; and for extinguiſhing the Hopes of the pretended Prince of *Wales*, and his open and ſecret Abettors;) which Oaths it ſhall and may be lawful for any Two or more of the Commiſſioners to adminiſter, and they are hereby required to adminiſter the ſame to any other of the ſaid Commiſſioners.

Acting before Oaths taken, forfeit 200 *l.*

Provided always, and be 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 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

Annuities, where rated.

Penſions, where payable.

erſonal ſtates, whe. Perſons reſi dent, &c.

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 Houſholders, not having a certain Place of Reſidence, ſhall be rated 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 rated in England, Wales, or Berwick upon Tweed, by virtue of this Act, for or in reſpect of his Perſonal Eſtate, ſhall, at the Time of his Aſſeſſment, be out of the Realm, ſuch Perſon ſhall be rated therefore in ſuch County, City, or Place, where he was laſt abiding within this Realm.

Perſons not Houſholders, where reſi- dent.

Abſent Perſons to be rated where they were laſt reſi- dent.

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

Provided, That where any Perſon ſhall have any Goods, Wares, or Merchandizes, in any County or Counties, other than the County where he ſhall be reſident, or had his laſt Reſidence, it ſhall be lawful at any Time before the Twenty fourth Day of Auguſt, One thouſand ſeven hundred and ſixty two, to rate and aſſeſs ſuch Perſon for ſuch Goods, Wares, and Merchandizes, in any County or Counties where the ſame ſhall be; and every Perſon who ſhall be rated and aſſeſſed for or in reſpect of any Manors, Meſſuages, Lands, or Tenements, or other the Premiſſes, 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 Premiſſes 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 Certificates ſhall be made (which Oath the ſaid Juſtice of the Peace is hereby authorized 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

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 tared 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 Taration, and not be tared, and the ſame be proved before the Commiſſioners, or any Two or more of them, or before One or more Juſtice or Juſtices of the Peace of the County where ſuch Perſon dwelleth or reſideth, at any Time within One Year next after ſuch Tax made, every Perſon that ſhall ſo eſcape from the Taration and Payment, ſhall be charged (upon Proof thereof) at Treble the Value of ſo much as he ſhould or ought to have been charged at by this Act; the ſaid Treble Value, upon Certificate thereof made into the Exchequer by the Commiſſioners, Juſtice or Juſtices (before whom ſuch Proof ſhall be made) to be levied on the Goods, Lands, and Hereditaments of ſuch Perſons.

Perſons avoiding the Tax, charged Treble.

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 Houſholder in England, Wales, or Berwick upon Tweed, ſhall, upon Demand of the Aſſeſſors of the reſpective Pariſhes or Places, give an Account of the Names and Qualities of ſuch Perſons as ſhall ſojourn or lodge in their reſpective Houſes, under the Penalty of forfeiting to his Majeſty the Sum of Five Pounds, to be levied and recovered in ſuch Manner as any other Penalty in this Act mentioned ſhall and may be levied and recovered.

Houſholders to give an Account of their Lodgers,

on Forfeiture of 5 *l.*

And be it enacted by the Authority aforeſaid, That all and every Perſon and Perſons having any Share or Shares, or Intereſt, in any freſh Stream or running Water brought to the North Parts of London, commonly called the New River, or in the Thames Water-works, or in Mary-bone, or in Hampſtead Water-works, or in any Rents or Profits ariſing thereby; and all and every Perſon or Perſons having any Share or Intereſt 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 Four Shillings for every Twenty Shillings of the full yearly Value thereof, towards the ſaid Sum hereby charged upon England, Wales, and Berwick upon Tweed; and they, and all Companies of Merchants in London,

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

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

Merchants,

and

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

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

to be paid by the Governors.

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

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

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

And be it further enacted by the Authority aforesaid, That every Papist, or reputed Papist, in England, Wales, or Berwick upon Tweed, being at the Age of Eighteen

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

Unleſs taken within 10 Days after the Commiſſioners Firſt Meeting.

Provided nevertheleſs, That if any ſuch Papiſt, or reputed Papiſt, within Ten Days after the Firſt Meeting of the ſaid Commiſſioners, in the reſpective Counties or Places where he or ſhe ought to be 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 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 Infor-

mation, or upon any Cause or 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 Majesty's 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 be charged with, any of the double Rates aforesaid.

Commissioners to double asse's 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 authorized 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 Prison, &c. to be assessed in Saint *George's* Parish, &c.

Provided always, and be it further enacted by the Authority aforesaid, That the Prison of the King's Bench, Prison-house, Lands, Gardens, and Common Side, and all the Rents, Offices, Profits, and Perquisites of the Marshal,

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Marſhal, and all other Officers, of the King's Bench Priſons, 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 Surry; and the Judges of the ſaid Court, and all Counſellors and Attornies practiſing, or having a Right to practiſe in the ſaid Marſhalſea Court, and all Profits and Fees accruing to them, or any of them reſpectively, ſhall be charged and aſſeſſed to the Aſſeſſment in the Pariſh of Saint George aforeſaid, and not elſewhere, at and after the Rate of Four Shillings in the Pound; any thing to the contrary in any wiſe notwithſtanding.

Officers of the *Marſhalſea* Court 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 Surry, ſhall and may certify, by Writing, under their Hands and Seals, ſuch Neglect or Refuſal, and the Sum payable by virtue of this Act, to the Commiſſioners for executing this Act, in the County or Place where ſuch Officer or Officers reſide; and any Two or more of ſuch Commiſſioners are hereby authoriſed and required, upon Receipt of ſuch Certificate, by Warrant under their Hands and Seals, to authorize and impower the reſpective Collectors of the Pariſh or Place where ſuch Officer or Officers reſide, to diſtrain the Goods and Chattles 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 Charges of the ſaid Diſtreſs and Sale ſhall be deducted. But in caſe no Goods or Chattles of any ſuch Officer or Officers can be found, ſufficient to make good the

Collectors by Warrant from Commiſſioners may diſtrain.

If no Goods ſufficient, Officer to be impriſoned.

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.

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 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 Damrel*, near *Plymouth*, to be aſſeſſed within the Town of *Plymouth*, &c.

And be it further enacted by the Authority aforeſaid, That the Officers of His Majeſty's Dock Yard now at Stoke Damrel, 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 Damrel 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.

Officers of the Hoſpital at *Eaſt Stonehouſe*, to be aſſeſſed alſo within the Town of *Plymouth*, &c.

And be it further enacted by the Authority aforeſaid, That the Officers of His Majeſty's Hoſpital for ſick and hurt Seamen now in the Pariſh of Eaſt Stonehouſe near Plymouth, ſhall be aſſeſſed upon this Act for their Salaries and other Profits of their Places within the Town and

Borough of Plymouth, where the Salaries of the ſaid Officers in the Year One thouſand ſeven hundred and fifty nine, were aſſeſſed, and not elſewhere; ſo as the full Proportion which was aſſeſſed upon the ſaid Town and Borough of Plymouth, in the Year One thouſand ſeven hundred and fifty nine, be again aſſeſſed thereon by virtue of this Act; and ſo as the ſaid Pariſh of Eaſt Stonehouſe be not charged with a greater Proportion in reſpect of the ſaid Salaries and Profits than they were in the ſaid Year; any thing herein contained to the contrary thereof notwithſtanding.

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

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

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

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

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.

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

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.

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

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

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

the same, shall be allowed the same on their respective Accounts by their respective Employers or Proprietors for the time being; any thing herein contained to the contrary notwithstanding.

Collectors for the Waterworks in *New Windsor*, chargeable.

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

Patent Officers to Bishopricks to pay where assessed in 1693.

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

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

Provided always, and it is hereby enacted, That the Proportion, which at the First General Meeting of the Commissioners for the County of Middlesex, shall pursuant to this Act be laid upon that Part of the Parish of Saint Andrew 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.

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

Provided always, and it is hereby enacted, That the Parish of Saint George Hanover Square, within the City and Liberty of Westminster, shall, in the Execution of this Act, be chargeable with a distinct Sum or Quota, separate from that of the Parish of Saint Martin in the Fields: And if any Controversy shall arise among the Commissioners concerning the said Quota, and the apportioning thereof out of the joint Quota of the said Two Parishes; the Commissioners who are Inhabitants of, or have any Concern or Interest in, either of the said Two Parishes, shall have no Voice, but shall withdraw at the

Time of the Debate of ſuch Controverſy, until it be determined by the reſt of the Commiſſioners; and in Default thereof, the Commiſſioners then preſent, who do not inhabit, nor have any Intereſt or Concern in either of the ſaid Two Pariſhes, ſhall have Power, and are hereby required, to impoſe ſuch Fine or Fines as by them ſhall be thought fit, upon every ſuch Commiſſioner ſo refuſing to withdraw, not exceeding Twenty Pounds; and to cauſe the ſame to be levied and paid as other Fines to be impoſed by virtue of this Act are to be levied and paid.

