ANNO TRICESIMO SEPTIMO

Georgii III. Regis,

CAP. CXXVIII.

An Act for aſſeſſing the Commiſſioners of the Tax Office, and their Officers, to the Land Tax, in the Diſtrict called Offices executed in *Weſtminſter Hall*; notwithſtanding the Removal of the ſaid Tax Office into *Somerſet-Place*.

[19th *July* 1797.]

WHEREAS by an Act paſſed in the preſent 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-ſeven*, it is enacted, 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or Employment are payable elſewhere; and it is alſo enacted, That any Part of the ſaid Act may be altered, varied, or repealed by any Act

Preamble. 37 *Geo.* III, Cap. 2.

or Acts to be made in this preſent Seſſion of Parliament: And whereas the Commiſſioners for the Affairs of Taxes, now commonly called the Commiſſioners of the Tax Office, were, previous to the Year One thouſand ſeven hundred and eighty-eight, rated and aſſeſſed to the Land Tax for their Salaries and other Profits of their ſaid Offices, as for Offices or Employments within the Diſtrict called Offices executed in *Weſtminſter Hall*, within the City and Liberty of *Weſtminſter*: And whereas the Office of the ſaid Commiſſioners of the Tax Office was, in the Year One thouſand ſeven hundred and eighty-ſeven, removed into *Somerſet Place*, within the Duchy Liberty in the *Strand* in the County of *Middleſex*; and ſince ſuch Removal, the ſaid Commiſſioners have been aſſeſſed to the Land Tax, as well within the ſaid Diſtrict for Offices executed in *Weſtminſter Hall*, as alſo within the Diſtrict of the ſaid Duchy Liberty in the *Strand*; Doubts having ariſen whether, in reſpect to the Nature of the Duties of the ſaid Commiſſioners of the Tax Office, they ought not to be conſidered as Officers of the Exchequer, and conſequently as Officers within *Weſtminſter Hall*: And whereas the ſaid Commiſſioners of the Land Tax acting for the ſaid Duchy Liberty from the ſaid Year One thouſand ſeven hundred and eighty-eight to the preſent Time, in Addition to the Aſſeſſment on the Salaries of the ſaid Commiſſioners of the Tax Office, did aſſeſs the Secretary, Aſſiſtant Secretary, Comptroller, and Aſſiſtant Comptroller of the ſaid Office in the ſaid Duchy Liberty for their reſpective Offices or Employments: And whereas it is deemed expedient to accommodate the Difference between the ſaid Diſtrict for Offices in *Weſtminſter Hall* and the ſaid Diſtrict of the ſaid Duchy Liberty, by continuing the Aſſeſſment of the Commiſſioners of the Tax Office in the ſaid Diſtrict for Offices in *Weſtminſter Hall*; and including in the Aſſeſſment for the Diſtrict laſt mentioned ſuch Officers of the ſaid Commiſſioners of the Tax Office as are or ſhall be aſſeſſable; but making One Third of the Sums aſſeſſed payable over to the Collectors of the ſaid Diſtrict of the Duchy Liberty, in Aid of the ſame Diſtrict: May it therefore pleaſe 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 ſaid Commiſſioners of the Tax Office, and ſuch of their Officers as are taxable for their reſpective Offices or Employments under the ſaid Land Tax Act of this preſent Seſſion of Parliament, ſhall be aſſeſſed upon the ſaid Land Tax Act in the ſaid Diſtrict for Offices in *Weſtminſter Hall*, and not elſewhere, ſo as that the full Proportion which was aſſeſſed on the ſaid Diſtrict for Offices in *Weſtminſter Hall* before or in the ſaid Year One thouſand ſeven hundred and eighty-eight, be again aſſeſſed thereon by virtue of the ſaid Act of this preſent Seſſion; and ſo as that the ſaid Diſtrict of the ſaid Duchy Liberty in the *Strand* be not charged with a greater Proportion in reſpect of the

Commiſſioners and Officers of the Tax Office to be aſſeſſed in the Diſtrict of *Weſtminſter Hall*.

the ſaid Offices or Employments than it was before ſuch Removal as aforeſaid.

Proportionate Part to be paid to the Collectors of the Duchy Liberty.

II. Provided always, and it is hereby further enacted, That One Third Part of the Sum aſſeſſed or to be aſſeſſed on the ſaid Commiſſioners of the Tax Office, and ſuch of their Officers as aforeſaid, under the ſaid Land Tax Act of this preſent Seſſion of Parliament, ſhall be paid by the Collectors of the Land Tax for the ſaid Diſtrict for Offices in *Weſtminſter Hall*, to the Collectors of the ſaid Diſtrict of the Duchy Liberty in the *Strand*, and ſhall be accordingly applied in Aid of the Aſſeſſment upon the ſaid Diſtrict of the ſaid Duchy Liberty.

Previous Aſſeſſments in the Diſtrict of *Weſtminſter Hall*:

III. And be it further enacted, That all Aſſeſſments which under any Land Tax Acts prior to the ſaid Land Tax Act of this preſent Seſſion have been made upon the ſaid Commiſſioners of the Tax Office, in Reſpect of their Offices or Employments as being within the Diſtrict of Offices in *Weſtminſter Hall*, ſhall be deemed and taken to be as good and valid in Law as if the ſaid Tax Office had not been removed in Manner aforeſaid; but One Third of the Sums payable under ſuch Aſſeſſments ſhall be paid by the Collectors of the ſaid Diſtrict for Offices in *Weſtminſter Hall*, to the Collectors for the ſaid Diſtrict of the ſaid Duchy Liberty in the *Strand*, and be accordingly applied in Aid of the reſpective Aſſeſſments made on the Diſtrict laſt mentioned under the Land Tax Act for the Year One thouſand ſeven hundred and eighty-eight, and the ſeveral ſubſequent Land Tax Acts prior to the ſaid Land Tax Act of this preſent Seſſion.

And thoſe made in the Duchy Liberty deemed invalid.

IV. And be it further enacted, That all Aſſeſſments which under the Land Tax Act of the Year One thouſand ſeven hundred and eighty-eight, or under any ſubſequent Land Tax Act, have been made upon the ſaid Commiſſioners of the Tax Office, as holding Offices or Employments within the ſaid Diſtrict of the ſaid Duchy Liberty in the *Strand*, ſhall be conſidered as invalid and void to all Intents and Purpoſes whatſoever, but the Aſſeſſments made for the ſaid Diſtrict of the ſaid Duchy Liberty upon any Officers of the ſaid Commiſſioners of the Tax Office under the ſaid Land Tax Act of the Year One thouſand ſeven hundred and eighty-eight, or under any ſubſequent Land Tax Act prior to the Land Tax Act of this preſent Seſſion, ſhall remain good and valid in Law as if this Act had not been made, and ſhall be paid and payable to the Collectors of the ſaid Duchy Liberty.

That the Act ſhall not make any Perſon aſſeſſable who was not ſo before.

V. Provided always, and be it further enacted, That nothing contained in this Act ſhall be conſtrued to make any Perſon aſſeſſable or taxable under the Land Tax Act of this Seſſion of Parliament, or under any ſuch previous Land Tax Act as aforeſaid, who would not be aſſeſſable or taxable

taxable if this Act had not been made, the Intent of this Act being only to regulate the Place of Aſſeſſment in Manner herein-before provided.

Publick Act. VI. And be it further enacted, That this Act ſhall be adjudged, deemed, and taken to be a Publick Act, and ſhall be judicially taken notice of as ſuch by all Judges, Juſtices, and other Perſons, without ſpecially pleading the ſame.

FINIS.