ANNO TRICESIMO NONO

GEORGII III. REGIS.

***

So much of the ſaid Acts as requires the Sanction, &c. of the Commiſſioners to the Sale of Lands for redeeming Land Tax, [*See* 38 *Geo.* III, c. 60, § 19, 20, 24, 29, 30, 38; and 39 *Geo.* III, c. 6, § 35, 38, 42, 43], repealed; as far as relates to Lands of Bodies Politick or Corporate.

'March *One thouſand ſeven hundred and ninety-eight*,' as require that the Commiſſioners appointed, or to be appointed, for carrying the ſaid Acts into Execution, ſhould conſent to and approve of the Sale of any Manors, Meſſuages, Lands, Tenements, and Hereditaments, in *England*, thereby reſpectively authorized to be ſold for the Redemption of Land Tax, and alſo that ſuch Sales ſhall be by publick Auction before the ſaid Commiſſioners, or by private Contract, according to an Eſtimate made and verified upon Oath, and alſo ſuch Proviſions as require that a Schedule ſhould be produced, and One Month's Notice in Writing given to the ſaid Commiſſioners previouſly to any ſuch Sale, and alſo all ſuch other Proviſions as require the Sanction, Direction, Authority, or Concurrence of the ſaid Commiſſioners, to any Sale to be made by virtue of the ſaid Acts, ſo far as ſuch reſtrictive Proviſions, or any of them, relate to any Manors, Meſſuages, Lands, Tenements, and Hereditaments in *England*, belonging to any Bodies Politick or Corporate, or Companies, in the ſaid Acts mentioned, which now are or hereafter ſhall be in their own Occupation, or let to Tenants at Will, or from Year to Year, or for any Term of Years, or which ſhall be leaſed upon or be ſubject to any Demiſe for Years abſolute, or for Years determinable on Lives, for which a Fine or Premium was or ſhall be paid, or for Lives, where a Rent was or ſhall be reſerved, or a Fine or Premium paid, ſhall, from and immediately after the paſſing of this Act, be, and the ſame are hereby repealed.

Seven Commiſſioners (being Members of the Privy Council), may be appointed, by the King, for regulating ſuch Sales by Corporations.

II. And be it further enacted, That it ſhall be lawful for His Majeſty, His Heirs and Succeſſors, from Time to Time, by Letters Patent under the Great Seal of *Great Britain*, to nominate and appoint Seven Perſons (being reſpectively Members of His Majeſty's Moſt Honourable Privy Council) to be Commiſſioners for the Purpoſes of regulating, directing, approving, and confirming all ſuch Sales, and Contracts for Sale, which ſhall be made by ſuch Bodies Politick or Corporate, or Companies, for the Purpoſe of redeeming any Land Tax charged on all or any of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, belonging to ſuch Bodies Politick or Corporate, or Companies, whether in their own Occupation, or let or demiſed as aforeſaid; and that any Two or more of ſuch Perſons may do any Act, Matter, or Thing, which by this Act the ſaid Perſons are authorized to do.

Two to be ſufficient to any Act.

Their Oath.

III. And be it further enacted, That every Commiſſioner ſpecially to be appointed for the Purpoſes of this Act, before he ſhall enter upon the Execution of his Office, ſhall take an Oath to the Effect following; (that is to ſay),

'I *A. B.* do ſwear, That I will faithfully, impartially, and honeſtly, according to the beſt of my Skill and Judgement, execute the ſeveral Powers and Truſts repoſed in me by an Act of the Thirty-ninth Year of the Reign of His preſent Majeſty King *George* the Third, intituled, *An Act* [*Here inſert the Title of this Act*], according to the Tenor and Purport of the ſaid Act.

'So help me GOD.'

Which Oath ſhall and may be adminiſtered by any One of the Perſons named to be a Commiſſioner to any other or others of them.

IV. And

IV. And be it further enacted, That all Sales which ſhall be made from and after the paſſing of this Act, by any ſuch Bodies Politick or Corporate, or Companies aforeſaid, for the Purpoſe of redeeming the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments, belonging to them, whether in Poſſeſſion, or let or leaſed, upon or ſubject to any ſuch Demiſe as aforeſaid, ſhall be made by and under the Direction and Authority of the Commiſſioners to be appointed for the Purpoſe of executing this Act; and ſuch Sales ſhall, when approved and confirmed by the ſaid Commiſſioners, or any Two or more of them, be as valid and effectual, in all Reſpects, as if the ſame had been made and executed in the Manner, and under and according to the ſeveral Reſtrictions and Regulations mentioned in the ſaid recited Acts: Provided always, That no ſuch Sale ſhall be valid and effectual unleſs Two at leaſt of the ſaid Commiſſioners, to be appointed for the Purpoſes of this Act, ſhall certify their Conſent thereto and Approbation thereof, by ſigning and ſealing the ſame as Parties thereto.

All ſuch Sales by Corporations ſhall be made under the Direction of the Commiſſioners for the Purpoſes of this Act, of whom Two at leaſt, ſhall be Parties to the Sale.

V. Provided alſo, and be it further enacted, That all ſuch Bodies Politick or Corporate, and Companies, who ſhall be deſirous of making any ſuch Sale or Sales as aforeſaid, ſhall do and execute all ſuch Acts, Matters, and Things, for completing ſuch Sales as aforeſaid, as the ſaid Commiſſioners, to be appointed for the Purpoſes of this Act, ſhall from Time to Time require; and all and every the Purchaſers of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſold by the Direction and under the Authority of the ſaid Commiſſioners to be appointed for the Purpoſes of this Act, ſhall pay their reſpective Purchaſe Monies into the Bank of *England*, and do all ſuch other Acts, Matters, and Things, as by the ſaid Acts are required to be done by Purchaſers of Eſtates under the Authority of the ſame.

Corporations ſhall do all ſuch Acts for completing Sales as the Commiſſioners ſhall require: And Purchaſers ſhall pay Money into the Bank as under former Acts.

VI. Provided always, and be it further enacted, That notwithſtanding any Thing in the ſaid firſt recited Act contained, requiring the Confirmation of certain Bodies and Perſons to the Sale of any Eſtates belonging to Spiritual and Eccleſiaſtical Bodies or Perſons, no further or other Conſent, Authority, Approbation, or Confirmation, ſhall be required to enable ſuch Sales by any Spiritual or Eccleſiaſtical Bodies Politick or Corporate, whether Aggregate or Sole, for the Purpoſe of redeeming the Land Tax charged upon all or any of his or their Eſtates, than ſuch Conſent, Authority, Approbation, or Confirmation, of the Commiſſioners to be appointed for the Purpoſes of this Act, as is hereby required.