The 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 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

lector 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.*

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

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

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

No Non-proſequi, &c. in any Suit againſt this Act.

the

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

and to re-aſſeſs, &c.

or raiſe it on Perſons undercharged.

Receiver-general anſwerable for Deputies.

And be it further enacted by the Authority aforeſaid, That the Receiver-general of each County or Diſtrict in England, Wales, or Berwick upon Tweed, ſhall nominate, conſtitute, and appoint fit and proper Perſons (for whom he ſhall be anſwerable) to be his Deputy or Deputies, to receive from the ſaid Sub-collectors all and every the Rates, Duties, and Aſſeſſments by them reſpectively collected and received; and the ſame Receivers-general are hereby required to nominate and appoint ſo many of ſuch Deputies in their reſpective Counties, that no Sub-collector

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

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.

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

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

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

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, or other Places where they most usually reside during the Interval of Parliament; and in case any Assessor or Commissioner shall assess, or cause to be assessed, any Member of Parliament, contrary to the Provision hereby made, he or they shall forfeit to the Party grieved the Sum of Forty Pounds, to be recovered by Action of Debt, or upon the Case, together with Full Costs of Suit; any thing herein contained to the contrary notwithstanding.

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 Ann.* (*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 in the County of York; unless such Person be seized and possessed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leasehold, over and above all Ground Rents, Incumbrances, and other Reservations, payable out of or in respect of such Leasehold Estates, which were rated, or did pay in the same County or Riding, for the Value of One hundred Pounds per Annum, or more, of his own Estate, by virtue of an Act made and passed in the First year of his Majesty's Reign, intituled, An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and sixty one.

Provided

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

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 Firſt Year of His Majeſty's Reign.

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

Provided nevertheleſs, and it is alſo hereby enacted, That no Perſon who is hereby appointed to be a Commiſſioner for executing this Act in any Part of England, Wales, or Berwick upon Tweed, ſhall be diſabled from acting as a Commiſſioner within or for any City, Borough, Cinque-port, or Town-corporate only, for which he is particularly nominated and appointed a Commiſſioner, and whereof he ſhall be an Inhabitant, at the Time of the Execution of this Act; nor from acting as a Commiſſioner within any of the Inns of Court, or Inns of Chancery; and that no Attorney or Solicitor, or Perſon practiſing as ſuch, who ſhall not be ſeiſed 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 ſame County of Riding, City, Borough, Town-corporate, Cinque-port, or Place, for which he ſhall be named a Commiſſioner, or within the County at large within which ſuch City, Borough, Town-corporate, Cinque-port, or Place, for which he ſhall be named a Commiſſioner, doth ſtand, or which is next adjoining thereto, for the Value of One hundred Pounds per Annum, or more, of his own Eſtate, by virtue of an Act made and paſſed in the Firſt Year of His Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty one; or any Receiver-general, or any Collector of any Aid granted to his Majeſty, ſhall be capable of acting as a Commiſſioner in the Execution of this preſent Act in England, Wales, or Berwick upon Tweed; any thing herein contained to the contrary notwithſtanding.

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

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

Provided alſo, and be it enacted by the Authority aforeſaid, That no Perſon ſhall be capable of acting as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, within the City of London, and Liberty of Saint Martin le Grand, unleſs ſuch Perſon

ſon 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 tared, 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 tared, 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 Firſt Year of His Majeſty's Reign, intituled, An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in *Great Britain*, for the Service of the Year One thouſand ſeven hundred and ſixty one.

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

Provided alſo, and be it enacted by the Authority aforeſaid, That no Perſon ſhall be capable of acting as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, within the City and Liberty of Weſtminſter, unleſs ſuch Perſon be ſeized and poſſeſſed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of, or in reſpect of ſuch Leaſehold Eſtates, which were tared, 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 Thirty third Year of the Reign of His late Majeſty King George the Second, 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.

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

And it is hereby further enacted, That if any Perſon intended by this Act to be diſabled for any the Cauſes aforeſaid, ſhall nevertheleſs preſume to act as a Commiſſioner in the Execution of this Act, or any the Powers therein contained, every ſuch Perſon, for every ſuch Offence, ſhall forfeit the Sum of Fifty Pounds to any Perſon or Perſons who will inform or ſue for the ſame; to be recovered in any of His Majeſty's Courts of Record, by Action of Debt, or on the Caſe, Bill, Suit, or Information; wherein no Eſſoin, Protection, Wager of Law, or more than One Imparlance, ſhall be allowed.

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

And be it enacted by the Authority aforeſaid, That the reſpective Perſons who have received or collected, or ſhall receive or collect, the yearly Profits of the New Water-works within the City and County of Exon, for the time being, ſhall be, and are hereby charged and

chargeable with the Payment of the Tax that shall be assessed on the said Profits respectively by this Act, to be levied in such Manner as other Aids and Assessments in and by this Act are directed; and the respective Persons so charged as aforesaid, and paying the same, shall be allowed the same on their respective Accounts, by their respective Employers or Proprietors for the time being; any thing herein contained to the contrary notwithstanding.

Her Majesty the Queen not chargeable;

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

nor Her Royal Highness the Princess Dowager of *Wales*;

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

nor His Royal Highness the Duke of *Cumberland*, nor the Princess *Amelia*.

And be it further enacted by the Authority aforesaid, That this Act, or any thing herein contained, shall not charge, or be construed, deemed, or taken to charge His Royal Highness the Duke of Cumberland, or Her Royal Highness the Princess Amelia, or the Officers or Servants attending Their Persons, with the above-mentioned Duty or Payment of Four Shillings out of every Twenty Shillings by the Year, for or in respect of any Annuities, or yearly Payments, granted by His late Majesty, or to be granted by 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

time being, in respect of the same, shall be free and clear from all Taxes, Impositions, and other Charges whatsoever.

Superannuated Sea-officers not to pay, &c. nor Poor Knights of *Windsor*.

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.

Residentiaries in what Cases not chargeable.

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 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.

Nor 100 *l. per Ann.* to the poor Clergy of the Isle of *Man*.

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 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 failing 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 parti-

cular City, Town, Pariſh, or Place, where ſuch Failure of Payment hath happened, together with the Names of the Aſſeſſors and Collectors, and the ſeveral other Perſons belonging to the ſaid City, Town, Pariſh, or Place, charged with the ſaid Tax; which ſaid City, Town, Pariſh, or Place, or any Perſon or Perſons charged with the ſaid Tax, within ſuch City, Town, Pariſh, or Place, ſhall be liable to Proceſs for ſuch Neglect in raiſing and paying the ſame, according to the Directions of the ſaid Act.

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

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

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

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

Auditor to keep a Regiſter, &c.

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

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

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

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 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, authorize and appoint to attend then 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 2 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 Chattles 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 Chattles (ſuch Sum and Sums of Money, for which Diſtreſs ſhall or may be made being firſt thereout ſatisfied and paid) to keep in his or their Hands, to and for his and their own Uſe, ſo much Money, as the Commiſſioners, or any Two or more of them (who ordered, or ſhall order, ſuch Diſtreſs) ſhall in their Diſ-

tretion 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.

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 sixty two) 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 Chattles respectively; any thing herein contained to the contrary notwithstanding.

No Receiver to return an *Insuper* upon any County, &c. after 3 Years, for Monies in Arrear;

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

And whereas the usual and proper Method of compelling the Payment of Sums set insuper, is by Process of Distringas: And whereas divers Sheriffs, or their Under Sheriffs, or other Officers, who have had the Execution of such Process, favouring Inhabitants, or Collectors, have returned Issues upon the Writs to them directed, so small and inconsiderable, that in many Instances such Method of Proceeding hath been found insufficient to compel the Payment of Arrears, whereby great Loss hath happened to the Publick, and further Losses may hereafter happen by the like Proceedings, unless some Remedy be provided for the Prevention thereof, be it enacted by the Authority aforesaid, That upon every such Writ of Distringas hereafter to be issued upon any such Insuper, the Sheriff or other Officer, to whom the same shall be directed, shall return Issues after the

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

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

And whereas the Sums that were assessed by virtue of the Act for the former Aid of four Shillings in the Pound, which was made and passed in the Fourth Year of the Reign of Their late Majesties King William and Queen Mary, Clause for the Ease of Protestants, to whom Lands, &c. have come, which have been doubly taxed.

