ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. II.

An Act for continuing to His Majesty certain Duties on Malt, Sugar, Tobacco, and Snuff, in *Great Britain*; and on Pensions, Offices, and Personal Estates, in *England*; for the Service of the Year One thousand eight hundred and fourteen.

[26th *November* 1813.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's publick Expences, have freely and voluntarily resolved to give and grant unto Your Majesty, the Rates, Duties, and Impositions, herein-after mentioned: And 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 within and throughout that Part of *Great Britain* called *England*, *Wales*, and the Town of *Berwick-upon-Tweed*, the Duty for and upon all Malt which, in and by One Act of Parliament passed in the First Year of His Majesty's Reign, intituled *An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and sixty-one*, was granted or continued to His Majesty until the Twenty-fourth Day of *June* One thousand seven hundred and sixty-two, and which by several subsequent Acts has from Time to Time been granted and continued to His Majesty until the Twenty-fourth Day of *June* One thousand eight hundred and fourteen, shall be further continued in like Manner, and shall be and is by this Act charged for or upon all Malt which shall be made within that Part of *Great Britain* called *England*, *Wales*, and the Town of *Berwick-upon-*

Malt Act of 1 G. 3. c. 3. further continued.

upon-Tweed, from and after the Twenty-third Day of *June* One thouſand eight hundred and fourteen, and before the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen.

Duties to be paid in Scotland for Malt.

II. And be it further enacted, That within and throughout that Part of the Kingdom of *Great Britain* called *Scotland*, there ſhall be raiſed, levied, collected, paid, and ſatisfied, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon all Malt, the Duty herein-after mentioned, (that is to ſay): For and upon every Buſhel of Malt which at any Time or Times, from and after the Twenty-third Day of *June* One thouſand eight hundred and fourteen, and before the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen, ſhall be made of Barley or any other Corn or Grain in that Part of *Great Britain* called *Scotland*, by any Perſon or Perſons whatſoever (whether the ſame ſhall be or not be for Sale) the Sum of Three-pence, and ſo proportionably for a greater or leſs Quantity, to be paid by the Maker or Makers thereof reſpectively.

How the Duties on Malt ſhall be raiſed.

III. And be it further enacted, That the ſaid ſeveral and reſpective Duties by this Act granted and continued reſpectively, until the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen, ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, during the Time and Term aforeſaid, by the ſame Ways, Means, and Methods, and by ſuch Rules and Directions, and with ſuch and the like Allowances and Repayments proportionably and under ſuch Penalties and Forfeitures, and with ſuch Power of Mitigation, and other Powers in all Reſpects, not otherwiſe directed by this Act, as are preſcribed, mentioned, or expreſſed in the ſaid former Act, or in any other Act or Acts of Parliament thereby referred unto, or any of them, for or concerning the Duties by them or any of them granted or continued, or by any other Act or Acts of Parliament now in force relating to the raiſing, levying, collecting, ſecuring, and managing ſuch Duties; and that the ſame Act formerly made and paſſed and the ſaid other Acts hereby referred unto, as for and concerning the ſaid Duties upon Malt, and every Article, Rule, Clauſe, Matter, and Thing, in them or any of them contained, or thereby referred unto, and now being in force, and not otherwiſe altered by this Act, ſhall be and continue in force and effect, to all Intents and Purpoſes, for raiſing, levying, collecting, ſecuring and accounting for the Rates, Duties, and Impoſitions hereby granted and continued reſpectively, and for levying and recovering the Penalties and Forfeitures, and making any Mitigations and proportional Allowances, and all other Matters and Things during the Continuance of this Act, as fully as if the ſame were particularly and at large repeated in the Body of this preſent Act; ſave and except as to ſo much of the ſaid Acts or either of them, herein mentioned or referred unto, as gave Power to the Commiſſioners of Exciſe, or to any other Perſon or Perſons therein named, in *England* and *Scotland* reſpectively, to compound and agree with any Perſon or Perſons for the Duties of ſuch Malt which ſhould grow due or payable from him, her, or them, by the ſaid Acts or either of them; any Thing herein-before contained to the contrary notwithſtanding.

For raiſing a certain Sum of Money in Scotland; and in caſe of De-

IV. And whereas it is the true Intent and Meaning of this preſent Act, that the full and entire Sum of Twenty thouſand Pounds of lawful Money of *Great Britain*, clear of all Charges and Expences of Management and Collection, ſhall be raiſed out of that Part of *Great Britain* called *Scotland*, for