Eccleſiaſtical Perſons, *&c.* may make ſuch Sales with the Conſent of Commiſſioners only. [*See* 38 *Geo.* III, c. 60, § 19, *adfinem.*]

VII. And be it further enacted, That if the Statement made to the ſaid Commiſſioners for executing the Purpoſes of this Act, by any Bodies Politick or Corporate, or Companies aforeſaid, reſpecting any ſuch Contracts for Sale or intended Sales as aforeſaid, or the Value of the Eſtate or Eſtates propoſed to be ſold, ſhall not be ſatisfactory to the ſaid Commiſſioners, it ſhall be lawful for them to require ſuch Information to be given them reſpecting any Matters or Things relating to any ſuch Contracts or Sales as they ſhall deem neceſſary, and to receive any Affidavits or Depoſitions to be made before any Commiſſioners or Perſons who are or ſhall be authorized to take Affidavits in Cauſes depending in any of the

If Statements made reſpecting Contracts for ſuch Sales are not ſatisfactory to the Commiſſioners, they may require Information on the Subject, and receive Depoſitions, *&c.* made before Commiſſioners for

taking Affidavits or one Juſtice of the Peace.

the Courts at *Weſtminſter*, or before any Juſtice of the Peace, reſpecting any ſuch Matters or Things relating to any ſuch Contract or Sale as aforeſaid, which Affidavits or Depoſitions any Two of ſuch Commiſſioners, or any One Juſtice, or other Perſon aforeſaid, is and are hereby empowered to adminiſter.

Commiſſioners may employ a Secretary, Officers, &c.

VIII. And be it further enacted, That the ſaid Commiſſioners to be appointed for the Purpoſes of this Act, ſhall and may employ a Secretary, and all ſuch other Officers and Perſons as may be neceſſary; and ſhall and may, from Time to Time, at their Diſcretion, diſmiſs and diſcharge ſuch Secretary, or other Officers and Perſons, and appoint others in their Place.

The Salaries of Secretary, &c. and Expences of Commiſſioners, to be paid by the Treaſury.

IX. And be it further enacted, That it ſhall be lawful for the Lords Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, or the Lord High Treaſurer for the Time being, to order and direct any Sum or Sums of Money to be iſſued and paid out of any Aids or Supplies granted, or to be granted by Parliament, for the Service of the Year in which ſuch Expences ſhall be incurred, for the Payment of Salaries to ſuch Secretary and Officers, and for diſcharging ſuch incidental Expences as ſhall neceſſarily be incurred by the ſaid Commiſſioners in the Execution of this Act, in ſuch Manner as the ſaid Lords Commiſſioners, or any Three or more of them, or the Lord High Treaſurer, ſhall from Time to Time think fit and reaſonable in that Behalf.

Land Tax redeemed by Biſhops, *etc.* to be in future conſidered as an additonal Yearly Rent, on the preſent and all future Demiſes, of the Lands.

X. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, belonging to any Biſhop or other Eccleſiaſtical Corporation, ſhall be ſold in purſuance of this Act, the Land Tax redeemed thereby ſhall be conſidered as Yearly Rent payable to ſuch Biſhop or Eccleſiaſtical Corporation, his and their Succeſſors, over and above the reſerved Rent if any, during the Demiſe exiſting at the Time of ſuch Sale, and ſhall be recovered and paid as ſuch; and the Land Tax ſo redeemed ſhall, in all future Demiſes of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, be added to the ancient and accuſtomed Yearly Rent reſerved or made payable during the Terms granted by ſuch Demiſes, and ſhall be reſerved and made payable as ſuch accuſtomed Yearly Rent, during the Terms to be granted as aforeſaid, and ſhall be recovered and recoverable as ſuch accuſtomed Rent, by the like Remedies as ſuch Biſhops or other Eccleſiaſtical Corporations may uſe for the Recovery of the ancient and accuſtomed Rent reſerved upon ſuch Demiſes.

In caſe of Failure of Payment of Inſtalments by Purchaſers on ſuch Sales, the Seller, his Executors, Succeſſors, *etc.* ſhall not be liable to any Penalty impoſed by 38 *Geo.* III, c. 60;

XI. And be it further enacted, That when on any Sale of any Manors, Meſſuages, Lands, Tenements, or Hereditaments to be made by any ſuch Perſon, Body, Corporation, or Company, by virtue of this Act, it ſhall be agreed, that the Purchaſe Money ſhall be paid by Inſtalments, and the Purchaſer or Purchaſers thereof ſhall fail or neglect to pay any of ſuch Inſtalments, or the Intereſt thereon, or any Part thereof, into the Bank, in the Times ſtipulated in the Contract for the Payment thereof, or in the Manner required by this Act, no ſuch Perſon, Body, Corporation, or Company, nor the Executors or Adminiſtrators of any ſuch Perſon, nor the Succeſſor or Succeſſors of any

ſuch

ſuch Body, Corporation, or Company, ſhall be ſubject or liable to any Penalty or Forfeiture by the ſaid firſt recited Act impoſed, in caſe of Default in the Transfer of any of the Inſtalments agreed to be transferred on the Contract entered into by ſuch Perſon, Body, Corporation, or Company, for the Redemption of the Land Tax charged on their Manors, Meſſuages, Lands, Tenements, or Hereditaments; nor ſhall the Land Tax ſo contracted for be revived or again become chargeable on the Manors, Meſſuages, Lands, Tenements, and Hereditaments, whereon the ſame was charged prior to ſuch Contract; but all ſuch Penalties and Forfeitures ſhall be paid, ſuſtained, and borne by ſuch Purchaſer or Purchaſers, his, her, or their Heirs, Executors, Adminiſtrators, or Aſſigns; and all the ſubſequent Inſtalments of ſuch Purchaſe Money ſhall be recoverable as a Debt to His Majeſty upon Record, againſt him, her, or them, and againſt his, her, or their Eſtates, Goods, Chattels, and Effects.

[*See* § 96, 100, and alſo § 79, 80, of that Act,] nor ſhall the Land Tax be revived; but all ſuch Penalties ſhall be paid by the Purchaſer, and future Inſtalments recoverable as a Debt from him to the King on Record.

XII. Provided always, and be it further enacted, That no Mines or Minerals, or Seams or Veins of Coal, Metals, or other Profits of the like Nature, belonging to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſold by any Biſhop or other Eccleſiaſtical Corporation aforeſaid, for the Purpoſe of redeeming any Land Tax, whether the ſame ſhall be opened or unopened, nor any Right, Title, or Claim to open or work the ſame, nor any Advowſon, or Right of Patronage or Preſentation to any Living or Eccleſiaſtical Benefice, or Right of Nomination to any perpetual Curacy, ſhall paſs by any Conveyance of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, either by expreſs or general Words in ſuch Conveyance, although ſuch Advowſon, Right of Patronage, or Preſentation or Nomination may be appendant or appurtenant to ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments; and ſuch Mines or Minerals, Seams or Veins of Coal, Metal, or other Profits aforeſaid; and ſuch Advowſons, Rights of Patronage or Preſentation, or Nomination, ſhall be always abſolutely excepted, and reſerved to ſuch Biſhops or other Eccleſiaſtical Corporations aforeſaid, as fully and effectually, to all Intents and Purpoſes, as if the ſame were in ſuch Conveyance expreſsly excepted and reſerved: Provided alſo, That no Manors, Meſſuages, Lands, Tenements, or Hereditaments, which now are or ſhall be charged with the Payment of any Yearly Sum or Stipend, to or for the Uſe or Benefit of any Curate of any Church, Chapel, or Eccleſiaſtical Benefice, ſhall be ſold, freed, and diſcharged from ſuch Yearly Sum or Stipend, but the ſame ſhall be and remain ſubject and liable thereto in like Manner as if ſuch Sale had not been made.