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 or Diviſion reſpectively, towards the ſaid Sum of One million nine hundred eighty nine thouſand nine hundred Pounds, Eighteen Shillings, and Nine Pence: And whereas towards the Aſſeſſments which were made by virtue of the ſaid Act of the Fourth Year of Their ſaid late Majeſties Reign, ſeveral Lands, Tenements, Rents, or other Hereditaments of Papiſts, and other Perſons, refuſing or neglecting to take the Oaths therein contained, were aſſeſſed to pay double the Rates therein expreſſed; and ſince the making thoſe Aſſeſſments ſeveral of the ſaid Papiſts, and other Perſons, which were ſo doubly taxed, have taken the ſaid Oaths, or their Lands are come to Proteſtants, whereby their Eſtates will be charged on this Act only to ſuch an equal Pound-rate, as is to be borne by their Proteſtant Neighbours; and ſeveral of the ſaid Papiſts, and other Perſons, formerly doubly taxed as aforeſaid, are ſince dead, or have bona fide ſold their Eſtates, and the Eſtates which belonged to ſuch Perſons do now belong to Perſons not liable to the ſaid double Aſſeſſments; and by Occaſion of the ſaid former double Rates, which were on the ſaid Papiſts, or Perſons who have ſince taken the ſaid Oaths, or whoſe Eſtates are ſince come to Proteſtants, as aforeſaid, ſome Pariſhes, Townſhips, or other Places, may be overburdened, or charged with more than Four Shillings in the Pound (reckoning by the Rack-rent, and utmoſt improved Value of their Eſtates) towards the ſaid Sum of One million nine hundred eighty nine thouſand nine hundred Pounds, Eighteen Shillings, and Nine Pence, if a ſuitable Remedy be not provided; be it therefore enacted by the Authority aforeſaid, That where the Lands, Tenements, Rents, or Hereditaments of a whole Pariſh, Town, or Place, which ſhall have a Proportion to raiſe, in purſuance of this Act, ſhall be charged with more than Four Shillings in the Pound, upon the yearly Value (reckoning by the Rack-rents, and the higheſt Improvements made of ſuch Lands, Tenements, or Hereditaments) towards the ſaid Sum of One million nine hundred eighty nine thouſand nine hundred Pounds, Eighteen Shillings, and Nine Pence, by this Act granted, becauſe the Eſtates of Papiſts, and other Perſons formerly doubly taxed, as aforeſaid, by their taking the ſaid Oaths, or the Eſtates being come to Proteſtants by Purchaſe bona fide, or the Death of ſuch Papiſts, or any other

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

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 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 ſixty two, 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 tared, 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 Four Shillings in the Pound of the full and true yearly Value thereof: And the ſaid Barons of the Exchequer, or any Two or more of them, are hereby authorized 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 ſixty two, to diſcharge, or cauſe to be diſcharged, the Overplus, or ſo much of the Sum by this Act charged or chargeable upon ſuch City, Borough, Town, Pariſh, or Place, towards the ſaid Sum of One million nine hundred eighty nine thouſand nine hundred Pounds, eighteen Shillings, and nine Pence, as ſhall, by the Occaſions aforeſaid, exceed the Rate of Four Shillings in the Pound; and the ſaid Overplus ſhall or may be diſcharged upon the Duplicates to be returned for ſuch City, Borough, Town, Port, Pariſh, or Place reſpectively, and ſhall be allowed upon the Account of the reſpective Receivers-general;

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

and to certify the ſame to the Barons of the *Exchequer*, before 29 *Sept.* 1762;

who are to diſcharge the Overplus before the laſt Day of *Nov.* 1762.

ers-general; and the Inhabitants of every ſuch City, Borough, Port, Pariſh, Town, or Place, ſhall be acquitted againſt His Majeſty, His Heirs, and Succeſſors, for and touching the Payment of ſuch Overplus Monies ſo diſcharged, or ordered to be diſcharged, by the Barons of the Exchequer, or any Two or more of them, as aforeſaid; any thing herein contained to the contrary notwithſtanding; and that ſuch Pariſh, Town, Port, or Place, ſo diſcharged by the Barons, and no others, ſhall have the Benefit of the Sums ſo diſcharged by this Act; and no other Officer, or Deputy or Clerk whatſoever, ſhall take any Fee, Reward, or Gratuity, for or upon account of ſuch Diſcharge: Which ſaid reſpective Certificate or Certificates, or a true Copy or Copies thereof, whereby the ſaid Pariſh or Pariſhes, Place or Places, have been diſcharged by the ſaid Barons of the Exchequer of ſuch Overplus Sums, ſhall be produced by the Perſons claiming the Benefit thereof, to the Commiſſioners of the Land Tax at their next General Meeting, to aſcertain the Proportion on each Diviſion, after ſuch Certificate or Certificates have been obtained.

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 a Land Tax or Land Taxes, jointly with any other Tax or Taxes in ſuch Act or Acts comprehended, and to have converted the ſame fraudulently to his and their own Uſe and Uſes; and if ſuch Collector or Collectors be dead, then to iſſue ſuch Precept to their Heirs, Executors, or Adminiſtrators reſpectively, thereby requiring all and every ſuch Collector or Collectors, their Heirs, Executors, or Adminiſtrators, to appear before the ſaid Commiſſioners, at the Time and Place in ſuch Precept or Precepts to be preſixed:

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

or their Heirs, &c.

preſired: 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 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.

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

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.

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 by the Authority aforeſaid, That if any ſuch Collector as aforeſaid, ſhall neglect

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

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 authorized 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 re-aſſeſſed, by the reſpective Commiſſioners in ſuch Acts named or appointed, ſome of which being ſince dead, or removed to diſtant Places; it is hereby declared and enacted by the Authority aforeſaid, That the Commiſſioners by this Act named or appointed, or ſo many of them as are hereby impowered to cauſe the Monies by this Act granted to be aſſeſſed or raiſed, ſhall, and they are hereby impowered to cauſe the Monies ſo in Arrear upon the ſaid Land Taxes,

to be aſſeſſed, re-aſſeſſed, levied, and anſwered, as fully and effectually as any Commiſſioners appointed by former Acts might have done in that Behalf; and the ſaid Aſſeſſors, Collectors, and Receivers, ſhall reſpectively aſſeſs, re-aſſeſs, levy, receive, and anſwer, the ſeveral Arrears, in ſuch Manner, and under ſuch Penalties, and by ſuch Means, and as fully and effectually, as in this Act they are impowered and required, with reſpect to the ſeveral Sums by this Act charged.

No Receiver-general, or his Agents, may ſue the County for a Robbery, unleſs the Perſons carrying the Money be 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 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.* 1762. 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 authorized 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 ſixty two, to ſummon and call before them the Aſſeſſors for the time being, ſince the ſaid Sixth Day of May, One thouſand ſeven hundred and ſeventeen, for ſuch Pariſhes and Places reſpectively, and to examine ſuch Aſſeſſors, or any of them, or any other Perſon or Perſons, upon Oath (which Oath or Oaths the ſaid Commiſſioners are hereby impowered and required to adminiſter) for Diſcovery or Proof of any ſuch Fraud or Omiſſion, ſince the ſaid Sixth Day of May, One thouſand ſeven hundred and ſeventeen; and as the ſaid Commiſſioners, or the major Part of them preſent, ſhall find the Caſe to be, they ſhall compute the Wrong which any ſuch Pariſh or Place hath ſuſtained by Reaſon or Occaſion of any ſuch Fraud or Omiſſion, and ſhall award Satisfaction to be made accordingly to ſuch Pariſhes or Places reſpectively, 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 Chattles 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.

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

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

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 Tares, that ſo it may be known how much the double Tares 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, Wears, 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, Merchandizes, and other Chattles 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 Tares ſhall demand the intire Sum which ſhall be aſſeſſed for the whole Year on ſuch Fairs, and the Booths, Stalls, and Standings in the ſame, from the Parties themſelves, who ſhall ſet to Sale any Goods or Merchandizes in the ſaid Fairs, Booths, Stalls, or Standings, or otherwiſe occupy the ſame, if they can be found, or elſe upon the Premiſſes 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 Chattles 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.

Diſtreſs on Default of Payment, how to be levied.

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

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

this

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.

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

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

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

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

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

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

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

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

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

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

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

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

Within

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Within

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

to be rated as the Tax Roll now is or ſhall be ſettled by themſelves.

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.

The Firſt Two Months Ceſs to be paid by 24 *June*, 1762.

And it is hereby enacted, That the ſaid new Supply in Scotland is to be paid at the Terms following; that is to ſay, The Sum of Eleven thouſand nine hundred eighty eight pounds, ten ſhillings, and three pence halfpenny, of lawful Money of Great Britain, for the Firſt Two Months Ceſs, ſhall be payable on or before the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty two;

Second 29 *Sept.* 1762.

and the like Sum of Eleven thouſand nine hundred eighty eight pounds, ten ſhillings, and three pence halfpenny, of like Money, as the Second Two Months Ceſs, on or before the Twenty ninth Day of September, One thouſand

Third 25 *Dec.* 1762.

