ANNO TRICESIMO QUARTO

Georgii III. Regis.

CAP. VIII.

An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year One thousand seven hundred and ninety-four. [21st *February* 1794.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament assembled, taking into our serious Consideration such Expences as are absolutely necessary for supporting Your Majesty's Government, and being resolved to supply the same, have, for that End and Purpose, chearfully and voluntarily given and granted, and do by this Act give and grant unto Your Majesty the several and respective Rates and Assessments hereafter mentioned; and we do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the Sum of Two millions thirty-seven thousand six hundred twenty-seven pounds nine shillings and one farthing 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. Preamble. 2,037,627 *l.* 9 *s.* 1 *q.* to be raised in *Great Britain*;

II. And it is hereby declared and enacted by the Authority aforesaid, That the Sum of One million nine hundred eighty-nine thousand six hundred seventy-three pounds seven shillings and ten-pence farthing, Part of Of which Sum 1,989,673 *l.* 7 *s.* 10 *d.* 1 *q.* to be raised in *England* and *Wales*, in One

Year, from *March* 25, 1794.

of the ſaid Sum of Two millions thirty-ſeven thouſand ſix hundred twenty-ſeven pounds nine ſhillings and one farthing, 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 ninety-four, and ſhall be aſſeſſed and taxed in the ſeveral Counties, Cities, Boroughs, Towns, and Places of *England*, *Wales*, and *Berwick upon Tweed*, according to the Proportions in Manner following; (that is to ſay),

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

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

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

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

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

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

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

For the Univerſity of *Cambridge*, the Sum of One hundred Pounds.

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

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

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 half-penny.

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

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

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

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 half-penny.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the reſt of the whole County of *Hertford*, the Sum of Forty-one thouſand five hundred and eight pounds ten ſhillings and nine-pence three farthings.

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

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

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

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

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

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

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

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

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

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 ſixpence.

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

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

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

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

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

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

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

For *Serjeants 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 ſixpence.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For

For the Borough of *Bury St. Edmund's*, the Sum of Two thouſand one hundred and ſix pounds three ſhillings.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the County of *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 and forty pounds three ſhillings and eleven-pence halfpenny.

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

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

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

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

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

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

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

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

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

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

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

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

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, 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.

Likewiſe Penſions and Annuities out of the Exchequer, &c.

Lands, Tenements, Mines, &c.

IV. 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, Mundic, 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, having or holding any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other the Premiſes, in reſpect thereof, ſhall be charged with as much Equality and Indifference as is poſſible, by a Pound-rate, for or towards the ſaid ſeveral and reſpective Sums by this Act ſet or impoſed, or intended to be ſet and impoſed, for and upon all and every ſuch Counties, Cities, Boroughs, Towns, or other Places, hereby charged therewith as aforeſaid, ſo that by the ſaid Rates ſo to be taxed or aſſeſſed, for or upon the ſaid ready Money, Debts, Goods,

to be charged with Equality and Indifference, &c.

Goods, Wares, Merchandizes, Chattels, or Perſonal Eſtates, and for and upon the ſaid Offices and Employments of Profit, and for and upon the Penſions, Annuities, Stipends, or yearly Payments aforeſaid, and for and upon the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, and other the Premiſes, according to the Purport and true Meaning of this preſent Act, the full and entire Sums hereby appointed to be raiſed in *England*, *Wales*, and *Berwick*, as aforeſaid, ſhall be 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 ninety-four.

Rent-charges, Annuities, &c. to be rated.

V. And whereas many of the Manors, Meſſuages, Lands, Tenements, Tithes, Hereditaments, and Premiſes, in *England*, *Wales*, and *Berwick upon Tweed*, intended by this Act to be charged with a 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, Rents-ſervice, or other Rents thereupon reſerved or charged, by reaſon whereof the true Owners and Proprietors of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, do not in Truth receive to their own Uſe the true yearly Value of the ſame, for which nevertheleſs they are by this Act chargeable with a certain Pound-rate; it is therefore declared and enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Landlords, Owners, and Proprietors of ſuch Manors, Meſſuages, Lands, Tenements, Hereditaments, and Premiſes, in *England*, *Wales*, and *Berwick upon Tweed*, being charged with a Pound-rate as aforeſaid, to abate and deduct, and to detain and keep in his, her, or their Hands, out of every ſuch Fee-farm Rent, or other annual Rent or Payment, ſo much of the ſaid Pound-rate, which ſhall be taxed or aſſeſſed upon the ſaid Manors, Meſſuages, Lands, and Premiſes, as a like Rate for every ſuch Fee-farm Rent, or any other annual Rent or Payment reſpectively, ſhall by a juſt Proportion amount unto, ſo as ſuch Fee-farm Rent or other annual Rent or Payment reſpectively, do amount unto Twenty Shillings *per Annum*, or more; and all and every Perſon or Perſons, who are or ſhall be any ways intitled to ſuch Rents or annual Payments, their reſpective Auditors, 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 1791, *etc.* are to put this Act in Execution.

VI. 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 His Majeſty's Reign, (intituled, *An Act for appointing Commiſſioners for putting in Execution an Act of this Seſſion of Parliament*,

ment, 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 se-* '*ven hundred and ninety-one)*;' and by One other Act of Parliament, made and passed in the Thirty-second Year of His Majesty's Reign, (intituled, *An Act for rectifying Mistakes in the Names of several of the Commissioners appointed by an Act made in the last Session of Parliament, to put in Execution an Act made in the same Session, intituled,* '*An Act for grant-* '*ing 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 ninety-one*;' *and for appointing other Commissioners, together with those named in the first mentioned Act, to put in Execution an Act of this Session of Parliament,* '*for granting an Aid to His Majesty by a Land Tax, to be* '*raised in* Great Britain, *for the Service of the Year One thousand seven* '*hundred and ninety-two*;' *and for indemnifying such Persons as have acted as Commissioners for executing the said Act,*' '*for granting an Aid to His Ma-* '*jesty by a Land Tax, to be raised in* Great Britain, *for the Service of the* '*Year One thousand seven hundred and ninety-one)*;' or by any or either of those Acts were named and appointed Commissioners for putting in Execution the same Acts within the several Counties, Cities, Boroughs, Cinque Ports, Towns, and Places of *England*, *Wales*, and Town of *Berwick upon Tweed*, duly qualifying themselves according to this Act in that Behalf, shall, together with any other Persons that may be appointed by any Act to be made in this Session of Parliament, be Commissioners for putting in Execution, and shall put in Execution this present Act, and the Powers therein contained, within and for the same Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns and Places respectively.

Commissioners to meet on or before the 30th of *April* 1794;

VII. 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 ninety-four, and shall meet afterwards in like Manner, as often as it shall be necessary, for putting so much of this Act in Execution as is hereby committed to their Care and Charge; and the said Commissioners, or so many of them as shall be present at such General Meeting or Meetings, or the major Part of them, are hereby authorised and required to put so much as aforesaid of this present Act in Execution, and shall ascertain and set down in Writing the several Proportions which ought to be charged upon every Hundred, Lathe, Wapentake, Rape, Ward, or other Division respectively, within *England*, *Wales*, and *Berwick upon Tweed*, for and towards the raising and making up the whole Sum before by this Act charged upon the whole County, City, or other Places for which they are hereby appointed Commissioners, by charging in Proportion to the Sums which were assessed on the same Hundreds or Divisions respectively, by an Act of Parliament made and passed in the Fourth Year of the Reign of Their late Majesties King *William* and Queen *Mary* of blessed Memory, (intituled, *An Act for granting to Their Majesties an Aid of Four Shillings in the Pound for One Year, for carrying on a vigorous War against France)*; and shall also, if they see Cause, subdivide and distribute themselves, and the other Commissioners

and ascertain the Proportions to be charged on each Hundred, *etc.*

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

Commissioners may subdivide themselves, *&c.*

ers not then preſent, into leſs Numbers, ſo as Three or more of the ſaid Commiſſioners may be appointed for the Service of each Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion, as may beſt conduce to the carrying on His Majeſty's Service hereby required; nevertheleſs, not thereby to reſtrain the ſaid Commiſſioners, or any of them, from acting as Commiſſioners in any other Part of the County or Place for which they are appointed.

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

VIII. And, for the more effectual Performance thereof, be it enacted and declared, That the Commiſſioners at ſuch General Meeting, or the major Part of them then preſent, ſhall alſo agree and ſet down in Writing, who, and what Number of the ſaid Commiſſioners ſhall act in each of the ſaid Diviſions or Hundreds, and ſhall deliver true Copies of ſuch Writings to the Receiver-general, to be appointed by His Majeſty, or in purſuance of His Directions, to the End there may be no Failure in any Part of the due Execution of the Service by this Act required: And the ſaid Commiſſioners within the ſeveral Hundreds, Lathes, Wapentakes, Rapes, Wards, or other Diviſions, in *England*, *Wales*, and *Berwick upon Tweed*, or any Two or more of them, are hereby authoriſed and required to cauſe the ſeveral Proportions charged on the reſpective Hundreds, Lathes, Wapentakes, Rapes, Wards, or other Diviſions as aforeſaid, for or towards the Aid hereby granted, to be equally 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 Diſcretion; 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 Oaths of Two or more credible Witneſſes, (which Oaths the ſaid Commiſſioners, or any Two or more of them, are hereby impowered to adminiſter), or if any Officer or Perſon appearing ſhall refuſe to ſerve; then every ſuch Officer or Perſon ſo making Default, or refuſing to ſerve, ſhall, for every ſuch Default or Refuſal, forfeit or loſe to His Majeſty ſuch Sum or Sums of Money as the ſaid Commiſſioners, or ſo many of them as ſhall be preſent, or the major Part of them being preſent, ſhall think fit, not exceeding the Sum of Five Pounds, nor leſs than Forty Shillings; and at and after ſuch Charge given as aforeſaid, the ſaid Commiſſioners ſhall take Care that Warrants be iſſued and directed to Two at leaſt of the moſt able and ſufficient Inhabitants of each Pariſh, Townſhip, or Place, reſiding within the Pariſh where ſuch Townſhip or Place ſhall lie in their reſpective Diviſions thereby appointed, requiring them to be Aſſeſſors of all and every the Rates

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

and then to give them a Charge.

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

Two ſufficient Inhabitants of each Pariſh, &c. to be Aſſeſſors.

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

The full Sum charged to be assessed.

and Sums of Money by this Act imposed; and also therein appointing and prefixing a certain Day and Place for the said Assessors to appear before them, and to bring in their Assessments in Writing; which said Assessors are hereby strictly enjoined and required, with all Care and Diligence, to assess the full Sum given them in Charge respectively upon all ready Money, Debts, Personal Estates, Offices, Employments, Annuities, and Pensions, chargeable as aforesaid, according to this Act, and by an equal Pound-rate upon all Manors, Lands, Tenements, Rents, Hereditaments, and other the Premises, within the Limits, Circuits, and Bounds, of the respective Parishes or Places for which they shall be appointed Assessors as aforesaid; and shall bring with them, at the Time and Place so as aforesaid prefixed for their Appearance, a Certificate in Writing of the said Assessment, and shall then also return the Names of Two or more able and sufficient Persons, living within the Limits and Bounds of those Parishes, Townships, Constablewicks, and Places where they shall be chargeable respectively, to be Collectors of the Monies which shall be assessed as aforesaid, and to be paid to His Majesty by this Act; for whose paying in to the Receiver-general, or his Deputy, in Manner herein-after mentioned, such Monies as they shall be chargeable withal, the Parish or Place wherein they are so employed shall be answerable: And if any Assessor so appointed, or to be appointed, shall neglect or refuse to serve, or shall make Default at the Time appointed for his Appearance, not having lawful Excuse, to be made out by the Oaths of Two credible Witnesses, (which Oaths the said Commissioners, or any Two or more of them, have hereby Power to administer), or shall not perform his Duty; every such Assessor shall, for every such Neglect, Refusal, or Default, forfeit and lose to His Majesty such Sum as the Commissioners, or so many of them as shall be present, or the major Part of them, shall think fit, not exceeding the Sum of Forty Pounds, to be levied by Distress and Sale of the Offender's Goods and Chattels, in like Manner as by this Act is appointed for levying the several Rates and Assessments herein mentioned, in case of Neglect or Refusal of Payment, and to be charged upon the respective Receivers-general, together with the said Rates and Assessments: And, for completing the whole Sum charged to be raised in *England*, *Wales*, and *Berwick upon Tweed*, as aforesaid; and to the End the aforesaid Sums, charged upon the several and respective Counties, Ridings, Cities, Boroughs, Towns, and Places, for or towards the same, may be duly collected, and true Accounts thereof made, the said Assessors are hereby required to deliver One Copy of their respective Assessments fairly written, and subscribed by them, unto the said Commissioners, within the Time to be prefixed as aforesaid: And the said Commissioners, or any Three or more of them, are hereby required and ordered to sign and seal Two Duplicates of the same Assessments; and One of them to deliver, or cause to be delivered, to Two or more honest and responsible Persons to be Collectors, which the said Commissioners are hereby authorised to nominate and appoint for each Parish or Place, with Warrant to the said Collectors to collect the same Assessments, payable as aforesaid, so as the said several Sums may be paid to the Receiver-general at the respective Times herein limited: And the said Commissioners are hereby also required, at the same Time, to give the said Collectors Notice at what Time or Times, Place or Places, the Appeals of any Person or Persons, who shall think themselves aggrieved by being over-rated by the said Assessors, may be heard and determined; which Day or Days of Appeal,