for the Service of the Year One thouſand eight hundred and fourteen, by a Malt Tax to be raiſed and levied as in *England*, by a Duty of Three-pence *per* Buſhel on all Malt made and conſumed in *Scotland*; and in caſe the ſaid Duty of Three-pence *per* Buſhel upon Malt, to be charged in *Scotland* by virtue of this Act, being duly ſurveyed and collected, ſhall not be ſufficient effectually to raiſe and anſwer the ſaid Sum of Twenty thouſand Pounds in nett Money, after all Charges and Deductions whatſoever, that then ſuch Deficiency ſhall be made good by a Surcharge to be made upon all Makers of Malt in that Part of *Great Britain* called *Scotland*, in Proportion to the Malt they ſhall reſpectively make between the Twenty-third Day of *June* One thouſand eight hundred and fourteen and the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen; be it therefore enacted by the Authority aforeſaid, That after the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen, in caſe it ſhall appear to the Commiſſioners of Exciſe for the Time being, in that Part of *Great Britain* called *Scotland*, that the Duty upon Malt made in *Scotland*, by this Act granted as aforeſaid, ſhall not be ſufficient to anſwer the clear Sum of Twenty thouſand Pounds as aforeſaid, then and in ſuch Caſe it ſhall and may be lawful for the ſaid laſt-mentioned Commiſſioners of Exciſe, and the Officers under them, to make a proportional Surcharge upon all and every Perſon and Perſons who ſhall have made any Malt in that Part of *Great Britain* called *Scotland*, within the Year ending the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen, or ſo much Money, by way of additional Duty, upon all the Malt made by ſuch Perſon or Perſons reſpectively, as ſhall make good ſuch Perſon or Perſons proportional Part of ſuch Deficiency; which ſaid Surcharges ſhall be paid to the reſpective Collectors of the ſaid Duties on Malt by the reſpective Perſons on whom the ſame ſhall be ſo made, within One Month after the ſame ſhall be ſo ſurcharged, or in Default thereof, the reſpective Perſon or Perſons who ſhall neglect or refuſe to make ſuch Payment, ſhall forfeit Treble the Sum upon him, her or them reſpectively ſurcharged as aforeſaid, to be recovered in ſuch Manner as the Duty of Three-pence *per* Buſhel may be recovered by virtue of this Act, or any other Act or Acts of Parliament herein-before recited or referred unto, which ſaid Surcharge by way of additional Duty for making good the Deficiency of the ſaid Sum of Twenty thouſand Pounds (if any ſuch Deficiency there ſhall be) ſhall be computed and ſettled as followeth; (that is to ſay), as the particular Quantity of Malt made by each ſuch Maltſter or Maker of Malt in *Scotland*, within the ſaid Year ending the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen, ſhall bear Proportion to the whole Quantity of Malt made in *Scotland* within the ſame Year, ſo the particular Surcharge to be made upon ſuch particular Maltſter or Maker of Malt, for or towards making good the ſaid Deficiency, ſhall bear Proportion to the whole Sum which ſhall be found to be deficient as aforeſaid.

ficiency an additional Duty to be made.

V. Provided nevertheleſs, and be it declared by the Authority aforeſaid, That if the ſaid Rate of Three-pence *per* Buſhel ſhall produce a greater Sum than the ſaid Sum of Twenty thouſand Pounds clear of all Charges of Management, the ſaid Surpluſage ſo produced over and above the ſaid clear Sum of Twenty thouſand Pounds ſhall be wholly applied towards the encouraging and promoting of the Fiſheries, and ſuch other Manufactures and Improvements in *Scotland*, as may moſt conduce to the general Good of the United Kingdom, and to no other Uſe, Intent, or Purpoſe whatſoever, in ſuch Manner as directed by an Act paſſed in the

For applying the Surplus of the ſaid Duties to the Fiſheries in Scotland.

Thirteenth Year of the Reign of His late Majeſty King *George* the Firſt, intituled *An Act for encouraging and promoting Fiſheries and other Manufactures and Improvements in that Part of* Great Britain *called* Scotland.

This Act ſhall relate to the ſame Day as Act 1 G. 3.

VI. And it is hereby declared and enacted, That in all Caſes where the herein-before recited Act of the Firſt Year of His preſent Majeſty's Reign did relate to any Day or Time within the Year which commenced from the Twenty-third Day of *June* One thouſand ſeven hundred and ſixty-one, this preſent Act doth and ſhall relate to the like Day and Time within the Year commenced from the ſaid Twenty-third Day of *June* One thouſand eight hundred and fourteen.

Malt brought from Scotland ſhall be entered, and if not entered ſhall be forfeited.

VII. And it is hereby further enacted by the Authority aforeſaid, That all Malt made in *Scotland* not to be conſumed there, which at any Time or Times between the Twenty-third Day of *June* One thouſand eight hundred and fourteen, and the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen, ſhall be brought into *England*, *Wales*, or the Town of *Berwick-upon-Tweed*, ſhall, in caſe the ſame ſhall be brought by Sea, be entered with the Officer for the ſaid Duties of the Port where the ſame ſhall be ſo brought into *England*, *Wales* or the Town of *Berwick upon-Tweed* aforeſaid, and the Sum of Sixpence *per* Buſhel for the Duties thereof ſhall be paid to ſuch Officer before landing thereof, unleſs a Certificate from the proper Officer be produced that it hath paid the ſaid Duty of Three-pence *per* Buſhel in *Scotland*; and if ſuch Certificate be produced, then there ſhall be paid no more then Three-pence *per* Buſhel, by virtue of this Act, for ſuch Malt ſo brought into *England*; and in caſe the ſame be brought by Land, ſuch Malt ſhall paſs and be carried by and through the Towns of *Berwick* or *Carliſle*, and there entered with the Officer for the ſaid Duties, in ſuch of the ſaid Towns by or through which ſuch Malt ſhall be ſo carried, and the like Duty of Sixpence *per* Buſhel for the ſame ſhall be paid down in ready Money, unleſs ſuch Certificate be produced as aforeſaid; but upon producing thereof, then there ſhall be paid no more than Three-pence *per* Buſhel by virtue of this Act, on pain of forfeiting all ſuch Malt, or the Value thereof, as ſhall be landed or put on Shore, or be brought into *England* without ſuch Entry or Payment of the Duties as aforeſaid; and in caſe any Malt made in *Scotland* ſhall, during the ſaid Term, be found coming out of *Scotland*, or be brought from thence by Land by or beyond the Towns before mentioned, without Entry or Payment of the Duties thereof, then all ſuch Malt, or the Value thereof, ſhall be forfeited, and may be ſeized by any Officer of Exciſe for His Majeſty's Uſe, One Moiety of the aforeſaid Forfeiture to be and go to the King's Majeſty, and the other Moiety thereof to ſuch Perſon or Perſons as ſhall inform, ſeize, or ſue for the ſame, or the Value thereof, and to be recovered and levied by ſuch Ways, Means, and Methods as any Penalties and Forfeitures are by this or any the former Acts relating to the Malt Duties to be recovered and levied, or by Action of Debt, or upon the Caſe, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, wherein no Eſſoign, Protection, Privilege, Wager of Law, or more then One Imparlance, ſhall be allowed.

