

ANNO TERTIO

GEORGII IV. REGIS.

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under this Act, to observe the Rules following.

the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* for the Time being, or any Three or more of them, to be Receiver General of the said Taxes, or either or any of them, and any other Taxes or Sums of Money under the Care and Management of the Commissioners for the Affairs of Taxes; and every other Person to be appointed by the said Commissioners of His Majesty's Treasury, to do or perform any Part of the Duty of any such Receiver General; and the several Officers appointed or to be appointed by the said Commissioners of His Majesty's Treasury, now or for the Time being, or any Three or more of them, for the Survey and Inspection of any of the said Taxes; and all other Persons appointed or to be appointed by the respective Commissioners acting in the Execution of the said Acts, in the several Counties, Divisions, Cities, Towns, Parishes, Wards, and Places within *England* or *Wales*, shall severally and respectively observe and be subject to the Rules and Regulations set forth in this Act, and the Penalties therein contained; which Rules and Regulations shall be deemed a Part of this Act, as if the same had been severally inserted herein under special Enactments.

No. I.—RULES and Regulations touching the Office of Receiver General.

Salary to Receiver General not to exceed 600*l.* per Ann.

First.—Every Receiver General to be appointed as aforesaid shall be entitled to such annual Salary, payable half-yearly by equal Portions, as the said Commissioners of the Treasury for the Time being, or any Three or more of them, shall appoint, not in any Case exceeding the Sum of Six hundred Pounds *per Annum*, to be allowed to him out of any Monies in his Hands of the said Taxes, by virtue of the Warrant of the Commissioners for the Affairs of Taxes for the Time being, or any Two or more of them.

Appointment to be free of Charge.

Second.—Every Receiver General to be appointed as aforesaid shall be, on his first Appointment, charged with the Stamp Duty payable by Law on the Bond to be given in such Case, and every renewed or succeeding Appointment of the same Person shall be free of Stamp Duty; but such Receiver General shall not be required to renew his Bond under each or any new or succeeding Appointment, except in the Case of any Change in his Security, or under Circumstances that may render any such renewed Bond necessary, under the Directions of the said Commissioners of the Treasury, which renewed Bonds shall also be free of Stamp Duty; and such Receiver General shall not in any Case be liable to or charged with any Fee or Gratuity on his Commission, Warrant, or other Instrument to be obtained or had, either on his first Appointment or on any renewed or succeeding Appointment to the said Office, nor to any Fee or Gratuity for any Matter or Thing incident to the Execution of his Office, or for auditing or passing his Accounts either in His Majesty's Treasury, the Office for Taxes, or in any Office of the Court or Receipt of Exchequer.

Not to appoint a Deputy without Consent of Treasury.

Third.—Every Receiver General to be appointed as aforesaid shall execute the Duties of the said Office in Person, without any Deputy or Deputies, unless he shall be required or authorized, in Cases of Illness or other temporary or sufficient Cause, to appoint a Deputy

or

or Deputies with the Approbation of the said Commissioners of His Majesty's Treasury, by the Commissioners for the Affairs of Taxes. and under the Warrant of the Tax Office.

Fourth.—Every Receiver General to be appointed as aforesaid shall attend at such Places, and observe such Route in proceeding from Place to Place, for the Receipt of the said Taxes from the several Collectors of the Parishes, Wards, or Places within the Limits assigned to him, and at such Times, and from Time to Time, as shall be settled with him, and approved by the Commissioners for the Affairs of Taxes: Provided always, that it shall be lawful for the said Commissioners of His Majesty's Treasury, or any Three or more of them, to allow every such Receiver General an Allowance not exceeding Two Shillings per Mile, and One Guinea per Day, for his Travelling Expences when absent from Home upon his quarterly or half-yearly Receipt; and also a like Allowance if travelling upon an extraordinary Occasion, by the Direction of the Commissioners for the Affairs of Taxes: Provided also, that whenever the said Commissioners of the Treasury shall require any Receiver General to keep open an Office daily or weekly, or on Two or more Days in each Week, except *Sundays* and *Christmas Day*, for the Receipt of the Taxes of his District or any Part thereof, it shall be lawful for the said Commissioners of the Treasury to assign an additional Salary and Allowance for the Expences incident to his said Office, over and above the Salary and Allowance herein limited, to be paid out of the said Taxes in Manner herein-before directed; Provided always, that an Account of the Salaries, Allowances, or other Emoluments, in any Manner accruing to the several Receivers General of the Taxes under this Act, shall be annually laid before both Houses of Parliament within Twenty Days after the Meeting thereof.