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.*

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

Appeal, ſo to be appointed by the ſaid Commiſſioners, ſhall be at leaſt Thirty Days from the Time of ſigning, ſealing, and delivering the ſaid Duplicates to the ſaid Collectors; and every ſuch Collector is hereby alſo required, within Ten Days after the Receipt of ſuch Duplicates from the ſaid Commiſſioners, to cauſe publick Notice to be given in every Pariſh Church, or Chapel of Eaſe, belonging to any ſuch Pariſh, within his Diſtrict or Diviſion, immediately after Divine Service on the Lord's Day, (if any ſuch Divine Service ſhall be performed therein within that Time), of the Time and Place ſo appointed by the ſaid Commiſſioners for hearing and determining Appeals as aforeſaid; and ſhall alſo cauſe the like Notices to be fixed in Writing upon the Door of each of the ſaid reſpective Pariſh Churches, or Chapels of Eaſe, belonging to any ſuch Pariſhes, on the ſame Day, that all Perſons who ſhall think themſelves over-rated may know when and where to make their Appeal to the ſaid Commiſſioners; and the ſaid Collectors are hereby alſo required, upon the Application of any Perſon or Perſons who ſhall think himſelf or themſelves over-rated to the ſaid Rates and Aſſeſſments, to permit ſuch Perſon or Perſons, or their Stewards or Bailiffs, or other proper Repreſentatives, to inſpect the Duplicates of ſuch Rates and Aſſeſſments upon the Diviſion or Diſtrict of which he is Collector, at all ſeaſonable Times in the Day, without any Fee or Reward for the ſame; and every Perſon ſo intending to appeal to the ſaid Commiſſioners ſhall, and is hereby required to give Notice thereof in Writing to One or more of the Aſſeſſors of the Pariſh wherein he is rated, of ſuch his Intention to appeal, that ſuch Aſſeſſor or Aſſeſſors, if they ſhall think proper, may then and there attend to juſtify the ſaid Aſſeſſment; and it is hereby declared, That all Appeals once heard and determined by the ſaid Commiſſioners, or any Three or more of them, or the major Part of them then preſent, on the Day or Days by them appointed for hearing Appeals as aforeſaid, ſhall be final, without any further Appeal, upon any Pretence whatſoever: And the ſaid Commiſſioners are hereby required to deliver, or cauſe to be delivered, a Schedule or Duplicate in Parchment under their Hands and Seals, fairly written, containing the whole Sum aſſeſſed upon each Pariſh or Place, and alſo the Chriſtian Names and Surnames of the reſpective Aſſeſſors and Collectors, unto the Receiver-general of each County, Riding, City, Borough, Town, and Place reſpectively, in *England*, *Wales*, and *Berwick upon Tweed*, or his Deputy; and ſhall tranſmit, or cauſe to be tranſmitted, a like Schedule or Duplicate into the King's Remembrancer's Office of the Exchequer; and this the ſaid Commiſſioners ſhall cauſe to be done upon or before the Eighth Day of *Auguſt* One thouſand ſeven hundred and ninety-four 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.

ſhall think himſelf aggrieved, by being over-rated, may be heard and determined.

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 *Auguſt* 8, 1794, or 20 Days after, (all Appeals firſt determined.)

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

IX. 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,

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

found, or elſe at the Place of their laſt Abode, or upon the Premiſes charged with the Aſſeſſment: And the ſaid ſeveral Collectors ſhall collect and levy the ſaid Monies ſo charged for His Majeſty's Uſe, and are hereby required and enjoined to pay unto the Receivers-general, or their Deputies, all and every the ſaid Rates and Aſſeſſments by them reſpectively collected and received, at ſuch Time or Times, Place or Places, as the ſaid Commiſſioners, or any Two or more of them, ſhall appoint; ſo as the whole Sums due for each quarterly Payment ſhall be paid or anſwered by the ſaid Collectors to the Receivers-general, or their Deputies reſpectively, upon the Days, and at the Times, by this Act appointed for Payment thereof.

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

X. 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.

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

Collectors not obliged to travel above Ten Miles.

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

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

XII. And be it further enacted, That the Sum of Four hundred ninety-ſeven thouſand four hundred and eighteen Pounds Six Shillings and Eleven-pence and Nine Sixteenth Parts of a Penny, for the Firſt quarterly Payment of the ſaid Aſſeſſments for *England*, *Wales*, and *Berwick upon Tweed*, ſhall be levied, collected, and paid unto the Receivers-general of the ſaid ſeveral Counties, Cities, and other Places, who ſhall be appointed as aforeſaid, on or before the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-four; and the Sum of Four hundred ninety-ſeven thouſand four hundred and eighteen Pounds Six Shillings and Eleven-pence and Nine Sixteenth Parts of a Penny, for the Second Payment of the ſaid quarterly Payments, on or before the Twenty-ninth Day of *September* One thouſand ſeven hundred and ninety-four; and

497,418 *l.* 6 *s.* 11 *d.* and 9 16th Parts of a Penny, for the Firſt quarterly Payment, to be paid to the Receivers by 24 *June*, 1794:

The Second Payment by 29 *Sept.* 1794.

and the Sum of Four hundred ninety-ſeven thouſand four hundred and eighteen Pounds Six Shillings and Eleven-pence and Nine Sixteenth Parts of a Penny, for the Third of the ſaid quarterly Payments, on or before the Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-four; and the Sum of Four hundred ninety-ſeven thouſand four hundred and eighteen Pounds Six Shillings and Eleven-pence and Nine Sixteenth Parts of a Penny, for the laſt of the ſaid quarterly Payments, on or before the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-five, in full of the ſaid Sum of One Million nine hundred eighty-nine thouſand ſix hundred ſeventy-three Pounds Seven Shillings and Ten-pence Farthing.

The Third Payment by 25 *Dec.* 1794.

The laſt Payment by 25 *March* 1795.

XIII. 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 Payment; which Receipt ſhall be a full Diſcharge to each Hundred or Diviſion for ſuch particular Payment, againſt His Majeſty, His Heirs and Succeſſors; which ſaid Receivers-general are hereby required forthwith, or at fartheſt within Twenty Days after the Receipt of any Money of the Taxes or Duties by this Act granted, to tranſmit, or cauſe to be paid, the Money by them received, into the Receipt of His Majeſty's Exchequer; and the Commiſſioners of His Majeſty's Treaſury, or the High Treaſurer for the Time being, are hereby authorized to allow to the ſaid Receiver-general of each County, Riding, City, and Town reſpectively, in *England*, *Wales*, and *Berwick upon Tweed*, a Salary for his Pains, not exceeding Two-pence in the Pound, for ſo much as he ſhall pay into the Exchequer, upon the clearing of his Accounts.

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.

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

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

XIV. And be it further enacted and declared by the Authority aforeſaid, That the Collectors of the aforeſaid Rates and Aſſeſſments in *England*, *Wales*, and *Berwick upon Tweed*, hereby granted, for gathering the particular Sums charged upon the Pariſh or Place for which they ſhall be appointed Collectors by virtue of this Act, and for giving Receipts to the Perſon or Perſons of whom they receive the ſame, ſhall, upon Collection of the whole Sum appointed to be collected by them, and Payment thereof as is hereby before appointed, have and receive, for their Pains in collecting and paying the Money, Three-pence in the Pound, which the ſaid Collectors are impowered to detain out of the laſt Payment of the Monies of their ſeveral and reſpective quarterly Payments; and the ſaid Receiver-general, upon the Receipt of the whole Aſſeſſments of the County, Riding, City, or Town, for which he is appointed Receiver-general, (in caſe he ſhall have received the ſeveral Duplicates of each Pariſh and Place therein, and that Duplicates ſhall be returned to the Office of His Majeſty's Remembrancer of the Exchequer, as aforeſaid, and not otherwiſe), ſhall allow and pay, according to ſuch Warrant as ſhall be given in that Behalf, by the ſaid Commiſſioners, or any Two or more of them, Three-halfpence in the Pound, and

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

Commiſſioners Clerks to have Three-halfpence in the Pound.

and no more, to the Commiſſioners Clerks, for their Pains in fair writing the Aſſeſſments, Duplicates, and Copies, herein-before directed, and all Warrants, Orders, and Inſtructions relating thereunto; and which ſaid Clerks ſhall be appointed by a Majority of the acting Commiſſioners preſent at each reſpective Meeting within every ſuch Hundred, Lathe, Wapentake, Rape, Ward, or other Diviſion.

Property of Publick Books and Papers relating to the Land Tax,

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

veſted in Commiſſioners;

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

Perſons having in their Cuſtody ſuch Books, &c.

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

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

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

on Penalty of 50*l.*

Application of the Penalty.

XVII. And whereas Doubts have ariſen touching the Authority of Collectors to diſtrain for Nonpayment of the Land Tax under the Warrants uſually granted by Commiſſioners at the Time of their Appointments; 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 authoriſed and required, to levy the Sum aſſeſſed by Diſtreſs and Sale of the Goods and Chattels of ſuch Perſon ſo neglecting or refuſing to pay, or diſtrain upon the Meſſuages, Lands, Tenements, and Premiſes, ſo charged with any ſuch Sum or Sums of Money, without any further Authority from the Commiſſioners for that Purpoſe; and the Goods and Chattels then and there found, and the Diſtreſs ſo taken, to keep by the Space of Four Days, at the Coſts and Charges of the Owners; and if the ſaid Owners do not pay the Sum or Sums of Money ſo rated or aſſeſſed within the ſaid Space of Four Days, then the ſaid Diſtreſs to be appraiſed by Two or more of the Inhabitants where the ſame ſhall be taken, or other ſufficient Perſons, and to be ſold by the ſaid Collectors for Payment of the ſaid Money; and the Overplus coming by ſuch Sale (if any be) over and above the Tax, and Charge of taking and keeping the ſaid Diſtreſs, to be immediately returned to the Owners thereof; and moreover, that it ſhall be lawful to break open, in the Daytime, any Houſe, and upon Warrant under the Hands and Seals of any Two or more of the ſaid Commiſſioners, any Cheſt, Trunk, Box, or other Thing, where any ſuch Goods are, calling to their Aſſiſtance the Conſtables, Tythingmen, or Headboroughs, within the Counties, Ridings, Cities, Towns, or Places, where any Refuſal or Neglect ſhall be made; which ſaid Officers are hereby required to be aiding and aſſiſting in the Premiſes, as they will anſwer 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

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

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

Commiſſioners to determine Differences about Diſtreſs.

after Demand as aforeſaid, or convey away any of his, her, or their Goods, or other Perſonal Eſtate, whereby the Sums of Money ſo aſſeſſed cannot be levied according to this Act; in every ſuch Caſe, any Two or more of the Commiſſioners aforeſaid, for any City, County, or Place, are hereby authoriſed, by Warrant under their Hands and Seals, to commit ſuch Perſon or Perſons (except a Peer or Peereſs of *Great Britain*) to the Common Gaol, there to remain, without Bail or Mainpriſe, 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 or Tenants of all Houſes, Lands, Tenements, and Hereditaments, in *England*, *Wales*, or *Berwick upon Tweed*, which ſhall be rated by virtue of this Act, are hereby required and authoriſed to pay ſuch Sum or Sums of Money as ſhall be rated upon ſuch Houſes, Lands, Tenements, or Hereditaments, and to deduct out of the Rent ſo much of the ſaid Rate, as, in reſpect of the ſaid Rents of any ſuch Houſes, Lands, Tenements, and Hereditaments, the Landlord ſhould and ought to pay and bear: And the ſaid Landlords, both mediate and immediate, according to their reſpective Intereſts, are hereby required to allow ſuch Deductions and Payments, upon Receipt of the Reſidue of the Rents.

