

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CXXXIII.

An Act to amend an Act passed in the Forty-second Year of His present Majesty, for consolidating the several Acts passed for the Redemption and Sale of the Land Tax, and to make further Provision for exonerating small Livings and charitable Institutions from the Land Tax. [22d *July* 1806.]

WHEREAS by an Act passed in the Forty-second Year of the Reign of His present Majesty, intituled, *An Act for consolidating the Provisions of the several Acts passed for the Redemption and Sale of the Land Tax into one Act, and for making further Provision for the Redemption and Sale thereof, and for removing Doubts respecting the Right of Persons claiming to vote at Elections for Knights of the Shire and other Members to serve in Parliament, in respect of Messuages, Lands, or Tenements, the Land Tax upon which shall have been redeemed or purchased*; it was enacted, that in case the Consideration for the Redemption of any Land Tax by Bodies Politick or Corporate, or other Person or Persons entitled to the Benefit of Preference under the said Act, should be in Stock, and the Contract should be entered into after the Twenty-fourth Day of *June* One thousand eight hundred and three, that the whole Amount of such Consideration should be transferred within the Period of Two Years from the Date of the Contract: And whereas it is expedient to allow such Bodies and Persons respectively a longer Period for the Completion of 42 G. 3. c 116.

Contracts entered into after the paſſing of this Act, in the Caſes herein ſpecified; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That where the Conſideration for the Redemption of any Land Tax ſhall be in Stock, and ſuch Land Tax ſhall be contracted for by any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons entitled to ſuch Benefit of Preference as aforeſaid, at any Time after the paſſing of this Act, it ſhall be lawful to contract that the whole Amount of ſuch Conſideration ſhall be transferred within the Period of Sixteen Years from the Date of ſuch Contract, and the Conſideration in every ſuch Caſe ſhall be transferred to the Commiſſioners for the Reduction of the National Debt, by even and equal Inſtalments in every Year, the Firſt annual Inſtalment to be made on or before ſuch of the quarterly Days ſpecified in the ſaid recited Act, as ſhall next enſue the entering into the Contract: Provided always, that it ſhall be lawful to transfer the whole Stock ſo agreed to be transferred, as the Conſideration for the Redemption of any Land Tax, or any Part thereof, in advance, to the Commiſſioners for the Reduction of the National Debt, notwithſtanding any Stipulations in the Contract to the contrary; provided alſo, that if a Diviſion of the entire Quantity of Stock into equal Sums, to be paid by ſuch Inſtalments as aforeſaid, would occaſion a Fraction leſs than the Fraction of One Penny, the fractional Part or Parts leſs than One Penny neceſſary to ſuch equal Diviſion, ſhall be taken from every prior Inſtalment, and be added to the laſt Inſtalment, ſo as to avoid any Fraction leſs than One Penny; provided alſo, that upon the Transfer of the Second, and ſo of every ſubſequent Inſtalment upon every ſuch Contract, there ſhall be paid into the Hands of the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, to the Uſe of His Majeſty, His Heirs and Succeſſors, a Sum of Money by way of Intereſt, in like Manner, in all reſpects, as in the ſaid recited Act is directed in Caſes of Transfer of Stock by Inſtalments.

Period for the Completion of Contracts extended.

II. And whereas the Profits already ariſing to the Publick from the Redemption of Land Tax by Bodies Politick and Corporate, and Companies, and Feoffees and Truſtees for charitable and other publick Purpoſes, by Sales under the Authority of the Commiſſioners appointed by Letters Patent under the Great Seal of *Great Britain*, for the Purpoſe of regulating, directing, approving, and confirming ſuch Sales, amounts to a very large Sum, and is likely to be conſiderably increaſed by further Sales, and Contracts for Sale, for the Redemption of Land Tax, under the Authority of the ſaid Commiſſioners: And whereas it may be expedient to augment the Income of ſmall Livings, or other eccleſiaſtical Benefices, and of charitable Inſtitutions, by exonerating the ſame from the Land Tax charged on the Meſſuages, Lands, Tenements, or other Hereditaments, belonging to ſuch Livings or other eccleſiaſtical Benefices, or charitable Inſtitutions, in the Manner herein mentioned; be it therefore further enacted, That it ſhall and may be lawful for the Commiſſioners appointed or to be appointed by Letters Patent under the Great Seal of *Great Britain* for the Purpoſes aforeſaid, at any Time within the Space of Two Years after the paſſing of this Act, to direct the Exoneration and Diſcharge of the Land Tax, charged upon the Meſſuages, Lands, Tenements, and other Hereditaments, belonging to any Livings or other eccleſiaſtical Benefices, or charitable Inſtitutions, in Caſes where the whole clear annual Income of

Commiſſioners under the Great Seal may exonerate ſmall Livings and charitable Inſtitutions from the Land Tax, without the

such Livings or other ecclesiastical Benefices, or charitable Institutions, shall not exceed the Sum of One hundred and fifty Pounds without the Transfer or Payment of any Consideration for the same, in the Manner, and under the Directions and Restrictions in this Act mentioned; provided that the annual Amount of Land Tax to be exonerated by virtue of this Act under the Direction of the said Commissioners, without the Transfer or Payment of any Consideration, shall not exceed the Sum of Six thousand Pounds.

Transfer or Payment of any Consideration.