Route for Receipt of Taxes.

Allowances for Travelling Expences.

When an Office is required to be kept, an additional Salary, &c. allowed.

Fifth.—It shall be lawful for the said Commissioners of the Treasury to contract, or to authorize the said Commissioners for the Affairs of Taxes to contract with any Receiver General, or any other Person or Persons, to remit the Taxes collected and received, and paid to the Receiver General, or his Deputy, authorized as aforesaid, to be by such Person or Persons paid, or caused to be paid, into the Receipt of His Majesty's Exchequer at *Westminster*, at such Time or Times, and in such Manner as shall be specified in such Contract; and also to contract in like Manner with the same or any other Person or Persons, to receive from the Collectors residing within the Limits specified in their respective Contracts, all such Taxes as shall remain in the Hands of any Collector or Collectors, or shall have been collected by him or them since the last Circuit of Receipt of the Receiver General, or his Deputy, or to be collected by any Collector or Collectors aforesaid, at any Time or Times in the same or succeeding Quarter of the Year after the last half-yearly Circuit of Receipt, by any Receiver General or his Deputy, upon such Terms and Conditions as shall be specified in such Contracts respectively, of which Contract or Contracts the respective Commissioners shall have Notice, and from Time to Time shall make such Order or Orders for the Payment of the Monies from Time to Time collected or received by the respective Collectors aforesaid, as by this Act is directed.

Treasury may authorize Contracts with Persons to receive and remit Monies.

Sixth.

Receivers not remitting, to pay Monies to the Person appointed.

Sixth.—It shall be lawful for every Receiver General who shall not contract to remit the Taxes by him received into the Receipt of His Majesty's Exchequer, under the Regulations prescribed by the said Commissioners of His Majesty's Treasury, to pay over the same to such Person or Persons as shall be authorized as aforesaid to pay the same into the said Receipt of Exchequer, and who shall attend such Receiver General for that Purpose; and the Receipt of such authorized Person or Persons, in Duplicate, shall be a full Discharge and Acquittance to such Receiver General; and the first of every Receipt in Duplicate so given shall be transmitted to the Commissioners for the Affairs of Taxes; and the Second of every such Receipt shall remain with the said Receiver General as his Voucher in passing his Accounts; and every such Receipt shall be free of Stamp Duty.

Receivers keeping Daily or Weekly Offices, may appoint particular Days of Receipt by Collectors.

Seventh.—Whenever any Receiver General shall be required to keep open daily or weekly (except as before excepted) an Office for the Receipt of Taxes within his District, it shall be lawful for such Receiver General, and he is hereby required, to fix the Day or Days for receiving the same from each Collector whose Place of Residence shall be within Ten Miles of the said Office, according to such Course, Order, and Rotation as shall be approved by the Commissioners for the Affairs of Taxes, or any Three or more of them; according to which Rotation every such Collector shall attend to make his Payment, so that each such Collector may attend Four or a less Number of Days in each Quarter of a Year, or Quarterly, as the Commissioners of the District shall think expedient, and shall certify to the Commissioners for the Affairs of Taxes according to the said Course, Order, and Rotation; of which Day or Days of Payment due Notice shall be given to the respective Commissioners acting in the Execution of the said Acts and this Act; and where the Residence of any Collector or Collectors within the District of any such Receiver General mentioned in this Rule shall not be within the Distance before mentioned, the Receipts of the Monies from Time to Time collected by them shall be held by the Deputy of such Receiver General, in the Manner prescribed in this Act in regard to other Districts.

