ANNO TRICESIMO NONO

GEORGII III. REGIS.

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C A P. XL.

An Act to amend ſo much of Three Acts, made in the laſt and preſent Seſſions of Parliament, for making perpetual, ſubject to Redemption and Purchaſe, the ſeveral Sums of Money charged as a Land Tax, as relates to that Part of *Great Britain* called *Scotland*. [10th *May* 1799.]

Preamble.

38 Geo. III, Cap. 60, and 39 Geo. III, Cap. 6 and 21 recited.

WHEREAS it is expedient that the Time for carrying into Execution an Act, paſſed in the Thirty-eighth Year of His preſent Majeſty, intituled, *An Act for making perpetual, ſubject to Redemption and Purchaſe in the Manner therein ſtated, 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*; which Act was explained and amended by Two other Acts paſſed in the preſent Seſſion of Parliament; ſhould, in that Part of *Great Britain* called *Scotland*, be ſtill further extended and enlarged; be it therefore 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 all Bodies Politick and Corporate, Companies and Perſons in the ſaid Acts mentioned, who by the ſaid Acts are empowered to contract for the Redemption of the Land Tax, charged on any Eſtates, Lands, Tenements, and

Corporations and Perſons in Poſſeſſion of Land in *Scotland* entitled to

redeem the Tax in Preference to Reverſioners till *July* 12, 1799, (inſtead of *March* 25); and Reverſioners in Preference to all others til. *Dec.* 25, 1799, (inſtead of *June* 25).

and Hereditaments, in that Part of *Great Britain* called *Scotland*, of which they ſhall be in Poſſeſſion, or beneficially entitled to the Rents and Profits in Preference to any Bodies, Corporations, or Companies, having any Intereſt in Reverſion or Expectancy therein, or being Subſtitute Heirs of Entail in the ſame Lands, Tenements, or Hereditaments, until the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, and their reſpective Tutors, Curators, Guardians, or Truſtees, on their Behalf, ſhall have and be entitled to the like Benefit of Preference in and to the Redemption of ſuch Land Tax, until the Twelfth Day of *July* One thouſand ſeven hundred and ninety-nine; and in caſe no Contract ſhall have been entered into by or on Behalf of ſuch Bodies, Corporations, or Companies, or Perſons in Poſſeſſion, or entitled as laſt mentioned, on or before the ſaid Twelfth Day of *July* One thouſand ſeven hundred and ninety-nine, then and in every ſuch Caſe the Bodies, Corporations, or Companies, or other Perſon or Perſons having ſuch Intereſts in Reverſion or Expectancy, or being Subſtitute Heirs of Entail, entitled in their Order to ſucceed to the ſaid Eſtates, Lands, Tenements, or Hereditaments, and who, by the ſaid Acts, were empowered to contract for the Redemption of the Land Tax charged thereon after the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, until the Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, in Preference to any other Bodies, Corporations, or Companies, or other Perſons whatſoever not having an Intereſt therein, and their reſpective Tutors, Curators, Guardians, or Truſtees, on their Behalf, ſhall have and be entitled to ſuch and the like Benefit of Preference in the Redemption of ſuch Land Tax, from and after the ſaid Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, until the Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-nine, as is given to them reſpectively by the ſaid Acts, until the ſaid Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine.

Meaſures taken between *March* 25 and the paſſing of this Act, by Reverſioners, for rendering effectual the Preference given them by 39 *Geo.* III, Cap. 6, ſuſpended until *July* 12; but the Parties in Poſſeſſion to repay the Expence of ſuch Meaſures.

II. Provided always, and be it further enacted, That in caſe any Bodies, Corporations, or Companies, or other Perſon or Perſons having Intereſts in Reverſion or Expectancy, or being Subſtitute Heirs of Entail, entitled to ſucceed as above mentioned, and to a Preference in Terms of the above recited Act of this preſent Seſſion of Parliament, from and after the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, until the ſaid Twenty-fifth Day of *June* next, ſhall have, between the ſaid Twenty-fifth Day of *March* and the Date of the paſſing this Act, taken any Meaſures for rendering ſuch Preference effectual, all ſuch Meaſures and Proceedings ſhall be ſuſpended by virtue of this preſent Act until the Twelfth Day of *July* One thouſand ſeven hundred and ninety-nine; and it ſhall be competent and lawful for all Bodies, Corporations, or Companies, Perſon or Perſons, actually poſſeſſed of or beneficially entitled to the Rents and Profits of ſuch Eſtates, Lands, Tenements, and Hereditaments, to render effectual the Benefit of the Preference granted them by this Act until the Twelfth Day of *July* One thouſand ſeven hundred and ninety-nine, notwithſtanding of ſuch Meaſures and Proceedings held by Subſtitute Heirs of Entail, or other Perſons intereſted in Reverſion or Expectancy in ſaid Eſtates as above mentioned, on Condition however of their paying to ſuch Subſti-