Mines, &c. ſhall not paſs by Conveyance of Land ſold, nor Advowſons, &c. though they are appendant to the Land; and Stipends charged on ſuch Lands ſhall remain chargeable thereon.

XIII. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners, to be appointed for executing this Act, to allow ſuch Coſts and Expences, attending any Sales to be made under their Authority, as they ſhall think reaſonable, and to order and direct that the ſame ſhall be paid and ſatisfied out of the Purchaſe Money to ariſe from ſuch Sales, in like Manner as is directed in and by the ſaid Act of the preſent Seſſion of Parliament, with reſpect to Sales made under the Authority of the Commiſſioners for executing the ſaid recited Acts.

Expences of Sales to be allowed by Commiſſioners out of the Purchaſe Money; as under 39 *Geo.* III, c. 6. § 36.

Deeds, &c. in no case to be liable to Stamp Duty; on Sales by Corporations.

XIV. And be it further enacted, That no Deed or Inſtrument whatever, whereby any Sale or Mortgage or Grant ſhall be made of or out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſold or charged for the Purpoſe of raiſing Money for the Redemption of any Land Tax, by any ſuch Bodies Politick or Corporate, or Companies aforeſaid, ſhall be liable to any Stamp Duty whatever, although the Conſideration to be expreſſed in ſuch Deed or Inſtrument ſhall exceed the Sum limited by the ſaid laſt recited Act. [10000*l.* § 45.]

In caſes of Sales of Land for redeeming Land Tax, where the Purchaſe Money is to be paid in not more than Six Inſtalments into the Bank, within one Year, the Treaſury may, after Payment of the Firſt Inſtalment, advance Money to the Purchaſer for the immediate Completion of the Contract; or agree with any other Perſon, &c. for the Advance of ſuch Money to the Purchaſer.

XV. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſold by any Bodies Politick or Corporate, or Companies aforeſaid, or by any Perſon or Perſons whatever, for the Redemption of any Land Tax, under a Contract or Agreement with the Purchaſer or Purchaſers thereof, that the Purchaſe Money ſhall be paid into the Bank of *England*, in not more than Six equal Inſtalments, at equal Periods from each other, and to be completed within the Period of One Year from the Time of paying in the Firſt Inſtalment, then, and in every ſuch Caſe, it ſhall be lawful for the Lords Commiſſioners of the Treaſury, or any Three or more of them for the Time being, at any Time after Payment of the Firſt Inſtalment, to agree with the Purchaſer or Purchaſers of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, for the Advance or Loan to him, her, or them, of ſo much Money as ſhall be ſufficient for the immediate Completion of the Contract, upon ſuch Terms and Conditions for ſecuring the Re-payment of the ſaid Principal Money ſo to be advanced, with lawful Intereſt for the ſame, as the ſaid Lords Commiſſioners of the Treaſury, or any Three or more of them for the Time being, ſhall think reaſonable and juſt, and as ſhall be agreed to by ſuch Purchaſer or Purchaſers; or otherwiſe, it ſhall be lawful for the ſaid Lords Commiſſioners of the Treaſury, or any Three or more of them, to contract and agree with any other Perſon or Perſons, Bodies, Corporations, or Companies, for the Advance or Payment into the Bank of *England*, by ſuch Perſon or Perſons, Bodies, Corporations, or Companies, on the Behalf of ſuch Purchaſer or Purchaſers, of ſuch Sum or Sums of Money as he, ſhe, or they, ſhall deſire to be advanced for the Purpoſes before mentioned, upon ſuch Terms and Conditions as the ſaid Perſon or Perſons, Bodies, Corporations, or Companies, and the ſaid Purchaſer or Purchaſers, ſhall reſpectively agree upon.

Purchaſers receiving ſuch Advance to enter into Bonds to the King for Repayment, with Intereſt.

XVI. Provided always, and be it further enacted, That all and every Perſon or Perſons for whom any ſuch Sum or Sums ſhall be advanced for the Purpoſe aforeſaid, ſhall enter into a Security for the Re-payment of the ſame, with Intereſt, by Writing obligatory to our Sovereign Lord the King, in ſuch Sum or Sums of Money as ſhall be directed by the ſaid Lords Commiſſioners of the Treaſury, or by the Corporations, Companies, Societies, or Perſons reſpectively, advancing the ſame as aforeſaid, to be paid to our ſaid Lord the King, by ſuch Form of Words as Obligations to the King's Majeſty have been uſed to be made, and with ſuch Conditions to be thereunder written, as between the ſaid Commiſſioners of the Treaſury, or the Parties advancing ſuch Sums of Money, and the ſaid reſpective Purchaſers, ſhall be agreed upon; and that all ſuch Obligations to be ſo made ſhall be good and effectual in the Law, and ſhall be of the ſame Quality, Force, and Effect, to all Intents and Purpoſes,

as any Obligation made to our Sovereign Lord the King, or his Predeceſſors, or any of them, hath at any Time heretofore been, or now is, adjudged, received, or taken to be; any Law, Uſage, or Cuſtom, to the contrary notwithſtanding: Provided alſo, That no Obligation to His Majeſty in purſuance of this Act, ſhall be liable to any Stamp Duty whatever.

Such Bonds not liable to Stamp Duties.

