

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. III.

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 nineteen.

[18th *February* 1819.]

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 public 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 an 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

1 G. 3. c. 3. further continued.

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

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 nineteen, and before the Twenty-fourth Day of *June* One thousand eight hundred and twenty, 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 twenty, 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 Deficiency an additional Duty to be made.

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 the Service of the Year One thousand eight hundred and nineteen, 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 nineteen and the Twenty-fourth Day of *June* One thousand eight hundred and twenty; be it therefore enacted, That after the Twenty-fourth Day of *June* One thousand eight hundred and twenty, 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 twenty, 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*,

Scotland, within the said Year ending the Twenty-fourth Day of *June* One thousand eight hundred and twenty, 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.

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

V. Provided nevertheless, and be it declared, 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 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.

13 G. 1. c. 30.

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 nineteen.

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

VII. And it is hereby further enacted, 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 nineteen, and the Twenty-fourth Day of *June* One thousand eight hundred and twenty, 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 than 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 than 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 nineteen, 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, That from and after the said Twenty-fourth Day of *June* One thousand eight hundred and nineteen, 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, That from and after the said Twenty-fourth Day of *June* One thousand eight hundred and nineteen, 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, That from and after the said Twenty-fourth Day of *June* One thousand eight hundred and nineteen, 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, 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, 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 nineteen 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 nineteen, 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 nineteen 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, That from and after the said Twenty-fourth Day of *June* One thousand eight hundred and nineteen, 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.

Recovery of Penalties.

XV. And be it further enacted, 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.

Limiting Time for levying Rates.

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,

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 public 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, 38 G. 3. c. 5. 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 38G. 3. c. 60. 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 Public 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 nineteen, and shall be ascertained, assessed, and taxed in such Manner and Form as are herein-after expressed.

Sum charged on Personal Estates by 38 G. 3. shall be imposed on Parishes, and raised on Estates, &c.

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 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 in *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 or 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 nineteen.

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 Public 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 Here- 38 G. 3. c. 5.

ditaments 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 54 G.3. c. 190. and 55G.3.c.150. 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 Fifty-fourth 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 Fifty-fifth Year of the Reign of His present Majesty, intituled *An Act for rectifying Mistakes in the Names of the Land Tax Commissioners, and for appointing additional Commissioners, and indemnifying such Persons as have acted without due Authority in Execution of the Acts therein recited;* 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 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, 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 nineteen, 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 nineteen, 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 Twenty-fifth Day of *March* One thousand eight hundred and nineteen, 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, 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 nineteen; 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.

XXI. Pro-

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 nineteen, 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 38 G. 3. c. 5. 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.

38 G. 3. c. 60.

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 Con-*

39 G. 3. c. 84.

solidated 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 consumed in* England, *and to* 'grant a Compensation for the same by way of Annuity 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 nineteen, 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.

39 & 40 G. 3. c. 43.

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

Where Deficiencies do arise, new Assessments shall be made.

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 authorized to cause the said First Assessment hereby required to be made, shall seem most agreeable to Equity and Justice; the said new Assessment to be made, collected, and paid in such Manner and by such Means as in this Act, or any Act hereby referred to, is declared and directed for other Assessments.

Persons to be rated where resident.

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 Person 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, Divison, 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 nineteen, 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

out 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, Constablewick, 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

tion 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.

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 at *Westminster*, 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

Officers in Chancery to be assessed in the Rolls Liberty.

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.

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 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 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 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 any of the Royal Family for or in respect of any Annuities or yearly Payments granted to their Royal Highnesses; but that such Sums of Money, Annuities, or yearly Payments, 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

Superannuated Sea Officers, &c. not chargeable.

Acts of Parliament for making, repairing, or maintaining any Public Roads, by reason of their said Offices or Employments, or any Salary arising thereby.

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.

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

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 of the United Kingdom of *Great Britain* and *Ireland*, 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 said Commissioners of the Treasury, have been directed to be repaid or reimbursed to the Persons 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 Re-payment 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.

XXXVIII. Pro-

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. Receipt 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* 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 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;* and by one other Act made in the Fifty-fourth Year of the Reign of His present Majesty, intituled *An Act to repeal the Duties of Customs payable on Goods, Wares, and Merchandize imported into* Great Britain *from any Port or Place within the Limits of the Charter granted to the United Company of Merchants of* England *trading to the* East Indies, *and to grant other Duties in lieu thereof; and to establish further Regulations for the better Security of the Revenue on Goods so imported; and to alter the Periods for making up and presenting certain Accounts of the said Company to Parliament; to continue in force until the Tenth Day of* April *One thousand eight hundred and nineteen;* the said several Duties on Sugar imported from the *East Indies* were repealed, and other Duties granted on Sugar so imported 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 on Sugar, and the said Duties on Malt, Tobacco, and Snuff, together with

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

39 G. 3. c. 3.

49 G. 3. c. 98.

54 G. 3. c. 36.

with the said Duties relating to Licences and Tobacco, were further continued until the Twenty-fifth Day of *March* One thousand eight hundred and nineteen; 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 twenty; and all the Monies arising thereby, which shall be paid into the 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 at *Westminster* One Book of Register, in which all the Money that shall be paid into the Exchequer at *Westminster* 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, 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 of the United Kingdom of *Great Britain* and *Ireland* at any Time or Times to cause or direct any Number of Exchequer Bills to be made out at the Receipt of the Exchequer at *Westminster*, 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.*

48 G. 3. c. 1.

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.

Exchequer Bills to bear Interest.

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.

Bank of England authorized to advance a certain Sum on the Credit of this Act.

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 at *Westminster*, upon the Credit of the Exchequer Bills authorized by this Act, any Sum or Sums of Money not exceeding in the whole the Sum

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. 5 & 6 G. & M. c. 20.

Bills shall be placed as Cash in the Exchequer;

XLV. And it is hereby enacted, That the said Commissioners of the Treasury of the United Kingdom of *Great Britain* and *Ireland* 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.

and shall be issuable thereout in common with other Monies.

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 at *Westminster*, 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.

Exchequer Bills to be charged upon the Rates and Duties granted by this Act.

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 said 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.

Account of Exchequer Bills to be taken.

XLVIII. And be it further enacted, That on the Twenty-fifth Day of *March* One thousand eight hundred and twenty, or within Ten Days after, the said Commissioners of the Treasury, or any Three or more of them now being, or the Lord High Treasurer, or any

Three or more of the said Commissioners of the Treasury of the United Kingdom of *Great Britain* and *Ireland* 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, 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 twenty.

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 at *Westminster*, be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

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, That the said Commissioners of His Majesty's Treasury, or any Three or more of them now being, or the said Lord High Treasurer, or any Three or more of the said 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 said 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, 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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