

ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

****

CAP. VIII.

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 eight hundred and one

[8th *December* 1800.]

Most Gracious Sovereign,

Preamble.

WHEREAS by an Act, passed in the Thirty-eighth Year of the Reign 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*, the several and respective Sums of Money granted to Your Majesty by a Land Tax, for the Service of the Year One thousand seven hundred and ninety-eight, which were or should be charged on any Manors, Messuages, Lands, Tenements, or Hereditaments, in *Great Britain*, are, after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, continued and made perpetual, with a Provision that the several Sums of Money charged upon Estates in ready Money, Debts, Goods, Wares, Merchandizes, or Personal Estates, or upon any Person or Persons in respect of any Publick Office or Employment of Profit in the said Act mentioned, should, after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, be ascertained, levied, collected, and paid, according to the Directions of any Act or Acts to be passed for that Purpose: Now we, Your

38 *Geo.* III, Cap. 60, recited.

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, Aſſeſſments, and Duties, and Sums of Money 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 ſeveral and reſpective Sums of Money which ſhall have been, or ſhall be charged upon Eſtates in ready Money, Debts, Goods, Wares, Merchandizes, Chattels, or other Perſonal Eſtate, 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*; and which were not authorized to be ſold in or by another Act, made and paſſed in the ſame Thirty-eighth Year aforeſaid, 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*; and alſo the ſeveral Sums of Money herein-after charged in reſpect of any Publick Offices or Employments, or any Annuities, Penſions, Stipends, or other annual Payments, ſhall be raiſed, levied, collected, and paid unto His Majeſty, within the Space of One Year, from the Twenty-fifth Day of *March* One thouſand eight hundred and one, and ſhall be aſcertained, aſſeſſed, and taxed, in ſuch Manner and Form as are herein-after expreſſed.

Rates on Perſonal Eſtate, charged by 38 *Geo.* III, Cap. 5, and not authorized to be ſold by 38 *Geo.* III, Cap. 60, and alſo on Offices Penſions, &c. to be levied within One Year, from *March*, 25, 1800.

II. And be it further enacted, That the ſeveral and reſpective Sums of Money which ſhall have been or ſhall be charged, by virtue of the ſaid Act, on Perſonal Eſtates as aforeſaid, ſhall be and are hereby ſet and impoſed on the ſeveral and reſpective Pariſhes, Conſtablewicks, Diviſions, Allotments, and Places, wherein the ſame have been or ſhall be ſo charged by virtue of the ſaid Act; and that towards raiſing the ſaid ſeveral and reſpective Sums of Money hereby charged on the reſpective Pariſhes, Conſtablewicks, Diviſions, Allotments, and Places, in *England*, *Wales*, and *Berwick upon Tweed*, in reſpect of ſuch Perſonal Eſtate as aforeſaid, all and every Perſon and Perſons, Bodies Politick and Corporate, Guilds and Fraternities, within the ſame Pariſhes, Conſtablewicks, Diviſions, Allotments, and Places 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, Chattels, or other 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 *bonâ 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 be charged with as much Equality and Indifference as is poſſible, by a Pound Rate; that is to ſay, By an equal Pound Rate for

Perſonal Eſtates (except deſperate Debts, Stock, on Land, Houſehold Goods, and Loans to His Majeſty), to be charged, with as much Equality as poſſible, by a Pound Rate for every 100*l.* in Value.

for every One hundred Pounds of ſuch ready Money and Debts, and for every One hundred Pounds worth of ſuch Goods, Wares, and Merchandizes, Chattels, or other Perſonal Eſtate, and ſo for any leſſer or greater Sum or Value, for or towards the ſaid ſeveral and reſpective Sums by this Act ſet or impoſed, or intended to be ſet or impoſed, for and upon all and every ſuch Pariſhes, Conſtablewicks, Diviſions, Allotments, and Places hereby charged therewith as aforeſaid, ſo that by the ſaid Rates ſo to be taxed or aſſeſſed as aforeſaid, for or upon the ſaid ready Money, Debts, Goods, Wares, Merchandizes, Chattels, or other Perſonal Eſtate, according to the Purport and true Meaning of this preſent Act, the full and entire Sums hereby ſet or impoſed, or intended to be ſet and impoſed, in *England*, *Wales*, and *Berwick* as aforeſaid, upon the ſaid Perſonal Eſtates, 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 eight hundred and one.