For want of Diſtreſs, Offenders may be committed, except a Peer or Peereſs of *Great Britain*.

Tenants to pay the Tax,

and deduct it out of the Rents.

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

Tenants diſcharged for what they ſo pay.

Commiſſioners to ſettle Differences between Landlord and Tenant.

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

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

XIX. And be it further enacted and declared by the Authority aforeſaid, That if any Aſſeſſor or Collector, or other Perſon or Perſons, ſhall wilfully neglect or refuſe to perform his or their Duty in the due and ſpeedy Execution of this preſent Act, or ſhall be guilty of any Fraud or Abuſe in executing the ſame, the ſaid reſpective Commiſſioners, or any Three or more of them, have hereby Power to impoſe on ſuch Perſon or Perſons, ſo neglecting or refuſing his or their Duties, or being guilty of ſuch Fraud or Abuſe, ſuch Fine or Fines as by them ſhall be thought fit, ſo the ſame exceed not the Sum of Forty Pounds; which ſaid Fines ſhall not be taken off or diſcharged, but by the Conſent of the Majority of the Commiſſioners who impoſed the ſame, but ſhall be levied by Warrant under the Hands and Seals of the ſaid Commiſſioners, or any Two or more of them, by Diſtreſs and Sale of the Goods and Chattels of the Offenders, and in Default of Goods and Chattels, the Offender (not being a Peer or Peereſs as aforeſaid) to be committed, by Warrant under the Hands and Seals of the ſaid Commiſſioners, or any Two or more of them, to Priſon, there to remain till Payment of the ſaid Fine; and all Fines to be impoſed by virtue of this Act, in *England*, *Wales*, and *Berwick upon Tweed*, ſhall be paid to the Receivers-general, and by them into the Receipt of His Majeſty's Exchequer; and ſhall be inſerted in the Duplicates on Parchment, fairly written, to be tranſmitted to the Office of the King's Remembrancer as aforeſaid, that the ſame may be thereby known, and charged in Account.

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

and paid into the Exchequer,

and inſerted in the Duplicates.

Collectors detaining the Money to be impriſoned, their Eſtates ſeized and ſold, *etc.*

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

Collectors to give Security to the Amount of the Rate to be collected by them.

XXI. And whereas the Inhabitants of many Pariſhes or Places have frequently ſuffered by the Frauds and Inſolvency of their Collectors, by being ſubjected to Re-aſſeſſments for Monies embezzled by them; be it enacted and declared by the Authority aforeſaid, That ſuch Perſons as ſhall be nominated as before directed to be Collectors, ſhall, if required ſo to do, give good and ſufficient Security to any Three or more of the Commiſſioners appointed for carrying this Act into Execution, equal to the Amount of the whole Rate to be collected in each Diſtrict, for their duly paying to the Receiver-general ſuch Monies aſſeſſed as aforeſaid as ſhall come to their Hands; which Security the ſaid Commiſſioners, or any Three or more of them, are hereby authoriſed and impowered to take; and on Failure of the Perſons ſo named to be Collectors, as before directed, giving ſuch Security, if required, the ſaid Commiſſioners, or any Three or more of them, ſhall be at Liberty, and are hereby authoriſed to appoint any other Two or more ſufficient Perſons, who can give ſuch Security as aforeſaid, reſiding within the Limits and Bounds of the Pariſhes, Townſhips, Conſtablewicks, and Places, where they ſhall be chargeable, to be Collectors of the Monies to be raiſed by this Act: Provided always, That if no Perſons can be found within the ſeveral Pariſhes, Townſhips, Conſtablewicks, or Places reſpectively, who are willing or able to give ſuch Security, then, and in ſuch Caſe, the Perſons who were firſt named by the Commiſſioners as before directed, ſhall be Collectors of the Monies aſſeſſed and charged under this Act.

Commiſſioners to examine whether the Sums aſſeſſed be duly collected, *etc.*

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

In caſe of Controverſies in aſſeſſing Commiſſion-

XXIII. 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

ers before by this Act appointed, the Commiſſioners ſo concerned in the ſaid Controverſy, in their own Right, or in the Right of any other Perſon for whom they ſhall act as Steward, Agent, Attorney, or Solicitor, ſhall have no Voice, but ſhall withdraw at the Time of the Debate of ſuch Controverſy, until it be determined by the Reſt of the Commiſſioners; and in Default thereof, the Commiſſioners then preſent ſhall have Power, and are hereby required to impoſe ſuch Fine or Fines, as to them ſhall be thought fit, upon the Commiſſioner ſo refuſing to withdraw, not exceeding Twenty Pounds, and to cauſe the ſame to be levied and paid, as other Fines to be impoſed by virtue of this Act are to be levied and paid; and all Queſtions and Differences which ſhall ariſe touching any of the ſaid Rates, Duties, and Aſſeſſments, in *England*, *Wales*, and *Berwick upon Tweed*, or the collecting thereof, ſhall be heard and finally determined by the ſaid Commiſſioners, in ſuch Manner as by this Act is directed, upon Complaint thereof made to them by any Perſon or Perſons thereby grieved, without further Trouble, or Suit in Law, in his Majeſty's Court of *King's Bench*, or any other Court whatſoever.

ers, the Commiſſioners concerned to withdraw;

or to be fined each not exceeding 20 *l.*

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

No privileged Place or Perſon exempt from this Tax.

Fee-farm Rents, *etc.* to be taxed.

Tenants to pay the Rates.

XXV. Provided, That nothing in this Act contained ſhall extend to charge any College or Hall in either of the Two Univerſities of *Oxford* or *Cambridge*, or the Colleges of *Windſor*, *Eaton*, *Winton*, or *Weſtminſter*, or the Corporation of the Governors of the Charity for the Relief of the Poor Widows and Children of Clergymen, or the College of *Bromley*, or any Hoſpital in *England*, *Wales*, or *Berwick upon Tweed*, for or in reſpect of the Scites of the ſaid Colleges, Halls, or Hoſpitals, or any of the Buildings within the Walls or Limits of the ſaid Colleges, Halls, or Hoſpitals; or any Maſter, Fellow, Scholar, or Exhibitioner of any ſuch College or Hall, or any Reader, Officer, or Maſter of the ſaid Univerſities, Colleges, or Halls; or any Maſters or Uſhers of any Schools in *England*, *Wales*, or *Berwick upon Tweed*, for or in reſpect of any Stipend, Wages, Rents, Profits, or Exhibitions whatſoever, ariſing or growing due to them, in reſpect of the ſaid ſeveral Places or Employments in the ſaid Univerſities, Colleges, or Schools; or to charge any of the Houſes or Lands, which, on or before the Five and twentieth Day of *March* One thouſand ſix hundred and ninety-three, did belong to the Scites of any College or Hall in *England*, *Wales*, or *Berwick upon Tweed*, or to *Chriſt's*

Colleges, *etc.* in the Univerſities, *etc.* not chargeable.

nor any of the Houſes or Lands which, before *March* 25, 1693, did

belong to *Chriſt's Hoſpital*, &c. or to the Corporation for Relief of Clergymens Sons, *&c.* or *Bromley* College, or any other Hoſpitals, *&c.*

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 Almshouſes 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.

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

XXVI. 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.

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

XXVII. Provided always, That nothing in this Act contained ſhall be conſtrued or taken to diſcharge any Tenant of any of 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.

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

XXVIII. And in caſe any Queſtion hath been or ſhall be made, how far any Lands or Tenements belonging to any Hoſpital or Alms-houſe in *England*, *Wales*, or *Berwick upon Tweed*, not exempted by Name out of this Act, ought to be aſſeſſed and charged to the Land Tax; be it enacted and declared, That the ſame ſhall be determined, by the ſaid Commiſſioners, or any Three or more of them, or the major Part of them then preſent, upon Appeal before them at the Day or Days by them appointed for the hearing and determining of Appeals; whoſe Determination in ſuch Caſe ſhall be final.

All Lands or Revenues belonging to any Hoſpitals, *&c.* which were aſſeſſed by Act 4 *Gul. & Mar.* ſhall be liable to this Act *&c.*

XXIX. 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.

XXX. And

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

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

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

to forfeit 100*l.* &c.

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.

XXXI. 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.

XXXII. 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 Commissioned 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 at any other publick Office, or by any of His Majesty's Receivers or Paymasters in *England*, *Wales*, or *Berwick upon Tweed*, the Tax or Payment which in pursuance of this Act shall be charged for or in respect of such Annuities, Pensions, Stipends, Fees, Salaries, Wages, Allowances, or Profits, shall and may (in case of Nonpayment thereof) be detained and stopped out of the same, or out of any Money which shall be paid upon such Pensions, Annuities, Stipends, Fees, Salaries, Wages, Allowances, or Profits, or for Arrears thereof, and be applied to the Satisfaction of the Rates and Duties not otherwise paid as aforesaid; and the proper Officers in the said Exchequer, and other the publick Offices aforesaid, shall keep true Accounts of all Monies stopped, and (upon Request) shall give Copies of such Accounts to the proper Collectors of such Monies, for the respective Parishes or Places where the said Monies are assessed by this Act.

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

A true Account to be kept of the Money stopt.

XXXIII. 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.

Persons to be taxed in the Parish where they dwell.

XXXIV. 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.

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

XXXV. 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.

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

XXXVI. 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, Constablewics, Divisions, and Allotments, which have been used to be taxed and assessed, shall pay and be assessed in such County, Hundred, Rape, Wapentake, Constablewic, Division, or

All Places to pay where usually assessed.

or Place of Allotment, within *England*, *Wales*, and *Berwick upon Tweed*, as the ſame have heretofore been uſually aſſeſſed in, and not elſewhere.

West Barnfield may 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: Pariſhes of *Yardley*, &c. in *Halfſhire* Hundred: *Church Lench*, in *Perſhore* Diviſion: Foreſt of *Chute*, where the Firſt Aid was aſſeſſed: *Upton* in *Perſhore* Hundred: *Calder* and *Ayre* at *Wakefield* and *Leeds*.

XXXVII. Provided nevertheleſs, That the Hundred of *Weſt Barnfield*, formerly taxed 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*, *Fallur*, and *Finſtock*, in the Hundred of *Chadlington* in the ſaid County; as alſo the whole Town and Pariſh of *Leeds*, in the County of *York*, in the Hundred of *Skyrack* in the ſaid County; and the Pariſh of *Ombersley*, in the County of *Worceſter*, in the Lower Diviſion of *Oſwaldſlow* Hundred in the ſaid County; and the Pariſh of *Aldemaſton*, in the Eaſtern Diviſion of *Oſwaldſlow* Hundred in the ſaid County; and the Pariſh of *Yardley*, in *Bromſgrove* Diviſion of *Halfſhire* Hundred in the ſaid County; and the Pariſhes of *Hanbury* and *Stoke Prior*, in *Bromſgrove* Diviſion of *Halfſhire* Hundred in the ſaid County; and the Pariſh of *Church Lench*, and that Part of the Pariſh of *Crowle* which is now taxed or aſſeſſed in the *Bromſgrove* Diviſion of *Halfſhire* Hundred in the ſaid County, in the *Perſhore* Diviſion; 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 taxed and aſſeſſed in the Lower Diviſion of *Oſwaldſlow* Hundred in the ſaid County, may for the future (if the Commiſſioners think fit) be taxed 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.

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

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

Perſons proſecuted in Execution of this Act may plead the General Iſſue,

XXXIX. 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

and may plead the General Iſſue, Not Guilty; and upon Iſſue joined may give this Act, and the Special Matter, in Evidence; and if the Plaintiff or Proſecutor ſhall become nonſuit, or forbear further Proſecution, or ſuffer a Diſcontinuance, or if a Verdict paſs againſt him, the Defendants ſhall recover Treble Coſts, for which they have the like Remedy as in Caſes where Coſts by Law are given to Defendants.

and recover Treble Coſts.

