

ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. II.

An Act for continuing and granting to His Majesty a Duty on Pensions, Offices, and Personal Estates, in *England*; and certain Duties on Sugar, Malt, Tobacco, and Snuff, in *Great Britain*, for the Service of the Year One thousand eight hundred and five. [7th *February* 1805.]

Most Gracious Sovereign,

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 G. 3. c. 60. recited.

Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, 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, Merchandize, 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 five, and ſhall be aſcertained, aſſeſſed, and taxed, in ſuch Manner and Form as are herein-after expreſſed.

Rates on Perſonal Eſtate, charged by 38 G. 3. c. 5. and not authorized to be ſold by 38 G. 3. c. 60. and alſo on Offices, Penſions, *etc.* ſhall be levied within One Year, from *March* 25, 1805.

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

The Sums charged on all Perſonal Eſtates within any Pariſh, *etc.* under 38 G. 3. c. 5. ſhall be impoſed on ſuch Pariſh, *etc.* and raiſed on Perſonal Eſtates, deducting Debts due from the Party (except Debts, Stock on Land, Houſehold Goods, and Loans to His Majeſty), and charged, with as much Equality as poſſible, by a Pound Rate for every 100*l.* in Value.

as is poſſible, by a Pound Rate; that is to ſay, By an equal Pound Rate 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 five.

The Rate ſhall be paid Quarterly, and the Firſt Payment by *June* 24, 1805.

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 Employment 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 and four, 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

Offices and Employments rated by 38 G. 3. c. 5. (Military Offices of the Army or Navy excepted) ſhall pay the Rate aſſeſſed thereon under that Act; § 3.

and Penſions and Annuities (not iſſuing out of Premiſes, or included in any Aſſeſſment upon them under 38 G. 3. c. 5. or no exempted) ſhall pay 4s. in the Pound.

of Four Shillings for every Twenty Shillings, by the Year, for every such Annuity, Penſion, Stipend, or yearly Payment reſpectively, and after that Rate for One whole Year; the ſaid ſeveral Rates and Sums of Money hereby granted to be aſſeſſed, impoſed, levied, and collected, in ſuch Manner as herein-after is mentioned.

Commiſſioners of the Land Tax appointed by 37 G. 3. c. 35. 38 G. 3. c. 26. and 39 & 40 G. 3. c. 31. ſhall 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 and 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, unleſs before the Day herein-after appointed for the Firſt Meeting of the Commiſſioners for putting this Act into Execution, ſome Act or Acts of Parliament ſhall be made and paſſed, for naming and appointing Special Commiſſioners for putting into Execution this preſent Act, in which Caſe no Perſon or Perſons ſhall be

being qualified as under 38 G. 3. c. 5.

unleſs others ſhall be named.

empowered by virtue of any Nomination or Appointment by any former Act, or by this Act of Parliament, to act as a Commissioner for putting this present Act in Execution.

Commissioners to meet on or before *April* 30, 1805.

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 five; 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 five, 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 five, and separate, divide, and set down in Writing the Amount of the several and respective Sums charged upon Estates in ready Money, 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 five, 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, 1805, on Personal Estates, Offices, *etc.* and distinguish them from those on Land;

and shall deliver a Schedule containing the Sum assessed on each Place, and the Names of the Assessors and Collector to the Receiver General, and transmit a like Schedule to the Remembrancer's Office of the Exchequer, before *May* 10, 1805.

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

Places in which Assessments are made, for the Year ending *March* 25,

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

1805, under 38 G. 3. c. 5. in respect of Offices, &c. shall be thereafter discharged from the Sums thereby levied.

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 five, 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.

Powers and Penalties, &c. of 38 G. 3. c. 5. and made perpetual by 38 G. 3. c. 60. shall 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.

38 G. 3. c. 5.

VIII. Whereas by 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*, the Town and County of the Town of *Newcastle-upon-Tyne* was charged in the Sum of Two thousand five hundred and eighty Pounds Sixteen Shillings and Fourpence, Part whereof has been raised and charged on the Duty hereinafter mentioned: And whereas by Two Acts, One thereof passed in the Thirty-ninth Year of the Reign of His said present Majesty, intituled,

39 G. 3. c. 84.

An Act to enable the Lords Commissioners of the Treasury to contract with the most Noble Charles *Duke of* Richmond, *for the absolute Purchase of the Property of the said Duke, and all others interested, in a certain Duty of Twelve-pence* per *Chaldron on Coals shipped in the River* Tyne, *to be consumed in* England; *and to grant a Compensation for the same by way of Annuity, payable out of the Consolidated Fund*; and the other thereof passed in the Thirty-ninth and Fortieth Years of the Reign of

39 & 40 G. 3. c. 43.