The Rate to be paid Quarterly, and the Firſt Payment by *June* 24 1801.

III. And be it further enacted, That, for and towards raiſing the ſeveral Sums of Money hereby charged on Perſons in reſpect of Publick Offices or Employments of Profit, 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, which is, or ſhall be rated or aſſeſſed 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*, and all and every their Clerks, Agents, Secondaries, Subſtitutes, and other inferior Miniſters whatſoever, (ſuch Military Officers who are or ſhall be in Muſter by the Muſter Maſter General of His Majeſty's Army, or in Pay in His Majeſty s Army or Navy, in reſpect of ſuch Offices only excepted), ſhall yield and pay unto His Majeſty any Sum not exceeding the Sum at which ſuch Office or Employment is, or ſhall be aſſeſſed in the Year commencing from the Twenty-fifth Day of *March* One thouſand eight hundred, by virtue of the ſaid 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*; 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 *Great Britain*, or payable, or ſecured to be paid by any Perſon or Perſons whatſoever in *Great Britain*, (not being or iſſuing out of any Lands, Tenements, or Hereditaments, or charged upon the ſame, or included in any Aſſeſſment made upon Lands, Tenements, or Hereditaments, mentioned in the ſaid 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*, 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 yield and pay unto His Majeſty the Sum of Four Shillings for every Twenty Shillings, by the Year, for every ſuch

Offices and Employments rated by 38 *Geo.* III, Cap. 5, (Military Offices of the Army or Navy excepted) to pay the Rate aſſeſſed thereon under that Act;

and Penſions and Annuities (not iſſuing out of Premiſes, or included in any Aſſeſſment upon them under 38 *Geo.* III, Cap. 5, or not exempted) to pay 4 *s.* in the Pound.

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.

Commiſſioners of the Land Tax appointed by 37 *Geo.* III, Cap. 35, and 38 *Geo.* III, Cap. 26, to put this Act in Execution.

IV. And be it further enacted, 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 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-ſeventh 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 Ma-*'*jeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the* '*Year One thouſand ſeven hundred and ninety-ſeven;*' or in and by another Act, made and paſſed in the Thirty-eighth 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-*'*ſeven;*' *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-eight; 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-ſeven*; or in or by another Act, made and paſſed in the Fortieth Year of His Majeſty's Reign, intituled, *An Act for appointing Commiſſioners to put in Execution an Act of this 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 eight hundred,*' *together with thoſe named in two former Acts, for appointing Commiſſioners of the Land Tax*, were named and appointed Commiſſioners for putting in Execution the ſame Acts within the ſeveral Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, Diviſions, and Places, of *England*, *Wales*, and Town of *Berwick upon Tweed*, duly qualifying themſelves according to the ſaid 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*, in that Behalf, ſhall be Commiſſioners for putting in Execution this preſent Act, and the Powers therein contained, within and for all and every the Pariſhes, Conſtablewicks, Diviſions Allotments, and Places, ſituate within the ſame Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, Diviſions, and Places reſpectively.

Commiſſioners to meet on or before *April* 30, 1801,

V. And be it further enacted, That the ſeveral Commiſſioners aforeſaid ſhall meet together at the moſt uſual and common Places of Meeting, within their reſpective Hundreds, Lathes, Rapes, Wapentakes, Wards, and other Diviſions reſpectively, within *England*, *Wales*, and