XVII. And be it further enacted, That if Default ſhall be made by any ſuch Purchaſer or Purchaſers, his, her, or their Heirs or Aſſigns, in the Re-payment of any ſuch Sum or Sums of Money which ſhall be ſo advanced, either by the ſaid Lords Commiſſioners of the Treaſury, or by any other Perſon or Perſons, Bodies, Corporations, or Companies aforeſaid, or of the Intereſt thereon, or any Part thereof, within the reſpective Times limited by the ſaid Obligations for the Payment thereof, it ſhall be lawful for the ſaid Lords Commiſſioners of the Treaſury, or the ſaid other Perſons, Bodies, Corporations, or Companies aforeſaid, who ſhall have advanced ſuch Sums of Money as aforeſaid and they are hereby reſpectively required, without further Delay, to iſſue his or their Certificate or Certificates, from Time to Time, to the proper Officer of the Crown having the Management of Proceedings upon Obligations to His Majeſty, requiring ſuch Officer or Officers perſonally to proceed againſt the Perſon or Perſons making ſuch Default, his, her, and their Heirs, Executors, and Adminiſtrators, for the Recovery of ſuch Parts of the Sums advanced as ſhall be then due, together with Intereſt as aforeſaid, and ſuch Coſts and Charges attending ſuch Proceedings as ſhall be by Law payable for the ſame; the Amount of which principal Sums ſo to be levied, the ſaid Commiſſioners of the Treaſury, or ſuch Perſons, Bodies, Corporations, or Companies aforeſaid, ſhall cauſe from Time to Time to be teſtified by their Note in Writing, under the Hands of any Two or more of them, to ſuch Officer or Officers, and which Sums ſhall be inſerted in the Writ or Proceſs, and the like Proceſs ſhall and may from Time to Time iſſue as aforeſaid, as Occaſion ſhall require; and the Sums ſo recovered (the Coſts and Charges aforeſaid excepted) ſhall be paid to the ſaid Caſhier or Caſhiers of the Bank of *England*, without Abatement, Deduction, or Delay, in Satisfaction of ſuch Demands.

On Failure in Re-payment by the Purchaſer, the Treaſury, or other Perſons advancing the Money, ſhall iſſue Certificates to the proper Officer of the Crown (with a Note in Writing of the Sum due, which ſhall be inſerted in the Writ); and the ſame, when recovered from the Purchaſer by ſuch Officer, ſhall be paid into the Bank.

XVIII. Provided alſo, and be it further enacted, That where any Proceeding ſhall be directed under the Authority of this Act, no Writ or Writs of *Scire Facias* ſhall be required to be iſſued, but that upon the Production of the Certificate or Certificates of the ſaid Commiſſioners as before-mentioned, before any of the Barons of the reſpective Courts of Exchequer at *Weſtminſter* or in *Scotland*, an Extent ſhall and may iſſue in the Firſt Proceſs upon the Fiat of ſuch Baron, without any Affidavit, or other Verification or Proof of the Cauſe of ſuch Proceeding, than ſuch Certificate or Certificates as aforeſaid.

On the Production of ſuch Certificate to a Baron of the Exchequer, and on his *Fiat*, an Extent ſhall iſſue in the firſt Inſtance, without other Proceſs.

XIX. And be it further enacted, That after the due Payment of the Sums advanced, with Intereſt as aforeſaid, every Obligation entered into in purſuance of this Act being fully ſatisfied, according to the true Intent and Meaning of this Act, ſhall be forthwith delivered up to be cancelled; and in caſe any ſuch Obligation ſhall have been proſecuted according to the Directions of this Act, the ſaid Commiſſioners of the Treaſury, or any Three or more of them, ſhall, by their Warrant or Warrants,

On Payment of ſuch Money advanced with Intereſt, the Purchaſers Bonds ſhall be delivered up: And in caſe of Proſecution, Satisfaction entered on Record.

Warrants, direct the proper Officer or Officers of the ſaid reſpective Courts of Exchequer, to enter up Satisfaction, on ſuch Obligation or Obligations being ſo ſatisfied as aforeſaid, upon the Record, or otherwiſe to deliver up the ſame to be cancelled, as the Caſe may require.

Proceſs may iſſue, as well againſt the Lands purchaſed as all other Lands and Goods of the Purchaſer.

XX. And be it further enacted, That ſuch Proceſs as aforeſaid ſhall and may lawfully iſſue on any ſuch Obligation as aforeſaid, againſt the Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſo to be purchaſed as aforeſaid, and all other the Manors, Meſſuages, Lands, Tenements, or Hereditaments, and alſo the Goods, Chattels, and Effects of ſuch Purchaſer or Purchaſers, his, her, or their Heirs, Executors, or Adminiſtrators, for the Benefit of any ſuch Perſon or Perſons, Bodies, Corporations, or Companies, his, her, and their Heirs, Succeſſors, Executors, Adminiſtrators, or Aſſigns, who ſhall, in purſuance of any ſuch Agreement with the ſaid Lords Commiſſioners of the Treaſury, advance or lend any Sum or Sums of Money to ſuch Purchaſer or Purchaſers as aforeſaid.

Purchaſers receiving ſuch Advance, to have the full Benefit of the Land Tax immediately on regiſtering the Contracts for Redemption.

XXI. And be it further enacted, That all and every Perſon and Perſons, Bodies, Corporations, or Companies, making any ſuch Sale or Sales, or Contracts for any ſuch Sale or Sales, for the Purpoſe of redeeming their Land Tax, to whom ſuch Advance ſhall be made, ſhall, from and immediately after the Regiſtry of the Contract for the Redemption of Land Tax, have and enjoy the full Benefit of the Land Tax which ſhall have been contracted for, in the ſame Manner in all Reſpects as if they reſpectively had themſelves completed their Contracts by the Transfer of the whole Conſideration to be transferred thereon.

Proprietors of the New River and other Water Works, Inſurance Offices, *The King's Printing Houſe*, and Companies of Merchants, and the Bank, rateable to the Land Tax under 38 *Geo* III, Cap 5, may, notwithſtanding that Act, and Cap. 3 of this Seſſion, contract, collectively or individually, with the Commiſſioners under 38 *Geo.* III, Cap. 60, for the Redemption of the Whole or any Part of the Land Tax, according to the Aſſeſſment under 38 *Geo.* III, Cap. 5, and

XXII. And whereas, under and by virtue of an Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, 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-eight*, all Perſons having any Shares or Intereſts in the New River, and in the *Thames* Water Works, and in *Marybone* and *Hampſtead* Water Works, and alſo 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*, and all Companies of Merchants in *London*, and the Bank of *England*, and alſo the Proprietors of the reſpective Water Works within the Town of *Colcheſter*, in the County of *Eſſex*, the City and County of *Exeter*, and the Town of *Shrewſbury*, are liable to pay or to be aſſeſſed towards the Land Tax charged upon *England*, *Wales*, and *Berwick upon Tweed*, for their reſpective Shares and Intereſts aforeſaid, and the aforeſaid Joint Stock or Stocks, and Profits, in the Manner in the ſaid Act mentioned; and Doubts having ariſen whether ſuch Perſon or Perſons, Companies or Proprietors, can redeem the Land Tax charged thereon, under or by virtue of the ſaid herein firſt recited Act: Be it therefore enacted, That notwithſtanding any Thing in the ſaid firſt recited Act, or in an Act paſſed in the preſent Seſſion, intituled, *An Act for continuing and granting to His Majeſty a Duty on Penſions, Offices, and Perſonal Eſtates, in* England, Wales, *and the Town of* Berwick upon Tweed, *and certain Duties on Sugar, Malt, Tobacco, and Snuff, for the Service of the Year One thouſand ſeven hundred and ninety-nine*, contained to the contrary thereof, it