Allowance to Maltſters for Grain made into Malt.

VIII. And be it further enacted, That from and after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen, there ſhall be allowed to Maltſters and Makers of Malt, for Exportation, for every Twenty

Quarters of Barley or other Corn or Grain which ſhall be made into Malt for Exportation, in Caſes where by Law any Bounty is allowed on the Exportation of Malt, an Allowance of Thirty Quarters after the ſame ſhall be dried and made into Malt, and no more, upon the Exportation thereof, though by their ſteeping, wetting, or watering the ſame, the ſaid Twenty Quarters ſhall be run out to any greater Quantity exceeding the ſaid Thirty Quarters.

Malt ſhipped for Exportation, and relanded, to be forfeited.

IX. And be it further enacted, That if after the ſhipping of any Malt made to be exported, the Malt ſo ſhipped to be exported, or any Part thereof, ſhall be relanded in any Part of *Great Britain*, then and in every ſuch Caſe all the Malt which ſhall be relanded, and Treble the Value thereof, ſhall be forfeited, (that is to ſay) One Moiety thereof to the King, and the other Moiety to the Perſon or Perſons who ſhall ſeize, inform, or ſue for the ſame; and ſuch Malt, ſo relanded, ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Steepings of Malt for Exportation ſhall be kept ſeparate till meaſured.

X. And whereas Maltſters and Makers of Malt for Exportation do frequently mix the Produce of Two or more Steepings of Corn or Grain that have been entered to be made into Malt for Exportation, on or as ſoon as it comes off from the Kiln, by Reaſon whereof the Officers for the Duties on Malt cannot aſcertain the real Produce thereof, by which Means great Quantities of each Steeping of ſuch Malt are or may be privately conveyed away, and made uſe of for Home Conſumption, though the ſame has not been charged with the Duty as all Malt made for Home Conſumption ought to be; be it enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen, all and every Maltſter or Maltſters, or Maker or Makers of Malt for Exportation ſhall keep the whole and entire Quantity of his, her, or their Corn or Grain making into Malt for Exportation, of One Steeping or Wetting, when the ſame ſhall be on the Kiln, or after the ſame ſhall be taken off the Kiln, ſeparate and apart from all and every Part of any other former Steeping or Wetting of Corn or Grain, until the ſame ſhall have been meaſured by ſuch Maltſters or Makers of Malt, in the Preſence of ſome Officer or Officers for the Duty upon Malt, on Pain of forfeiting and loſing the Sum of Fifty Pounds.

Notice to Officers for taking Malt off Kilns.

XI. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen, all ſuch Maltſters or Makers of Malt for Exportation ſhall give Notice in Writing to ſome Officer or Officers of the Duties upon Malt, or ſhall leave Notice in Writing at the next Office of Exciſe where the Journal is kept, of the Hour when he, ſhe, or they ſhall intend to take any Malt off the Kiln or Kilns, that ſuch Officer or Officers may attend the meaſuring of ſuch Malt; and after ſuch Malt has been meaſured, the ſame ſhall be immediately carried on Shipboard, if intended to be then exported, or elſe ſhall be immediately locked up and ſecured in ſome Storehouſe or other Place belonging to ſuch Maltſters or Makers of Malt, in the Preſence of the ſaid Officer or Officers, on Pain of forfeiting the Sum of Fifty Pounds.

Penalty on clandeſtinely opening Locks of Storehouſes.

XII. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen, if any ſuch Maltſter or Maltſters or Maker or Makers of Malt, or any other Perſon or Perſons whatſoever, by his Order, Privity or Direction,

Direction, after any Steeping or Making of Malt ſhall have been locked up and ſecured in any Storehouſe or other Place or Places in Manner as aforeſaid, ſhall open any of the Locks or Doors, or ſhall make any Way or Kind of Entrance into ſuch Storehouſe or other Place or Places, or ſhall remove any Part whatſoever of the Partition between any ſuch Storehouſe or Place, and any other Place or Places whatſoever next thereunto adjoining, or ſhall remove out of the ſaid Storehouſe or other Place, any Quantity whatſoever of the Malt that has been ſo locked up and ſecured, without the Knowledge and Conſent of, or without firſt having given Notice to ſome Officer or Officers for the ſaid Duties, he, ſhe, or they ſhall reſpectively forfeit and loſe the Sum of One hundred Pounds.

For clearing out Storehouſes of Malt for Exportation.