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tute Heirs of Entail, or Perſons intereſted in Reverſion or Expectancy as aforeſaid, the Expence of ſuch ineffectual Meaſures or Proceedings.

III. Provided always, and be it further enacted, That no Land Tax ſhall, before the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-nine, be put up to Sale by Auction or otherwiſe, or ſold to any Perſon or Perſons, other than ſuch Perſon or Perſons as by this Act are enabled to redeem the ſame prior to the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-nine, except where Notice ſhall be given that the laſt mentioned Perſon or Perſons are not to claim the Benefit of Preference given by this Act.

No Land Tax to be ſold to any other Perſons before *Dec.* 25, than thoſe hereby enabled to redeem, unleſs they give Notice not to claim ſuch Preference.

IV. And be it further enacted, That, from and after the Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-nine, any Perſons, Bodies, Corporations, or Companies, having any Intereſt in any Eſtates, Lands, Tenements, or Hereditaments, may at any Time thereafter contract and agree for the Redemption of their Land Tax charged thereon, in the ſame Manner, and under the ſame Terms and Conditions, as ſuch Perſons, Bodies, Corporations, or Companies, may do prior to the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-nine; provided that ſuch Land Tax ſhall then remain unſold in purſuance of the Proviſions of the ſaid Acts: Provided alſo, That no Land Tax ſhall be ſold in purſuance of the ſaid Acts after the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-nine, in any Caſe where the Perſons, Bodies, Corporations, or Companies, ſhall have given Notice to the reſpective Commiſſioners for the Purpoſes of the ſaid Acts, of an Intention of redeeming the ſame in purſuance thereof, other than to ſuch Perſons, Bodies, Corporations, or Companies, intereſted as aforeſaid: Provided alſo, That no ſuch Land Tax ſhall be redeemed by any Bodies, Corporations, or Companies, having any Intereſt in Reverſion or Expectancy, in the Eſtates, Lands, Tenements, or Hereditaments, whereon ſuch Land Tax ſhall be charged, for the Space of Three Months after Notice given to the reſpective Commiſſioners by any Perſons, Bodies, Corporations, or Companies, conſidered by the ſaid Acts as being in the actual Poſſeſſion of the ſaid Eſtates, Lands, Tenements, or Hereditaments, of an Intention to redeem the ſame in purſuance of this Act.

After *Dec.* 25, Perſons, &c. intereſted in Land, may redeem on the ſame Terms as before, while the Land Tax remains unſold.

No Land Tax to be ſold to any but Perſons intereſted, where they have given Notice of Intention to redeem; nor redeemed by Reverſioners for Three Months after ſuch Notice from Perſons in Poſſeſſion.

V. And be it further enacted, That where any Contract ſhall be entered into after the Twelfth Day of *July* One thouſand ſeven hundred and ninety-nine, in purſuance of this Act, the Capital Stock to be transferred as the Conſideration thereof ſhall be made within the Period of Four Years, from the Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-nine, by the like Number of Inſtalments, and on the like Days in each Year, with the like Power to transfer the ſame, by any leſs Number of Inſtalments, or in Advance, as by the ſaid recited Act is allowed; and the Firſt of the ſaid Inſtalments ſhall, in every ſuch Caſe, be made on or before the Firſt Day of *January* One thouſand eight hundred.

On Contracts made after *July* 12, Transfers of Stock to be made within Four Years from *Dec.* 25; and the Firſt Inſtalment on or before *Jan.* 1, 1800.