Berwick upon Tweed, within which they are appointed Commiſſioners, on or before the Thirtieth Day of *April* One thouſand eight hundred and one; 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 Meeting or Meetings, or the major Part of them, are hereby authorized and required to inſpect and examine the Aſſeſſments made by virtue of the ſaid Act, for the Year ending on the Twenty-fifth Day of *March* One thouſand eight hundred and one, and aſcertain the ſeveral and reſpective Sums of Money charged by virtue of the ſaid Act, in every Pariſh, Conſtablewick, Diviſion, Allotment, or Place, for and in reſpect of any Eſtate in Ready Money, Debts, Goods, Wares, Merchandizes, Chattels, or other Perſonal Eſtate; and alſo for and in reſpect of any Offices or Employments of Profit, Annuities, Penſions, or Stipends, as aforeſaid, by any Aſſeſſment made for the ſaid Year ending on the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and one, and ſeparate, divide, and ſet down in Writing, the Amount of the ſeveral and reſpective Sums charged upon Eſtates in Ready Monies, Debts, Goods, Wares, and Merchandizes, Chattels, or other Perſonal Eſtate, and alſo the ſeveral and reſpective Sums charged in reſpect of any Offices or Employments of Profit, Annuities, Penſions, or Stipends, as aforeſaid, from the Monies charged in ſuch Pariſhes, Conſtablewicks, Diviſions, Allotments, or Places, by virtue of the ſaid Act, upon Lands, Tenements, or Hereditaments; 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 on each Pariſh, Conſtablewick, Diviſion, Allotment, or Place, where any Aſſeſſment ſhall have been made upon Perſonal Eſtates, or in reſpect of Offices and Employments of Profit, Annuities, Penſions, or Stipends, and alſo the Chriſtian Names and Surnames of the reſpective Aſſeſſors and Collectors, under the Receiver General of each County, Riding, City, Borough, Town, and Place reſpectively, where ſuch Aſſeſſments ſhall have been made, 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 Commiſſioners ſhall cauſe to have done on or before the Tenth Day of *May* One thouſand eight hundred and one; for which Duplicates the Receiver and Remembrancer, or their reſpective Deputies, 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.

to inſpect the Aſſeſſments for the Year ending *March* 25, 1801, on Perſonal Eſtate, Offices, *etc.* and diſtinguiſh them from thoſe on Land;

and to deliver a Schedule containing the Sum aſſeſſed on each Place, and the Names of the Aſſeſſors and Collectors to the Receiver General, and tranſmit a like Schedule to the Remembrancer's Office of the Exchequer, before *May* 10, 1801.

A Receipt to be given for Schedules, on Penalty of 10*l.*

VI. Provided always, and be it further enacted, That every Pariſh or Place, in which any Aſſeſſment ſhall have been or ſhall be made under and by virtue of the ſaid laſt recited Act on any Perſon or Perſons in reſpect of any Offices or Employments of Profit, Annuities, Penſions, or Stipends, by any Aſſeſſment for the Year ending on the Twenty-fifth Day of *March* One thouſand eight hundred and one, ſhall, from and after that Time, be wholly diſcharged from ſo much of the Sums to be levied upon ſuch Pariſh or Place according to the Proportions eſtabliſhed under the ſaid recited Act.

Places in which Aſſeſſments are made, for the Year ending *March* 25, 1801, under 38 *Geo.* III. Cap. 5, in reſpect of Offices, *&c.* to be thereafter diſcharged from the Sums thereby levied.

Powers and Penalties, &c. of 38 *Geo.* III, Cap. 5, and made perpetual by 31 *Geo.* III, Cap. 60, to be put in Execution in levying the Rates under this Act.

VII. And be it further enacted, That all and every the Powers, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things, which, in and by the ſaid 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*, are provided and eſtabliſhed for aſcertaining, raiſing, levying, mitigating, adjudging, paying, and managing the Rates and Aſſeſſments granted by the ſaid Act; and which, by the ſaid other Act, paſſed in the ſame Thirty-eighth Year aforeſaid, 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*, are continued and made perpetual in relation to the Rates and Aſſeſſments charged on Lands, Tenements, and Hereditaments, until the Redemption and Purchaſe thereof, ſhall be practiſed, uſed, and put in Execution, in and for the aſcertaining, raiſing, levying, mitigating, adjudging, paying, and managing the Rates, Aſſeſſments, and Sums of Money to be charged, aſſeſſed, and levied by virtue of this Act, as fully and effectually, to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Penalties, and Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this Act.

Where Deficiencies ariſe, new Aſſeſſments to be made.