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

XL. Provided always, and be it enacted, That in caſe any Lands or Houſes, in any Pariſh, Place, or Conſtablewic 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 Conſtablewic, 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 Tithingmen, of the ſaid Pariſh, Place, or Conſtablewic, for the Time being, to enter and diſtrain upon the Lands or Houſes, where there ſhall be any Diſtreſſes thereupon to be found; and the Diſtreſs and Diſtreſſes (if not redeemed within Four Days, by Payment of the Tax, and Charges of the Diſtreſs) to ſell, returning the Overplus to the Owner or Owners of ſuch Diſtreſs; and the ſaid Collector, Conſtable, or Tithingman, is hereby enjoined to diſtribute the Money raiſed by the ſaid Diſtreſs and Sale, proportionably to the Parties who contributed to the Tax of the unoccupied Lands or Houſes.

Wood may be cut down and ſold for Diſtreſs;

Timber Trees excepted.

XLI. Provided always, and be it enacted, That where any Woodlands in *England*, *Wales*, or *Berwick upon Tweed*, ſhall be aſſeſſed, and no Diſtreſs can be had, that in ſuch Caſe it ſhall and may be lawful to and for any Collector, Conſtable, Headborough, or Tithingman, by Warrant under the Hands and Seals of Two or more of the Commiſſioners of that Hundred or Diviſion, at ſeaſonable Times of the Year, to cut and ſell to any Perſon or Perſons ſo much of the Wood growing on the ſaid Woodlands ſo aſſeſſed (Timber Trees excepted) as ſhall pay the Aſſeſſment or Aſſeſſments ſo behind and unpaid, and the Charge incident thereunto; and it ſhall and may be lawful for the Perſon or Perſons, and his or their Aſſigns, to whom ſuch Wood ſhall be ſold, to fell, cut down, diſpoſe, and carry away the ſame to his own Uſe, rendering the Overplus (if any be) to the Owner; any Law to the contrary notwithſtanding.

Tithes, Tolls, *etc.* if Aſſeſſment not paid within Six Days after Demand, *etc.* may be ſeized and ſold.

XLII. 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 and laid, or demanded, that it ſhall and may be lawful to and for the Collector, Conſtable, or other Officer thereunto appointed, by Warrant under the Hands and Seals of any Two or more of the Commiſſioners authoriſed by this Act, to ſeize, take, and ſell, ſo much of the ſaid Tithes, whereſoever they can be found, Tolls, or other Profits ſo charged, as ſhall be ſufficient for the levying the ſaid Tax or Aſſeſſment, and all the Charges occaſioned by ſuch Nonpayment thereof, rendering the Overplus (if any be) to the Owner.

XLIII. And, for the better preventing ſuch unjuſt Vexations as might be occaſioned by ſuch Perſons as ſhall be appointed Receivers general

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 unto 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.

XLIV. 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.

Commiſſioners to aſſeſs the Aſſeſſors.

XLV. 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.

None compellable to be Aſſeſſors out of the Limits of the City, *etc.* where they dwell.

XLVI. 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.

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

XLVII. And be it further enacted by the Authority aforeſaid, That in all privileged and other Places, being extraparochial, or not within the Conſtablewics, 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,

In Places extraparochial, Commiſſioners to nominate Aſſeſſors and Collectors, *etc.*

ſaid, to be Aſſeſſors for the ſaid Places, and to make and return the ſaid Aſſeſſments, in like Manner as by this Act is appointed in any Pariſh, Tithing, or Place; and alſo to appoint Two or more Collectors, who are hereby required to collect and pay the ſame in Manner appointed by this Act for the collecting and paying all the aforeſaid Sums of Money chargeable by this Act.

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

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

Commiſſioners not to act without taking the Oaths appointed by

Act 1 *Geo.* I.

and 6 *Geo.* III.

XLIX. 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 of the Powers therein contained, (unleſs it be the Power hereby given of adminiſtering Oaths), until ſuch Time as he ſhall have taken the Oaths appointed by Two Acts of Parliament, One made in the Firſt Year of the Reign of His late Majeſty King *George* the Firſt, (intituled, *An Act for the further Security of His Majeſty's Perſon and Government, and the Succeſſion of the Crown in the Heirs of the late Princeſs* Sophia, *being Proteſtants; and for extinguiſhing the Hopes of the pretended Prince of* Wales, *and his open and ſecret Abettors*;) and the other made in the Sixth Year of the Reign of His preſent Majeſty, (intituled, *An Act for altering the Oath of Abjuration, and the Aſſurance; and for amending ſo much of an Act of the Seventh Year of Her late Majeſty Queen* Anne, *intituled, 'An Act for the Improvement 'of the Union of the Two Kingdoms,' as, after the Time therein limited, requires the Delivery of certain Liſts, and Copies therein mentioned, to Perſons indicted of High Treaſon, or Miſpriſion of Treaſon*;) and likewiſe, if required, an Oath ſpecifying in Writing the Pariſh, Situation, Quantity of Land, whether Freehold or Copyhold, of the Premiſes which intitle him to act as a Commiſſioner in the Execution of this Act; which ſaid 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.

Commiſſioners acting before Oaths taken, forfeit 200 *l.*

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, *etc.*

LI. 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.

LII. Provided always, That the Right Honourable the Maſter of the *Rolls*, the Maſters in *Chancery*, Six Clerks, Clerks of the Petty-bag, Examiners,

miners, Regiſters, Clerks of the Inrollments, 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 the ſaid Maſters in *Chancery* for the Time being, and the ſaid Six Clerks and Regiſters for the Time being, ſhall, for the better aſſeſſing, ordering, levying, and collecting the Sum of Money to be raiſed within the ſaid Liberty, (taking the Oaths directed by this Act), be the Commiſſioners for putting in Execution, and ſhall put in Execution this Act, within the ſaid Liberty, and exerciſe the Powers therein, or in any former Act or Acts of Parliament contained; and that all Annuities, Stipends, and Penſions, payable to any Officers in reſpect of their Offices, ſhall be taxed and aſſeſſed where ſuch Officers are rated and aſſeſſed for their Offices, and not elſewhere; and that all other Penſions, Stipends, and Annuities, in *England*, *Wales*, and *Berwick upon Tweed*, not charged upon Lands, ſhall be charged and aſſeſſed in the Pariſhes or Places where they are payable; and every Perſon who is or ſhall be rated in *England*, *Wales*, or *Berwick upon Tweed*, for or in reſpect of any Perſonal Eſtate to him or her any Ways belonging, ſhall be rated at ſuch Place where he or ſhe ſhall be reſident at the Time of the Execution of this Act; and all Perſons not being Houſeholders, nor having a certain Place of Reſidence, ſhall be taxed at the Place where they ſhall be reſident at the Time of the Execution of this Act; and if any Perſon, who ought to be taxed in *England*, *Wales*, or *Berwick upon Tweed*, by virtue of this Act, for or in reſpect of his perſonal Eſtate, ſhall, at the Time of his Aſſeſſment, be out of the Realm, ſuch Perſon ſhall be rated therefore in ſuch County, City, or Place, where he was laſt abiding within this Realm.

Maſters in *Chancery*, Six Clerks, and Regiſters, to be Commiſſioners.

Annuities where to be rated.

Penſions to be aſſeſſed where payable; Perſonal Eſtates, where Perſons reſident, *etc.*

Perſons not Houſeholders, where reſident.

Abſent Perſons to be rated where they were laſt reſident.

LIII. Provided, That where any Perſon ſhall have any Goods, Wares, or Merchandizes, in any County or Counties, Riding or Ridings, City or Cities, Diviſion or Diviſions, Diſtrict or Diſtricts, Town or Towns, Place or Places, other than the County, Riding, City, Diviſion, Diſtrict, Town, or Place, where he ſhall be reſident, or had his laſt Reſidence, it ſhall be lawful, at any Time before the Twenty-fourth Day of *Auguſt* One thouſand ſeven hundred and ninety-four, to rate and aſſeſs ſuch Perſon for ſuch Goods, Wares, and Merchandizes, in any County or Counties, Riding or Ridings, City or Cities, Diviſion or Diviſions, Diſtrict or Diſtricts, Town or Towns, Place or Places, where the ſame ſhall be; and every Perſon who ſhall be rated and aſſeſſed for or in reſpect of any Manors, Meſſuages, Lands, or Tenements, or other the Premiſes, according to the former Clauſes of this Act, ſhall be rated and aſſeſſed in the Places where ſuch Manors, Meſſuages, Lands, and Tenements, and other the Premiſes reſpectively, do lie, and not elſewhere.

Goods, *etc.* to be aſſeſſed where they ſhall be.

LIV. 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,

Perſons doubly rated diſcharged on Certificate.

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

This Act not to extend to Personal Estates of Inhabitants of *Scotland*, *Ireland*, *Jersey*, or *Guernsey*.

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

Persons avoiding the Tax, to be charged Treble.

Householders, to give an Account of their Lodgers,

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

on Forfeiture of 5*l*.

Shares in the *New River*, *Marybone* Water-works, *etc.*

in the *Fire Offices*, and *Lights*,

and *The King's Printing-house*, to pay 4*s*. *per* Pound.

LVII. 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* Waterworks, or in *Marybone* or in *Hampstead* Waterworks; or in any Office or Stock for insuring of Houses in case of Fire, or in any Lights; or in the Stock or Stocks for printing of Books in or belonging to the House commonly called *The King's Printing House*, shall pay for the same the Sum of 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*, and the *Bank of England*, and all Salaries and Pensions (taxable 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

Which Assessments, and those on all Companies of Merchants, Bank of *England*, Post-office, *etc.*

ſpective 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 or Treaſurers.

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

Governors, *etc.* of the River-waters and Water-works, refuſing to pay,

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

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

King's Bench, *Marſhalſea* Priſons, *etc.* to be aſſeſſed in *St. George's* Pariſh, *etc.*

LX. And be it further enacted by the Authority aforeſaid, That where any Officer or Officers belonging to the ſaid Priſons ſhall neglect or refuſe to pay the Sum or Sums of Money which ſhall be rated and aſſeſſed upon them, or any of them, by virtue of this Act, any Two or more of the Commiſſioners appointed by this Act for the ſaid County of *Surrey* ſhall and may certify, by Writing under their Hands and Seals, ſuch Neglect or Refuſal, and the Sum payable by virtue of this Act, to the Commiſſioners for executing this Act in the County or Place where ſuch

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

Collectors, by Warrant from Commissioners, may distrain

Officer or Officers reside; and any Two or more of such Commissioners are hereby authorised and required, upon Receipt of such Certificate, by Warrant under their Hands and Seals, to authorise and impower the respective Collectors of the Parish or Place where such Officer or Officers reside, to distrain the Goods and Chattels of such Officer or Officers, and the Distress or Distresses so made to detain and keep for the Space of Four Days; and if such Officer or Officers do not pay the said Sum or Sums of Money for which such Distress shall be made as aforesaid, within the Space of Four Days, that then the said Goods and Chattels, so distrained as aforesaid, shall and may be appraised and sold by Two such honest and sufficient Persons as the said Commissioners, who shall sign the said Warrant, shall nominate and appoint; and the Monies arising thereby shall be paid to the Collectors of the said Parish of *Saint George*, for and towards Satisfaction of the said Sum and Sums of Money; and the Surplus (if any be) shall be returned to the Owner of the said Goods, after the Charge of the said Distress and Sale shall be deducted: But in case no Goods or Chattels of any such Officer or Officers can be found, sufficient to make good the Sum or Sums of Money so assessed or to be assessed upon him or them, as aforesaid, that then it shall and may be lawful for any Two or more of the said Commissioners, by Warrant under their Hands and Seals to the respective Collectors, or such Person or Persons as they shall think fit, to cause the Person or Persons of such respective Officer or Officers of the said Prisons, neglecting or refusing to pay as aforesaid, to be apprehended and taken, wherever he or they can or may be found, and to be committed to the common Gaol where he or they shall happen to be taken, there to remain, without Bail or Mainprize, until Payment shall be made as aforesaid of the Sum or Sums of Money so charged or assessed upon them as aforesaid, with the Charges of such Prosecution as aforesaid, to be allowed by the said Commissioners, or any Two or more of them; any Thing in this Act contained to the contrary thereof in any-wise notwithstanding.

If no Goods sufficient, Officer to be imprisoned.

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

LXI. 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 Damerel*, near *Plymouth*, to be assessed within the Town of *Plymouth*.