VI. Provided always, and be it enacted, That if any Farm, Lands, or Tenements, uſually poſſeſſed together, ſhall be propoſed to be ſold under the Proviſions of the ſaid Act, in order to redeem the Land Tax charged

The Whole of a Farm, &c. which cannot be eligibly divided may be

sold to redeem the Land Tax thereon, and on other Estates limited to the same Uses; and the Surplus disposed of, under the Direction of the Court of Session.

charged thereon, and also on other Estates, Lands, Tenements, or Hereditaments, which stand settled and limited to the same Uses, and in the same Order and Course, and under the same Restraints and Conditions of Succession, and which Farm, Lands, or Tenements, shall be more than sufficient for that Purpose; and in case it shall appear to the Court of Session, either from the detached Situation of such Farm, Lands, or Tenements, or from any other Circumstances, that such Farm, Lands, or Tenements, cannot be divided, in order that an adequate Part thereof may be sold, without Loss to the Parties interested, or that the Sale of the Whole of such Farm, Lands, or Tenements, would be more eligible and advantageous to the said entailed Estate, and to the successive Substitute Heirs of Entail in their Order, it shall be competent and lawful for the said Court of Session, in like Manner as it is authorized to proceed in other Cases by the before recited Act of the Thirty-eighth Year of His present Majesty, (due Notice having been given to the next Substitute Heir of Entail, being of lawful Age and resident within *Great Britain*, of such Proposal to sell and dispose of such Farm, Lands, or Tenements), to direct and authorize the Sale of the Whole of such Farm, Lands, or Tenements; and the Surplus Money, after purchasing Stock sufficient to redeem such Land Tax, and paying and discharging the Costs and Expences attending the Sale thereof, shall, with the Interests and annual Produce thereof, be applied and disposed of under the Direction and with the Approbation of the said Court, in the same Manner as in the said recited Act is directed, with respect to the eventual Surplus arising from Sales, when no more has been exposed to Sale than is judged adequate for the Redemption of such Land Tax.

Expences incurred by Heirs of Entail, &c. in purchasing the Land Tax, may be defrayed out of the Price of the Lands sold, or charged upon the Estate, being previously ascertained by the Court of Session.

VII. And be it further enacted, That all Expences incurred by Heirs of Entail, or others, entitled as aforesaid to purchase the Land Tax affecting the entailed Estate in *Scotland*, either in selling Part of the said Estate, or borrowing Money on heritable Security, or purchasing out of their own proper Means the Land Tax affecting the entailed Estate, shall be defrayed out of the Price of the Lands so sold, or shall be included in the heritable or other proper Security, and may be made Part of the Charge upon the entailed Estate: Provided always, That the Amount of these Expences shall be previously ascertained by the Court of Session, by Decree to be obtained on a summary Application to that Purpose.

Applications to the Court by Heirs of Entail for Sales of Estates, to be advertised in the *Edinburgh* Gazette, as well as intimated upon the Walls of the Court.

VIII. And be it further enacted, That in all Applications to the Court of Session in *Scotland* by any Heir of Entail for obtaining the Authority of that Court to the Sale, Mortgage, or Grant of any Estates, Lands, Tenements, or Hereditaments, authorized to be sold or charged by the said Acts passed in the Thirty-eighth Year of His present Majesty, and in this present Session of Parliament, such Applications shall not only be intimated upon the Walls of the Outer and Inner House for Ten Sederunt Days, in the Manner therein directed, but also shall be advertised Weekly for Two Weeks successively in the *Edinburgh* Gazette.

Such Sales to be by publick Auction, previous to which the Court shall cause Articles to be drawn

IX. And be it further enacted, That in case such Sale shall be authorized by the Court, such Sale shall be carried on by publick Auction, at such Time and on such Notices as the Court of Session shall from Time to Time direct; and further, that previous to any Sale to be made in the Terms and by virtue of the Powers so required and given by the said