ſhall

shall be lawful for the said Commissioners for the Purposes of the said first recited Act, to contract and agree with such Persons, Companies, or Proprietors as aforesaid, respectively, for the Redemption of the Tax charged by virtue of the said Act upon such their respective Shares, Interests, Joint Stock and Stocks, and Profits aforesaid, or with any individual Proprietors thereof, either jointly or severally, for so much and such Part or Parts of the said Tax as shall be equivalent to the Share or Shares of each individual Proprietor, or any Number of Joint Proprietors (the Amount of which Land Tax shall be settled and apportioned by the said Commissioners for the Purposes of the said recited Acts), and also for all or any of such Persons, Companies, or Proprietors respectively as aforesaid, either collectively or individually, or jointly or severally, to contract and agree with the said Commissioners for the Purposes of the said first recited Act, for the Redemption of the Whole or any Part of such Land Tax, according to the Assessment and Rate made or to be made in pursuance of the said Act, 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-eight*, upon the same Terms and Conditions, and in the same Manner, as in and by the said first and secondly recited Acts, and in and by this Act, is directed with respect to the Land Tax charged upon any Manors, Messuages, Lands, Tenements, or Hereditaments; and from and immediately after the Registry of the Certificates of such Contracts, the respective Shares and Interests, Joint Stock and Stocks, and Profits, or the Proportion thereof comprized in such Contracts, shall be wholly freed and exonerated from the Tax charged thereon, and from all further Assessments thereof, by virtue of the said Act of the Thirty-eighth Year of the Reign of His present Majesty, 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-eight*, and also of the said Act of the present Session of Parliament, intituled, *An Act for continuing and granting to His Majesty a Duty on Pensions, Offices, and Personal Estates, in* England, Wales, *and the Town of* Berwick upon Tweed, *and certain Duties on Sugar, Malt, Tobacco, and Snuff, for the Service of the Year One thousand seven hundred and ninety-nine*, or either of them.

the Stock, Shares, &c. shall be exonerated immediately on the Registry of the Certificates of the Contracts.

XXIII. And be it further enacted, That when the said Commissioners for the Purposes of the said recited Acts, in any County, Riding, or Place, shall have in their Possession Copies of the respective Assessments of Land Tax charged upon the respective Parishes or Places in such County, Riding, or Place, and which shall have been transmitted to them as true Copies, by the Clerks to the Commissioners of Land Tax acting in and for any Hundred, Ward, Lathe, Wapentake, or other Division, wherein such Parishes or Places shall be situate, it shall be lawful for the said Commissioners for the Purposes of this Act, to contract and agree with any Person or Persons, Bodies, Corporations, or Companies, for the Redemption of the Land Tax charged upon their respective Manors, Messuages, Lands, Tenements, or Hereditaments, although no Certificate of the Amount of such Land Tax shall be produced and shewn to them by the Person or Persons, Bodies, Corporations, or Companies, applying to redeem the same, as by the said first recited Act is required: Provided always, That such Person or Persons, Bodies, Corporations, or Companies, shall, Ten Days at the least before such Contract shall be entered

When the Commissioners for Redemption of the Land Tax have in their Possession Copies of the Land Tax Assessments, transmitted to them by the Clerks to the Land Tax Commissioners, they may contract with Persons for the Redemption of their Land Tax without their producing the Certificate required by § 17 of 38 *Geo.* III, c. 60.;—But

such Persons shall, Ten Days before making the Contract, send in a Particular, &c. of the Lands charged; which, with a Copy of the Assessment, shall be inserted in the Contract.

entered into, transmit to the Clerk of the said Commissioners, for the Purposes of the said recited Acts, such and the like Schedule or Description in Writing of all and every the said Manors, Messuages, Lands, Tenements, or Hereditaments, charged with such Land Tax, as is by the said Acts required to be produced to the said Commissioners of Land Tax; and the said Commissioners for the Purposes of the said Acts shall cause to be inserted in such Contract the Description of such Manors, Messuages, Lands, Tenements, or Hereditaments, contained in such Schedule, and also a true Copy of such Assessment, so far as relates to the respective Manors, Messuages, Lands, Tenements, or Hereditaments contained in such Schedule, together with the Amount of the Land Tax charged thereon, according to such Copy of the Assessment as shall be in their Possession as aforesaid; and such Contract so entered into as aforesaid, shall, after the Registry thereof, be as valid and effectual, to all Intents and Purposes, as if a Certificate of the Amount of the Land Tax thereby contracted to be redeemed, had been produced and shewn to the said Commissioners in the Manner required by the said first recited Act.

Clerks to the Land Tax Commissioners shall, when required by the Commissioners for Redemption, or whenever any Alteration shall be made in the Assessment, within Three Days respectively, make out Copies of such Assessment or Alteration, and transmit them to the Commissioners for Redemption; or permit them to be copied by their Clerk, on Penalty of 50*l.*

XXIV. And be it further enacted, That in every Case where the said Commissioners for the Purposes of the said recited Acts, shall not have in their Possession any such Copies as aforesaid of the Assessments of Land Tax charged upon any Parishes or Places, and shall have demanded, or shall cause to be demanded, the same from the Clerk to the said Commissioners of Land Tax, acting in their respective Divisions as aforesaid, which they are hereby authorized and required to do, and also in every Case where any Alteration shall be made by or under the Authority of the Commissioners of Land Tax, acting in or for any such Divisions in the Assessments of Land Tax charged therein, then and in such Case the Clerk to the said Commissioners of Land Tax for the Time being, having such Assessments in his Custody, shall, and he is hereby required, within Three Days after such Application shall be made to him by the said Commissioners for the Purposes of the said recited Acts, or their Clerk, and also within Three Days after any such Alteration shall be made in the Assessments as aforesaid, to make out a true Copy, fairly written, and subscribed by any Two or more of them, of such Assessments so made or altered, or of so much thereof as shall be so altered, and deliver, or cause to be delivered, such Copies to the Clerk to the said Commissioners for the Purposes of the said recited Acts, in the County, Riding, or Place in which such Division shall be situate, within the Time before limited, or permit a Copy thereof, or such Parts thereof, as aforesaid, to be taken by the Clerk to the said Commissioners, for the Purposes of the said Acts; and in case the said Clerk to the Commissioners of Land Tax shall refuse or neglect to make out and deliver such Copies as aforesaid, or permit such Copies to be taken as aforesaid, within Three Days after such Application shall be made to them by the said Commissioners for the Purposes of the said recited Acts, or by their Clerk, or where any such Alteration shall be made in the Assessments as aforesaid, shall refuse or neglect to make out and deliver a true Copy of all such altered Assessments, or of such Parts thereof as shall be so altered, within Three Days after such Alteration shall be made, he shall, for every such Refusal or Neglect, forfeit the Sum of Fifty Pounds, to be recovered in such Manner as any Penalty may, by the said recited Acts or either of them, be recovered.