XIII. And, the better to enable the Officers for the Duties upon Malt to diſcover whether all ſuch Malt made for Exportation, and that has been locked up and ſecured in any Storehouſe or other Place or Places to be exported, has been really exported; be it enacted by the Authority aforeſaid, That all and every ſuch Maltſter or Maltſters, Maker or Makers of Malt, that on the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen, ſhall have any Quantity of Malt locked up and ſecured in any Storehouſe or any other Place or Places as is before directed to be exported, ſhall, within Fifteen Months next after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen, remove and clear out of his Storehouſe, or other Place or Places, all and every Part and Parcel thereof that at any Time after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen ſhall be locked up and ſecured in ſuch Storehouſe or other Place in order to be exported, and ſhall always from Time to Time, in every Fifteen Months, remove and clear out of ſuch Storehouſe or other Place or Places in order to be exported, all and every Part or Parcel of Malt that at any Time within every Fifteen Months after the laſt clearing ſhall be locked up and ſecured in any Storehouſe, or in any other Place or Places that ſhall be made uſe of by him, her, or them, for the keeping of Malt for Exportation, on Pain of forfeiting and loſing the Sum of Fifty Pounds.

Time for clearing out Storehouſes to be limited.

XIV. And be it further enacted by the Authority aforeſaid, That from and after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and fourteen, all and every Perſon or Perſons whatſoever that ſhall become Maltſters or Makers of Malt for Exportation, and ſhall make uſe of any Storehouſe or Storehouſes, Place or Places for the keeping of Malt for Exportation, ſhall within Fifteen Months after the Beginning to make uſe of any ſuch Storehouſe or Storehouſes, or ſuch other Place or Places, remove and clear out of ſuch Places, to be exported, all and every Part and Parcel of ſuch Malt that at any Time or Times ſhall have been put into ſuch Place or Places within Fifteen Months after he, ſhe, or they ſhall have begun to make uſe of ſuch Place or Places, and ſhall always from Time to Time remove and clear out of ſuch Storehouſe or other Place to be exported, all and every Quantity of Malt whatſoever that within every Fifteen Months after the laſt clearing ſhall at any Time be locked up and ſecured in ſuch Storehouſe or Storehouſes, or any other Place or Places that ſhall be made uſe of by him, her, or them, for the keeping of Malt for Exportation, on Pain of forfeiting and loſing the Sum of Fifty Pounds.

XV. And

XV. And be it further enacted by the Authority aforeſaid, That all Fines, Penalties, and Forfeitures, for any Offences againſt this Act, ſo far as the ſame relates to the ſaid Duty on Malt, ſhall be ſued for, levied, and recovered, or mitigated by the ſame Ways, Means, and Methods, as any Penalty or Forfeiture given by any of the Laws of Exciſe, upon Beer, Ale, and other Liquors can or may be ſued for, levied, recovered, or mitigated, or by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information in any of His Majeſty's Courts of Record at *Weſtminſter*, and that One Moiety of ſuch Fines, Penalties, and Forfeitures, ſhall be to the Uſe of His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them that ſhall diſcover, inform, or ſue for the ſame. Recovery of Penalties.

XVI. And 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, Merchandize, 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; be it therefore enacted, 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 and 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 charged by virtue of the ſaid recited Act made in the Thirty-eighth Year of His preſent Majeſty's Reign in reſpect of any Publick Offices or Employments, or any Annuities, Penſions, Stipends, or other Annual Payments, ſhall be continued and 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 fourteen, and ſhall be aſcertained, aſſeſſed, and taxed in ſuch Manner and Form as are herein-after expreſſed. Limiting Time for levying Rates. 38 G. 3. c. 5. 38 G. 3. c. 60.

XVII. 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 recited Act made in the Thirty-eighth Year of His preſent Majeſty's Reign on Perſonal Eſtates as aforeſaid, ſhall be and are hereby ſet and impoſed on the ſeveral and reſpective Pariſhes, Conſtablewicks, Diviſions, Allotments, and Sum charged on Perſonal Eſtates by 38 G. 3. ſhall be impoſed on Pariſhes and raiſed on Eſtates, &c.

and Places, wherein the ſame have been or ſhall be ſo charged by virtue of the ſaid laſt mentioned 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 Politic 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, Merchandize, Chattels, or other Perſonal Eſtate whatſoever, within *Great Britain* or without, belonging to or in Truſt for them (except and out of the Premiſes deducted ſuch Sums as he, ſhe, or they do *bonâ fide* owe, and ſuch Debts owing to them as ſhall be adjudged deſperate by the reſpective Commiſſioners appointed by this Act; and alſo except the Stock upon Lands, and ſuch Goods as are uſed for Houſehold Stuff; and alſo except ſuch Loans and Debts as are or ſhall be owing from His Majeſty to any Perſon or Perſons) ſhall be charged with as much Equality and Indifference as is poſſible by a Pound Rate, that is to ſay, by an equal Pound Rate for every One hundred Pounds of ſuch ready Money and Debts, and for every One hundred Pounds worth of ſuch Goods, Wares, and Merchandize, 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, Merchandize, 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 fourteen.

Offices and Employments rated by ſaid Act, ſhall pay the Rate aſſeſſed thereon.