His said Majesty, intituled, *An Act to confirm an Agreement entered into between the Commissioners of His Majesty's Treasury and the most Noble* Charles *Duke of* Richmond, *in pursuance of an Act passed in the Thirty-ninth Year of His present Majesty, intituled,* '*An Act to enable the Lords* '*Commissioners of the Treasury to contract with the most Noble* Charles '*Duke of* Richmond, *for the absolute Purchase of the Property of the* '*said Duke, and all others interested, in a certain Duty of Twelve-pence*

'per

'per *Chaldron on Coals ſhipped in the River* Tyne, *to be conſumed in* Eng-'land; *and to grant a Compenſation for the ſame by way of Annuity, pay-'able out of the Conſolidated Fund;*' and by virtue of the Agreement therein recited, the ſaid Duty, from and after the Twenty-ſecond Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, was veſted in and made payable to His Majeſty, His Heirs and Succeſſors, and the ſame hath ever ſince been collected by and paid as the other Duties of Cuſtoms have been collected and paid; and it is therefore juſt that the ſaid Town and County of the ſame Town, ſhould from the above Period be exonerated and diſcharged from the Amount annually charged on the ſaid Duty as aforeſaid; be it further enacted, That it ſhall be lawful for the Commiſſioners of the ſaid Town and County to certify to the Barons of His Majeſty's Court of Exchequer, what Sum and Sums of Money have been charged on the Duty in the ſaid Acts mentioned ſince the Day of the Surrender of the ſame by virtue of the ſaid recited Acts and the Agreement therein mentioned; and the ſaid Barons, or any Two or more of them, have hereby Power by their Diſcretions, at any Time before the Twenty-fifth Day of *March* One thouſand eight hundred and five, to diſcharge, or cauſe to be diſcharged, ſo much of the ſaid Sum of Two thouſand five hundred and eighty Pounds Sixteen Shillings and Four-pence, as ſhall appear to them to have been charged on the ſaid Duty ſince the ſaid Twenty-ſecond Day of *Auguſt* One thouſand ſeven hundred and ninety-nine; and the ſaid Sums ſhall or may be diſcharged upon the Duplicates returned or to be returned for the ſaid Town and County, and ſhall be allowed upon the Accounts of the Receivers General; and the Inhabitants of the ſaid Town and County ſhall be acquitted againſt His Majeſty, His Heirs and Succeſſors, for the Payment of ſuch Sums ſo diſcharged or ordered to be diſcharged by the Barons of the ſaid Exchequer, as well for the Aſſeſſments heretofore made, as for all Aſſeſſments hereafter to be made; any Thing in the ſaid firſt recited Act to the contrary notwithſtanding.

Commiſſioners for the Land Tax for *Newcaſtle-upon-Tyne*, may certify to the Court of Exchequer what Sums have been charged on the Duty on Coals mentioned in the recited Acts, and the Court may diſcharge what ſhall appear to have been charged thereon, &c.

IX. 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

Where Deficiencies ariſe, new Aſſeſſments ſhall be made.

Act, or any Act hereby referred to, is declared and directed for other Aſſeſſments.

Perſons to be rated where reſident;

X. 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 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.

Perſonal Eſtate ſhall be aſſeſſed where it ſhall be, though the Poſſeſſor reſide elſewhere.

XI. 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 five, 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*.

Perſons doubly rated ſhall be diſcharged of the Exceſs on Certificate.

This Act ſhall not extend to Perſonal Eſtate in *Scotland*, *Ireland*, *Jerſey*, or *Guernſey*

XII. 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 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.

Persons avoiding the Tax shall be charged Treble

XIII. 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.

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

XIV. 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.

Members of Parliament shall be rated at their Mansion Houses.

XV. 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.

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

XVI. 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

Officers of the Exchequer and other Publick Offices, on Request, shall deliver Lists of Pensions, Annuities, *etc.* to the Commissioners, *etc.* for the Guid-

ance of the Aſſeſſors, and in Default of Payment of the Rate, it may be ſtopped out of the Penſion, *etc.*

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 ſhall pay where employed, *etc.*

XVII. 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 Revenues or Profits ariſing by ſuch Office or Employment are payable elſewhere.

Officers in Chancery ſhall be aſſeſſed in the Rolls Liberty.

XVIII. 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 Office, and all other the Officers of the Court of Chancery, that execute their Offices within the Liberties of the Rolls, ſhall be there 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, ſhall be Commiſſioners.

Penſions, *etc.* ſhall be rated where payable.

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

XIX. 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 Non-payment 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.

XX. 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.

XXI. 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.

XXII. 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 G. 3. c. 13. 34 G. 3. c. 4. and 37 G. 3. c. 15; on Malt by 27 G. 3. c. 13; and the Duties of Exciſe on Tobacco and Snuff, by 29 G. 3. c. 68; which, by 38 G. 3. c. 60. were

XXIII. 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

to cease on *March* 25, 1799, but continued by 39 G. 3. c. 35; and several subsequent Acts, further continued till *March* 25, 1806.