XXV. Provided

XXV. Provided always, and be it further enacted, That the ſaid Clerk to the ſaid Commiſſioners of Land Tax ſhall, for every ſuch Copy ſo made out by him as aforeſaid, be entitled to have and receive, for his Trouble in making out the ſame, upon Application to the Receiver General of the County, Riding, or Place, or his Deputy, and on Production of a Certificate of Two or more of ſuch Commiſſioners of Land Tax, acting for the Diviſion where ſuch Aſſeſſments ſhall have been made, after the Rate of Four-pence for every Chancery Sheet contained in ſuch Copy, reckoning every ſeparate Amount of Land Tax ſet down in Figures or Numbers in ſuch Copy as Three Words.

4 *d.* per Chancery Sheet to be paid for ſuch Copies.

XXVI. And be it further enacted, That whenever any Schedule or Deſcription of any Eſtate ſhall, for the Purpoſe of redeeming the Land Tax charged thereon, be tranſmitted in purſuance of this Act, ſuch Land Tax not exceeding the Sum of Twenty-five Pounds, the Clerk to the Commiſſioners appointed for the Redemption and Sale of the Land Tax, to whom ſuch Schedule ſhall be delivered, ſhall forthwith cauſe an Account to be tranſmitted to the Commiſſioners for the Affairs of Taxes, of the Amount of the Sums propoſed to be redeemed; and whenever ſuch Contract ſhall be completed, the ſaid Commiſſioners, before whom ſuch Contract ſhall be entered into, ſhall cauſe an Account to be tranſmitted to the Receiver General of the County, Riding, or Place in *England*, or to the Receiver General in *Scotland*, of the Name of the Party, the Amount of the Land Tax, and the Day or Days for Payment of the Conſideration, which Account the Receivers General reſpectively ſhall forthwith cauſe to be tranſmitted to the Commiſſioners for the Affairs of Taxes, for the Information of the Commiſſioners of His Majeſty's Treaſury; and the ſaid Commiſſioners of the Treaſury, or any Three or more of them for the Time being, are hereby empowered to direct from Time to Time, as there ſhall be Occaſion, ſufficient Money to be advanced out of any Monies in the Hands of ſuch Receivers General reſpectively, or out of any Publick Monies in the Receipt of the Exchequer, applicable to the Supplies and Services of the Year, as to the ſaid Commiſſioners of the Treaſury ſhall ſeem expedient, to the Commiſſioners for the Reduction of the National Debt, before or on the reſpective Days appointed for the Payment of the Sum payable on ſuch Contracts, for Purchaſe of ſo much Capital Stock as would have been transferrable on ſuch Contract by the Party, in caſe the Conſideration for the Redemption of his or her Land Tax had been therein ſtipulated to be transferred in Stock, which Sums ſo to be advanced ſhall be from Time to Time replaced by and out of the Monies to be paid upon ſuch Contract to ſuch Receivers General reſpectively, and the Stock ſo purchaſed ſhall be placed in the Name of the Commiſſioners for the Reduction of the National Debt, for the Uſes and Purpoſes of this Act, and as if the ſame had been purchaſed by and with the Monies paid on ſuch Contracts.

On receiving Schedules of Eſtates, the Land Tax of which does not exceed 25 *l.* the Clerk to the Redemption Commiſſioners ſhall tranſmit an Account to the Tax Office of the Land Tax to be redeemed: And when the Contract is completed, the Commiſſioners ſhall tranſmit the Particulars to the Receiver General, who ſhall ſend the ſame to the Tax Office; on which the Treaſury may order Money to be advanced from Time to Time by the Receiver General to the Commiſſioners of the National Debt, before or on the ſeveral Days of Payment; to be laid out in the Purchaſe of the Stock tranſferrable on the Contract,

and which ſhall be replaced by the Money payable on ſuch Contracts to the Receiver General.

XXVII. And be it further enacted, That, from and after the paſſing of this Act, the Mode of aſcertaining the current Price of Stock ſhall be as follows; that is to ſay, from the Time when the Books of the Governor and Company of the Bank of *England* ſhall be opened for the Tranſfer of Three *per Centum* Conſolidated Bank Annuities, after the Fifth Day of

Mode of aſcertaining the Price of Stock by the Bank, *viz.* From the reſpective Times of opening the

Books for Transfer of the 3 *per Cent.* Conſols to the ſubſequent opening of the 3 *per Cent.* reduced, the Price of the Conſols to be returned to the Tax Office weekly; and *vice verſâ* from the reſpective Times of opening the 3 *per Cent.* Reduced to the ſubſequent opening the Conſols, the Price of the 3 *per Cent.* Reduced to be ſo returned. [*See* 39 *Geo.* III, c. 6, § 8.]

of *January* in every Year, and until the Books ſhall be opened for the Transfer of Three Pounds *per Centum* Reduced Bank Annuities, after the Fifth Day of *April* in ſuch Year, and ſo from Time to Time when the ſaid Books ſhall be opened for the Transfer of Three *per Centum* Conſolidated Annuities, after the Fifth Day of *July* in every Year, until the Books ſhall be opened for the Transfer of Three *per Centum* Reduced Annuities, after the Tenth Day of *October* in ſuch Year, the Caſhier or Caſhiers of the ſaid Governor and Company of the Bank of *England* ſhall, and they are hereby required on *Tueſday* in every Week, (the ſame not being a Holiday, or being a Holiday, then on the Day preceding not being a Holiday), to cauſe an Account to be made out of the Average Price at which the Three Pounds *per Centum* Conſolidated Annuities ſhall have been bought on ſuch Day, (or otherwiſe on the following open Day on which ſuch Stock ſhall be bought, in caſe any Stock ſhall have been bought at the Bank of *England* on ſuch Day), and ſhall cauſe the ſame to be tranſmitted to the Commiſſioners for the Affairs of Taxes; and ſo from Time to Time when the Books ſhall be opened at the Bank of *England* for the Transfer of Three *per Centum* Reduced Annuities, after the Fifth Day of *April* in every Year, and until the Books ſhall be opened at the Bank of *England* for the Tranſfer of Three *per Centum* Conſolidated Annuities, after the Fifth Day of *July* in ſuch Year, and ſo from Time to Time when the ſaid Books ſhall be opened at the ſaid Bank of *England* for the Transfer of Three *per Centum* Reduced Annuities, after the Tenth Day of *October* in every Year, and until the Books ſhall be opened for the Transfer of Three *per Centum* Conſolidated Annuities, after the Fifth Day of *January* next enſuing, the ſaid Caſhier or Caſhiers ſhall, and they are hereby required to tranſmit to the Commiſſioners for the Affairs of Taxes, ſuch and the like Account of the Average Price of Three *per Centum* Reduced Annuities, as is herein-before directed to be tranſmitted of the Average Price of Three *per Centum* Conſolidated Annuities.

