ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

****

CAP. LXXI.

An Act to amend the ſeveral Laws relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes. [27th *June* 1805.]

Receiver General's Accounts, in England, to be verified on Oath.

WHEREAS it is expedient to amend the ſeveral Laws relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes in the Particulars herein mentioned; May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted, by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That every Account of the Monies received and paid by any Receiver General of the ſaid Duties, or any of them, or by his Deputy or Deputies in *England*, which ſhall hereafter be tranſmitted to the Office for Taxes according to the Uſage thereof, ſhall be verified on the Oath or Oaths of ſuch Receiver General, or his Deputy or Deputies, to the beſt of his or their Knowledge or Belief, which Oath may be adminiſtered by any Commiſſioner acting in the Execution of any of the Acts relating to the ſaid Duties in the Diſtrict where he ſhall ſo act; and ſuch Oath ſhall be deemed to be of the like force and effect, to infer Pains and Penalties, as any Oath to be adminiſtered by Commiſſioners in any Matter relating to the Execution of the ſaid Acts; ſaving always, to the Barons and Officers of His Majeſty's Court of Exchequer in *England*, and the Commiſſioners for the Affairs of Taxes, their Power reſpectively to adminiſter ſuch Oaths according to ancient Uſage.

II. And

Duplicates of Assessments directed to be sent to the King's Remembrancer to be previously delivered to the Commissioners for Taxes, who shall afterwards transmit the same.

II. And be it further enacted, That the Duplicates of the Assessments directed by the said Acts, to be sent and delivered by the respective Commissioners to the King's Remembrancer in *England*, to be kept in His Majesty's Exchequer, shall hereafter be sent by them to, and delivered at the Office for Taxes, for the previous Inspection of the Commissioners for the Affairs of Taxes, who may cause Copies thereof, or any Part thereof, to be taken, and who shall afterwards transmit such Duplicates to the King's Remembrancer for the Purposes mentioned in the said Acts; and if such Duplicates shall not be so delivered within the Time required by the respective Acts in that Behalf, the Clerk to the Commissioners who shall wilfully offend against the Provisions of this Act, shall forfeit the Sum of Fifty Pounds, to be recovered and applied as any Penalty may be recovered and applied by any Act relating to the said Duties.

Penalty for Neglect.

43 G. 3. c. 161.

III. And whereas by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties under the Management of the Commissioners for the Affairs of Taxes, and granting new Duties in lieu thereof; for granting new Duties in certain Cases therein mentioned; for repealing the Duties of Excise on Licences, and on Carriages constructed by Coachmakers, and granting new Duties thereon, under the Management of the said Commissioners for the Affairs of Taxes; and also new Duties on Persons selling Carriages by Auction or on Commission*; it is provided, that notwithstanding any Case transmitted to His Majesty's Judges at the Instance of an Appellant, the Instalment on the Assessment, as determined by the Commissioners, which shall become due, precedent to the Opinion being certified, shall be levied as if no such Case had been transmitted; and it is expedient that, upon Reversal of such Determination, Power should be given to restore the Sums overpaid; be it further enacted, That, upon Proof given to the Commissioners for the Affairs of Taxes, of Payment of any Assessment which shall or ought to be reversed according to the Opinion of One of His Majesty's Judges, obtained and certified in pursuance of the said Act, it shall be lawful for the said Commissioners, and they are hereby required to direct the Receiver General to whom the Receipt of such Monies shall appertain, to repay out of any Monies in his Hands so much as shall appear to the said Commissioners for the Affairs of Taxes to have been over paid on such Assessment, and the Order of the said Commissioners for the Affairs of Taxes shall be a sufficient Authority to such Receiver General for such Payment, and the same shall be allowed in his Accounts.

Commissioners to order Repayment of Money overpaid on Assessments.

Commissioners may empower Receivers to set *insuper* and charge Counties for Arrears of Land Tax in certain Cases.

IV. And whereas Receivers have in some Instances been prevented, and may hereafter be prevented, without any wilful Neglect or Default on their Part, from passing their Land Tax Accounts in the Exchequer within the Periods prescribed by Law, by reason whereof they would be unable to set *insuper* or charge the respective Counties, Divisions, or Places, for which they are Receivers for any Monies which may be in arrear and unpaid, and would become answerable for such Monies in arrear; and it is expedient to provide Relief in such Cases; be it therefore enacted, That whenever it shall be made appear to the Satisfaction of the Commissioners for the Affairs of Taxes, or any Three or more of them, that the Receiver of any County, Division, or Place, in *England*, hath been prevented by reason of correct and proper Duplicates of Land Tax not having been transmitted to him, or for any other Cause, not arising from his own wilful Neglect

or Default, from paſſing his Land Tax Accounts in the Exchequer, either for the Year ending the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, or for any ſubſequent Years, within the Periods preſcribed by Law for paſſing Accounts of Land Tax by Receivers, it ſhall be lawful for the ſaid Commiſſioners, or any Three or more of them, by Writing under their Hands, to authorize and empower ſuch Receiver to ſet *inſuper* or charge ſuch County, Diviſion, or Place, for any Monies granted by virtue of an Act, paſſed in the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax, which ſhall be in arrear and unpaid; and in every ſuch Caſe it ſhall be lawful for ſuch Receiver to ſet *inſuper* and charge ſuch County, Diviſion, or Place, for the Monies ſo in arrear and unpaid, in like Manner in all reſpects, and ſuch and the like Proceſs may and ſhall thereupon iſſue for the Recovery thereof, as if ſuch Accounts had been declared and paſſed in the Exchequer, within the Period preſcribed by Law for paſſing Accounts of Land Tax by Receivers.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1805.