ſeven hundred and ſixty two; and the like Sum of Eleven thouſand nine hundred eighty eight pounds, ten ſhillings, and three pence halfpenny, of like Money, as the Third Two Months Ceſs, on or before the Twenty fifth Day of December, One thouſand ſeven hundred and ſixty two;

Fourth 25 *March*, 1763.

and the like Sum of Eleven thouſand nine hundred eighty eight pounds, ten ſhillings, and three pence halfpenny, of like Money, as the remaining Two Months Ceſs, on or before the Twenty fifth Day of March, One thouſand ſeven hundred and ſixty three.

Commiſſioners for putting this Act in Execution in *Scotland*.

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 Thirty firſt Year of the Reign of His late Majeſty King George

George the Second, 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 fifty eight; and for enforcing the Payment of the Rates to be aſſeſſed upon* Somerſet Houſe *in the* Strand; and for rectifying a Miſtake in the ſaid Act; and for allowing further Time to the Receivers of certain Aids, for ſetting *inſuper* for Monies in Arrear; were named, appointed, or authorized to be Commiſſioners for putting in Execution the ſame Act, 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; unleſs before the Day herein after appointed for the Firſt Meeting of the Commiſſioners for putting this Act in Execution, ſome Act or Acts of Parliament ſhall be made and paſſed for naming and appointing ſpecial Commiſſioners for putting in Execution this preſent Act, in which Caſe no Perſon or Perſons ſhall be impowered, by virtue of any Nomination or Appointment by any former Act, or by this Act of Parliament, to act as a Commiſſioner for putting this preſent Act in Execution; 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 chooſe their own Clerk, and to do every Thing concerning the ſaid Supply, as is preſcribed and appointed by the Ceſs Act of the Sixth of November, One thouſand ſeven hundred and ſix, and other Acts made in any former Parliament of Scotland, to which the ſaid Act of the Sixth of November, One thouſand ſeven hundred and ſix, doth relate, holding the ſame as if therein repeated.

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 ſixty two; and that the Sheriffs and Stewarts, or their Deputies, do intimate the ſame to the ſaid Commiſſioners of their Shires and Stewartries; with Power to the ſaid Commiſſioners to appoint the ſubſequent Diets of their Meetings, and their Conveners, from time to time;

And Execution to be done as by the ſaid Acts.

Firſt Meeting to be at the Head Burghs on 30 *April*, 1762.

and alſo to appoint Collectors, with ſuch Caution as they ſhall think fit.

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

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

No Perſons in *Scotland* holden to produce their Receipts after 3 Years.

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 the Receipts or Diſcharges thereafter.

Debtor owing Money in *Scotland* at 6 *per Cent.* to retain a 6th Part of 6 *per Cent.* from 11 *Nov.* 1761, to 11 *Nov.* 1762.

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

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

and to be paid at *Edinburgh*.

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

Provided

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 enſeoft in Superiority or Property, or poſſeſſed as Proprietor or Life-renter of Lands valued in the Tax-roll of the County or Stewartry where he acts, to the Extent of One hundred Pounds Scots per Annum, excepting the eldeſt Sons and Heirs Apparent of Perſons who are ſo enſeoft 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 enſeoft in Superiority or Property, or in the Poſſeſſion of Lands in ſuch County or Stwartry, of the aforeſaid Value or Extent, or without being eldeſt Son and Heir Apparent of a Perſon ſo enſeoft, or in Poſſeſſion, ſhall forfeit the Sum of Twenty Pounds Sterling for every ſuch Acting; to be recovered by Action, Complaint, or Petition, in a ſummary Way, at the Suit of any Heretor within the ſaid County or Stewartry, before the County or Stewart Court, or before the Lords of Seſſion in Scotland; and that in caſe of any ſuch Suit or Complaint entered before any of the Courts aforeſaid, the Perſon complained of ſhall be obliged to prove that he is enſeoft, or in Poſſeſſion, or is Son and Heir Apparent of a Perſon ſo enſeoft, or in Poſſeſſion of an Eſtate in Superiority or Property, within the County where he hath taken upon him to act, of the aforeſaid Value or Extent, or otherwiſe ſhall forfeit the ſaid Penalty of Twenty Pounds Sterling, without any Proof or Evidence to be brought on the Plaintiff's Part, other than that the Perſon complained of hath taken upon him to act as a Commiſſioner for executing the ſeveral Powers and Things in this Act contained.

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

Exception.

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

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

and may be lawful for any Two or more of the ſaid Commiſſioners to adminiſter, and they are hereby required to adminiſter the ſame accordingly.

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

Provided nevertheleſs, That any Provoſt, Bailie, Dean of Guild, Treaſurer, Maſter of the Merchants Company, or Deacon Convener of the Trades for the time being of any Royal Borough, and any Bailie for the time being of any Borough of Regality, or Barony, herein named or appointed a Commiſſioner for putting this Act in Execution in any County or Stewartry, ſhall be capable of acting as a Commiſſioner for ſuch County or Stewartry; and that it ſhall not be lawful to or for the Court of Seſſion, or any other Courts or Magiſtrates in Scotland, to grant, by Suſpenſion, or otherwiſe, any Stay or Stop to the bringing in of the ſaid Supply, by Quartering, according to the Proportions ſettled and aſcertained by the aforeſaid Commiſſioners for the ſeveral Shires, and by the Royal Burghs, according to their Uſage and Practice; any thing herein contained to the contrary notwithſtanding.

Clauſe of Loan at 4 *l. per Cent.*

Provided always, and it is hereby further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for any Perſon or Perſons, Natives and Foreigners, Bodies Politick or Corporate, to advance or lend to His Majeſty, at the Receipt of His Majeſty's Exchequer, any Sum or Sums of Money, not exceeding in the whole the Sum of Two Millions, upon the Credit of the ſaid ſeveral Rates, Aſſeſſments, and Sums of Money, by this Act granted, to be raiſed in the ſeveral Parts of Great Britain as aforeſaid; and ſuch other Monies as are by this Act appointed for repaying the ſame, with the Intereſt thereof; and to have and receive for the Forbearance of the Money lent, Intereſt after a Rate not exceeding Four Pounds per Centum per Annum, 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 authorized 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

or their Repayment, bearing the ſame Date with his, her, or their Tally; in or upon which Order ſhall be alſo contained a Warrant for the Payment of Intereſt for the Forbearance thereof, at a Rate not exceeding the ſaid Rate of Four 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, of or for the ſaid ſeveral Rates and Aſſeſſments to be raiſed in Great Britain, as aforeſaid, ſhall be in the ſame Order liable to the Satisfaction of the ſaid reſpective Perſons, and Body or Bodies Politick or Corporate, their Executors, Adminiſtrators, Succeſſors, or Aſſigns reſpectively, without any undue Preference of one before another, and not otherwiſe; and ſhall not be diverted or divertible to any other Uſe, Intent, or Purpoſe whatſoever; and that no Fee, Reward, or Gratuity, directly or indirectly, ſhall be demanded or taken of any of his Majeſty's Subjects, for providing or making any ſuch Books or Regiſters, or any Entries, Views, or Searches, in or for Payment of Money lent, or the Intereſt thereof, as aforeſaid, by any of his Majeſty's Officer or Officers, their Clerks or Deputies, on Pain of Payment of Treble Damages to the Party grieved, by the Party offending, with Full Coſts of Suit; or if the Officer himſelf take or demand any ſuch Fee or Reward, then to loſe his Place alſo; and if any undue Preference of one before another ſhall be made either in Point of Regiſtry or Payment, contrary to the true Meaning of this Act, by any ſuch Officer or Officers, then the Party offending ſhall be liable by Action of Debt, or on the Caſe, to pay the Value of the Debt, with Full Coſts of Suit, to the Party grieved, 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

Orders regiſtered and paid in Courſe.

Penalty for undue Preference.

rection 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 adjuged 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 the ſeveral Tallies of Loan, or Orders for Payment, as aforeſaid, bear Date, or be brought the ſame Day to the Auditor of the Receipt to be regiſtered, then it ſhall be interpreted no undue Preference, which of thoſe be entered firſt, ſo as he enters them all the ſame Day.

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

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

Orders aſſignable.

And be it further enacted, That all and every Perſon and Perſons to whom any Money ſhall be due for Loans to be regiſtered by virtue of this Act, after Order entered in the Book of Regiſter aforeſaid, his, her, or their Executors, Adminiſtrators, or Aſſigns, by proper Words of Aſſignment to be indorſed and written on his, her, or their Order, may aſſign and transfer his, her, or their Right, Title, Intereſt, and Benefit of ſuch Order, to any other; which being notified in the Office of the Auditor of the Receipt aforeſaid, and an Entry or Memorial thereof

thereof alſo made in the Book of Regiſter 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.

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

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

Bills to bear Intereſt at 4 *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 Four Pounds per Centum per Annum, and proportionably for any greater or leſs Sum to be contained therein, and to be payable to the Bearer thereof reſpectively; nevertheleſs the ſaid Intereſt ſhall be abated and ſaved upon ſuch of the ſaid Bills to be made forth by this Act, as ſhall at any Time or Times be in the Receipt of the

Exchequer, or in the Hands or Power of any Receivers or Collectors of any Taxes, 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.