Perſons cutting down Timber, with the Approbation of the Courts of Chancery or Seſſion, for the Redemption of their Land Tax, [*See* 38 *Geo.* III, c. 60, § 41], need not make good their Firſt Inſtalment till *May* 1, 1800; but the whole Money muſt be paid within Three Years from that Time, and the Conſideration may be transferred in Advance.

XXVIII. And be it further enacted, That where any Perſon or Perſons, who by the ſaid firſt recited Act is or are empowered, with the Approbation of the Court of Chancery in *England*, or of the Court of Seſſion in *Scotland*, to cut down Timber for the Redemption of the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall have entered into any Contract or Contracts, or ſhall at any Time hereafter, before the Firſt Day of *May* One thouſand eight hundred, enter into any Contract or Contracts for the Redemption of the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or ſhall have made, or ſhall hereafter, before the ſaid Firſt Day of *May* One thouſand eight hundred, make ſuch Application to the Court of Chancery in *England*, or to the Court of Seſſion in *Scotland*, as in the ſaid Act is directed to be made, and as the Caſe may require, and ſhall obtain, or ſhall have obtained, an Order or Direction of ſuch Court for the felling and cutting down ſuch Quantity of Timber as may be deemed neceſſary for the Redemption of the Land Tax propoſed to be redeemed (a Certificate of which Order or Direction ſhall be indorſed on the Contract by the Regiſter or other proper Officer of ſuch Court), then and in every ſuch Caſe it ſhall not be neceſſary to pay or transfer any Part of the Conſideration for ſuch Redemption, until the Firſt Day of *May* One thouſand eight hundred, although it

ſhall have been or may be ſtipulated in the Contract, that the Whole, or the Firſt Inſtalment of ſuch Conſideration, ſhall be transferred on or before any Day prior to the Firſt Day of *May* One thouſand eight hundred: Provided always, That the whole Amount of the Capital Stock agreed to be transferred in ſuch Contract ſhall, in every ſuch Caſe as laſt aforeſaid, be transferred to the Commiſſioners for the Reduction of the National Debt, within the Period of Three Years from the Firſt Day of *May* One thouſand eight hundred: Provided alſo, That it ſhall be lawful to ſtipulate for the Payment or Transfer of the Whole of the ſaid Conſideration at any One Time, or by Inſtalments, within a leſs Period than Three Years, or to pay or transfer the Whole, or any Part thereof in Advance, in ſuch Manner, in all Reſpects, as in the ſaid ſeveral recited Acts is mentioned.

Land Tax redeemed by ſuch Sale of Timber ſhall merge in the Lands; except where the Redemptioner declares his Option to be conſidered on the Footing of a Purchaſer; in which Caſe it ſhall continue attendant on the Eſtate in the ſame Manner as if it had been redeemed by Sale of Lands. [*See* § 81, 38 *Geo* III, c. 60.]

XXIX. Provided alſo, and be it further enacted, That notwithſtanding any Thing in the ſaid firſt recited Act contained, or in the Order or Direction of any ſuch Court to the contrary thereof, the Land Tax which ſhall be redeemed by the Monies ariſing from the Sale of any Timber cut down under the Authority of either of ſuch Courts reſpectively, ſhall, when all the Inſtalments ſhall be completed, ſink and become merged in the Manors, Meſſuages, Lands, Tenements, and Hereditaments whereon the ſame was charged, for the Benefit of the Perſon or Perſons for the Time being beneficially entitled to the Rents and Profits thereof, unleſs the Perſon or Perſons contracting for the Redemption of ſuch Land Tax, ſhall have declared his, her, or their Option to be conſidered on the Footing of a Purchaſer thereof, in which Caſe the Land Tax ſo redeemed ſhall be and continue attendant upon the Eſtate and Intereſt of the Perſon or Perſons for the Time being beneficially entitled to the Rents and Profits of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, in like Manner as in the ſaid firſt recited Act is directed in Caſes where the Land Tax ſhall have been redeemed by the Sale of any Manors, Meſſuages, Lands, Tenements, or Hereditaments under the ſaid Act: Provided alſo, That it ſhall be lawful for ſuch Courts reſpectively to order and direct that the Coſts and Expences in the ſurveying, valuing, and felling ſuch Timber, or otherwiſe on Account of ſuch Sale thereof, ſhall be paid and ſatisfied out of the Purchaſe Monies for the ſame.

The Expences of the ſurveying, felling, and Sale of Timber, to be paid out of the Purchaſe Money.

38 *Geo.* III, c. 60, § 12, recited. [*and See* 39 *Geo.* III, c. 6. § 3.]

XXX. And whereas, under and by virtue of the ſaid firſt recited Act, all Perſons, Bodies, Corporations, and Companies, having any Eſtate or Intereſt in, or being Subſtitute Heirs of Entail entitled in their Order to ſucceed to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, (except Tenants at Rack Rent, and others in the ſaid Act particularly excepted), are entitled, after the reſpective Times limited by the ſaid Act, for Preference to Perſons having Leaſehold or other particular Eſtates in Poſſeſſion, or Eſtates in Remainder, Reverſion, or Expectancy, to contract for the Redemption of the Land Tax charged on ſuch their Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall not have been ſold under the Powers of the ſaid Act, but no Proviſion is made for the Payment or Transfer of the Conſideration by Inſtalments except in certain Caſes; be it therefore enacted, That where any Contract ſhall be entered into for the Redemption of any Land Tax, at any Time after the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-

Where Contracts for Redemption ſhall be made, after 25 *March* 1799,

by Persons having any absolute Estate or Estate of Inheritance, or after 25 *June* 1799, by Persons having any Leasehold or particular Estate in Possession or Reversion, the First Instalment of the Consideration (or the Whole if paid at once) shall be made good on the Quarter Day [*See* 38 *Geo.* III, c. 60, § 10] next ensuing the Contract: And where the First Instalment shall be payable or transferrable before *Feb.* 1, 1801, the Whole shall be paid within Four Years from *May* 1, 1799; and where the First Instalment shall be payable or transferrable after *Feb.* 1, 1801, the Whole shall be paid within Two Years from the Time of making the First Instalment.