VIII. And be it further enacted, That in caſe the Proportions ſet by this Act upon all and every the reſpective Pariſhes, Conſtablewicks, Diviſions, Allotments, and Places, in *England, Wales*, and *Berwick upon Tweed*, in reſpect of any ſuch Perſonal Eſtate as aforeſaid, ſhall not be fully aſſeſſed, levied, and paid, according to the true Meaning thereof, or if any of the ſaid Aſſeſſments in reſpect of ſuch Perſonal Eſtate ſhall be rated or impoſed upon any Perſon not being of Ability to pay the ſame, or that, through any Wilfulneſs, Neglect, Miſtake, or Accident, the ſaid Aſſeſſment, charged in each Pariſh or Place as aforeſaid by virtue of this Act, happens not to be paid to the Receiver General, his Deputy or Deputies, as in this Act is directed, that then and in all and every ſuch Caſe or Caſes the ſeveral and reſpective Commiſſioners, Aſſeſſors, and Collectors, acting in the Execution of this Act, and every of them reſpectively, are hereby authorized and required to aſſeſs and re-aſſeſs, or cauſe to be aſſeſſed and re-aſſeſſed, levied, and paid, all and every ſuch Sum and Sums of Money upon the reſpective Pariſhes or Places wherein ſuch Deficiencies ſhall happen, as to the ſaid Commiſſioners, or ſuch Number of them as by this Act are authorized to cauſe the ſaid Firſt Aſſeſſment hereby required to be made, ſhall ſeem moſt agreeable to Equity and Juſtice; the ſaid new Aſſeſſment to be made, collected, and paid, in ſuch Manner, and by ſuch Means, as in this Act, or any Act hereby referred to, is declared and directed for other Aſſeſſments.

Perſons to be rated where reſident;

IX. And, in order to aſcertain more particularly the Mode of aſſeſſing and rating the ſeveral Perſons who ſhall be charged with any Rate or Aſſeſſment, in reſpect of any Eſtates in ready Money, Debts, or Perſonal Eſtate, in *England, Wales*, or *Berwick upon Tweed*, be it further enacted, That every Perſon who is or ſhall be rated for or in reſpect of any Perſonal Eſtate to him or her anyways belonging, ſhall be rated at ſuch Place where

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 or her Personal Estate, shall at the Time of his or her Assessment be out of the Realm, such Person shall be rated therefore in such Parish, Constablewick, Division, Allotment, or Place, where he was last abiding within this Realm. and if out of the Kingdom, in the Place of their last Abode.

X. Provided always, That where any Person shall have any Goods, Wares, Merchandizes, Chattels, or Personal Estate, in any Parish or Parishes, Constablewick or Constablewicks, Division or Divisions, Allotment or Allotments, or Place or Places, other than the Parish, Constablewick, Division, Allotment, or Place, where he or she shall be resident, or had his or her Residence, it shall be lawful, at any Time before the Twenty-fourth Day of *August* One thousand eight hundred and one, to rate and assess such Person for such Goods, Wares, Merchandizes, Chattels, or Personal Estate, in any Parish or Parishes, Constablewick or Constablewicks, Division or Divisions, Allotment or Allotments, or Place or Places, where the same shall be; provided also, 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 by Occasion of this Act, then upon Certificate made by any Two or more of the Commissioners for the County, Riding, City, or Place of his, her, or their last Personal Residence, under their Hands and Seals, of the Sum or Sums charged upon him, her, or them (which Certificate the said Commissioners are hereby required to give without Delay, Fee, or Reward), and upon Oath made of such Certificate before any Two Commissioners who have Authority to put this Act in Execution for the County, Riding, City, or Place, where the said Certificate shall be made, which Oath the said Commissioners are hereby authorized 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 Parish, Constablewick, Division, Allotment, or Place in *England*, *Wales*, or *Berwick upon Tweed*. Personal Estate to be assessed where it shall be. Persons doubly rated to be discharged of the Excess on Certificate.

XI. 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 authorized to be charged upon any Parish or Parishes, Constablewick or Constablewicks, Division or Divisions, Allotment or Allotments, or Place or Places, in *England*, *Wales*, and *Berwick upon Tweed*, as aforesaid; and if any Person that ought to be taxed by virtue of this Act, for or in respect of his or her Personal Estate, shall, by changing his or her 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, 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 or she should or ought to have been charged at by this Act; the said Treble Value, upon Certificate This Act not to extend to Personal Estates in *Scotland*, *Ireland*, *Jersey*, or *Guernsey*. Persons avoiding the Tax to be charged Treble.

tificate thereof made into the Exchequer by the Commiſſioners before whom ſuch Proof ſhall be made, to be levied on the Goods, Lands, and Hereditaments of ſuch Perſons.