Treaſury 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 Two Millions, ſhall be raiſed partly by Loans, and partly by Exchequer Bills, according to the Powers before given by this Act; that then, and in ſuch Caſe, it ſhall and may be lawful to and for the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, when and as often as they ſhall, by virtue of the ſaid Powers, direct any ſuch Loans to be taken, or any ſuch Exchequer Bills to be made out, at the ſame Time alſo to direct and appoint the Courſe and Order in which ſuch Loans or Exchequer Bills ſhall ſtand upon the ſaid Regiſter, and after what Time they ſhall reſpectively begin to be payable in Courſe, out of the Monies ariſing by this Act, ſo as no ſuch ſubſequent Loans or Exchequer Bills be made to alter the Courſe at firſt appointed for prior Loans or Exchequer Bills, at the Time of taking in, or making out, ſuch prior Loans or Exchequer Bills; any thing herein before contained to the contrary in any wiſe notwithſtanding.

and to appoint Cheques, &c.

And it is hereby further enacted, That all the ſaid Bills ſhall be prepared and made with ſuch Cheques, In-

dents, 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 High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall, and they are hereby reſpectively authorized 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.

and to be iſſuable thereout in common with other Monies,

And it is hereby alſo enacted and declared, That the ſaid Bills in the Hands of the ſaid Tellers ſhall be locked up and ſecured as Caſh, according to the Courſe of the Exchequer; and ſhall be taken and eſteemed as ſo much in Part of the Remains in Real Money wherewith each of the ſaid Tellers ſhall, from time to time, ſtand charged, and ſhall, in common with other the Monies in the ſaid Exchequer, be iſſuable and re-iſſuable thereout, to any Perſon or Perſons deſiring to receive the ſame, for and in lieu of ſo much Money as the Principal Sums contained in the ſaid Bills, with the Intereſt due thereon at the Time of ſuch iſſuing or re-iſſuing thereof, ſhall amount unto; any Law or Uſage to the contrary notwithſtanding.

And

and to be current in the Revenue.

And be it further enacted by the Authority aforeſaid, That all and every the ſaid Exchequer Bills to be made forth by virtue of this Act, or ſo many of them as ſhall, from time to time, remain undiſcharged and uncancelled, ſhall and may be received and taken, and ſhall paſs and be current to all and every the Receivers and Collectors in Great Britain of the Cuſtoms, Exciſe, or any Revenue, Supply, Aid, or Tax whatſoever, already granted, due, or payable, or which ſhall or may hereafter be granted, due, or payable, to His Majeſty, His Heirs, and Succeſſors, and alſo at the Receipt of the Exchequer, from the ſaid Receivers or Collectors, or from any other Perſon or Perſons, Bodies Politick or Corporate whatſoever, making any Payments or Loans there to His Majeſty, His Heirs, and Succeſſors, for or upon any Account, Cauſe, or Occaſion whatſoever, according to the Purport and true Meaning of this Act; and that ſuch of the ſame Bills as ſhall be received at the Exchequer, ſhall and may be locked up and ſecured as Caſh, according to the Courſe of the Exchequer, ſettled and eſtabliſhed by Law, for locking up and ſecuring Monies received in Specie there; and that all and every the Receivers and Collectors in Great Britain of the Cuſtoms, Exciſe, or any Revenue, Aid, Tax, or Supply whatſoever, already granted, due, or payable, or which ſhall or may hereafter be granted, due, or payable, to His Majeſty, His Heirs, and Succeſſors, ſhall, and they are hereby directed and required, out of any current coined Money, as ſhall then be in his or their Hands, of ſuch Revenue, Aid, Tax, or Supply, to pay ſuch of the ſame Bills as ſhall be brought to them reſpectively, by any Perſon or Perſons deſiring to have Money for the ſame: And in caſe any ſuch Receiver or Collector ſhall refuſe or neglect to exchange ſuch Bill or Bills for ready Money, for the Space of Twenty four Hours, then the Perſon or Perſons demanding the ſame, ſhall and may bring an Action of Debt, or on the Caſe, for the Principal and Intereſt Monies due upon ſuch Bill or Bills, againſt ſuch Receiver or Collector, having Money in his Hands, as aforeſaid; in which Action the Plaintiff ſhall or may declare, that ſuch Receiver or Collector is indebted to the Plaintiff in the Money demanded upon every ſuch Bill, according to the Form of the Statute, and hath not paid the ſame, which ſhall be ſufficient; and the Plaintiff in every ſuch Action ſhall recover againſt the Receiver or Collector, not only the Monies ſo neglected or refuſed to be paid, but alſo his Full Coſts of Suit; and ſuch Receiver and Collector ſhall be ſubject or liable thereunto; and in ſuch Action no Eſſoin,

Receivers to exchange Bills for ready Money.

Protection, Privilege, or Wager of Law, ſhall be allowed, or more than One Imparlance; and upon Payment of the Monies ſo to be recovered, the Plaintiff, his Executors, or Aſſigns, ſhall deliver up ſuch Bills to the Defendant, his Executors, or Aſſigns.

Tallies to be levied for Bills lent into the Exchequer.

And be it further enacted, That if any of the ſaid Bills ſhall at any Time or Times hereafter within the reſpective Times, during which they ſhall be current purſuant to this Act, be paid or lent into the Exchequer, by any of His Majeſty's Receivers, or other Perſon or Perſons, Bodies Politick or Corporate, making any Payments or Loans at that Receipt, the Officers there ſhall cauſe Tallies to be levied, and delivered to the Payers or Lenders, as amply and effectually, to all Intents or Purpoſes, as if they had made ſuch Payments or Loans in Specie.

Intereſt to continue till Payment.

And be it enacted by the Authority aforeſaid, That the Intereſt which ſhall, from time to time, be due upon any of the Bills to be current as aforeſaid, ſhall be allowed to all Perſons, Bodies Politick and Corporate, paying the ſame to any Receiver or Collector, Receivers or Collectors, of any of His Majeſty's Revenues, Aids, Taxes, or Supplies, or by way of Exchange, as aforeſaid, to the reſpective Days whereupon ſuch Bill or Bills ſhall be ſo paid, exchanged, or lent.

Intereſt to ceaſe whilſt the Bills are in the Hands of Receivers, &c.

Provided always, That no Intereſt ſhall run, or be paid upon or for any ſuch Bill or Bills, during the Time any ſuch Bill or Bills ſo paid, exchanged, or lent, ſhall remain in the Hands of any of the ſaid Receivers or Collectors, or in the Hands of any Teller or Tellers of the Exchequer; but for ſuch Time the Intereſt on every ſuch Bill ſhall ceaſe.

Bills paid to Receivers, &c. to be ſigned and dated.

And, to the end it may be known for what Time ſuch Bills bearing Intereſt ſhall, from time to time, remain in the Hands of ſuch Receivers or Collectors, or in the Exchequer as aforeſaid; be it further enacted by the Authority aforeſaid, That the Perſon or Perſons, who ſhall pay any ſuch Bill or Bills ſo bearing Intereſt, to any Receivers or Collectors of any of His Majeſty's Revenues, Aids, Taxes, and Supplies, by way of Exchange, or otherwiſe; or ſhall pay or lend ſuch Bill or Bills, ſo bearing Intereſt, into the Exchequer, as aforeſaid, ſhall, at the Time of making ſuch Payment, Exchange, or Loan, on each Bill bearing Intereſt, and ſo paid, exchanged, or lent, put his or their Name or Names, and write thereupon, in Words at Length, the Day of the Month and Year, in which he, ſhe, or they ſo paid, exchanged, or lent ſuch

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Bill or Bills bearing Interest; all which the said Receivers and Collectors respectively, and also the respective Tellers in the Exchequer, shall take Care to see done and performed accordingly; to which respective Days the said Receivers and Collectors shall be allowed again the Interest, which he, she, or they shall have allowed or paid upon such respective Bill or Bills, upon his or their paying the same into the Receipt of Exchequer as aforesaid.

Interest to be allowed to the said Days.

The Bills may be reissued,

Provided also, and be it further enacted by the Authority aforesaid, That the said Bills, or any of them, may be reissued and paid again out of his Majesty's Exchequer; and when the same shall be reissued and paid again out of his Majesty's Exchequer, the respective Teller there, from whose Office such Bill or Bills bearing Interest shall be so reissued, or again paid out, shall indorse on the same Bill or Bills so reissued, in Words at Length, the Day of the Month and Year, in which the same were reissued or repaid out of the Exchequer, and also on what Account the same were last received into the Exchequer, and sign the same; from which Time the Interest of such Bill or Bills so reissued or paid again shall revive; and such Bill or Bills shall revive, run, and pass at Interest, as the same did before they were paid unto, or received by the said Receivers or Collectors, or before the same were paid or lent into the Exchequer, as aforesaid.

both for Principal and Interest.