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

LXIII. And

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

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

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

LXIV. 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.

Commissioners, *etc.* of the Stamp-office to be assessed in *Shire Lane* Ward.

LXV. And be it further enacted, That the Commissioners, Clerks, and other Officers, from Time to Time appointed and employed to manage the Duties charged upon stamped Vellum, Parchment, and Paper, shall be assessed upon this Act for their Salaries, and other Profits of their Places, in *Shire Lane* Ward, within the Division of *Saint Clement Danes* and *Saint Mary le Strand*, in the Liberty of *Westminster*, where the Salaries and other Profits of the said Commissioners, Clerks, and other Officers, in the Year One thousand seven hundred and eighty-five, were assessed, and not elsewhere; so as the full Proportion which was assessed on the said Division of *Saint Clement Danes* and *Saint Mary le Strand*, in the Liberty of *Westminster*, in the said Year One thousand seven hundred and eighty-five, be again assessed thereon by virtue of this Act, and so as any other Division, District, Parish, or Place, to which the said Office are or may be removed, be not charged with a greater Proportion, in respect of the said Salaries and Profits, than it was in the said Year One thousand seven hundred and eighty-five; any Thing herein contained to the contrary thereof notwithstanding: Provided always, That out of the Sum to be assessed on the said Commissioners, Clerks, and other Officers, of the said Duties charged upon stamped Vellum, Parchment, and Paper, there shall be paid to the Collectors of the Land Tax for the Division, District, Parish or Place to which the said Office are or may be removed, One Fourth Part thereof, and also the Whole of the Land Tax for all additional Commissioners, Clerks, and other additional Officers of the said Duties, which shall or may have been created since the Twenty-fifth Day of *December* in the Year of our Lord One thousand seven hundred and eighty-five, or which shall or may be hereafter created; to be applied in Aid of the Assessment to be laid upon the said Division, District, Parish, or Place, by virtue of this Act.

A certain Portion of such Assessment to be paid to the Collectors for the District to which the said Office may be removed.

Commissioners, *etc.* of the Victualling Office to be assessed in the Manor of *East Smithfield*.

LXVI. And be it further enacted, That the Commissioners, Clerks, and other Officers, from Time to Time appointed and employed in the Office for victualling His Majesty's Navy, shall be assessed upon this Act for their Salaries, and other Profits of their Places, in, to, or for the Manor of *East Smithfield*, in the Parish of *Saint Botolph* without *Aldgate*, within the *Tower* Division, in the County of *Middlesex*, and not elsewhere;

where; ſo as the full Proportion which was aſſeſſed on the ſaid Manor and Pariſh be again aſſeſſed thereon by virtue of this Act, and ſo as any other Diviſion, Diſtrict, Pariſh, or Place, to which the ſaid Office are or may be removed, be not charged with a greater Proportion in reſpect of the ſaid Salaries and Profits, or any Part thereof, than it was on the Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-five: Provided always, That out of the Sums to be aſſeſſed on the ſaid Commiſſioners, Clerks, and other Officers, there ſhall be paid to the Collectors of the Land Tax for the Diviſion, Diſtrict, Pariſh, or Place, to which the ſaid Office are or may be removed, One Fourth Part of the Sum or Sums which may be aſſeſſed on all ſuch Commiſſioners, Clerks, and other Officers of the ſaid Office, as have been created or appointed between the Fifteenth Day of *February* in the Year of our Lord One thouſand ſix hundred and ninety-two, and the Twenty-fifth Day of *December* in the Year of our Lord One thouſand ſeven hundred and eighty-five; and alſo the Whole of the Land Tax for all additional Commiſſioners, Clerks, and other additional Officers of the ſaid Office, which ſhall or may have been created or appointed ſince the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-five, or which ſhall or may be hereafter created or appointed, to be applied in Aid of the Aſſeſſment to be laid upon the ſaid Diviſion, Diſtrict, Pariſh, or Place, by virtue of this Act.

A certain Portion of ſuch Aſſeſſment to be paid to the Collectors for the Diſtrict to which the ſaid Office may be removed.

LXVII. And be it further enacted, That the Commiſſioners, Clerks, and other Officers, from Time to Time appointed and employed to tranſact and manage the Affairs and Buſineſs of the Navy Pay Office, and Navy Office, reſpectively, ſhall be aſſeſſed upon this Act for their Salaries, and other Profits of their Places, in the Wards of *Broad Street* and *Tower* reſpectively, and not elſewhere; ſo as the full Proportion which was aſſeſſed on the ſaid Wards of *Broad Street* and *Tower* reſpectively be continued to be aſſeſſed thereon by virtue of this Act, and ſo as any other Diviſion, Diſtrict, Pariſh, or Place, to which the ſaid Offices, or either of them, are or may be removed, be not charged with a greater Proportion in reſpect of the ſaid Salaries and Profits, or any Part thereof, than it was on the Twenty-fifth Day of *December* in the Year of our Lord One thouſand ſeven hundred and eighty-five: Provided always, That out of the Sums to be aſſeſſed on the ſaid Commiſſioners, Clerks, and other Officers, employed to tranſact and manage the Affairs and Buſineſs of the Navy Pay Office, and Navy Office aforeſaid, reſpectively, there ſhall be paid to the Collectors of the Land Tax for the Diviſion, Diſtrict, Pariſh, or Place, to which the ſaid Offices, or either of them, are or may be removed, One Fourth Part of the Sum or Sums which may be aſſeſſed on all ſuch Commiſſioners, Clerks, and other Officers of the ſaid Offices reſpectively, as have been created or appointed between the Fifteenth Day of *February* in the Year of our Lord One thouſand ſix hundred and ninety-two, and the Twenty-fifth Day of *December* in the Year of our Lord One thouſand ſeven hundred and eighty-five; and alſo the Whole of the Land Tax for all additional Commiſſioners, Clerks, and other additional Officers of the ſaid Offices reſpectively, which ſhall or may have been created or appointed ſince the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and eighty-five, or which ſhall or may be hereafter created or appointed; to be applied in Aid of the Aſſeſſment to be laid upon the ſaid Diviſion, Diſtrict, Pariſh, or Place, by virtue of this Act.

Commiſſioners of the Navy Office, *etc.* to be aſſeſſed in the Wards of *Broad Street* and *Tower*.

A certain Portion of ſuch Aſſeſſments to be paid to the Collectors for the Diſtrict to which ſuch Offices may be removed.

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

LXIX. Provided always, and be it enacted, That the Waterworks 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. Waterworks in *Westminster* to be assessed there.

LXX. 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. of *Whitehall* and *St. James*, to be there assessed.

LXXI. And whereas by an Act of Parliament made and passed in the Twenty-second Year of His present Majesty's Reign, (intituled, *An Act for enabling His Majesty to discharge the Debt contracted upon His Civil List Revenues; and for preventing the same from being in Arrear for the future, by regulating the Mode of Payments out of the said Revenues, and by suppressing or regulating certain Offices therein mentioned, which are now paid out of the Revenues of the Civil List*), the Office of Paymaster of the Pensions, amongst others, is suppressed, abolished, and taken away; and it is thereby also enacted, That no Pension whatsoever on the Civil Establishment shall thereafter be paid but at the Exchequer, and in the same Manner as those Pensions which were then paid and entered at the Exchequer, under the Head, Title, and Description of *Pensions*, and that those which were transferred thither by the said Act, shall be subject to no Taxes or Fees whatsoever, except the Taxes and Fees to which before the said Act they were subject: And whereas the Pensions, which were before the passing of the said Act payable at the Office of the Paymaster of the Pensions, and to the Servants of the late Queen *Caroline*, and the late Princess Dowager of *Wales*, were nearly One half of the Amount of the Whole of the Pensions which in pursuance of the said Act are now payable at the Exchequer; be it enacted, That, from and after passing this Act, One Half of the Amount of the Pension List shall be rated, charged, and assessed, and continue to be rated, charged, and assessed, to the Land Tax, in the said Division of the Palaces of *Whitehall* and *Saint James*, and in no other Division, in each Year; and the other Half of the Amount of the Pension List shall be rated, charged, and assessed, and continue to be rated, charged, and assessed, to the Land Tax, with the Offices executed in *Westminster Hall*, and in no other Division or Place, in each Year. Recital of 22 *Geo* III. Cap. 82. Where the Pension List shall be rated to the Land Tax.

LXXII. 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 Waterworks within the Town of Collectors of the Profits of the Waterworks at *Colchester* chargeable.

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

Collectors for the Waterworks in *New Windſor* chargeable.

LXXIII. 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.

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

That Part of the Pariſh of *St. Andrew Holbourn*, which lies in the County of *Middleſex*, not to be ſubdivided.

LXXV. 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 lies 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*.

LXXVI. 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

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.*

LXXVII. 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 in 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.

LXXVIII. 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, &c. to forfeit 40 *l.*

LXXIX. And be it further enacted, That if any Collector of any Pariſh or Place in *England*, *Wales*, or *Berwick upon Tweed*, ſhall keep in his Hands any Part of the Money by him collected for any longer Time than is by this Act directed, (other than the Allowance made unto him by this Act), or ſhall pay any Part thereof to any Perſon or Perſons, other than the Receiver-general of ſuch County or Place or to his reſpective Deputy; every ſuch Collector ſhall forfeit, for every ſuch Offence, a Sum not exceeding Forty Pounds, nor leſs than Five Pounds, to be levied by Diſtreſs and Sale of the Goods and Chattels of ſuch Collector, as is directed by this Act in like Caſes of Diſtreſs: 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, or 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,

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

or Information; wherein no Eſſoin, Protection, or Wager of Law is to be allowed.

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

LXXX. 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.

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

LXXXI. Provided alſo, and be it enacted, That no Stay of Proſecution, upon any Command, Warrant, Motion, Order, or Direction, by *Non vult ulterius proſequi*, ſhall be had, made, admitted, received, or allowed, by any Court whatſoever, in any Suit or Proceeding, by Action of Debt, Bill, Plaint, or Information, or otherwiſe, for the Recovery of all or any of 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 over-charged,

LXXXII. Provided always, That if any Perſon or Perſons, who ſhall be charged or aſſeſſed by this Act to or with a Pound-rate upon his, her, or their Manors, Lands, Tenements, Hereditaments, or other the Premiſes, ſhall, upon Complaint made to the Commiſſioners, in ſuch Manner, and at ſuch Times, as are herein directed in Caſes of Appeals, make it appear to the ſaid Commiſſioners, or any Three or more of them then preſent for hearing and determining ſuch Appeals, by Proof upon Oath, that ſuch Aſſeſſment doth exceed the equal Pound-rate that ought to be charged on him, her, or them; in ſuch Caſe, upon every ſuch Proof, and due Examination thereof, the ſaid Commiſſioners, or the major Part of them then preſent as aforeſaid, are hereby impowered to abate and leſſen the ſaid Aſſeſſments, ſo much as the ſame ſhall exceed the equal Pound-rate that ought to be charged on him, her, or them, and ſhall cauſe the Money ſo abated to be reaſſeſſed, ſurcharged, and levied in ſuch Manner as they, or the major Part of them, in their 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

and to reaſſeſs, &c.

or raiſe it on Perſons undercharged.

of ſuch particular Abatement; any Thing herein contained to the contrary notwithſtanding.

Receiver-general anſwerable for Deputies.

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

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

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

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

LXXXIV. 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. may act as Commiſſioners for the Towns wherein they inhabit.

LXXXV. 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 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 ſpecially appointed by this Act, as where they are not.

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

LXXXVI. 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 Places where ſuch Members have their Manſion-houſes, or other Places where they moſt uſually reſide during the Intervals of Parliament; and in caſe any Aſſeſſor or Commiſſioner ſhall aſſeſs, or cauſe to be aſſeſſed, any Member of Parliament, contrary to the Proviſion hereby made, he or they ſhall forfeit to the Party grieved the Sum of Forty Pounds; to be recovered by Action of Debt, or upon the Caſe, together with full Coſts of Suit, any Thing herein contained to the contrary notwithſtanding.

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

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

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

LXXXVIII. 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*, *Radnor*, and *Monmouth*, excepted), or in or for any of the Ridings of the County of *York*, unleſs ſuch Perſon be ſeiſed or poſſeſſed, in the ſame County or Riding, of Lands, Tenements, or Hereditaments, of the Value of One hundred Pounds *per Annum*, or more, of his own Eſtate, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of or in reſpect of ſuch Leaſehold Eſtates, which were taxed and did pay by virtue of an Act paſſed in the Thirty-third 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 ninety-three.*)

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

LXXXIX. Provided nevertheleſs, That any Perſon appointed 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 Thirty-third Year of His Majeſty's Reign.