Houſeholders to give an Account of their Lodgers, on Penalty of 5*l.*

XII. And, for the better Diſcovery of Perſonal Eſtate intended to be charged by this Act, be it further enacted, 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.

Members of Parliament to be rated at their Manſion Houſes.

XIII. And be it further enacted, That the ſeveral Members of Parliament, who, at the Execution of this Act, during this or the ſubſequent Seſſion of Parliament, ſhall abide within the 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 Perſonal Eſtate or Perſons in reſpect thereof, during this or the next 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.

Inhabitants of Towns, having Perſonal Eſtates in One or more Pariſhes, to be aſſeſſed in the One where they reſide.

XIV. Provided always, That where any Perſon liable to be rated in reſpect of ſuch Perſonal Eſtate, and inhabiting within the City of *London*, or any other City or Town Corporate in *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 and Town Corporate.

Officers of the Exchequer and other Publick Offices, on Requeſt, to deliver Liſts of Penſions, Annuities, *etc.* to the Commiſſioners, *&c.* for the Guidance of the Aſſeſſors, and in Default of Payment of the Rate, it may be there ſtopped, *etc.*

XV. And be it further enacted, That the Officers in the Receipt of His Majeſty's Exchequer, and in other the Publick Offices, upon Requeſt to them made by the reſpective Aſſeſſors, ſhall deliver, *gratis*, true Liſts or Accounts of all Penſions, Annuities, Stipends, or other annual Payments, and of all Fees, Salaries, and other Allowances, payable at the ſaid Receipt, or in the ſaid Publick Offices, to any Commiſſioner or Commiſſioners, Officer or Officers, for the Execution of this Act, for the better Guidance of the ſaid Aſſeſſors in the charging of the ſame; and that in all Caſes where any Penſions, Annuities, Stipends, or other yearly Payments, or the Fees, Salaries, Wages, or other Allowances or Profits, charged by this Act, ſhall be payable at the Receipt of the Exchequer, or 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, Stipends, Fees, Salaries, Wages, Allowances, or Profits, ſhall and may (in caſe of Non-payment 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.

Officers to pay where employed, &c.

XVI. And be it further 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.

Officers in Chancery to be aſſeſſed in the Rolls Liberty.

XVII. Provided always, That the Right Honourable the Maſter of the Rolls, the Maſters in Chancery, Six Clerks, Clerks of the Petty Bag, Examiners, Regiſters, Clerks of the Inrolments, Clerks of the Affidavit and Subpœna Offices, and all other the Officers of the Court of Chancery, that execute their Offices within the Liberty of the Rolls, ſhall there be aſſeſſed for their reſpective Offices, Salaries, and other Profits, and not elſewhere; and the ſaid Maſters in Chancery for the Time being, and the ſaid Six Clerks and Regiſters for the Time being, ſhall be the Commiſſioners for putting in Execution, and ſhall put in Execution this Act, within the ſaid Liberty, and exerciſe the Powers therein 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 and Places where they are payable.

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

Penſions, &c. to be rated where payable.

Where any Office executed by Deputy, the Aſſeſſment to be paid by him, *etc.*

XVIII. 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, 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.

Her Majeſty the Queen, or the Royal Family, not chargeable in reſpect of Annuities.

XIX. Provided always, and it is hereby further enacted, That this Act, or any Thing herein contained, ſhall not charge, or be conſtrued to charge, Her Majeſty the Queen, or any of the Royal Family, for or in reſpect of any Annuities, or yearly Payments granted to Her ſaid Majeſty, and to their ſaid Royal Highneſſes; but that ſuch Sums of Money, Annuities, or yearly Payments, and Her ſaid Majeſty, and their Royal Highneſſes, and their Treaſurers, Receivers General, and Servants, for the Time being, in reſpect of the ſame, ſhall be free and clear from all Taxes, Impoſitions, and other Charges whatſoever.

Superannuated Sea Officers, Penſions of Widows of Sea Officers, Poor Knights of *Windſor*, Penſion to the Poor Clergy of the *Iſle of Man*, or the Pages of Honour, or the Salaries of Collectors of Tolls, not chargeable.