And it is hereby enacted, That the same Bills to be reissued, from time to time, or at any Time, at the Exchequer, as aforesaid, shall be so reissued for the Principal Money to be contained therein, and for so much Interest as was due thereon, and allowed by the Teller at the respective Time and Times, when such Bill and Bills were last paid into the Exchequer.

Receivers to keep a Book.

And be it enacted, That every Receiver General of any the Revenues, Aids, Taxes, or Supplies, belonging or to belong to his Majesty, his Heirs, and Successors, shall keep a fair Book or Books of Account in Writing of all the Monies by him received; in which he, or his Deputy or Deputies, shall truly enter all the Sums which shall have been received by him or them, for every such Revenue, Aid, Tax, or Supply, together with the Names of the several Collectors from whom the same, or any Part thereof, was received, the Days when, and the Sums paid, how much thereof in Money, and how much thereof in such Exchequer Bills; and what Exchequer Bills shall have been exchanged by every such Receiver General, pursuant to this Act; to which Account every

every Person concerned shall have free Access at all seasonable Times, without Fee or Charge; and the said Accounts shall lie constantly open at One certain Place within the Limits of his Receipt for that Purpose; and if such Receiver shall neglect to keep such Book or Books, or enter therein any Sum or Sums of Money by him received and paid as aforesaid, by the Space of Three Days after his Receipt or Payment of the same, or shall refuse any Person or Persons concerned to inspect such Book or Books without Fee or Reward, as aforesaid; every such Receiver, for every such Offence, shall forfeit the Sum of One hundred Pounds to any Person or Persons who will sue for the same, to be recovered by Action of Debt, or upon the Case, Bill, Suit, or Information, in any of His Majesty's Courts of Record at Westminster, wherein no Essoin, Protection, Privilege, or Wager of Law, shall be allowed, or more than One Imparlance.

Bills filled up by Indorsements, or defaced, to be exchanged.

Provided always, and it is hereby enacted by the Authority aforesaid, That in case any of the Exchequer Bills which shall be current as aforesaid, shall be filled up by Writing or Indorsement made thereon as aforesaid, or shall by any Accident be defaced, it shall and may be lawful for the Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the time being, and he and they are hereby authorized and impowered, by his or their Discretion, from time to time, to cause new Bills to be made forth at the Receipt of Exchequer, in lieu of such Bills which shall be so filled up or defaced; which Bills so filled up or defaced shall be cancelled at the Receipt of Exchequer, and kept there on a File or Files for that Purpose; and such Bills so to be made forth in lieu thereof, shall have a like Currency, and shall in all Respects be subject to the same Rules, Methods, and Continuance, as the Bills so filled up were intended to have been by this Act, and shall bear the same Numbers, Dates, and Principal Sums, and carry the like Interest, as was borne and carried by the Bills so cancelled respectively.

Bills not exceeding 5000 *l.* each, to be made forth at the Exchequer.

And it is hereby enacted, That, for the greater Ease and Dispatch of publick Business at the Exchequer, it shall and may be lawful to and for the Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the time being, and he and they are hereby authorized and enabled, in case he or they shall so think fit, to cause Exchequer Bills for any large Sums, not exceeding Five thousand Pounds each, to be made forth at the Receipt of the Exchequer, and to be placed as Cash in the said Receipt, in lieu of the like Value of the Principal contained in the said Exchequer Bills made forth for lesser

Sums,

Sums, which at the Time of making ſuch large Bills ſhall happen to be in the ſame Receipt, which ſhall be at the ſame Time cancelled and diſcharged, and be kept there on a File for that Purpoſe; and ſuch new Bills for ſuch large Sums ſhall and may be iſſued at the ſaid Receipt, and have the ſame Currency, and be in all Reſpects ſubject to the ſame Rules, Methods, and Continuance, and carry the like Intereſt, and have the ſame Security, Benefits, and Advantages; and the ſame Pains of Death, and other Pains, Penalties, and Forfeitures, for any Crime or Offence relating thereunto, ſhall be inflicted, incurred, and put in Execution, as if they had been originally iſſued by virtue of this Act for the ſaid leſſer Bills; any thing herein contained to the contrary notwithſtanding.

Forging Exchequer Bills Felony.

And it is hereby enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall forge or counterfeit any Exchequer Bill which ſhall have been made forth by virtue of this Act, before the ſame ſhall be paid off and cancelled, or any Exchequer Bills to be renewed or made forth in purſuance of this Act, or any Indorſement or Writing thereupon or therein, or tender in Payment any ſuch forged or counterfeit Bill, or any Exchequer Bill with ſuch counterfeit Indorſement or Writing thereon, or ſhall demand to have ſuch counterfeit Bill, or any ſuch Exchequer Bill, with ſuch counterfeit Indorſement or Writing thereupon or therein, exchanged for ready Money, by any Perſon or Perſons, Body or Bodies Politick or Corporate, who ſhall be obliged or required to exchange the ſame, or by any other Perſon or Perſons whatſoever, knowing the Bill ſo tendered in Payment, or demanded to be exchanged, or the Indorſement or Writing thereupon or therein, to be forged or counterfeit, and with Intent to defraud His Majeſty, His Heirs, and Succeſſors, or the Perſons to be appointed to pay off the ſame, or any of them, or to pay any Intereſt thereupon, or the Perſon or Perſons, Body or Bodies Politick or Corporate, who ſhall contract to circulate or exchange the ſame, or any of them, or any other Perſon or Perſons, Body or Bodies Politick or Corporate; then every ſuch Perſon or Perſons ſo offending, being thereof lawfully convicted, ſhall be adjudged a Felon, and ſhall ſuffer as in Caſes of Felony without Benefit of Clergy.

And to the End, Intent, and Purpoſe, that all the Monies to be lent at the Exchequer, on the Credit of this Act, within the Time before limited in that Behalf, not exceeding as aforeſaid, may be duly repaid, and

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the Intereſt thereof fully ſatisfied at the ſaid Receipt, and that all the Exchequer Bills to be made forth by virtue of this Act, not exceeding as aforeſaid, may likewiſe be paid off and diſcharged in their due Courſe and Order at ſuch Publick Office, as is hereafter in and by this Act appointed in that Behalf; 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 therefore enacted by the Authority aforeſaid, That the Money which ſhall from time to time ariſe at the Receipt of the Exchequer, of or for the Aids, Taxes, or Aſſeſſments, by this Act granted, ſhall, from time to time, as the ſame ſhall ariſe at the ſaid Receipt, be iſſued and applied at the ſame Receipt either for or towards paying off and diſcharging the Orders of Loan, for the Money which ſhall have been lent at the ſaid Receipt, within the Time herein before limited in that Behalf, and for ſatisfying the Intereſt thereof, in ſuch Courſe, Manner, and Form, as are before in this Act preſcribed and appointed for that Purpoſe, or be iſſued to ſuch Paymaſter as is herein after mentioned, by way of Impreſt and upon Account, for or towards paying off and diſcharging the Exchequer Bills which ſhall have been made forth by virtue of this Act, in ſuch Courſe as aforeſaid, and for and towards the paying the Intereſt quarterly to become due on the ſaid Bills, and for or towards the Charge of exchanging and circulating 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.

How the Monies ariſing by this Act ſhall be applied.

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

Treaſury on 29 *Sept.* 1763, to take an Account of all Monies raiſed and diſcharged.

any or either of them; which Account ſhall be publickly affixed in the Office of the Auditor of the Receipt in the ſaid Exchequer.

Unſatisfied Monies to be paid out of the next Aid,

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 ſixty three, and ſhall be transferred thereunto,

or out of the Sinking Fund.

as ſoon as ſuch Aid or Aids ſhall be granted; and if no ſuch Aid or Aids ſhall be granted, whereunto ſuch unſatisfied Monies ſhall be transferred, before the Twenty fourth Day of March, One thouſand ſeven hundred and ſixty four, then the Monies ſo remaining unſatisfied and undiſcharged, 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 the paying off and diſcharging the ſaid Orders of Loan, and for ſatisfying the Intereſt thereof, and for ſupplying Money to the ſaid Paymaſter, for diſcharging the ſaid unſatisfied Exchequer Bills in Courſe, with Intereſt remaining due thereupon, 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 Loans 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 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 Loans or Exchequer Bills, or any of them, or for Payment of any Premium or Rate, which ſhall be incurred and grown due by any Contract or Contracts to be made by virtue of this Act, for circulating and exchanging the ſame Bills; that then, and in every ſuch Caſe, the Money ſo wanted ſhall and may be ſupplied out of the Monies of the ſaid Fund, commonly called The Sinking Fund (except before excepted) and be iſſued accordingly.