Commiſſioners may act for any City, being Inhabi-

XC. 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 diſ-

abled

abled 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, or Liberty of the Rolls; and that no Attorney or Solicitor, or Perſon practiſing as ſuch, who ſhall not be ſeiſed or poſſeſſed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of or in reſpect of ſuch Leaſehold Eſtates, of the Value of One hundred Pounds *per Annum*, or more, of his own Eſtate, in the ſame County or Riding, City, Borough, Town Corporate, Cinque Port, or Place for which he ſhall be named a Commiſſioner, or within the County at large within which ſuch City, Borough, Town Corporate, Cinque Port, or Place, for which he ſhall be named a Commiſſioner, doth ſtand, or which is next adjoining thereto, and which were taxed, or did pay, by virtue of an Act made and paſſed in the Thirty-third 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 ninety-three)*, 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.

tants, or for Inns of Court, *&c.*

Attornies, *etc.* not to be Commiſſioners without poſſeſſion; 100*l.* *per Annum.*

XCI. Provided alſo, and be it enacted by the Authority aforeſaid, That no Perſon ſhall be capable of acting as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, within the City of *London*, and Liberty of *Saint Martin le Grand*, unleſs ſuch Perſon be ſeiſed and poſſeſſed of Lands, Tenements, or Hereditaments, being Freehold, Copyhold, or Leaſehold, over and above all Ground Rents, Incumbrances, and other Reſervations, payable out of or in reſpect of ſuch Leaſehold Eſtates, which were taxed, or did pay, in the ſaid City or Liberty, for the Value of Twenty Pounds *per Annum*, or more, of his own Eſtate, or unleſs ſuch Perſon was taxed, or did pay, in the ſaid City or Liberty, for the Value of One hundred and fifty Pounds Perſonal Eſtate, or more, by virtue of an Act, made and paſſed in the Thirty-third 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 ninety-three.)*

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, *etc.*

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

No Commiſſioner of the City, *etc.* of *Weſtminſter* to act, unleſs rated at 50*l.* *per Ann.* of his own Eſtate.

Tax, to be raiſed in Great Britain, *for the Service of the Year One thouſand ſeven hundred and ninety-two*).

Qualification required of the Maſter of the Houſehold, *etc.*

XCIII. And whereas Doubts have ariſen as to the Qualification by Law required of the Maſter of His Majeſty's Houſehold, the Firſt Clerk of the Houſehold, the Clerk of the Kitchen, and ſeveral Officers who, in virtue of their Offices, have heretofore acted, or may hereafter act, as Commiſſioners for putting into Execution ſo much of ſeveral Acts of Parliamen, for granting an Aid to His Majeſty by a Land Tax, as relates to the Aſſeſſment on the Palaces of *Whitehall* and *Saint James*; be it enacted, That no other Qualification ſhall be required of any ſuch Officers, who ſhall act as Commiſſioners by virtue of their Offices or Places, than the Poſſeſſion of ſuch reſpective Offices or Places; and that no ſuch Officer ſhall be ſubject or liable to any Penalty inflicted by any ſuch Acts, for having heretofore acted without being poſſeſſed of any other Qualifications, which might have been required by any ſuch Acts reſpectively, than ſuch Office or Place.

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

XCIV. 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 Waterworks in *Exon* chargeable.

XCV. 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 Waterworks 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;

XCVI. Provided always, and it is hereby further enacted by the Authority aforeſaid, That this Act, or any Thing herein contained, ſhall not charge, or be conſtrued to charge, Her Majeſty the Queen with the above-mentioned Duty or Payment of Four Shillings out of every Twenty Shillings by the Year, for or in reſpect of any Sum or 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 His Royal Highneſs the Prince of *Wales*, nor the

XCVII. And be it further enacted by the Authority aforeſaid, That, this Act, or any Thing therein contained, ſhall not charge, or be conſtrued, deemed, or taken to charge, His Royal Highneſs the Prince of *Wales*,

Wales, or His Royal Highneſs the Duke of *York*, or His Royal Highneſs the Duke of *Clarence*, or His Royal Highneſs the Duke of *Glouceſter*, 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 preſent Majeſty to their ſaid Royal Highneſſes; but that ſuch Annuities, or yearly Payments, and their Royal Highneſſes, and their Servants for the Time being, in reſpect of the ſame, ſhall be free and clear from all Taxes, Impoſitions, and other Charges whatſoever.

Dukes of *York*, *Clarence*, or *Glouceſter*.

XCVIII. Provided always, and be it enacted by the Authority aforeſaid, That this Act, or any of the ſeveral Clauſes therein contained, ſhall not extend to charge the Penſions of any ſuperannuated Commiſſion or Warrant Sea-officers, or the Penſions of Widows of Sea-officers ſlain in the Service of the Crown; or the Revenue of the moſt Noble Order of the Garter; or the Penſions of the Poor Knights of *Windſor*, payable out of the Exchequer only; but that the ſame ſhall not extend to leſſen the Sum provided by this Act.

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

XCIX. Provided alſo, and be it enacted by the Authority aforeſaid, That in all Caſes where Proviſion is made in any Act or Acts of Parliament, for the Payment of any Sum or Sums without Deduction, the ſame ſhall not be charged or chargeable with the above-mentioned Duty or Payment of Four Shillings, out of every Twenty Shillings, by the Year; but ſuch Sum or Sums of Money ſhall be free and clear from all Taxes, Impoſitions, and other Charges whatſoever.

Sums payable without Deduction not liable to the Tax.

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

Reſidentiaries in what Caſes not chargeable.

CI. 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*.

The 100*l*. *per Ann.* to the poor Clergy of the *Iſle of Man* not chargeable;

CII. Provided always, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to lay any Charge or Duty upon the Penſions or Salaries of His Majeſty's Pages of Honour.

nor Pages of Honour.

CIII. Provided always, and it is hereby enacted, That in caſe there hath been, or ſhall be, any Failure of raiſing or paying the ſeveral Sums of Money charged upon any County, City, Riding, or Place, by this or any former Acts for granting an Aid to His late Majeſty King *William* the Third, or Her late Majeſty Queen *Anne*, or His late Majeſty King *George* the Firſt, or His late Majeſty King *George* the Second, or His preſent Majeſty,

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

by a Land Tax; the Receiver-general of ſuch County, City, Riding, Diviſion, or Place reſpectively, of ſuch Tax or Aſſeſſment, or the Receiver-general to be appointed in purſuance of this Act, of the ſame County, Riding, Diviſion, City, or Place, ſhall certify, under his Hand to the Barons of the Court of Exchequer, the particular City, Town, Pariſh, or Place where ſuch Failure of Payment hath happened, together with the Names of the Aſſeſſors and Collectors, and the ſeveral other Perſons belonging to the ſaid City, Town, Pariſh, or Place, charged with the ſaid Tax; which ſaid City, Town, Pariſh, or Place, or any Perſon or Perſons charged with the ſaid Tax within ſuch City, Town, Pariſh, or Place, ſhall be liable to Proceſs for ſuch Neglect in raiſing and paying the ſame, according to the Directions of the ſaid Act.

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

CIV. 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.*

CV. 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, *etc.*

CVI. 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.

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

CVIII. And

CVIII. And it is hereby enacted by the Authority aforesaid, That at every Time and Place appointed by the Commissioners for the Collectors to pay in the Monies by virtue of this Act to be paid to the Receiver-general or his Deputy, for any County, City, Riding, Town, or Place, in *England*, *Wales*, or *Berwick upon Tweed*, the said Receiver-general, or his Deputy, under his Hand, shall deliver a List, or Certificate, fairly written, to such Person as the said Commissioners, or any Three or more of them, shall, under their Hands, authorise and appoint to attend 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.

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

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

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

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

CX. And whereas some Receivers of former Land Taxes have neglected or delayed the passing of 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 Two Years at the farthest after the Twenty-fourth Day of *March* One thousand seven hundred and ninety-four, be allowed or admitted to set *insuper*, or charge

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

charge any County, Diviſion, or Place, in *England*, *Wales*, or the Town of *Berwick upon Tweed*, for any Monies granted by this Act, which ſhall be in Arrear and unpaid; but that the ſame ſhall remain a Debt upon every ſuch Receiver, to be anſwered by him and his Securities, his and their Heirs, Executors, or Adminiſtrators, Lands, Tenements, Goods and Chattels reſpectively; any Thing herein contained to the contrary notwithſtanding.

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

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

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

Waterworks in *Shrewſbury* chargeable.

CXII. 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 Waterworks 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 in their Accounts by the Proprietors thereof for the Time being; any Thing herein contained to the contrary notwithſtanding.

What Pariſhes and Places ſhall have the Benefit of Overplus Sums diſcharged.

CXIII. 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 Reigns of Their late Majeſties Queen *Anne*, King *George* the Firſt, King *George* the Second, and in the Firſt, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth, Eleventh, Twelfth, Thirteenth, Fourteenth, Fifteenth, Sixteenth, Seventeenth, Eighteenth, Nineteenth, Twentieth, Twenty-firſt, Twenty-ſecond, Twenty-third, Twenty-fourth, Twenty-fifth, Twenty-ſixth, Twenty-ſeventh, Twenty-eighth, Twenty-ninth, Thirtieth, Thirty-firſt, and Thirty-ſecond, Years of His preſent Majeſty's Reign, ſeveral Pariſhes and Places have been diſcharged, by the Barons of the Exchequer, of certain Overplus Sums, wherewith they were

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.

Preamble; reciting that Lands formerly liable to a Double Aſſeſſment, are now poſſeſſed by Proteſtants, *etc.*

CXIV. And whereas the Sums that were aſſeſſed by virtue of an Act for the former Aid of Four Shillings in the Pound, which was made and paſſed in the Fourth Year of the Reign of their late Majeſties King *William* and Queen *Mary*, do not only govern the Proportions ſet upon every County, City, Riding, Town, or other Place hereby charged with a certain Sum in this Act ſet down and expreſſed, but are alſo to regulate the Proportions thereof in every Hundred and Diviſion reſpectively, towards the ſaid Sum of One million nine hundred eighty-nine thouſand ſix hundred ſeventy-three Pounds Seven Shillings and Ten-pence Farthing: And whereas, towards the Aſſeſſments which were made by virtue of the ſaid Act of the Fourth Year of their ſaid late Majeſties Reign, ſeveral Lands, Tenements, Rents, or other Hereditaments, of Perſons refuſing or neglecting to take the Oaths therein contained, were aſſeſſed to pay Double the Rates therein expreſſed: And whereas it is not hereby intended to impoſe or aſſeſs any ſuch Double Rates upon any Perſon or Perſons whomſoever, towards the ſaid Sum of One million nine hundred eighty-nine thouſand ſix hundred ſeventy-three Pounds Seven Shillings and Ten-pence Farthing, by reaſon whereof 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), 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 thereof, (reckoning by the Rack-rents, and the higheſt Improvements made of ſuch Lands, Tenements, or Hereditaments), towards the ſaid Sum of One million nine hundred eighty-nine thouſand ſix hundred ſeventy-three Pounds Seven Shillings and Ten-pence Farthing, by this Act granted, becauſe the Eſtates of Perſons formerly doubly taxed as aforeſaid, are hereby made 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

Where any Pariſh, *etc.* in conſequence thereof, ſhall be rated at more than 4 *s.* in the Pound,