Bonds, &c. to be to His Majesty.

Eighth.—All Bonds, Contracts, and Securities to be entered into with or taken from the Receivers General to be appointed, or with or from any other Person or Persons to be appointed under this Act, and their respective Sureties, to remit the Monies arising by the Taxes granted by the said Acts, or any of them, or any other Duties or Sums of Money under the Management of the Commissioners for the Affairs of Taxes, shall be to His Majesty, His Heirs and Successors, and entered into with and taken by the Commissioners for the Affairs of Taxes, and shall be filed and kept in the Office of the said Commissioners; and no such Bond, Contract, or Security shall be entered or filed at any of the Offices in the Court of Exchequer, unless and until it shall be necessary to be made Matter of Record for the Purpose of suing Process at Law in the said Court of Exchequer at *Westminster*, for the Recovery of any Penalty forfeited thereon, or any Debt or Duty owing thereon, or against the Person and Effects of the Parties bound thereby, their Heirs, Executors, or Administrators respectively; in which Cases the Commissioners for the Affairs of

Taxes shall cause the same to be delivered into the Office of the King's Remembrancer of the said Court; and such Delivery shall be deemed and be as valid and effectual as if the Bonds, Contracts, and Securities had been taken in one of the said Offices, according to the Course or Practice of the said Court heretofore used, to all Intents and Purposes whatsoever; and shall be applied and made use of in such and the like Manner, in any Suit, Action, or Process of Law on the said Bonds, Contracts, or Securities, as if the same had been from the Caption thereof respectively filed in the said Court.

No. II.—RULES and Regulations respecting the said Office, in relation to Assessed Taxes.

Receivers may examine Collectors on Oath.

First.—Every Receiver General to be appointed as aforesaid, and his Deputy or Deputies, except as after mentioned, authorized under this Act, shall and is hereby respectively empowered and authorized, at the respective Times appointed by the said Acts and this Act for the delivery of Schedules of Defaulters, to administer an Oath to every such Collector (or being a Person called a Quaker, a solemn Affirmation,) that he or they hath or have fully paid all the Sums by him or them collected or received of or for the Assessed Taxes, and hath or have fully accounted for all Sums not collected or received, in the Schedule or Schedules then delivered, and shall true Answer make to all such Questions as shall be demanded of him; and it shall be lawful for every Receiver General, or his Deputy or Deputies, authorized under this Act, at the Time of delivering such Schedule or Schedules, to examine each Collector on any Matters touching the Sums collected, and the Sums in arrear, and the Substance of the Answer or Answers which any Collector shall give on such Examination, shall in his Presence be reduced into Writing, and read to him, with liberty to alter and amend the same in any Particular; and every such Collector shall write or sign his Assent to the same, in his own Hand-writing or Sign, and in his usual Manner of writing or signing the same.

Collectors to account Quarterly.

Second.—Every Collector residing within Ten Miles of an Office for the daily or weekly Receipt of the said Taxes, to be established pursuant to this Act, shall, once in every intervening Quarter of a Year, when required by the Receiver General of the District where such Office shall be, account with the said Receiver General, and on his Oath or Affirmation, be examined by such Receiver General, in the Manner directed by the preceding Rule, unless the Accounts of the Monies of the said Taxes respectively received by such Collector shall have been previously examined by the Commissioners of the District, and the Amount to be then paid to the Receiver General shall have been certified under their Hands, and the Certificate thereof delivered to the said Receiver General, as directed by this Act.

Receivers may report Failures, &c. of Collectors.