And whereas by reaſon of the Multiplicity of Payments, which are to be made in paying off ſuch Exchequer Bills as ſhall be made forth by virtue of this Act, and otherwiſe in relation to the ſame, it will be difficult, if not impoſſible, that every particular Payment ſhould be directed, recorded, paid, and accounted for, by the ſeveral Officers of the Receipt of the Exchequer, in the ordinary Courſe of Payments there uſed; therefore, and to the end the Exchequer may regularly be diſcharged of all the Monies required by this Act to be applied for paying off the ſaid Exchequer Bills, and other Charges attending the ſame, be it enacted by the Authority aforeſaid, That the Commiſſioners of the Treaſury, or any Three or more of them now being, and the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall and may, from time to time, by Writing under his or their Hand or Hands, conſtitute and appoint ſuch Perſon and Perſons as he or they ſhall think fit, to be the Paymaſter to pay off and diſcharge the Principal Sums which ſhall, from time to time, be in Courſe of Payment upon the ſaid Exchequer Bills, or any of them, and to pay the Intereſt quarterly to become due thereupon, until they ſhall be paid off and diſcharged; and to pay the Premium or Premiums, Rate or Rates, which, according to any Contract or Contracts to be made, as is herein after mentioned, for exchanging and circulating the ſaid Bills, or any of them, ſhall be due or payable to ſuch Contractors; and to take in and put upon a File, from time to time, all ſuch of the ſaid Bills, as ſhall be paid off to be cancelled, as the Commiſſioners of the Treaſury, or the High Treaſurer, or Commiſſioners of the Treaſury for the time being, ſhall direct; and to do and perform, or cauſe and procure to be done and performed, ſuch other Matters and Things in relation to the ſaid Bills, or the Principal and Intereſt therein to be contained, as to the ſaid Commiſſioners of the Treaſury, or any Three or more of them now being, or to the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall ſeem meet, and be directed to be done and performed by ſuch Paymaſter for the time being; all which Payments ſhall be paid by ſuch Paymaſter, from time to time, at an Office to be kept in or near the Receipt of the Exchequer at Weſtminſter for that Purpoſe; and that the Commiſſioners of the Treaſury, or any Three or more of them now being, and the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, ſhall

Commiſſioners to appoint Perſons to pay off Principal Sums, which ſhall from time to time be in Courſe of Payment upon Exchequer Bills.

ſhall take, or cauſe to be taken, Security according to the beſt of his or their Judgements, from all and every ſuch Perſon and Perſons ſo conſtituted, or to be conſtituted, for his or their due paying, anſwering, and accounting for all the ſaid Monies which he or they ſhall receive, and for his and their true and faithful Performance of his or their Office or Offices, Truſt or Truſts, before mentioned.

Money, as brought in, to be paid to the Paymaſters.

And be it further enacted by the Authority aforeſaid, That the ſaid Commiſſioners of the Treaſury, or any Three or more of them now being, and the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, once in every Week, or oftener, as any of the Money by this Act appointed or intended to be applied for or towards paying off the ſaid Exchequer Bills, or diſcharging any other the Payments relating thereunto, according to the Purport and true Meaning of this Act, ſhall be, or be brought into the Exchequer, or be or remain there, ſhall, without any further or other Warrant to be ſued for, had, or obtained from His Majeſty, His Heirs, and Succeſſors, in that Behalf, iſſue, or cauſe to be iſſued, the ſame to ſuch Paymaſter or Paymaſters already conſtituted or to be conſtituted as aforeſaid, by way of Impreſt and upon Account for or towards the paying off and diſcharging the ſaid Exchequer Bills in ſuch Courſe as aforeſaid, and ſuch other Payments relating to the ſaid Exchequer Bills as are to be made by ſuch Paymaſter or Paymaſters as aforeſaid; and that he or they ſhall, from time to time, apply all the Monies by him or them ſo to be received as he or they ſhall receive the ſame, from time to time, towards diſcharging the ſaid Bills in Courſe, and other Payments hereby directed and allowed, according to the Purport and true Meaning of this preſent Act, and not otherwiſe.

Bills to be regiſtered in Courſe.

And be it further enacted by the Authority aforeſaid, That all the ſaid Bills to be made forth by virtue of this Act, ſhall be regiſtered in Courſe, according to their Numbers, as aforeſaid; and that the ſaid Regiſters ſhall lie open in the publick Office of the ſaid Paymaſter for the time being; and a Table, to ſhew how far the ſaid Bills ſhall be in Courſe of Payment, from time to time, ſhall be publickly affixed in the ſaid Office; and that ſuch Regiſter and Table, or either of them, ſhall or may be viewed or inſpected, at any ſeaſonable Time or Times, by any Perſon or Perſons deſiring to view or inſpect the ſame, without Fee or Charge; and that the ſaid Bills ſhall be paid off and diſcharged in Courſe, according as their Numbers ſhall ſtand in the ſaid Regiſter; and the Monies by this Act appointed

for

for Payment of the ſame, ſhall, in the ſame Order be liable thereunto, without giving any undue Preference, in paying any Bill or Bills of any ſubſequent Number or Numbers, before any Bill or Bills of any antecedent Number or Numbers, and ſhall not be diverted or divertable to any Uſe, Intent, or Purpoſe whatſoever, other than the Uſes and Purpoſes by this Act appointed for Application of the ſame: Nevertheleſs, in caſe it ſhall happen that ſeveral Bills in Courſe of Payment ſhall on the ſame Day be brought, and demanded to be paid off, it ſhall not be interpreted an undue Preference which of them the Paymaſter or Paymaſters do pay firſt, ſo as he or they do pay them all the ſame Day; and it ſhall not be interpreted an undue Preference to incur any Penalty in Point of Payment, if the Paymaſter or Paymaſters do pay off the Bills to the Perſons that bring their Bills, and demand their Money in Courſe, before others that do not bring their Bills, and demand their Money in Courſe, ſo as ſuch Money be reſerved as will ſatisfy precedent Bills, which ſhall not be otherwiſe diſpoſed of, but kept for them.

When Intereſt to ceaſe.

And it is hereby enacted, That the Intereſt upon the ſaid Bills ſhall ceaſe from the reſpective Times that Money ſhall be reſerved and kept in Bank for diſcharging the ſame.

Paymaſters liable to the Controul of the Treaſury.

And be it enacted by the Authority aforeſaid, That the ſaid Paymaſter or Paymaſters ſhall be ſubject and liable to ſuch Inſpection, Examination, Controul, and Audit, and to ſuch Rules in reſpect to paying, accounting, and other Matters relating to the Execution of the ſaid Office or Truſt of Paymaſter, as 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 think fit or reaſonable to eſtabliſh or appoint, from time to time, for the better Execution of the Intent and End of this Act, and the Satisfaction of the Proprietors of the ſaid Bills.

Treaſury to ſettle Salaries of Clerks, &c.

And be it enacted by the Authority aforeſaid, That as well the Perſon or Perſons conſtituted or to be conſtituted to the ſaid Office of Paymaſter, as alſo the Perſon or Perſons appointed or to be appointed to examine and controul the Receipts, Payments, and Doings of ſuch Paymaſter or Paymaſters, ſhall reſpectively have and receive for the Services of themſelves reſpectively, and of the Clerks and Subſtitutes to be employed under them reſpectively, and for ſuch Charges as ſhall be neceſſarily incident to the Execution of their reſpective Offices, ſuch Salaries, Rewards, and Allowances, as 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 judge to be reasonable, and direct in that Behalf, and to be allowed upon the proper Account or Accounts of the said Paymaster or Paymasters.

and to contract with Persons to circulate Bills, &c.

And, for the better supporting the Currency of the said Bills to be made forth by this Act, and to the end a sufficient Provision may be made for circulating and exchanging for ready Money, from time to time, the said Bills, or such of them as shall, from time to time, remain undischarged, during such Time as they, or any of them, are to be current, be it further enacted by the Authority aforesaid, That 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, on his Majesty's Behalf, shall and may, from time to time, enter into any Contract or Contracts, for obliging any Person or Persons, Body or Bodies Politick or Corporate, who will voluntarily undertake this Service, at his or their own Costs or Charges, to circulate and exchange, at some Publick Office in London or Westminster, for ready Money, from time to time, all such of the said Bills, which shall have been made forth by virtue of this Act, as shall be demanded at such Publick Office, during the Time or respective Times of such Contract or Contracts, by paying in ready Money, at their own Costs and Charges, upon every such Demand, or within Twenty four Hours after, all the principal Monies contained in every such Bill to be demanded, and the Interest which shall then be due thereupon, and so toties quoties, as often as any such Bill shall be demanded; the said Contractors or Undertakers from time to time, upon exchanging every such Bill, taking in the Bill so exchanged for their own Use, and being allowed a Rate, or several Rates, not exceeding Four Pounds per Centum per Annum, as well for paying the said Interest, at their own Costs, as also in reward for their Service, upon all the said Bills so undertaken to be circulated; which said respective Rate or Rates shall be paid as is herein after mentioned; and the said Contract or Contracts shall be made in Writing, and registered in the Office of the Auditor of the Receipt of his Majesty's Exchequer, and shall be made to endure for such Time and Times respectively, as shall be agreed by the Contractors.