XVIII. And be it further enacted, That for and towards raiſing the ſeveral Sums of Money charged as laſt aforeſaid on Perſons in reſpect of public Offices or Employments of Profit, all and every Perſon and Perſons, and all and every Commiſſioner and Commiſſioners having, uſing, or exerciſing any Publick Office or Employment of Profit in *England*, *Wales*, or *Berwick* as aforeſaid, which is or ſhall be rated or aſſeſſed by virtue of an Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled *An Act for granting an Aid to His Majeſty by a Land Tax to be raiſed in* Great Britain *for the Service of the Year One thouſand ſeven hundred and ninety-eight*, and all and every their Clerks, Agents, Secondaries, Subſtitutes, and other inferior Miniſters whatſoever, (ſuch Military Officers who are or ſhall be in Muſter by the Muſter Maſter General of His Majeſty's Army, or in Pay in His Majeſty's Army or Navy in reſpect of ſuch Offices only excepted), ſhall yield and pay unto His Majeſty any Sum not exceeding the Sum at which ſuch Office or Employment was aſſeſſed in the Year commencing from the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-eight, 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 and Fraternities, Bodies Politic and Corporate, having an Annuity, Penſion, Stipend, or other yearly Payment, either out of the Receipt of His Majeſty's Exchequer in *England*, or out of any Branch of His Majeſty's Revenue in *Great Britain*, or payable or ſecured to be paid by any Perſon or Perſons whatſoever in *Great Britain*, (not being or iſſuing out of any Lands, Tenements, or Hereditaments, or charged upon the ſame, or included in any Aſſeſſment made upon Lands, Tenements, or Hereditaments mentioned in the ſaid Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled *An Act for granting an Aid to His Majeſty by a Land Tax to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ninety-eight*, and not being Annuities or yearly Payments which, by any Act or Acts of Parliament made or to be made are or ſhall be eſpecially exempted from the Payment of Taxes or Aids), ſhall yield and pay unto His Majeſty the Sum of Four Shillings for every Twenty Shillings by the Year for every ſuch 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 Land Tax appointed by 48 G. 3. c. 102. and 49 G. 3. c. 55. ſhall put this Act in Execution.

XIX. And be it further enacted, That for the better aſſeſſing, ordering, levying, and collecting of the ſeveral Sums of Money ſo as laſt aforeſaid limited and appointed to be raiſed and paid in the aforeſaid Part of *Great Britain* called *England*, *Wales*, and *Berwick-upon-Tweed*, in reſpect of Perſonal Eſtates, and in reſpect of Offices or Employments of Profit and Annuities, Penſions, Stipends, and other yearly Payments, 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 Forty-eighth Year of His Majeſty's Reign, intituled *An Act for appointing Commiſſioners for carrying into Execution an Act of this Seſſion of Parliament for granting to His Majeſty a Duty on Penſions and Offices in* England, *and an Act made in the Thirty-eighth Year of His preſent Majeſty, 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;* or in and by one other Act made in the Forty-ninth Year of the Reign of His preſent Majeſty, intituled *An Act for rectifying Miſtakes in the Names of the Commiſſioners appointed by an Act of the laſt Seſſion of Parliament for appointing Commiſſioners for carrying into Execution an Act of this Seſſion of Parliament for granting to His Majeſty a Duty on Penſions and Offices in* England, *and an Act made in the Thirty-eighth Year of His preſent Majeſty 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 appointing other Commiſſioners together with thoſe named in the firſt-mentioned Act, to put in Execution an Act of this Seſſion of Parliament for continuing to His Majeſty certain Duties on Malt, Sugar, Tobacco, and Snuff in* Great Britain, *and on Penſions, Offices, and Perſonal Eſtates in* England, *for the Service of the Year One thouſand eight hundred and nine; alſo the ſaid Act made in the Thirty-eighth Year of His preſent Majeſty, and for indemnifying ſuch Perſons as have acted as Commiſſioners for executing the ſaid Acts*, 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 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 into Execution.

Meetings of Commiſſioners.

XX. And be it further enacted, That the ſeveral Commiſſioners laſt 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 fourteen, 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 recited Act, made in the Thirty-eighth Year aforeſaid, for the Year ending on the Twenty-fifth Day of *March* One thouſand eight hundred and fourteen, and aſcertain the ſeveral and reſpective Sums of Money charged by virtue of the ſaid laſt-mentioned Act, in every Pariſh, Conſtablewick, Diviſion, Allotment, or Place, for or in reſpect of any Eſtate in ready Money, Debts, Goods, Wares, Merchandize, Chattels, or other Perſonal Eſtate, and alſo for or 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 fourteen, 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 Merchandize, 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 laſt-mentioned 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,

rough, 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 be done on or before the Tenth Day of *May* One thousand eight hundred and fourteen, 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.

Places in which Assessments are made discharged.

XXI. Provided always, and be it further enacted, That every Parish or Place in which any Assessment shall have been, or shall be made, under and by virtue of the said last recited Act, on any Person or Persons in respect of any Offices or Employments of Profit, Annuities, Pensions, or Stipends, by any Assessment for the Year ending on the Twenty-fifth Day of *March* One thousand eight hundred and fourteen, 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.

Penalties imposed by said Act shall extend to this Act.

XXII. 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 last-mentioned 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 said last-mentioned Rates, Assessments, and Sums of Money to be charged, assessed, and levied by virtue of this Act, in respect of Personal Estates, and in respect of Offices or Employments of Profit, and Annuities, Pensions, Stipends, and other yearly Payments, 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.

Commissioners of Land Tax for Newcastle-upon-Tyne, to certify what Sums have been charged on the Duty on Coals.