Third.—It shall be lawful for every such Receiver General, or his authorized Deputy, as aforesaid, whenever he shall see occasion, to report to the Commissioners acting in the Execution of the said Acts and this Act, in any Matter or Thing touching the Conduct of any Collector or Collectors aforesaid; and in every case where there shall be a Failure of assessing or charging the Duties in any Parish, Ward, or Place, Parishes, Wards, or Places, or of raising or paying the several

Sums respectively charged on any Person or Persons chargeable in such Parish, Ward, or Place, Parishes, Wards, or Places, or in the making out or returning any Duplicates of Assessments by their Clerk, or of doing any other Act required by the Acts relating to the said Taxes, or by this Act, to be done by such Clerk, stating therein the Particulars of his Complaint against such Collector or Collectors, or other Person or Persons acting as aforesaid, and what in his Opinion ought to be done therein; and whenever any Receiver General, or his authorized Deputy, shall have reported to the Commissioners acting for any Parish, City, Town, or Place, or any Ward or other Division, any Matter or Thing which in the Opinion of such Receiver General, or his authorized Deputy aforesaid, shall require the particular Consideration of the said Commissioners, it shall be lawful for them, and they are hereby required to summon a Meeting within a reasonable Time after such Report; of which Meeting the Receiver General, or his authorized Deputy aforesaid, shall have Notice, and may and shall attend thereat, and assist in the Consideration of the Measures necessary and expedient to be taken in the Execution of the said Acts and this Act.

No. III.—RULES and Regulations respecting the Office of Collector of Assessed Taxes.

Collectors to produce Assessments to Receivers, showing Sums collected.

First.—At each Quarterly or Half-yearly Receipt of any Receiver General as herein mentioned, to be held next after the Tenth Day of *October* and the Fifth Day of *April* in each Year, pursuant to the Directions of this Act, all and every the Collectors and Collector of the Assessed Taxes, or the Monies arising by Compositions for Assessed Taxes, within the Jurisdiction of such Receiver General, shall bring with him and produce to the Receiver General, or his Deputy, the Duplicate or Duplicates of Assessment, showing the respective Sums by them or him collected and received duly written off in the said Duplicate or Duplicates, or instead thereof, a Certificate signed by Two or more of the Commissioners of the District, stating the several Sums collected and received, and the Sums to be paid to the Receiver General or his Deputy at the ensuing Receipt, together with a full and true Account, in Writing, signed by such Collectors or Collector, in their or his usual Manner of writing or signing their or his Christian and Surnames or Name, of all Sums of Money by them or him collected for that Year of Assessment, and on his Oath or solemn Affirmation aforesaid, true Answer make to all such lawful Questions as the said Receiver General or his Deputy shall there demand of them or him touching the Assessed Taxes; and if any Collector of the Assessed Taxes shall at any such Half-yearly Receipt neglect or refuse to bring with him and produce such Duplicate or Duplicates of Assessment, showing the respective Sums collected or received in Manner aforesaid, or instead thereof a Certificate, signed by the Commissioners of the District aforesaid, together with an Account in Writing, signed by such Collector in Manner before directed, or shall refuse to take the Oath or Affirmation aforesaid, or to answer any lawful Question or Questions demanded of him by such Receiver General, or Deputy authorized as aforesaid, or shall declare, in any Answer by him made, any Matter or Thing which shall be false, every such Collector shall forfeit and pay the Sum of Fifty Pounds, to be

sued for and recovered as any Penalty may be sued for or recovered under the Acts relating to the said Taxes or any of them, together with all Costs and Charges attending the Recovery thereof.

Penalties on Collectors not paying over Monies.

Second.—Whenever any Sum or Sums of the Monies collected and received under the Authority of the said Acts shall be detained in the Hands of any Collector or Collectors, and shall not be duly accounted for to the Receiver General or his Deputy at the Receipt to be holden next after the same shall have been collected or received by him or them; and whenever any Sum or Sums of the Arrears of Taxes and Monies so collected or received shall be ordered to be paid by the respective Commissioners of the District acting in the Execution of this Act, and shall not be paid on the Day so ordered, every such Collector shall forfeit and pay the Sum of Fifty Pounds, and a further Penalty at the Rate of Five Pounds *per Centum per Annum* for the whole Sum by him detained; and the Amount of the said Penalties shall be sued for and recovered in the Manner herein-before directed, with all Costs and Charges.