Contractors not disabled from being Members of Parliament:

And it is hereby enacted, That such Contractors, or any of them, shall not, for that Cause only, be disabled from being a Member or Members of Parliament, or be adjudged

judged liable to be a Bankrupt or Bankrupts, within the Intent and Meaning of all or any the Statutes made against or concerning Bankrupts; any Law, Statute, or Provision to the contrary notwithstanding.

Provided always, and be it enacted by the Authority aforesaid, That such Contractors (with the Consent and Approbation of 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, and not otherwise) may, at any Time or Times after the Twenty fourth Day of June, One thousand seven hundred and sixty two, by Writing to be affixed upon the Exchange of London, and by Publication in the London Gazette, declare and direct, if they shall so see Cause and think fit, the said Bills to be made forth by virtue of this Act, or any Number or Part of them, to carry a lower or higher Rate of Interest, than the said Rate of Four Pounds per Centum per Annum, for such Time or Times as shall be mentioned in such Writing and Publication, as aforesaid; And for the greater Accommodation and Ease of paying the said Bills to be made forth by virtue of this Act, or any of them, to the Receivers and Collectors of the Publick Revenues, and into the Receipt of the Exchequer, the said Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the time being, have hereby Power, at the Request of such Contractors, to make forth, or cause to be made forth, any of the said Exchequer Bills without bearing any Interest; yet nevertheless those Bills so to be made forth without bearing any Interest, may, from time to time, be made to carry such Interest as the said Contractors shall, by Writing to be affixed on the Exchange of London, and published in the London Gazette, signify and declare in that Behalf. May lower or raise the Interest with Consent of Treasury.

And it is hereby enacted by the Authority aforesaid, That 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 the Monies which shall, from time to time, be incurred and grown due to such Contractors, upon such respective Rates or Premiums, not exceeding as aforesaid, to be paid out of the Monies which shall, from time to time, be issued to the said Paymaster or Paymasters, as aforesaid; any former Law or Statute to the contrary notwithstanding. Contractors how to be paid.

And it is hereby enacted by the Authority aforesaid, That no Fee, Reward, or Gratuity, shall be demanded or taken, directly or indirectly, by any of His Majesty's Officers, in the No Fee to be taken.

the Exchequer, or by any of their Clerks or Subſtitutes, or by any ſuch Paymaſter or Comptroller, or by their or either of their Clerks or Subſtitutes, from any of His Majeſty's Subjects, for any Matter or Thing to be done by the ſaid Officers in the Exchequer, or by the ſaid Paymaſter or Comptroller, or any of them, their, or any of their Clerks or Subſtitutes reſpectively, in purſuance of this Act; and that no ſuch Officer in the Exechequer, Paymaſter, or Comptroller, or any ſuch Clerk or Subſtitute, ſhall divert or miſapply, or cauſe or procure to be diverted or miſapplied, any of the Monies by this Act intended for the exchanging, circulating, and paying off the ſaid Bills, or any of them, under ſuch Penalties and Forfeitures to be incurred by, and inflicted on them reſpectively, as by this Act are preſcribed and enacted for diverting and miſapplying any the Monies of the ſaid Aids, Cares, or Aſſeſſments, hereby granted, or for taking or demanding any Fee, Reward, or Gratuity concerning the ſame.

No Intereſt for leſs than One Penny.

Provided always, and it is hereby enacted, That as often as any Intereſt upon any Exchequer Bill or Bills to be made forth by this Act, ſhall be demanded to be paid, the ſaid Contractors or Paymaſters ſhall not be obliged to pay for ſuch Intereſt, to any leſſer Sum than One Penny upon ſuch Bill, in caſe a ſingle Bill be produced, or for the Total of the Intereſt of ſuch Bills, where Two or more ſhall be offered at One Time by the ſame Perſon; any thing herein contained to the contrary notwithſtanding.

Charges to be paid out of the Sinking Fund.

Provided alſo, and it is hereby enacted by the Authority aforeſaid, That the ſaid 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 have Power, and he or they are hereby enabled to pay and allow, or cauſe to be paid and allowed, out of the Monies to ariſe of or for the ſaid Aids, Cares, or Aſſeſſments, hereby granted, or of or for the ſaid Surpluſſes, Exceſſes, or Overplus Monies, and other Revenues compoſing the Sinking Fund, from time to time, the neceſſary Charges of making forth the new Exchequer Bills hereby authorized to be made forth, and ſuch other Charges as ſhall be neceſſarily incident in or for the Execution of this Act, or any Part thereof, in relation to the ſaid Bills; any thing herein contained to the contrary notwithſtanding.

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

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.

Clauſe of Relief for Bills loſt or deſtroyed.

Provided alſo, and it hereby enacted, That in caſe Proof ſhall be made on Oath of One or more credible Witneſs or Witneſſes, before the Lord Chief Baron and other the Barons of the Coif of His Majeſty's Court of Exchequer, or any of them, that any of the Bills, which ſhall have been made forth by virtue of this Act, were by Caſualty or Miſchance loſt, burnt, or otherwiſe deſtroyed, before the coming thereof in Courſe of Payment; and if by the Party's Oath the Numbers and Sums of ſuch Bill or Bills ſhall be aſcertained; and if thereupon the ſaid Chief Baron, and other the ſaid Barons, or any of them, before whom ſuch Oaths were made, ſhall certify that he or they are ſatisfied in ſuch Proof; then, and in every ſuch Caſe, 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, are hereby authorized to cauſe the Money due upon ſuch Bill or Bills, ſo loſt, burnt, or deſtroyed, to be ſatisfied by the ſaid Paymaſter or Paymaſters, as if the original Bill or Bills were brought in to be paid off; provided that the Perſon or Perſons ſo receiving the Money do give Security to the King, to the good Liking of the Perſon or Perſons who ſhall be appointed, as aforeſaid, to pay off and take in the ſaid Bills, to pay into the Exchequer, for the Uſe of the Publick, ſo much Money as ſhall be paid upon ſuch Certificate or Certificates, if the Bill or Bills ſo certified to be loſt, burnt, or deſtroyed, be hereafter produced.

Bills diſcharged to be cancelled.

Provided alſo, and it is hereby enacted by the Authority aforeſaid, That all and every the Bills to be made forth by virtue of this Act, which ſhall, from time to time, be diſcharged and paid off, ſhall be taken in and filed, and ſhall be cancelled and made void, according to ſuch Rules and Directions as the ſaid 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 by any Warrant or Warrants under their Hands direct or appoint.

Sinking Fund appropriated to diſcharge National Debts incurred before 25 *Dec.* 1716.

Provided always, and it is hereby likewiſe enacted by the Authority aforeſaid, That all the Monies ariſen or to ariſe into the Exchequer or for the ſaid Surpluſſes, Exceſſes, or Overplus Monies, and other Revenues, compoſing the Sinking Fund (except ſuch Monies thereof, as are by this, or any other Act or Acts of this or any former Seſſion or Seſſions of Parliament, eſpecially charged upon

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the said Sinking Fund, or to be paid out of the same, or out of any Revenues or Branches composing the said Sinking Fund) shall be appropriated, reserved, and employed to and for the discharging the Principal and Interest of such National Debts and Incumbrances, as were incurred before the Twenty fifth Day of December, One thousand seven hundred and sixteen, and are declared to be such National Debts, as may be redeemed, and are provided for by Act of Parliament, in such Manner and Form, as shall be directed and appointed by any future Act or Acts of Parliament to be discharged therewith, or out of the same, and to none other Use, Intent, or Purpose whatsoever; any thing in this Act contained to the contrary notwithstanding.

Deficiency of the Land Tax 33 *Geo.* II. 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 Thirty third Year of the Reign of His late Majesty King George the Second (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) 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 shall be in the Year of our Lord One thousand seven hundred and sixty two, 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 sixty two, 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.

Anno Regni GEORGII III.

REGIS

Magnæ Britanniæ, Franciæ, & Hiberniæ,

SECUNDO.

At the Parliament begun and holden at *Weſtminſter*, the Nineteenth Day of *May*, *Anno Dom.* 1761, in the Firſt Year of the Reign of our Sovereign Lord *GEORGE* the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, *&c.*

And from thence continued by ſeveral Prorogations to the Third Day of *November* following; being the Firſt Seſſion of the Twelfth Parliament of *Great Britain*.



LONDON:

Printed by *Mark Baſkett*, Printer to the King's moſt Excellent Majeſty; and by the Aſſigns of *Robert Baſkett*. 1761.

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