Acts,

Acts, the Court of Seſſion ſhall cauſe Articles of Sale to be drawn up in the uſual Forms required by the Law of *Scotland* for making ſuch Sale effectual, and whereby the Purchaſer ſhall be taken bound to pay the Price to a Truſtee, to be named by the Perſon or Perſons in whoſe Name or for whoſe Behoof the ſaid Sale or Sales is or are carried on, and which Truſtee ſhall be approved of by the ſaid Court, and ſhall find Security to their Satisfaction, that the Sum or Sums of Money ſo to be paid to him by the ſaid Purchaſer or Purchaſers, ſhall be duly and faithfully applied in the Manner and for the Purpoſes herein and by the ſaid Acts enjoined and directed; and further, that the ſaid Truſtee, upon Receipt of the ſaid Price or Prices, ſhall be forthwith bound to pay the ſaid Sum of Money into the Bank of *England*, to be there placed to the Account of the Commiſſioners for the Reduction of the National Debt, to be by them applied in the Manner and for the Purpoſes directed and ſpecified by the ſaid Act of the Thirty-eighth of His preſent Majeſty, and the Receipt of the Caſhier or Caſhiers of the Bank ſhall be a full and ſufficient Diſcharge to the ſaid Truſtee, and to the ſaid Purchaſer or Purchaſers, of the Sum or Sums of Money ſo agreed to be paid by him, her, or them, in Manner aforeſaid; and which Purchaſer or Purchaſers, upon Payment of the Sum or Sums by the ſaid Truſtee into the Bank of *England* as aforeſaid, ſhall be entitled to demand and obtain from the ſaid Heir of Entail, or other Perſon or Perſons in whoſe Name, or at whoſe Inſtance, or for whoſe Behoof the ſaid Sale or Sales is or are carried on, ſuch Diſpoſition, Conveyance, or other Title to the Subjects ſo ſold, containing all uſual and neceſſary Clauſes for rendering complete the Right to the ſame in favour of the ſaid Purchaſer or Purchaſers, under the Direction of the ſaid Court.

up, binding the Purchaſer to pay the Price to a Truſtee, who ſhall pay the Money into the Bank of *England*, upon which the Purchaſer ſhall be entitled to a Conveyance.

X. And whereas by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty, any Number of Perſons, whoſe Land Tax ſhall not exceed Twenty-five Shillings Sterling each, may join in appointing a Truſtee to redeem their reſpective Land Taxes, and purchaſe the Whole in one Contract, in Manner therein particularly directed: And whereas it is expedient, and would tend greatly to facilitate the Execution of the ſaid Act, if ſuch Powers were further extended; be it further enacted, That it ſhall be lawful for any Number of Perſons, whoſe Land Tax reſpectively ſhall not exceed the annual Sum of Five Pounds Sterling, to join in appointing a Truſtee to redeem their reſpective Land Taxes, and for ſuch Truſtee to purchaſe the Whole of ſuch reſpective Land Taxes in one Contract, in like Manner, and under all the Proviſoes and Conditions as is directed by the aforeſaid Act in the Caſe before mentioned.

Any Number of Perſons whoſe Land Tax ſhall not exceed 5*l.* each may join in appointing a Truſtee to redeem their reſpective Land Taxes in One Contract.

XI. And be it further enacted, That the reſpective Collectors of Ceſs or Land Tax, appointed or to be appointed in the ſeveral Shires, Stewartries, Cities, Burghs, and Places, in *Scotland*, ſhall, within Forty Days after the paſſing of this Act, and before they, or any of them, ſhall receive any Monies to be paid as the Conſideration for the Redemption of any Land Tax in purſuance of the ſaid recited Acts, or either of them, enter into Bonds to the ſaid reſpective Commiſſioners for the Purpoſes of the ſaid Acts, or any Three or more of them, in ſuch Shires, Stewartries, Cities, Burghs, and Places, with ſuch good and ſufficient Caution, as the Barons of the Exchequer in *Scotland* ſhall require,

Collectors of the Land Tax in a limited Time to enter into ſuch Bonds as the Barons of the Exchequer ſhall require, with the Commiſſioners, for paying the Monies they receive to the

Receiver General for *Scotland*.

quire, binding him or them, and his or their Sureties, conjunctly and ſeverally, for his and their duly paying to the Receiver General for *Scotland* at *Edinburgh*, at ſuch Times after the Receipt thereof as the ſaid Barons ſhall direct to be inſerted in ſuch Bonds, all ſuch Sum and Sums of Money as ſhall be paid to them in purſuance of the ſaid recited Acts, or either of them, for the Redemption of any Land Tax, under a Penalty of Two hundred Pounds Sterling, over and above Performance; and which Bonds the ſaid Commiſſioners, or any Three or more of them, are hereby authorized and required to take, and the ſaid reſpective Commiſſioners ſhall forthwith cauſe the ſaid Bonds to be delivered to the Receiver General at *Edinburgh*, or not being delivered to ſuch Receiver General, ſhall cauſe the ſame to be regiſtered in the Books of Council and Seſſion, and Extracts thereof to be delivered to the ſaid Receiver General at *Edinburgh*.

If Collectors fail to enter into Bond, the Commiſſioners to certify the ſame to the Barons of the Exchequer, who ſhall order the Conſideration for Redemption of the Land Tax, if in Money, to be paid to the Receiver General, which the Contractors ſhall accordingly pay.