III. And be it further enacted, That every Incumbent of any such Living or other ecclesiastical Benefice, and all Feoffees or Trustees of any such charitable Institution, who shall be desirous that the Messuages, Lands, Tenements, or other Hereditaments, belonging to such Living or ecclesiastical Benefice, or charitable Institution, should be exonerated from Land Tax under the Provisions of this Act, shall, within Six Calendar Months after the passing of this Act, transmit a Memorial to the said Commissioners, verified in such Manner as they shall require and direct, stating the Nature and Description of the Property, or other Funds or Sources from whence the Income of such Living or ecclesiastical Benefice, or charitable Institution is derived, and the Amount of Income derived from each respectively; and shall also at the same Time transmit to the said Commissioners a Certificate or Certificates, signed by Two or more of the Commissioners of Land Tax or Supply, acting for the Hundred, Ward, Lathe, Wapentake, Rape, or other Division of the County, Riding, City, Borough, Cinque Port, Town, or Place, within which the Messuages, Lands, Tenements, or Hereditaments, belonging to such Living or other ecclesiastical Benefice, or charitable Institution, shall be situate, which Certificate or Certificates such last mentioned Commissioners are hereby authorized and required to grant, containing a Description in Writing of the Messuages, Lands, Tenements, or Hereditaments, belonging to such Living, or other ecclesiastical Benefice, or charitable Institution, and the Name of the Parish or Place, or Parishes or Places, within which the same shall be situate, and the Amount or Amounts of Land Tax charged thereon; Provided always, that it shall be lawful for the said Commissioners, appointed by Letters Patent under the Great Seal, if they shall deem it expedient, to enlarge the Time by this Act limited for the Transmission of Memorials and Certificates as aforesaid, for any further Period not exceeding Six Months from the Expiration of the Period by this Act limited as aforesaid; and all Memorials and Certificates which shall be transmitted to the said Commissioners within such extended Period, shall be as valid and effectual to enable the Exoneration of Land Tax, under the Provisions of this Act, as if the same had been transmitted within the Period herein prescribed.

Incumbents to transmit Statements of the Income of their Livings, and Certificates of the Amount of Land Tax.

IV. And be it further enacted, That it shall be lawful for the said Commissioners appointed by Letters Patent under the Great Seal of *Great Britain*, by Writing under their Hands and Seals indorsed on the said Certificate of the Commissioners of Land Tax, to certify and declare, that the Messuages, Lands, Tenements, and Hereditaments, comprized in such Certificate, shall be wholly freed and exonerated from the Land Tax charged thereon, and from all further Assessments thereof under the Provisions of this Act; and such Messuages, Lands, Tenements, and Hereditaments shall thereupon be wholly freed and exonerated from such Land Tax and all further

Commissioners may, by Indorsement on the Certificate of Land Tax, declare the Lands exonerated therefrom.

further Aſſeſſments thereof, from ſuch of the quarterly Days of Payment of Land Tax as ſhall next precede the Day on which ſuch Certificate ſhall be left at the proper Office appointed for the Regiſtry of Contracts for Redemption of Land Tax, for the Purpoſe of being duly regiſtered in the Manner herein preſcribed.

Certificates to be regiſtered.

V. And be it further enacted, That the proper Officer appointed for the Regiſtry of Contracts entered into under the ſaid recited Act, ſhall regiſter all ſuch Certificates of Land Tax, and the ſaid Certificates of Exoneration indorſed thereon, *gratis*, and ſhall make out and tranſmit Duplicates of the Land Tax, thereby certified and exonerated under the Proviſions of this Act, and do all ſuch other Acts and Things neceſſary for the Exoneration of the Meſſuages, Lands, Tenements, and Hereditaments, compriſed in ſuch Certificates, as by the ſaid recited Act are directed in regard to Contracts entered into under the Proviſions thereof; and every Copy of the Regiſtry of any ſuch Certificate, ſigned by ſuch Officer, ſhall be allowed in all Courts and Places, and before all Perſons, to be good and ſufficient Evidence of ſuch Certificate; and no ſuch Certificate, nor any Copy of the Regiſtry thereof, ſhall be liable to any Stamp Duty.

A Statement of Proceedings to be laid before Parliament.

VI. And be it further enacted, That a Statement of the Proceedings of the ſaid Commiſſioners appointed under the Great Seal, in the Execution of this Act, ſhall be laid before Parliament before the Expiration of the Seſſion of Parliament ending in the Year One thouſand eight hundred and nine.

Period of Enrolment and Regiſtry of Deeds extended.

VII. And whereas it is expedient to make Proviſion for the Enrolment and Regiſtry of Deeds which have not been duly enrolled or regiſtered, purſuant to the Directions of the ſaid recited Act, and of the ſeveral other Acts paſſed relating to the Redemption of Land Tax; be it therefore further enacted, That all Deeds required by the ſaid recited Act, or any other Acts relating to the Redemption of Land Tax, to be enrolled or regiſtered, ſhall be valid and effectual although the ſame ſhall not have been or ſhall not be enrolled or regiſtered within the Periods preſcribed by the ſaid Acts reſpectively, provided the ſame ſhall have been enrolled or regiſtered before the paſſing of this Act, or ſhall be enrolled or regiſtered within Six Calendar Months after the paſſing thereof.

Application of the Proviſions of 48 G. 3. c. 116.

VIII. And be it further enacted, That all and every the Proviſions of the ſaid recited Act, ſhall, in ſo far as the ſame are applicable, and except where the ſame are hereby expreſsly varied, be uſed and applied, extended and conſtrued, in like Manner, in the Execution of this Act, as if the ſame Proviſions (except as aforeſaid) were ſpecially re-enacted therein.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1806.