ninety-nine, by any Person or Persons, Bodies, Corporations, or Companies, having any absolute Estate, or Estate of Inheritance, in the Manors, Messuages, Lands, Tenements, or Hereditaments, whereon such Land Tax shall be charged, or where any such Contract shall be entered into after the Twenty-fifth Day of *June* One thousand seven hundred and ninety-nine, by any Person or Persons, Bodies, Corporations, or Companies, having any Leasehold or other particular Estate in Possession, or any Estate in Reversion, Remainder, or Expectancy, in such Manors, Messuages, Lands, Tenements, or Hereditaments, as aforesaid, then and in every such Case the First Instalment, or the Whole of the Consideration for such Redemption (in case the same shall be agreed to be transferred at One Time) shall be transferred or paid on or before such of the Quarterly Days in the said first recited Act mentioned, for the Transfer of the Consideration upon Contracts for Redemption, as shall next happen after the Day of entering into the Contract; and upon all such Contracts where the First Instalment of such Consideration shall be payable or transferrable on or at any Time before the First Day of *February* One thousand eight hundred and one, the whole Amount thereof shall be paid or transferred, and all the subsequent Instalments thereon completed and made good by equal Instalments, at equal Intervals, within the Period of Four Years, to be computed from the First Day of *May* One thousand seven hundred and ninety-nine; and upon all such Contracts, where the First Instalment of such Consideration shall not be payable or transferrable till after the said First Day of *February* One thousand eight hundred and one, the whole Amount thereof shall be paid or transferred, and all the subsequent Instalments thereon completed and made good by equal Instalments, at equal Intervals, within the Period of Two Years from the Time of transferring or paying such First Instalment as last aforesaid.

On Contracts for Redemption made after *March* 25, 1799, the Lands shall be charged with Land Tax from the *Lady-day* preceding the Contract, to the End of the Quarter immediately preceding the First Instalment.

XXXI. And be it further enacted, That where any Contract shall be entered into for the Redemption of any Land Tax, at any Time after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, then and in every such Case the Manors, Messuages, Lands, Tenements, and Hereditaments, the Land Tax whereof shall have been so contracted for, shall be charged and chargeable with so much Land Tax as shall have accrued and become payable after the Twenty-fifth Day of *March*, prior to the making such Contract, up to the End of the Quarter next immediately preceding the Day of the Transfer of the First Instalment agreed to be transferred on such Contract, and shall only be exonerated from such Land Tax from the End of such Quarter.

No Contract for Redemption, made after the passing this Act, shall be impeached or anyways affected by any Appeal against the Assessment.

XXXII. And be it further enacted, That no Contract entered into after the passing of this Act, for the Redemption of any Land Tax, nor the Amount of Land Tax redeemed thereby, shall in anywise be impeached, affected, or altered by the Judgement or Determination of the Commissioners, on any Appeal from the Assessment by which such Land Tax shall have been charged, whether such Appeal shall have been made prior or subsequent to any Proceedings had under the said recited Acts for the Purpose of entering into such Contract, but such Appeal shall be decided wholly between such other Parties charged by such Assessment as shall not have entered into any such Contract, and in the same Manner as if the Contract so entered into had been completed before the making

making or determining such Appeal; and every Contract so entered into shall stand good, and the Land Tax redeemed thereby shall be considered as if no such Appeal had been made from such Assessment.

If Land Tax contracted for shall have been reduced within Three Years before the Completion of the Contract, it may be revised and altered on Appeal within One Year after such Completion.

XXXIII. Provided always, and be it further enacted, That if such Land Tax so contracted for shall have been reduced in its Amount by any Assessment made within Three Years preceding the Time of completing such Contract, such Land Tax shall then remain liable to be revised and altered (in the same Manner as if such Contract had not been completed) by any Determination on any Appeal which shall be made and determined in One Year next after the Completion of such Contract.

Former Acts and this Act to be construed together.

XXXIV. And be it further enacted, That all and every the Provisions of this Act shall, in the Execution of the said recited Acts, be used and applied, and continued in like Manner as if the same Provisions were specially enacted in the said Acts; and all and every the Provisions of the said recited Acts shall, in the Execution of this Act, except where the same are thereby expressly varied, be used and applied, extended and construed, in like Manner as if the same Provisions (except as aforesaid) were specially enacted in this Act.

Affidavits may be made before Commissioners for taking Affidavits; and Persons whose Affidavits are required to be produced to the Redemption-Commissioners may be examined by them on Oath instead.

XXXV. And be it further enacted, That any Affidavit or Affidavits required or authorized to be made by the said recited Acts, may be made before any Commissioners or Persons who are or shall be authorized to take Affidavits in Causes depending in any of the Courts at *Westminster*, as well as before the Person or Persons before whom the same are, by the said first recited Act, directed to be made; and it shall be lawful for the said Commissioners for the Purposes of the said Acts to take such Affidavits, and they are hereby indemnified against all Persons whomsoever, and against all Penalties, for having received, before the passing of this Act, any Affidavit or Affidavits made before any such Commissioners or Persons as aforesaid, and the same shall be as valid and effectual as if the same had been made before them after the passing of this Act: Provided also, That in all Cases where any Affidavit or Affidavits is or are by the said first recited Act directed to be made and shewn to the said Commissioners, the Examination of the Person or Persons, by whom any such Affidavit or Affidavits is or are directed to be made by and before the said Commissioners for the Purposes of the said Act, upon Oath or Affirmation, to be administered in the Manner therein directed, shall be as valid and effectual for the Purposes of the said Act, as if the Affidavit or Affidavits thereby required had been made, and produced and shewn to the said Commissioners.

Act may be altered or repealed this Session.

XXXVI. And be it further enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

Form of Certificate of Contract.

XXXVII. And be it further enacted, That the Form of every Certificate of Contract to be made after the passing of this Act shall be in the Manner following:

'KNOW all Men, That we Two of the Commissioners appointed for the Purposes of an Act, intituled, *An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated,*

'*the*

'*the ſeveral Sums of Money now charged in* Great Britain *as a Land Tax* '*for One Year, from the Twenty-fifth Day of* March *One thouſand ſeven* '*hundred and ninety-eight*, for the do hereby '*certify*, that we have contracted and agreed with '*for the Redemption by him* [her *or* them, *as the Caſe may re-* '*quire*], of Land Tax, being the Land '*Tax charged upon the* [*Here inſert*, Manors, Meſſuages, Lands, Tene- '*ments, and Hereditaments, or ſuch of them as the Caſe may require*], '*herein-after deſcribed, videlicet*; [*Here deſcribe the Premiſes as from the* '*Schedule delivered by the Party*], and which Premiſes are aſſeſſed in the '*Aſſeſſment made for the of in the* '*of for the Year* '*as follows, videlicet*; [*Here inſert the Deſcription of the Eſtate and* '*Amount of Land Tax as in the Aſſeſſment; and where different Parcels* '*aſſeſſed in different Sums are to be included in the ſame Contract, enumerate* '*each Parcel, and the Amount of Land Tax charged on each*]:'

And the Conſideration for the Redemption of ſuch Land Tax, if the ſame is to be transferred in Stock, ſhall be expreſſed as in the ſaid firſt recited Act is directed; and if in Money, according to the current Price of Stock, as in the ſaid ſecondly recited Act is directed.

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