XXIII. 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 Four-pence, Part whereof has been raised and charged on the Duty herein-after mentioned: And whereas by Two Acts, One thereof passed in the Thirty-ninth Year of the Reign of His said 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 *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 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 *Chaldron on Coals ſhipped in the River* Tyne, *to be con*'ſumed in England, *and to grant a Compenſation for the ſame by way of An*'nuity, *payable 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 with 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 ſaid 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 ſaid 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 Two laſt-recited Acts mentioned ſince the Day of the Surrender of the ſame, by virtue of the ſaid Two laſt-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 fourteen, 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.

Where Deficiencies do ariſe new Aſſeſſments ſhall be made.

XXIV. 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 in relation to the ſaid Duties on Perſonal Eſtates, and the ſaid laſt-mentioned Duties in reſpect of Offices and Employments of Profit, Annuities, Penſions, Stipends, and other yearly Payments, 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 ſuch Commiſſioners, or ſuch Number of them as by this Act are authoriſed to cauſe the ſaid Firſt Aſſeſſment hereby required to be made, ſhall ſeem moſt agreeable to Equity and Juſtice; the ſaid new Aſſeſſment to be made, collected, and paid in ſuch Manner and by ſuch Means as in this Act or any Act hereby referred to is declared and directed for other Aſſeſſments.

Perſons to be rated where reſident.

XXV. 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 or ſhe were laſt abiding within this Realm.

Perſonal Eſtate to be aſſeſſed where it ſhall be, though the Aſſeſſor reſides elſewhere.

XXVI. Provided always, That where any Perſon ſhall have any Goods, Wares, Merchandize, 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 fourteen, to rate and aſſeſs ſuch Perſon for ſuch Goods, Wares, Merchandize, 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 ſuch 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 ſuch 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 ſuch 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, Conſtable-

wick, Diviſion, Allotment, or Place in *England*, *Wales*, or *Berwick-upon-Tweed*.

Not to extend to Perſonal Eſtate in Scotland, &c.

XXVII. 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.

Penalty on Houſekeepers not giving an Account of their Lodgers.

XXVIII. And for the better Diſcovery of Perſonal Eſtate intended to be charged by this Act, be it further enacted, That every Houſeholder in *England*, *Wales*, or *Berwick-upon-Tweed*, ſhall, upon Demand of the Aſſeſſors of the reſpective Pariſhes or Places give an Account of the Names and Qualities of ſuch Perſons as ſhall ſojourn or lodge in their reſpective Houſes, under the Penalty of forfeiting to His Majeſty the Sum of Five Pounds, to be levied and recovered in ſuch Manner as any other Penalty in this Act mentioned ſhall and may be levied and recovered.

Members of Parliament to be rated at their Manſion Houſes.

XXIX. 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 aggrieved the Sum of Forty Pounds, to be recovered by Action of Debt, or upon the Caſe, together with full Coſts of Suit; any Thing herein contained to the contrary notwithſtanding.

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

XXX. 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 Merchandize, 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, Wares, and Merchandize, in the Pariſh or Ward where he dwelleth, and not elſewhere, within the ſaid City and Town Corporate.

XXXI. And

Officers of Exchequer, &c. to deliver Lists of Pensions and Annuities when required.

XXXI. And be it further enacted, That the Officers in the Receipt of His Majesty's Exchequer, and in other the Public 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 Public Offices, to any Commissioner or Commissioners, Officer or Officers, for the Execution of this Act, for the better Guidance of the said Assessors in the charging of the same; and that in all Cases where any Pensions, Annuities, Stipends, or other yearly Payments, or the Fees, Salaries, Wages, or other Allowances or Profits charged by this Act, shall be payable at the Receipt of the Exchequer, or at any other Public Office, or by any of His Majesty's Receivers or Paymasters in *England*, *Wales*, and *Berwick-upon-Tweed*, the said last-mentioned 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 Public Offices aforesaid, shall keep true Accounts of all Monies stopped, and (upon Request) shall give Copies of such Accounts to the proper Collectors of such Monies for the respective Parishes or Places where the said Monies are assessed by this Act.

Officers to pay where employed.

XXXII. And be it further enacted, That every Person in *England*, *Wales*, or *Berwick-upon-Tweed*, rated or assessed for his Office or Employment, shall be rated and pay for his said Office or Employment in the County, City, or Place where the same shall be exercised, although the Revenue or Profits arising by such Office or Employment are payable elsewhere: 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 to the said last-mentioned Duties 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 with relation to the last-mentioned Duties, 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 to the said last-mentioned Duties 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.

Officers in Chancery to be assessed in the Rolls Liberty.

Offices executed by Deputy, the Assessment to be paid by him.

XXXIII. 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

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.

The Queen or Royal Family not chargeable in reſpect of Annuities.

XXXIV. 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: 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 or Land Officer, or the Penſions of Widows of Sea or Land 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 Public Roads, by reaſon of their ſaid Offices or Employments, or any Salary ariſing thereby.

Superannuated Sea Officers, &c. not chargeable.

Reſidentiaries not chargeable in certain Caſes.

XXXV. 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 hereby 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.

Penſions to Perſons who have acted as Miniſters or Reſidents at Foreign Courts not liable.

XXXVI. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge or to authorize the deducting from or aſſeſſing any Perſon under any of the Proviſions of this Act, upon any Annuity, Penſion, or Stipend paid to ſuch Perſon on account of his having been or acted as a Miniſter or Reſident at any Foreign Court.