Penalty on Collectors using public Money.

Third.—If any Collector of the said Taxes shall from and after the passing of this Act, advance or lend to any Person or Persons any of the Monies so by him collected or received, or if any such Collector shall pay or apply any Monies, or any Part of the said Monies, to his own Use or Purpose, or shall deposit or deliver over the same to any other Person or Persons, so that the full Sums or any Part thereof to be raised under the said Acts, according to the Tenor and Effect thereof, shall be withheld and not be paid to the Receiver General at the Times on which the same ought to be paid according to this Act, every such Collector shall for every such Offence forfeit and pay the Sum of Fifty Pounds, with all Costs and Charges, to be recovered in Manner last aforesaid.

Schedules of Defaulters to be delivered by Collectors to Receivers General.

Fourth.—All Schedules of Defaulters to be delivered after the passing of this Act, by any Collector or Collectors of the said Taxes, and Composition Monies, or any of them, shall be delivered to the several Receivers General, or their authorized Deputies, on their Receipt, after the Tenth Day of *October* and the Fifth Day of *April*, yearly; and at the Time of such Collector or Collectors attending the Receiver General with an Affidavit subscribed on the Oath or Affirmation of the Collector or Collectors in the Manner directed by the said Acts, and which Oath or Affirmation the said Receiver General, or their respective authorized Deputies, are hereby respectively authorized to administer and subscribe; and any Collector neglecting to deliver any such Schedule, duly verified as aforesaid, to such Receiver General or his Deputy at the Time, and on his Receipt as aforesaid, shall be subject to the like Process as is provided for neglecting to deliver Schedules under the said Acts relating to the Assessed Taxes, and all such Schedules respectively shall be delivered by such Receiver General or his Deputy, to the respective Commissioners, to remain in their Hands during the same Time as is allowed by the said Acts relating to Assessed Taxes.

Bond given by Collector to be free from Duty.

Fifth.—Every Bond or other Security to be given after the passing of this Act, by the Collector or Collectors of the Land Tax, to the respective Commissioners acting in the Execution of the Act relating to the said Tax, shall be free of any Stamp Duty whatever.

Sixth.

Roundage to Collector.

Sixth.—Every Collector shall receive from the Receiver General the Poundage allowed to him under the said recited Acts, unless the said Commissioners of His Majesty's Treasury shall direct all or any Portion of such Poundage to be discontinued, and which the said Commissioners are hereby authorized to do from Time to Time, and in such Manner as shall appear to them expedient for the better Execution of the Provisions of this Act.

No. IV.—RULES and Regulations respecting the Offices of other Persons acting in the Execution of the said Acts.

Authorizing the Commissioners to call the Collectors before them previous to each Receipt, and make Orders for subsequent Payments.

First.—It shall be lawful for the several Commissioners acting in the Execution of the said recited Acts and of this Act, in their respective Divisions, and they are hereby required, whenever they shall have received Notice, as directed by this Act, of any Receipt to be holden by the Receiver General of the Monies collected and received within the Limits of the District of the said Commissioners respectively, and on or immediately before the Day or Days of Receipt to be so holden, to call before them the respective Collectors appointed for each Parish or Place, and to examine him or them upon solemn Oath or Affirmation, and assure themselves of all and every of the Sum or Sums of Money, and Arrears of the said Duties and Compositions respectively, that shall have been collected, or remain to be collected, and which shall be payable to the said Receiver General or his Deputy, or such other Person or Persons as shall be authorized to receive the same under this Act, at such ensuing Receipt, and to make such Order therein for the Payment of the same to the Receiver General or his Deputy, or other Person or Persons aforesaid, as they shall judge necessary; and the said Commissioners shall thereupon cause to be delivered to every such Collector a Certificate of the Sum to be so paid to the said Receiver General or his Deputy, or other Person or Persons aforesaid, together with their Order for the Payment of such Sum or Sums as aforesaid, under the Hands of the said Commissioners, or any Two of them, and which Certificate shall be delivered by every such Collector to the Receiver General or his Deputy, or other Person or Persons aforesaid, at the Time of his attending to make such Payment of the Monies by him collected and received; and the said Commissioners shall enter every such Certificate and Order in a Book, to be by them provided for that Purpose; and it shall be lawful for the Inspector and Surveyor acting for the District of the said Commissioners, at all convenient Times to inspect the said Book, and take such Extracts therefrom as shall be required by the said Commissioners for the Affairs of Taxes.