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

and to certify the ſame to the Barons of the Exchequer before 29 *Sept.* 1794;

thouſand ſeven hundred and ninety-four, and not afterwards, to certify to the Barons of His Majeſty's Court of Exchequer for the Time being, the Names of ſuch Perſons formerly doubly taxed, as aforeſaid, and how much their double Tax did amount to, and how much the Sum charged, by virtue of this Act, upon the Lands, Tenements, Rents, or Hereditaments, in ſuch City, Borough, Port, Pariſh, Town, or Place, by Occaſion of their Lands being now liable to a ſingle Aſſeſſment as aforeſaid, doth exceed Four Shillings in the Pound of the full and true yearly Value thereof: And the ſaid Barons of the Exchequer, or any Two or more of them, are hereby authoriſed and required to enquire and inform themſelves, by the Oaths of Two credible Witneſſes at leaſt concerning the Truth of the ſaid Certificates; and in all Caſes where they ſhall be ſatisfied therein, the ſaid Barons, or any Two or more of them, have hereby Power, by their Diſcretions, at any Time before the laſt Day of *November* One thouſand ſeven hundred and ninety-four, to diſcharge, or cauſe to be diſcharged, the Overplus, or ſo much of the Sum by this Act charged or chargeable upon ſuch City, Borough, Town, Pariſh, or Place towards the ſaid Sum of One million nine hundred eighty-nine thouſand ſix hundred ſeventy-three Pounds Seven Shillings and Ten-pence Farthing, as ſhall, by the Occaſions aforeſaid, exceed the Rate of Four Shillings in the Pound; and the ſaid Overplus ſhall or may be diſcharged upon the Duplicates to be returned for ſuch City, Borough, Town, Port, Pariſh, or Place reſpectively, and ſhall be allowed upon the Account of the reſpective Receivers-general; and the Inhabitants of every ſuch City, Borough, Port, Pariſh, Town, or Place, ſhall be acquitted againſt His Majeſty, His Heirs and Succeſſors, for and touching the Payment of ſuch Overplus Monies ſo diſcharged or ordered to be diſcharged, by the Barons of the Exchequer, or any Two or more of them, as aforeſaid, any Thing herein contained to the contrary notwithſtanding; and that ſuch Pariſh, Town, Port, or Place, ſo diſcharged by the Barons, and no others, ſhall have the Benefit of the Sums ſo diſcharged by this Act; and no other Officer, or Deputy, or Clerk whatſoever, ſhall take any Fee, Reward, or Gratuity, for or upon Account of ſuch Diſcharge: Which ſaid reſpective Certificate or Certificates, or a true Copy or Copies thereof, whereby the ſaid Pariſh or Pariſhes, Place or Places, have been diſcharged by the ſaid Barons of the Exchequer of ſuch Overplus Sums, ſhall be produced, by the Perſons claiming the Benefit thereof, to the Commiſſioners of the Land Tax at their next General Meeting, to aſcertain the Proportion on each Diviſion, after ſuch Certificate or Certificates have been obtained.

who are to diſcharge the Overplus before the laſt Day of *Nov.* 1794.

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

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

CXV. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for the Commiſſioners who ſhall have Power to execute this preſent Act, within any Hundred, Diviſion, Pariſh, or Place, reſpectively (other than ſuch Commiſſioners as have been Collectors of any Land Tax there), or the major Part of them who ſhall be preſent at any Publick Meeting or Meetings for this Purpoſe, at their uſual Place of Meeting for ſuch Hundred, Diviſion, Pariſh, or Place reſpectively, to iſſue their Precept or Precepts to all and every ſuch Collector or Collectors who are or ſhall be ſuſpected by ſuch Commiſſioners, or the major Part of them then preſent, to have received or levied any Sum or Sums of Money within any Pariſh or Townſhip, by or under Colour or Pretext of any Act or Acts of Parliament, which at any Time or

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

or their Heirs, &c.

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

CXVI. 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.

CXVII. And it is hereby declared and enacted by the Authority aforeſaid, That if any ſuch Collector, as aforeſaid, ſhall neglect or refuſe to pay any Sum or Sums of Money, according to ſuch Order of the ſaid Commiſſioners, as aforeſaid, within the Time or Times by ſuch Order or Orders to be limited; the ſaid Commiſſioners for each Hundred,

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

dred, Pariſh, or Place, or any Two or more of them, in their reſpective Diviſions or Diſtricts, are hereby authoriſed and impowered to impriſon the Perſon of every ſuch Collector, till he makes Payment of the ſaid Money; and to ſeize and ſecure the Eſtate, as well Freehold as Copyhold, and all other Eſtate, both Real and Perſonal, of ſuch Collector, to him belonging, or which ſhall deſcend or come into the Hands or Poſſeſſion of his Heirs, Executors, or Adminiſtrators, whereſoever the ſame can be diſcovered or found; and the ſaid Commiſſioners, who ſhall ſo ſeize and ſecure the Eſtate of any ſuch Collector or Collectors, ſhall be and are hereby impowered to appoint a Time for a General Meeting of the ſaid Commiſſioners for ſuch Hundred, Diviſion, Pariſh or Place, and to cauſe publick Notice to be given of the Place where ſuch Meeting ſhall be appointed, Six Days at leaſt before ſuch Meeting; and the Commiſſioners preſent at ſuch Meeting, or the major Part of them, (in caſe the Monies detained be not paid and ſatisfied as it ought to be, according to the Directions of this Act), ſhall, and are hereby impowered and required to ſell and diſpoſe of all ſuch Eſtates which ſhall be for the Cauſe aforeſaid ſeized and ſecured, or any Part thereof, and out of the Monies ariſing by ſuch Sale to ſatisfy and pay (in Manner preſcribed by this Act) the Sum which ſhall be detained in the Hands of ſuch Collector or Collectors, their Heirs, Executors, and Adminiſtrators, reſpectively, with the Charges of recovering, raiſing, and paying the ſame; and the Overplus (if any be) to be reſtored to ſuch Perſon as owned the ſaid Eſtate before the Sale thereof; any former Act or Acts of Parliament or other Matter or Thing, to the contrary notwithſtanding.

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

CXVIII. 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 and 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 Hundred for a Robbery unleſs the Perſons carrying the Money be Three in Company.

CXIX. 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 anywiſe notwithſtanding.

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

CXX. 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 *S-pt.* 29, 1794, ſummon Aſſeſſors who have not charged their Eſtates ſince *May* 6, 1717,

CXXI. 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 by ſuch Land Tax or Land Taxes, it ſhall be lawful for ſuch Commiſſioners for ſuch County, Diviſion, Hundred, City, Riding, Town, or Place reſpectively, or any Five or more of them, and they are hereby authoriſed and required, at ſuch convenient Time or Times before the Twenty-ninth Day of *September*, which ſhall be in the Year of our Lord One thouſand ſeven hundred and ninety-four, 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 Chattels reſpectively; all which Sums ſo to be levied ſhall be paid into the Hands of the Collectors of the Land Tax to be appointed purſuant to this

and examine them upon Oath,

and award Satisfaction,

to be levied upon the Perſons omitted, &c.

and paid to the Collectors.

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.

Aſſeſſments on the Town of *Cambridge* to be raiſed on Manors, &c. and on Fiſhings, &c. on the River *Cam*.

CXXII. 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 Chattels and Perſonal Eſtates whatſoever, belonging to the ſaid Town, or any of the Members of the ſame, except only ſuch Perſonal Eſtate as in this Act before is excepted.

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

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

Diſtreſſes, on Default of Payment, how to be levied.

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

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

Any Part of this Act liable to be repealed, &c. during the preſent Seſſion.

CXXV. Provided always, and be it further enacted by the Authority aforeſaid, That any Part of this Act may be altered, varied, or repealed by any Act or Acts to be made in this preſent Seſſion of Parliament.

CXXVI. And

CXXVI. 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),

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

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

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

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

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

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

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

Within

Within the Sheriffdom of *Linlithgow*, the monthly Sum of Ninety-seven pounds five ſhillings and 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

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

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

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

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

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

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

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

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

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

Within the Burgh of *Dumfries*, the monthly Sum of Sixteen pounds twelve ſhillings and 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 *Kircudbright*, the monthly Sum of Seven pounds nineteen ſhillings and ſeven-pence halfpenny, of like Money.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Within the Burgh of *Fortroſe*, 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

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

Within the Burgh of *Innerbervy*, 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 *Stranraver* and *Cambleton*, the monthly Sum of Two pounds nine ſhillings and ten-pence halfpenny, of like Money.

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

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

CXXVIII. 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 ninety-four; and the like Sum of Eleven thouſand nine hundred eighty-eight pounds ten ſhillings and three-pence halfpenny, of like Money, as the Second Two Months Ceſs, on or before the Twenty-ninth Day of *September* One thouſand ſeven hundred and ninety-four; 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 ninety-four; 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 ninety-five.

The Firſt Two Months Ceſs to be paid by *June* 24, 1794;

Second, *Sep.* 29, 1794;

Third, *Dec.* 25, 1794;

Fourth, *March* 25, 1795;

CXXIX. 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 His Majeſty's Reign, (intituled, *An Act for appointing Commiſſioners for putting in Execution an Act of this Seſſion of Parliament, intituled, 'An Act for granting an Aid to 'His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service 'of the Year One thouſand ſeven hundred and ninety-one'*); and by One other Act of Parliament made and paſſed in the Thirty-ſecond Year of His Majeſty's Reign, (intituled, *An Act for rectifying Miſtakes in the Names of ſeveral of the Commiſſioners appointed by an Act made in the laſt Seſſion of Parliament, to put in Execution an Act made in the ſame Seſſion, intituled, 'An Act for granting an Aid to His Majeſty by a Land Tax, to be 'raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven 'hundred and ninety-one;' and for appointing other Commiſſioners, together with thoſe named in the firſt mentioned Act, to put in Execution an Act of this Seſſion of Parliament, 'for granting an Aid to His Majeſty by a Land 'Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand 'ſeven hundred and ninety-two;' and for indemnifying ſuch Perſons as have acted as Commiſſioners for executing the ſaid 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 ninety-one)*;' or by any or either of thoſe Acts were named, appointed, or authorized, to be Commiſſioners

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

missioners for putting in Execution the same Acts, within the several Shires or Stewartries of *Scotland*, or such of them who have qualified or shall qualify themselves according to the Laws of *Scotland* in that Behalf, shall, together with any other Persons that may be appointed by any Act to be made in this Session of Parliament, be Commissioners for ordering, raising, and levying the Supplies in *Scotland* by this Act granted, in and for the same Shires and Stewartries respectively; which said Commissioners shall put in Execution this present Act, and the Powers therein contained, within and for the same Shires and Stewartries respectively; and the said Commissioners have hereby Power to chuse their own Clerk, and to do every Thing concerning the said Supply, as is prescribed and appointed by the Cess Act of the Sixth of *November* One thousand seven hundred and six, and other Acts made in any former Parliament in *Scotland*, to which the said Act of the Sixth of *November* One thousand seven hundred and six, doth relate, holding the same as if herein repeated.

Execution to be done as by the former Acts.

First Meeting to be at the Head Burghs on 30th *April* 1794.

CXXX. 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 ninety-four; and that the Sheriffs and Stewards, or their Deputies, do intimate the same to the said Commissioners of their Shires and Stewartries, with Power to the said Commissioners to appoint the subsequent Diets of their Meetings, and their Convenors, from Time to Time, as also to appoint Collectors, with such Caution as they shall think fit.

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

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

No Person in *Scotland* holden to produce his Receipts after Three Years.

CXXXII. 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 further is only added to the said Three Years; and none shall be holden to produce their 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.* 1793, to *Nov.* 1794.

CXXXIII. 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

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

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

CXXXIV. 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 Receiver-general or Receivers ſhall be anſwerable and accountable for the ſame to His Majeſty in the Exchequer.

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

Exception.

CXXXV. Provided nevertheleſs, That no Perſon appointed by this Act to be a Commiſſioner for executing the ſeveral Powers and Things herein enacted, within any County or Stewartry, in that Part of *Great Britain* called *Scotland*, ſhall be enabled or capable to be a Commiſſioner of the Land Tax, or for executing the ſeveral Powers and Things herein enacted, who is not enfeoft in Superiority or Property, or poſſeſſed as Proprietor or Life-renter of Lands, valued in the Tax Roll of the County or Stewartry where he acts, to the Extent of One hundred Pounds *Scots per Annum*, excepting the eldeſt Sons and Heirs-apparent of Perſons who are ſo enfeoft of Lands to the Extent and of the Valuation aforeſaid; and that every Perſon who ſhall take upon him to act as a Commiſſioner for executing any of the Purpoſes or Things in this Act contained, within any County or Stewartry in *Scotland*, without being enfeoft in Superiority or Property, or in the Poſſeſſion of Lands in ſuch County or Stewartry of the aforeſaid Value or Extent, or without being eldeſt Son and Heir-apparent of a Perſon ſo enfeoft, or in Poſſeſſion, ſhall forfeit the Sum of Twenty Pounds Sterling for every ſuch Acting; to be recovered, by Action, Complaint, or Petition, in a ſummary Way, at the Suit of any Heritor within the ſaid County or Stewartry, before the County or Stewart Court, or before the Lords of Seſſion in *Scotland*; and that in caſe of any ſuch Suit or Complaint entered before any of the Courts aforeſaid, the Perſon complained of ſhall be obliged to prove that he is enfeoft, or in Poſſeſſion, or is Son and Heir-apparent of a Perſon ſo enfeoft or in Poſſeſſion of an Eſtate in Superiority or Property within the County where he hath taken upon him to act, of the aforeſaid Value or Extent, or otherwiſe ſhall forfeit the ſaid Penalty of Twenty Pounds Sterling, without any Proof or Evidence to be brought on the Plaintiff's Part other than that the Perſon complained of hath taken upon him to act as a Commiſſioner for executing the ſeveral Powers and Things in this Act contained.