XX. Provided alſo, That this Act, or any of the ſeveral Clauſes herein 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; or to charge a certain Penſion of One hundred Pounds granted by the late King *Charles* the Second to the Poor Clergy of the *Iſle of Man*; or to charge the Penſions or Salaries of His Majeſty's Pages of Honour; or of the Officers and Perſons employed, or to be employed, in collecting the Tolls and Duties payable by virtue of any Act or Acts of Parliament for making, repairing, or maintaining any Publick Roads, by reaſon of their ſaid Offices or Employments, or any Salary ariſing thereby.

Reſidentiaries not chargeable in certain Caſes.

XXI. 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 and made perpetual as aforeſaid, 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.

Duties on Sugar by 27 *Geo.* III, Cap 13, 34 *Geo.* III, Cap. 4 and 37 *Geo.* III, Cap. 15; on Malt, by 27 *Geo.* III, Cap. 13; and the Duties of Exciſe on Tobacco and Snuff, by 29 *Geo.* III, Cap. 68; which, by 38 *Geo.* III, Cap. 60, were to ceaſe on *March* 25, 1798, to be further continued till *March* 25, 1802.

XXII. And whereas by the ſaid Act paſſed in the Thirty-eighth Year of the Reign 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*, it was enacted, That the ſeveral Duties impoſed on Sugar, by Three Acts of the Twenty-ſeventh, Thirty-fourth, and Thirty-ſeventh Years of the Reign of His preſent Majeſty; on Malt, by an Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty; and the Duties of Exciſe on Tobacco and Snuff, by an Act made in the Twenty-ninth Year of the Reign of His preſent Majeſty, ſhould continue in Force until the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, and no longer, but ſhould from thenceforth ceaſe and determine, unleſs the ſame ſhould be ſpecially continued by Parliament; which ſaid ſeveral Duties have, by an Act made and paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, 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, been further continued until the Twenty-fifth Day of *March* One thouſand eight hundred; and alſo by another Act, made and paſſed in the Fortieth Year of the Reign of His preſent Majeſty, 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 eight hundred*, been further continued until the Twenty-fifth Day of *March* one thouſand eight hundred and one; be it further enacted, That the ſaid ſeveral Duties on Sugar, Malt, Tobacco, and Snuff, and the ſaid Acts granting and continuing the ſame, and all the Proviſions thereof, ſhall be, and the ſame are hereby ſeverally and reſpectively further continued, from and after the Expiration of the Time limited as aforeſaid, until the Twenty-fifth Day of *March* One thouſand eight hundred and two; and all Monies ariſing thereby, which ſhall be paid into the ſaid Receipt of the Exchequer, ſhall be entered ſeparate and diſtinct from all other Monies paid and payable to His Majeſty.

Monies paid into the Exchequer under this Act to be entered ſeparate from other Payments.

XXIII. And be it further enacted, That there ſhall be provided and kept, in the Office of the Auditor of the Receipt of His Majeſty's Exchequer, One Book of Regiſter, in which all the Money that ſhall be paid into the Exchequer for the Rates and Duties hereby granted on Sugar, Malt, Tobacco, and Snuff, and alſo the Rates and Aſſeſſments hereby granted on Perſonal Eſtates, and on Offices and Employments of Profit, Penſions, Annuities, and Stipends, herein-before mentioned, ſhall be entered and regiſtered apart and diſtinct from all other Monies paid and payable to His Majeſty.

2,000,000 *l.* may be borrowed on the Credit of this Act.

XXIV. Provided always, and it is hereby further enacted, 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 Funds hereby eſtabliſhed and made chargeable 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 to be allowed be made by the Commiſſioners of the Treaſury, or any Three or more of them now being, or the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the Time being, who are hereby authorized to iſſue their Warrants for that Purpoſe, as faſt as ſuch Loans ſhall be wanted for the Publick Service; and moreover, That no Money ſo to be lent upon the Security of this Act ſhall be rated or aſſeſſed by virtue of this Act or any other Act or Acts of Parliament whatſoever.

Tallies of Loan to be ſtruck, *etc.*

XXV. 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

tereſt 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, 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 Book 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 compoſing the Funds eſtabliſhed by virtue of this Act 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 Deputy or Clerk, without Direction or Privity of his Maſter, then ſuch Deputy or Clerk only ſhall be liable to ſuch Action, Debt, Damage, 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 anywiſe granted or allowed.

Orders to be regiſtered and paid in Courſe.

No Fee for regiſtering, *etc.*

Penalty for undue Preference.