Books of Assessments.

Second.—Whenever the respective Commissioners shall have signed and allowed any Assessment of Assessed Taxes, and the Days to be appointed for hearing Appeals therefrom shall have elapsed, the Clerk to the said Commissioners shall cause to be numbered the Pages in each Book of Assessment, and the Sums assessed in each Page to be duly cast up; and they shall forthwith, and before the next ensuing Receipt for the said Taxes, transmit to the Receiver General of the District or his Deputy, the total Amount of the Sum to be paid to such Receiver General by and for each Parish, Ward, or Place in the respective Districts, together with the Names of the Collectors appointed to collect and receive the same.

Commissioners empowered to seize and sell the Estates of Collectors making Default.

III. And be it further enacted, That if any Collector or Collectors of the said Duties and Sums of Money aforesaid, or any of them, shall neglect or refuse to pay any Sum or Sums of Money which shall be by him or them received as aforesaid, as in and by the said several Acts or by this Act is directed, and shall detain in his or their Hands any Money received by him or them, and not pay or account for the same in Manner directed by the said Acts or this Act, the Commissioners acting in the Execution of the Acts relating to the said Duties, or any Two or more of them, in their respective Districts, are hereby authorized and empowered to imprison the Person, and seize and secure the Estate, as well Freehold as Copyhold, and all other Estate, both Real and Personal, of such Collector or Collectors, to him or them belonging, or which shall have descended or come into the Hands or Possession of his or their Heirs, Executors, Administrators or Assigns, wheresoever the same can be discovered and found; and the said Commissioners who shall so seize and secure the Estate of any Collector or Collectors, or any Two or more of the Commissioners acting as aforesaid in the same District, shall and are hereby empowered to appoint a Time for a Meeting of the Commissioners for such Division, City, Town, or Place, and then to cause public Notice to be given of the Place where such Meeting shall be appointed, Ten Days at least before such Meeting; and the Commissioners of such Division, City, Town, or Place, present at such Meeting, or the major Part of them, in case the Accounts of such Collector be not duly delivered, or the Monies detained by any such Collector or Collectors be not paid or satisfied, as ought to be done according to the Directions of the said Acts or of this Act, shall be and are hereby empowered and required to sell and dispose of all such Estates which shall be, for the Cause aforesaid, seized and secured, or any Part of them, to satisfy and pay into the Hands of the Receiver General the Sum that shall not be so accounted for, or shall be so detained in the Hands of such Collector or Collectors, their Heirs, Executors, or Administrators respectively, together with the reasonable Costs and Charges of recovering, raising, and paying the same, which Costs and Charges shall be ascertained and settled by the said Commissioners, and the Overplus (if any) shall be restored to the Collector or Collectors, or the Person or Persons entitled thereto.

Commissioners may convey the Estates so sold.

IV. And be it further enacted, That any Two or more of the Commissioners acting for the Division in which the Estate and Effects of such Collector or Collectors shall be seized and secured as aforesaid, shall be and are hereby authorized and required to make Conveyance of all such Freehold and Copyhold Estates respectively; and in like Manner to assign the Leasehold and other Personal Estate of such Collector, and all his Right, Title, and Interest therein at the Time of such Seizure, or at the Time of the Death of any Collector so dying in default as aforesaid, to the respective Purchasers thereof respectively, by Deed indented between any Two or more of the said Commissioners; and such Sales and Purchases respectively shall be as effectual and valid, to all Intents and Purposes, against such Collector, his Heirs, Executors, and Administrators, and all Persons claiming under such Collector, in like Manner as the Sale of Bankrupts Estates