XII. Provided always, and be it further enacted, That in caſe the Collector or Collectors in any Shire, Stewartry, City, Burgh, or Place, ſhall fail or neglect to enter into ſuch Bond as aforeſaid within the Period herein-before mentioned, the ſaid Commiſſioners ſhall immediately, after the Expiration of the ſaid Forty Days, certify ſuch Failure or Neglect to the ſaid Barons of the Court of Exchequer in *Scotland*; and it ſhall thereupon be lawful for the ſaid Barons, and they are hereby required upon the Receipt of ſuch Certificate, to order and direct that the Conſideration for the Redemption of any Land Tax in ſuch Shire, Stewartry, City, Burgh, or Place, where the ſame ſhall be in Money, ſhall be paid to the Receiver General, or his Deputy or Deputies, at *Edinburgh*, or to ſuch Perſon or Perſons in ſuch Shire, Stewartry, City, Burgh, or Place, as he ſhall appoint to receive the ſame; and after ſuch Order or Direction all and every Perſons and Perſon, Bodies, Corporations, and Companies, who ſhall contract for the Redemption of any Land Tax, the Conſideration for the Redemption whereof ſhall be in Money, ſhall pay ſuch Conſideration to ſuch Receiver General, or his Deputy or Deputies, or ſuch Perſon or Perſons as he ſhall appoint to receive the ſame as aforeſaid; and the Certificate or Receipt of ſuch Receiver General, or his Deputy or Deputies, or ſuch Perſon or Perſons as aforeſaid, (and which he and they are hereby empowered and directed to give), ſhall be as valid and effectual in all Reſpects as the Receipt of any Collector is by the ſaid Act directed to be, in caſe ſuch Conſideration was paid to a Collector in purſuance of the ſaid recited Act.

Where any Collectors ſhall not duly pay over the Money received, to the Receiver General, he may preſent the Bond to the Barons of the Exchequer, praying for a legal Proceſs upon the Bond; or may proceed to recover thereon, ac-

XIII. And be it further enacted, That in every Caſe where any ſuch Collector or Collectors ſhall fail or neglect to pay over to the ſaid Receiver General at *Edinburgh*, or his Deputy or Deputies, any ſuch Sum or Sums of Money within ſuch Number of Days after the ſame ſhall be received by him or them as aforeſaid, as ſhall be ſpecified in the Bond entered into by ſuch Collector or Collectors as aforeſaid, the ſaid Receiver General, or his Deputy or Deputies, may preſent the ſaid Bond, or an Extract thereof, to any One or more of the Barons of the Court of *Exchequer* in *Scotland*, with a Petition ſtating the Sum due and not accounted for by ſuch Collector or Collectors, and praying for a Horning, or other competent and legal Proceſs of Court, upon ſuch Bond or Extract, making Oath that the Sum ſtated in the Petition is due and not accounted for, and the Baron or Barons to whom ſuch Petition ſhall be preſented may there-

thereupon order a Horning, or other competent and legal Proceſs of Court, to iſſue; and which Proceſs of Court may be proceeded in by Arreſtment, Poinding, Denunciation, Caption, Impriſonment, and otherwiſe for recovering from ſuch Collector or Collectors, and his, her, or their Surety or Sureties, the Sums due from ſuch Collector or Collectors, and for the Penalty of Two hundred Pounds, in ſuch Bond, over and above the Sums ſo due as aforeſaid; or the Receiver General, or his Deputy or Deputies, upon making Oath to the Sums due and unaccounted for, ſhall be at Liberty to proceed to the recovering the Payment thereof, and of the Penalty in the Bond, by any Proceſs for recovering Payment of Debts due to His Majeſty, according to the Courſe of the Court of Exchequer in *Scotland*. cording to the Courſe of the Court of Exchequer.

XIV. And be it further enacted, That all and every the Proviſions of this Act ſhall, in the Execution of the ſaid recited Acts of the Thirty-eighth Year of His preſent Majeſty, and the aforeſaid Act of this Seſſion of Parliament, be uſed and applied, and conſtrued in like Manner as if the ſame Proviſions were ſpecially enacted in the ſaid Acts; and all and every the Proviſions of the ſaid Acts ſhall, in the Execution of this Act, except where the ſame are hereby 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. The recited Acts and this Act to be conſtrued together as One Act.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1799.