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 five, which by several subsequent Acts were further continued until the Twenty-fifth Day of *March* One thousand eight hundred and four: And whereas by an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act to repeal the Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof*, the said several Duties on Sugar were repealed, and other Duties granted on Sugar in lieu thereof: And whereas by another Act, passed in the same Session of Parliament, intituled, *An Act to repeal the Duties of Excise payable in* Great Britain, *and to grant other Duties in lieu thereof*, certain of the said Duties on Licences to be taken out by Dealers in Tobacco and Snuff, and certain Duties on Tobacco, were repealed, and other Duties granted in lieu thereof: And whereas the said Duties granted by the said last recited Acts were continued until the Twenty-fifth Day of *March* One thousand eight hundred and four: And whereas the said Duties on Sugar, and the said Duties on Malt, Tobacco, and Snuff, together with the said Duties relating to Licences and Tobacco, were, by an Act passed in the last Session of Parliament, further continued until the Twenty-fifth Day of *March* One thousand eight hundred and five; 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 six, 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 shall be entered separate from other Payments.

XXIV. 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.

XXV. 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 Mo-

nies

nies 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 ſhall be ſtruck, *etc.*

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

Orders ſhall be regiſtered and paid in Courſe.

No Fee, for regiſtering, *etc.*

Penalty for undue Preference, *etc.*

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, Damages, and Coſts, and ſhall for ever be incapable of his Place or Office: And in caſe the Auditor of the Receipt ſhall not direct the ſaid Orders of Loan, or the Clerk of the Pells record, or the Tellers make Payment upon ſuch Order according to each Perſon's due Place and Order, as before directed, then he or they ſhall be adjudged to forfeit, and the reſpective Deputies and Clerks therein offending to be liable to ſuch Action, Debt, Damages, and Coſts, in ſuch Manner as aforeſaid: All which ſaid Penalties, Forfeitures, Damages, and Coſts, to be incurred by any the Officers of the Exchequer, or any their Deputies or Clerks, ſhall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, wherein no Eſſoign, Protection, Privilege, Wager of Law, Injunction, or Order of Reſtraint, ſhall be anywiſe granted or allowed.

It ſhall not be deemed undue Preference which of the Tallies, dated or brought the ſame Day, are firſt entered;

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

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

XXVIII. 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.

Orders aſſignable.

XXIX. 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.

Treaſury may prepare any Number of Exchequer Bills of One common Sum, or different Sums in the principal Monies.

XXX. 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 with such Loans so made, shall not exceed the said Sum of Two Millions: Provided always, that every such Exchequer Bill shall and may be signed by the Auditor of the Receipt of His Majesty's Exchequer, or in his Name by any Person duly authorized by the said Auditor to sign the same, with the Approbation of the Lords Commissioners of the Treasury, in Writing under their Hands, or of any Three or more of them.

Bills to be signed by the Auditor, *etc.*

XXXI. 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.

Bills shall bear an Interest of 4*l.* 10*s.* *per Cent. per Ann.*

XXXII. 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 contained in every such Bill, (after Repayment of the Loans which shall have been made as aforesaid, if any such be, with the Interest thereof, or reserving Money sufficient for that Purpose), may regularly be paid off and discharged, in Course, according to the Number of every such Bill as it shall stand in the said Register; and that the Interest upon all and every the said Bills shall be payable every Three Months, according to the Purport and true Meaning of this Act.

Bills to be numbered arithmetically.

XXXIII. 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

Treasury shall direct the Course of Payment of Loans or Exchequer Bills,

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; any Thing herein-before contained to the contrary notwithſtanding.

and appoint Cheques, *etc.*

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

XXXV. And be it further 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.

Malt Act, c. 1. of this Seſſion, relating to Exchequer Bills extended to this.

XXXVI. 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, in* Great Britain, *for the Service of the Year One thouſand eight hundred and five*, 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,

faced, 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, 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 continuing and granting the Duties on Malt, in* Great Britain, 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.

XXXVII. 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.

The Loans and Exchequer Bills ſhall 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.*

Surplus Monies arising from the Duties imposed by 44 G. 3. c. 17 and by this Act, shall be carried to the Consolidated Fund.

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

XXXIX. 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

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 be replaced out of the Firſt Supplies.

XL. Provided always, and be it enacted, That whatever Monies ſhall be iſſuing 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.

How Deficiency of Tax on Penſions under 42 G. 3. (G. B.) c. 2. ſhall be ſupplied.

XLI. And whereas ſeveral Orders of Loan or Exchequer Bills made upon and in purſuance of an Act of Parliament of the Forty-third 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 and three,*) 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 five, 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 five, 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.

Penalties, if ſued for in ſix Months, ſhall be applied One Half to the King and One Half to the Informer, but Attorney General, *&c.* may enter a *Noli Proſequi.*

XLII. 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

Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

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

XLIII. 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 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, Six Months.

XLIV. 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 ſhould 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 other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

Act may be altered or repealed this Seſſion.

XLV. 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. 1805.