of the like Nature, under and by virtue of the Statute relating to Bankrupts, or any of them, may be made by Deed indented or enrolled, or by Deed of Assignment, according to the several Natures of such last-mentioned Estates: Provided always, that such Person or Persons to whom any such Sale of Copyhold Lands shall be made, shall in like Manner as the Purchaser of the Copyhold Estates of Bankrupts, before such Time as he or they, or any of them, shall enter or take any Profit of the said Lands or Tenements, agree and compound with the Lords of the Manors of whom the same shall be holden, for such Fines or Incomes as heretofore hath been most usual and accustomed to be yielded or paid therefore; and that upon every such Agreement or Composition, the said Lords for the Time being, at the next Court to be holden at or for the said Manors, shall not only grant to the said Vendee or Vendees, upon Request, the same Copyhold or Customary Lands or Tenements by Copy of Court Roll of the same Manors, for such Estate or Interest as to them shall be so sold, and reserving the ancient Rents, Customs, and Services, but also in the same Court admit them Tenants of the same Copyhold or Customary Lands, as other Copyholders of the same Manors have been wont to be admitted, and to receive their Fealty, Suit, or Service, according to the Custom of the Court of such Manor.

Commissioners of Assessed Taxes and Land Tax, to be Commissioners to execute the Act.

V. And be it further enacted, That the several and respective Persons who for the Time being shall be Commissioners for putting in execution the Acts relating to Assessed Taxes and to the Land Tax respectively, shall be Commissioners for putting in execution this Act, and the Powers herein referred to or contained, in all and every the respective Counties, Ridings, Divisions, Shires, and Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places in *Great Britain*; and the several Collectors, Surveyors, Inspectors, and Inspectors General for the Time being, appointed or to be appointed to put into execution the said Acts, shall respectively be Collectors, Surveyors, Inspectors, and Inspectors General, to put in execution this Act, within the Limits of their respective Divisions, Districts, and Places, to which they are or shall be appointed; and the said Commissioners and others before mentioned are hereby empowered and required to do and perform all Things necessary for putting this Act in execution, in the like and in as full and ample a Manner as they or any of them are or is authorized to put in execution the said Acts, and all and every the Powers and Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters and Things, contained in any of the said Acts (except where such Provisions are varied, or other Provisions are substituted by this Act), shall, in collecting, levying, and accounting for the said Duties and Monies respectively, be severally and respectively duly observed, practised, and put in execution throughout *Great Britain*, in relation to all and every the Duties and Monies aforesaid, as fully and effectually to all Intents and Purposes, as if the same Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in the Body of this Act, and applied to all and every such Duties and Monies aforesaid, as Part of the Provisions of this Act.

VI. And

Appointment of Clerk to the Land Tax to be under the Provisions of the Assessed Tax Acts.

VI. And be it further enacted, That from and after the Twenty-fifth Day of *March* One thousand eight hundred and twenty-two, every Appointment of Clerk to the Commissioners for executing the Acts relating to the Land Tax, shall be made for the Term and under the Rules and Regulations for the Appointment, Continuance, and Removal of a Clerk to the Commissioners for executing the Acts relating to the Assessed Taxes, as is provided by an Act passed in the Forty-third Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same.* 43 G. 3. c. 99.

Providing for delivering up of Bonds of Receivers General on Accounts being balanced.