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

CXXXVI. 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;

ſing; which Oaths it ſhall and may be lawful for any Two or more of the Commiſſioners to adminiſter, and they are hereby required to adminiſter the ſame accordingly.

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

CXXXVII. Provided nevertheleſs, That any Provoſt, Bailie, Dean of Guild, Treaſurer, Maſter of the Merchants Company, or Deacon Convenor of the Trades, for the Time being, of any Royal Borough, and any Bailie for the Time being of any Borough of Regality or Barony, herein named or appointed a Commiſſioner for putting this Act in Execution in any County or Stewartry, or the Factors for the Time being on the ſeveral forfeited Eſtates annexed to the Crown by an Act paſſed in the Twenty-fifth Year of His late Majeſty King *George* the Second, ſhall be capable of acting as a Commiſſioner for ſuch County or Stewartry; and that it ſhall not be lawful 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.* 10 *s. per Cent.*

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

Tallies of Loan to be ſtruck, &c.

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

Orders to be regiſtered and paid in Courſe.

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

No Fee for regiſtering, &c.

Penalty for undue Preference.

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

It ſhall not be deemed undue Preference where Tallies are dated or brought the ſame Day:

CXLI. Provided alſo, That it ſhall not be interpreted any undue Preference to incur any Penalty in Point of Payment, if the Auditor direct, and

Nor if ſubſequent Orders be paid before

such as were not demanded in Course.

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.

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

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

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

Bills to bear Interest at 4*l.* 10*s.* *per Cent. per Ann.*

CXLIV. 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 and Ten Shillings *per Centum per Annum*, upon or in respect of the whole Amount of the Monies thereby raised, and proportionably for any greater or less

Sum to be contained therein, and to be payable to the Bearers thereof reſpectively; nevertheleſs the ſaid Intereſt ſhall be abated and ſaved upon ſuch of the ſaid Bills to be made forth by this Act as ſhall at any Time or Times be in the Receipt of the Exchequer, or in the Hands or Power of any Receivers or Collectors of any Taxes, Aids, or Revenues whatſoever, payable to His Majeſty, His Heirs and Succeſſors, during ſuch Time and Times reſpectively as ſuch Bills ſhall be or remain in the ſaid Receipt, or in ſuch Hands or Power as aforeſaid.

These Bills to be numbered arithmetically.

CXLV. And it is hereby enacted, That all the ſaid Bills ſo to be prepared and made, ſhall be numbered arithmetically, beginning with *No 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 Exquer Bills,

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

and to appoint Cheques, &c.

CXLVII. And it is hereby further enacted, That all the ſaid Bills ſhall be prepared and made with ſuch Cheques, Indents, or Counterfoils, as ſhall be directed by the Commiſſioners of the Treaſury, or any Three or more of them now being, or by the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the Time being; and that the Perſon or Perſons who is, are, or ſhall be appointed to pay off the ſaid Bills in Courſe, ſhall from Time to Time have the Uſe and Cuſtody of One Part of all the Cheques, Indents, or Counterfoils of the ſaid Exchequer Bills to be prepared and made by virtue of this Act, from which the ſaid Bills ſhall have been cut to prevent his or their being impoſed upon by counterfeit or forged Bills; and that the Undertakers or Contractors for exchanging or circulating the ſaid Bills, or ſuch of them

as ſhall be current, ſhall from Time to Time have the Uſe and Cuſtody of One other Part of all the ſaid Cheques, Indents, or Counterfoils of the ſaid Exchequer Bills from which the ſame ſhall have been cut off as aforeſaid, in order to prevent their being impoſed upon by any counterfeit or forged Bills; and that all the ſaid Parts of the ſaid Cheques, Indents, or Counterfoils ſhall be delivered back into the Exchequer, when the ſaid Bills to be made forth by virtue of this Act ſhall be paid off, cancelled, and diſcharged.

The Bills to be placed as Caſh in the Exchequer.

CXLVIII. And it is hereby enacted, That the Commiſſioners of the Treaſury, or any Three or more of them now being, and the ſaid High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the Time being, ſhall and they are hereby reſpectively 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; any Law or Uſage to the contrary notwithſtanding.

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

CXLIX. And be it further enacted by the Authority aforeſaid, That all the ſaid Bills to be iſſued as aforeſaid, ſhall be current in like Manner, and with ſuch Privileges and Advantages, and ſubject to ſuch Rules and Directions, as are preſcribed and enacted by an Act of this preſent Seſſion of Parliament, (intituled, *An Act for continuing and granting to His Majeſty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and ninety-four*), for or concerning the Exchequer Bills thereby authoriſed to be made forth; and that all and every the Clauſes and Proviſoes in the ſaid laſt mentioned Act relating to the Currency, exchanging, or receiving the ſame laſt mentioned Exchequer Bills by any publick Receivers of Aids, Taxes, or Supplies, or in His Majeſty's Receipt of the Exchequer, or for preventing the forging, counterfeiting, or altering the ſame Bills, or for making out new Bills in the Room of ſuch as ſhall be filled up with Indorſements, loſt, burnt, defaced, or otherwiſe deſtroyed, or for making out Exechequer Bills of Five thouſand Pounds each, or for making out Exchequer Bills without bearing Intereſt, or for making them afterwards to bear an Intereſt, or a higher or lower Rate of Intereſt, from Time to Time, as the Contractors ſhall agree to; or for preventing any Miſapplication of the Fund on which the ſame are charged, or any other Miſbehaviour of any Officers concerned in the receiving, iſſuing, exchanging, paying off, or cancelling the ſame laſt mentioned Exchequer Bills; or for enabling the Commiſſioners of the Treaſury, or the High Treaſurer for the Time being, to contract from Time to Time with any Perſon or Perſons, Body or Bodies Politick or Corporate, for Payment of the Intereſt of, or exchanging for ready Money, on Demand, the Exchequer Bills thereby authoriſed to be iſſued, at a Rate or Premium not exceeding Four Pounds and Ten Shillings *per Centum per Annum*; or for preventing any Diſabilities in ſuch Contractors, or for making them not liable to be Bankrupts on Account of ſuch Contracts; or for appointing a Paymaſter or Paymaſters for paying off or cancelling the ſame Exchequer Bills in due Courſe and Order, ſhall be extended, and conſtrued to extend, as well to the Exchequer Bills by this Act authoriſed to be made forth, (except only with reſpect to ſuch Matters which are otherwiſe ſpecially provided for in this Act), as to the Exchequer Bills to be made

forth in purſuance of the ſaid Act, *for granting and continuing the Duties on Malt, Mum, Cyder, and Perry*, as amply, fully, and effectually, to all Intents and Purpoſes, as if the ſame Clauſes or Proviſoes had been particularly repeated and re-enacted, *verbatim*, in this Act.

How the Money ariſing by this Act ſhall be applied.

CL. And, to the End the ſame Bills, or ſo many of them as ſhall from Time to Time remain undiſcharged, may the better obtain a Currency for ſuch Time as they, or any of them, are hereby intended to be current, be it further enacted by the Authority aforeſaid, That the Money which ſhall from Time to Time ariſe at the ſaid Receipt of Exchequer, of or for the Aids, Taxes, or Aſſeſſments by this Act granted, ſhall, from Time to Time, as the ſame ſhall ariſe at the ſaid Receipt, be iſſued and applied at the ſaid Receipt for or towards paying off and diſcharging the Orders of Loan for the Monies which ſhall have been lent at the ſaid Receipt, and for ſatisfying the Intereſt thereof, in ſuch Courſe, Manner, and Form, as are before in this Act preſcribed and appointed for that Purpoſe, until all the Principal and Intereſt payable upon ſuch Orders of Loan ſhall be fully ſatisfied, or ſufficient Money ſhall be reſerved in the Exchequer for the full Payment and Satisfaction of the ſame, or the Monies which ſhall from Time to Time ariſe at the ſaid Receipt of Exchequer, of or for the ſaid Aids, Taxes, or Aſſeſſments by this Act granted, ſhall, from Time to Time, as the ſame ſhall ariſe at the ſaid Receipt, be iſſued to ſuch Paymaſter by way of Impreſt, and upon Account, for or towards paying off and diſcharging the ſaid Exchequer Bills which ſhall have been made forth by virtue of this Act, in ſuch Courſe as aforeſaid, and for or towards the Charge of circulating and exchanging the ſame Bills, or any of them, and for or towards ſuch other Payments as are in and by this Act directed or allowed to be made or diſcharged out of the ſame; and for no other Uſe, Intent, or Purpoſe whatſoever.

Treaſury, on *Sept.* 29, 1795, to take an Account of all Monies raiſed and diſcharged.

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

Unſatisfied Monies to be paid out of the next Aids,

CLII. 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 ninety-five, and ſhall be transferred thereunto as ſoon as ſuch Aid or Aids ſhall be granted; and if no ſuch Aid or Aids ſhall be granted whereunto ſuch unſatisfied Monies ſhall be transferred, before the Twenty-fourth Day of *March* One thouſand ſeven hundred and ninety-ſix, then the Monies ſo remaining

or out of the Conſolidated Fund,

remaining unſatisfied and undiſcharged, upon the ſaid Orders of Loan or Exchequer Bills, or any of them, with the Intereſt due or to grow due for the ſame, ſhall be, and are hereby charged and chargeable upon ſuch Monies as at any Time or Times ſhall be or remain in the ſame Receipt of the Conſolidated Fund (except ſuch Monies of the ſaid Conſolidated 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 Conſolidated Fund ſhall and may be iſſued for ſupplying Money to the ſaid Paymaſter for diſcharging the ſaid unſatisfied Orders of Loan or Exchequer Bills in Courſe, as the ſaid Commiſſioners of the Treaſury, or the High Treaſurer for the Time being, ſhall direct, until all the Principal and Intereſt which ſhall be or remain due upon the ſaid Orders of Loan or Exchequer Bills, or any of them, ſhall be fully cleared and paid off, or Money ſufficient ſhall be reſerved for that Purpoſe: And if at any Time or Times, before or after any Money of the ſaid Aids, Taxes, or Aſſeſſments hereby granted ſhall be brought into the Exchequer, as aforeſaid, there ſhall happen to be a Want of Money for paying Intereſt, which ſhall be actually incurred and grown due upon the ſaid Orders of Loan, or Exchequer Bills, or any of them, or for Payment of any Premium or Rate which ſhall be incurred or 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 Conſolidated Fund, (except as before excepted), and be iſſued accordingly.

and to be replaced out of the Firſt Supplies.

CLIII. Provided always, and be it enacted by the Authority aforeſaid, That whatever Monies ſhall be iſſued out of the ſaid Conſolidated Fund, ſhall, from Time to Time, be replaced by and out of the Firſt Supplies to be then after granted in Parliament; any Thing herein contained to the contrary notwithſtanding.

Deficiency of Land Tax 32 *Geo.* III, how to be ſupplied.

CLIV. And whereas ſeveral Orders of Loan or Exchequer Bills made upon and in purſuance of an Act of Parliament of the Thirty-ſecond Year of His preſent Majeſty's Reign, (intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ninety-two)*, ſtill remain unpaid, for Want of ſufficient Money ariſing by the ſaid Act being come into the Exchequer, to anſwer and pay the ſame, and it is uncertain how much thereof the Monies ariſing by the ſaid Act will be able to anſwer and diſcharge; be it enacted by the Authority aforeſaid, That if the Money ariſen or to ariſe into the Exchequer, for or on Account of the ſaid Aids, on or before the Twenty-ninth Day of *September*, which will be in the Year of our Lord One thouſand ſeven hundred and ninety-four, 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 of 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 ninety-four; 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.