XXXVII. Pro-

XXXVII. Provided always, and be it further enacted, That nothing herein contained in relation to the ſaid ſeveral Sums of Money charged as laſt aforeſaid on Penſions in reſpect of Public Offices or Employments of Profit, or Annuities, Penſions, Stipends, or other annual Payments before deſcribed, ſhall extend or be conſtrued to extend to charge or to authorize the deducting from or aſſeſſing any Perſon in any Caſe in which the Salary, Wages, Fees, Perquiſites or Gratuities payable in reſpect of ſuch Office or Employment of Profit, or in which the Annuity, Penſion, Stipend, or other Annual Payment ſhall have been ſpecially exempted from the Payment of any Aids or Taxes by any Act of Parliament, or in any Caſe in which any Salary, Wages or Stipend of any Office or Employment, or any other Annual Payment which ſhall be payable to ſuch Perſon in reſpect of ſuch Office or Employment, or of his having held any ſuch Office or Employment, ſhall by any Order of His Majeſty in Council, or by any Warrant under His Majeſty's Royal Sign Manual, or by any Order of the Commiſſioners of the Treaſury, have been directed to be paid Nett or without Deduction, or in any Caſe in which the Sums aſſeſſed on any ſuch Salary, Wages, Stipend, or Annual Payment ſhall by like Order of the Commiſſioners of the Treaſury have been directed to be repaid or reimburſed to the Perſon aſſeſſed out of any Part of the Public Revenue of *Great Britain*: Provided always, that the Authority for the Payment Nett or without Deduction of the Salary, Wages, Stipend or Annual Payment, or the Repayment of the Duty aſſeſſed on the Salary, Wages, Stipend or Annual Payment aforeſaid, ſhall be reſpectively certified by ſome principal Officer in the Department to which ſuch Officer or Employment belongs, to be ſo paid Nett or without Deduction, or to be repaid out of the ſaid Revenue.

Duties not to be charged on Penſions, &c. ſpecially exempted.

XXXVIII. Provided always, and be it further enacted, That no Stamp Duty ſhall be charged or chargeable for any Receipts given by any Receiver General of the Land Tax to any Collector for Payment of Money made by virtue of this Act, any Statute to the contrary thereof notwithſtanding.

Receipts not chargeable with Stamp Duty.

XXXIX. And whereas by the ſaid Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled *An Act for making perpetual ſubject to Redemption and Purchaſe in the Manner therein ſtated, the ſeveral Sums of Money now charged in* Great Britain *as a Land Tax for One Year, from the Twenty-fifth Day of* March *One thouſand ſeven hundred and ninety-eight*, it was enacted, that the ſeveral Duties impoſed on Sugar by Three Acts of the Twenty-ſeventh, Thirty-fourth, and Thirty-ſeventh Years of the Reign of His preſent Majeſty, on Malt, by an Act made in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, and the Duties of Exciſe on Tobacco and Snuff, by an Act made in the Twenty-ninth Year of the Reign of His preſent Majeſty, ſhould continue in force until the Twenty-fifth Day of *March One* thouſand ſeven hundred and ninety-nine and no longer, but ſhould from thenceforth ceaſe and determine, unleſs the ſame ſhould be ſpecially continued by Parliament, which ſaid ſeveral Duties were 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*, further continued until the Twenty-fifth Day of *March* One thouſand eight hundred, and which, by ſeveral ſubſequent

The Duties on Sugar, Malt, and Tobacco, to be further continued.

Acts, were further continued until the Twenty-fifth Day of *March* One thouſand eight hundred and eleven: And whereas by an Act paſſed in the Forty-ninth Year of the Reign of His preſent Majeſty, intituled *An Act for repealing the ſeveral Duties of Cuſtoms chargeable in* Great Britain, *and for granting 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 Forty-third Year of the Reign of His preſent Majeſty, 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 thirteen: 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 Fifty-third Year of the Reign of His preſent Majeſty, further continued until the Twenty-fifth Day of *March* One thouſand eight hundred and fourteen; 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 fifteen, 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.

XL. 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 ſaid 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.

Directing a Sum to be raiſed by Commiſſioners of the Treaſury.

XLI. And be it further enacted, That it ſhall be lawful for the Commiſſioners of His Majeſty's Treaſury, at any Time or Times, to cauſe or direct any Number of Exchequer Bills to be made out at the Receipt of the Exchequer for any Sum or Sums of Money not exceeding in the Whole the Sum of Three Millions in the ſame or like Manner, Form, and Order, and according to the ſame or like Rules and Directions as are directed and preſcribed in and by an Act made in the Forty-eighth Year of the Reign of His preſent Majeſty, intituled *An Act for regulating the iſſuing and paying off of Exchequer Bills.*

Clauſes, &c. in 48 G. 3. c. 1. ſhall apply to this Act.

XLII. And be it further enacted, That all and every the Clauſes, Proviſoes, Powers, Privileges, Advantages, Penalties, Forfeitures, and Diſabilities, contained in the ſaid recited Act, made in the Forty-eighth Year of the Reign of His preſent Majeſty, intituled *An Act for regulating the iſſuing and paying off of Exchequer Bills*, ſhall be applied and extended to the Exchequer Bills to be made in purſuance of this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſaid ſeveral Clauſes or Proviſoes had been particularly repeated and re-enacted in the Body of this Act.

XLIII. And be it further enacted, That the Exchequer Bills to be made out in purſuance of this Act ſhall and may bear an Intereſt not exceeding the Rate of Four Pounds *per Centum per Annum* upon or in reſpect of the Whole of the Monies reſpectively contained therein. Exchequer Bills to bear Intereſt.