XXVI. 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

It ſhall not be deemed undue Preference which of the Tallies, dated

ceipt 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.

or brought the ſame Day, are firſt entered;

XXVII. Provided alſo, That it ſhall not be interpreted any undue Preference to incur any Penalty in Point of Payment, if the Auditor direct, and the Clerk of the Pells record, and the Tellers do pay ſubſequent Orders to Perſons that come and demand their Monies, 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.

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

XXVIII. 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 into 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 entitle 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 hath or have made any ſuch Aſſignment to make void, releaſe, or diſcharge the ſame, or any the Monies thereby due, or any Part thereof.

Orders aſſignable.

XXIX. 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, 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 authorized and empowered, 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

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

gether with ſuch Loans ſo made, ſhall not exceed the ſaid Sum of Two Millions.

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

XXX. And be it further enacted, 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.

XXXI. And it is hereby enacted, That all the ſaid Bills ſo to be prepared and made ſhall be numbered arithmetically, beginning with *N° 1*, 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 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 Regiſters; and that the Intereſt upon all and every the ſaid Bills ſhall be payable every Three Months, according to the Purport and true Meaning of this Act; and that upon every ſuch Bill there ſhall be indorſed, printed, or written, in Words at Length or in Figures, the Sum after which the Principal to be contained therein ſhall be payable in ſuch Courſe as aforeſaid, according to the Purport and true Meaning of this Act.

Treaſury to direct the Courſe of Payment for Loans or Exchequer Bills,

XXXII. Provided always, and be it enacted, 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, 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 hereinbefore contained to the contrary notwithſtanding.

and to appoint Cheques, &c.

XXXIII. And be it further enacted, That all the ſaid Bills ſhall be prepared and made with ſuch Cheques, Indents, or Counterfoils, as

ſhall

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, 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.

XXXIV. 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 empowered, 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.

XXXV. And be it further enacted, 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 eight hundred and one*), for or concerning the Exchequer Bills thereby authorized 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 Exchequer 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,

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 authorized 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 authorized 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.

The Loans and Exchequer Bills to be repaid at ſuch Periods as ſhall be ſettled by Contract, and the Money ariſing by this Act to be applied for that Purpoſe, *etc.*

XXXVI. And be it further enacted, That the Loans and Exchequer Bills to be advanced or lent on the Credit of this Act ſhall be repaid at ſuch Periods and in ſuch Proportions as ſhall be ſettled and aſcertained in and by any Contract to be entered into for that Purpoſe by and between the Commiſſioners of the Treaſury for the Time being, or any Three or more of them, and the Governor and Deputy Governor of the Bank of *England*, on the Part of the Governor and Company of the ſaid Bank of *England*, out of the Rates, Duties, and Aſſeſſments hereby granted, if the ſame ſhall be ſufficient; and the Monies which ſhall from Time to Time ariſe at the ſaid Receipt of Exchequer, of or for the Rates, Duties, and 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 and Exchequer Bills for the Monies which ſhall have been lent at the ſaid Receipt, and for ſatisfying the Intereſt thereof, at ſuch Times and in ſuch Proportions as aforeſaid, until all the Principal and Intereſt payable upon ſuch Orders of Loan or Exchequer Bills on the Days and Times herein mentioned, ſhall be fully ſatisfied, or ſufficient Monies 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 the Exchequer, of or for the ſaid Rates, Duties, or Aſſeſſments hereby granted, ſhall, at ſuch Times and in ſuch Proportions as aforeſaid, 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 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.

Surplus Monies ariſing from the Duties impoſed by 39 & 40 *Geo.* III, Cap. 3, and by this Act, to be carried to the Conſolidated Fund.

XXXVII. And be it further enacted, That the Surplus of the Monies ariſing from the Rates, Duties and Aſſeſſments, granted and impoſed by an Act of the laſt Seſſion of Parliament for continuing and granting a Duty on Penſions, Offices, and Perſonal Eſtates, on Sugar, Malt, Tobacco, and Snuff, after the paying off and ſatisfying all Sums of Money advanced and lent upon the Security of that Act, not exceeding the Sum of Two Millions, together with all Intereſt due or to become due thereon,

or reſerving ſufficient for the Purpoſes aforeſaid at the Receipt of the Exchequer; and alſo all the Surplus of Monies ariſing from the Rates, Duties, and Aſſeſſments, granted and impoſed by this Act, after paying off and ſatisfying all the Monies advanced or lent upon the Security of this Act, not exceeding the Sum of Two Millions, together with all Intereſt that may become due on any ſuch Sums, ſhall, as the Surplus of any ſuch Monies reſpectively ſhall be paid into the Receipt of the Exchequer, be carried to and made Part of the Conſolidated Fund.