XLIV. And be it declared and further enacted, That it ſhall be lawful for the Governor and Company of the Bank of *England* to advance or lend to His Majeſty, at the Receipt of the Exchequer, upon the Credit of the Exchequer Bills authorized by this Act, any Sum or Sums of Money, not exceeding in the Whole the Sum of Three Millions, any Thing in an Act made in the Fifth and Sixth Years of the Reign of King *William* and Queen *Mary*, intituled *An Act for granting to their Majeſties ſeveral Rates and Duties upon Tonnage of Ships and Veſſels, and upon Beer, Ale, and other Liquors; and for ſecuring certain Recompences and Advantages in the ſaid Act mentioned, to ſuch Perſons as ſhall voluntarily advance the Sum of One million five hundred thouſand Pounds towards carrying on the War againſt* France, or in any ſubſequent Act, to the contrary thereof in anywiſe notwithſtanding. Bank of England authorized to advance a certain Sum on the Credit of this Act.

XLV. And it is hereby enacted, That the ſaid Commiſſioners of the Treaſury 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. Bills ſhall be placed as Caſh in the Exchequer;

XLVI. And it is hereby alſo enacted and declared, That the ſaid Exchequer Bills in the Hands of the ſaid Tellers ſhall be locked up, and ſecured as Caſh, according to the Courſe of the Exchequer, and ſhall be taken and eſteemed as ſo much in Part of the Remains, in Real Money, wherewith each of the ſaid Tellers ſhall from Time to Time ſtand charged in common with other the Monies in the ſaid Exchequer, any Law or Uſage to the contrary notwithſtanding; and that it ſhall be lawful for the ſaid Commiſſioners of the Treaſury to iſſue and apply the ſame from Time to Time to ſuch Services as ſhall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this preſent Seſſion of Parliament. and ſhall be iſſuable therefrom in common with other Monies.

XLVII. Provided always, and be it further enacted, That the Exchequer Bills to be made forth by virtue of this Act, together with the Intereſt that may become due thereon, and the Charges of exchanging and circulating the ſame, ſhall be and the ſame are hereby made chargeable and charged upon the Rates, Duties, and Aſſeſſments, granted by this Act; and it ſhall be lawful for the Commiſſioners of the Treaſury, and they are hereby authorized, from Time to Time, to direct to be iſſued to the ſaid Paymaſters by way of Impreſt, and upon Account, ſuch Sums of Money, and at ſuch Periods as the ſaid Commiſſioners ſhall think neceſſary, for or towards paying off and diſcharging the Exchequer Bills which ſhall have been made forth by virtue of this Act, or any of them, and for and towards paying the Intereſt to become due on the ſaid Bills, and for and towards the Charge of exchanging and circulating the ſame Bills, or any of them. Exchequer Bills to be charged upon the Rates and Duties granted by this Act.

XLVIII. And be it further enacted by the Authority aforeſaid, That on the Twenty-fifth Day of *March* One thouſand eight hundred and fifteen, or within Account of Exchequer Bills to be taken.

within Ten Days after, 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 the Amount of all Exchequer Bills that ſhall have been iſſued by virtue of this Act, and how much thereof ſhall before that Time have been paid off or diſcharged, and how much thereof ſhall then remain undiſcharged.

Money due on Exchequer Bills to be paid out of the next Aids.

XLIX. And it is hereby enacted and declared by the Authority aforeſaid, That the Monies ſo remaining unſatisfied or not diſcharged, with the Intereſt due or to grow due thereon, and the Charges of exchanging and circulating the ſame, ſhall be paid and ſatisfied out of the next Aid or Aids to be granted in Parliament, after the ſaid Twenty-fifth Day of *March* One thouſand eight hundred and fifteen.

Surplus Monies to be carried to Conſolidated Fund.

L. And be it further enacted, That the Surplus of the Monies ariſing from the Rates, Duties, and Aſſeſſments, granted and impoſed by this Act, after paying off and ſatisfying all the Exchequer Bills iſſued by virtue of this Act, together with the Intereſt that may become due thereon, and the Charges of exchanging and circulating the ſame, ſhall, as the Surplus of any ſuch Monies reſpectively ſhall be paid into the Receipt of the Exchequer, be carried to and made Part of the Conſolidated Fund.

The Treaſury to allow out of the Conſolidated Fund the neceſſary Charges of making forth new Exchequer Bills;

LI. Provided alſo, and it is hereby enacted by the Authority aforeſaid, That the ſaid 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 have Power, and he or they are hereby enabled to pay and allow, or cauſe to be paid and allowed out of the Monies to ariſe of or for the ſaid Rates and Duties hereby granted, or of or for the Conſolidated Fund from Time to Time, the neceſſary Charges of making forth the new Exchequer Bills hereby authorized to be made forth, and ſuch other Charges as ſhall be neceſſarily incident, in or for the Execution of this Act, or any Part thereof, in relation to the ſaid Bills, any Thing herein contained to the contrary notwithſtanding.

and afterwards to be replaced out of the Firſt Supplies.

LII. Provided always, and be it enacted by the Authority aforeſaid, That whatever Monies ſhall be iſſued out of the ſaid Conſolidated Fund, ſhall from Time to Time be replaced by and out of the Firſt Supplies to be then after granted in Parliament, any Thing herein contained to the contrary notwithſtanding.

Act may be altered or repealed this Seſſion.

LIII. 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.

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