The Treaſury to take an Account, quarterly, of the Money raiſed by Loans or Exchequer Bills; and unſatisfied Money, at the End of any Quarter, to be charged on the Conſolidated Fund,

XXXVIII. And be it further enacted, That, quarterly, on the Fifth Day of *July*, the Tenth Day of *October*, the Fifth Day of *January*, and the Fifth Day of *April*, or within Ten Days after each of thoſe Days and Times in every Year, after the paſſing of this Act, or ſooner if there ſhall be Occaſion, 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 which ought to be paid and diſcharged before the End of each Quarter, and how much thereof ſhall, before the End of each Quarter, have been paid off and diſcharged, and how much thereof ſhall, at the End of each Quarter, remain undiſcharged upon the ſaid Orders of Loan and Exchequer Bills reſpectively, or upon any or either of them; and if at the End of any Quarter there ſhall not be, in the ſaid Receipt of the Exchequer, ſufficient Monies of the ſaid Rates, Duties, and Aſſeſſments, hereby granted, the Monies ſo remaining unſatisfied or not diſcharged, with the Intereſt due for the ſame, ſhall be, and are hereby charged and chargeable upon 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 Rates, Duties, 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 exchanging the ſame Bills, that then, and in every ſuch Caſe, the Money ſo wanted ſhall and may be ſupplied out of the ſaid Rates, Duties, and Aſſeſſments hereby granted, remaining in the ſaid Receipt of the Exchequer as aforeſaid, if there ſhall be ſufficient of thoſe Monies in the ſaid Receipt, otherwiſe the ſame 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.

XXXIX. Provided always, and be it enacted, 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 39 *Geo.* III, how to be ſupplied.

XL. And whereas ſeveral Orders of Loan or Exchequer Bills made upon and in purſuance of an Act of Parliament of the Thirty-ninth Year of the Reign of His preſent Majeſty, (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*), 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, 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 eight hundred and one, 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 or 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 eight hundred and one, 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.

Recovery and Application of Penalties where ſued for in Six Months.

XLI. And be it further enacted, That all Penalties and Forfeitures hereby impoſed ſhall, if ſued for within Six Calendar Months from the Time of ſuch Penalties or Forfeitures being incurred, be One Moiety thereof to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and which ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter* for Offences committed in *England*, or in His Majeſty's Court of Exchequer in *Scotland* for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Protection, Privilege, Wager of Law, nor more than One Imparlance ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General in *England*, or His Majeſty's Advocate in *Scotland*, in caſe it ſhall appear to his Satisfaction that any ſuch laſt-mentioned Penalty or Forfeiture was incurred without Intention or Fraud, to ſtay all further Proceedings, by entering a *Noli proſequi*, or otherwiſe, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

If not ſued for in that Time, to be recovered in the Name of the Attorney General, &c.

XLII. Provided always, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch laſt-mentioned Penalty or Forfeiture ſhall be afterwards recoverable, except in the Name of His Majeſty's Attorney General in *England*, and of His Majeſty's Advocate

vocate in *Scotland*, by Information in the Court of Exchequer in *England* or *Scotland* reſpectively, in which Caſe the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures, incurred as aforeſaid, belonging to His Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of ſuch Perſon or Perſons as the Commiſſioners for the Affairs of Taxes ſhall appoint to receive the ſame, to the Uſe of His Majeſty; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Reward, as they ſhall think fit, not exceeding One Moiety of ſuch Penalty or Forfeiture ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informers in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding:

Limitation of Actions.

XLIII. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Six Calendar Months next after the Fact committed, and not afterwards; and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue, and give this Act and the Special Matter in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit after the Defendant or Defendants ſhall have appeared, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

Act may be altered or repealed this Seſſion.

XLIV. Provided always, and be it enacted, That this Act may be altered, varied, or repealed, by any Act or Acts of this preſent Seſſion of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1800.