VII. And whereas the Delay of enrolling and passing declared Accounts of Receivers General of the Land and Assessed Taxes through the different Offices in the Court of Exchequer, previous to the issuing the *Quietus* thereon, is attended with great Inconvenience to such Receivers General, and to their Securities, in obtaining the Cancellation of their Bonds to His Majesty, from Time to Time, as they become satisfied, for the Year or Years on which such declared Accounts are balanced in the Office of the Auditor or Auditors of the Land Revenue, in the usual Course of passing such Accounts; be it further enacted, That from and after the passing this Act, in every Case where any Account of a Receiver General of Land or Assessed Taxes, to which any Bond now or hereafter to be entered into to His Majesty, filed of Record in the Court of Exchequer, or to be taken by the Commissioners for the Affairs of Taxes under the Provisions of this Act, shall relate, has been or shall be stated and passed in the Office of the said Auditors, or their Deputy, and have been or shall be declared before a Baron of the Court of Exchequer, and no Balance shall appear to remain due on such Account from any such Receiver General, the said Auditors or their Deputy shall, as soon as conveniently may be after such Declaration, cause a Certificate thereof to be made out, and signed by them or him, and the total Amount of the Sums forming the Charge and Discharge Parts of the said Account, with the Words "Even and Quit," shall be inserted in such Certificate, and delivered to the said Receiver General; and every such Certificate so made out and signed as aforesaid, and delivered into or lodged by the said Receiver General in the Office of the King's Remembrancer in the Court of Exchequer, or in the Office of the said Commissioners, shall be a sufficient Authority to the Officers of the said Court and to the said Commissioners having the Custody of the Bond of the said Receiver General, for the Year to which the said Certificate shall relate, to deliver up such Bond to the said Receiver General, or to his authorized Agent in that Behalf, a Receipt for such Bond being endorsed on such Certificate, and signed by the Party receiving the same.

For discontinuing the Office of certain Receivers General on Death, Resignation, or

VIII. And whereas it is expedient, in the several Counties in *England* and *Wales*, where Two or more Persons execute the said Office of Receiver General, to abolish one of such Offices; be it further enacted, That upon the Death, Resignation, or Removal of any one of the Receivers General whose Names are set forth in the Schedule to

Removal of the present Receivers.

to this Act annexed, marked with the Letter A., the Office of such Receiver General shall be discontinued, and it shall be lawful for the said Commissioners of the Treasury to consolidate the said vacant Office with the Office of the Receiver or Receivers of the rest of the County, or to add the same or any Part or Parts thereof to any adjoining District or Districts of Receipt, as the said Commissioners of the Treasury shall think most beneficial to the Collection of the said Taxes.

Regulation for enrolling the Accounts of Receivers General in the King's Remembrancer's Office only.

IX. And be it further enacted, That from and after the passing of this Act, one Part only of the Accounts of every Receiver General to be hereafter passed, shall be made up and transcribed in the Offices of the Auditors of the said Accounts, for the Purpose of being presented for Declaration before a Baron of His Majesty's Court of Exchequer, and which Accounts shall be written on Paper in the *English* Language in common Characters, and the several Sums of Money expressed therein shall be written and described in common Numerals or Figures; and every such Account, after the same shall have been declared before a Baron of the said Court according to the Usage thereof, shall be transmitted to the Office of His Majesty's Remembrancer of the said Court, and shall there be enrolled, as of Record, in like Manner in all respects as the Part of any Account transcribed on Parchment hath heretofore been enrolled; and which Enrolment herein directed shall be as valid and effectual for enabling the Proceedings for the Recovery of any Balance and Interest due or to become due thereon, and for all other Purposes whatsoever in anywise concerning or relating to such Accounts, as if the same had been also recorded in the Offices of the Lord Treasurer's Remembrancer and of the Clerk of the Pipe, according to the Course of the Exchequer before the passing of this Act: Provided nevertheless, and all and every the Provisions contained in an Act passed in the First and Second Years of the Reign of His present Majesty, intituled *An Act to alter and abolish certain Forms of Proceedings in the Exchequer and Audit Office, relative to Public Accounts, and for making further Provisions for the Purpose of facilitating and expediting the passing of Public Accounts in* Great Britain, *and to render perpetual and amend an Act passed in the Fifty-fourth Year of His late Majesty for the effectual Examination of the Accounts of certain Colonial Revenues*, so far as the same relate to the Record and Enrolment of any of the said Accounts in the Offices of the Lord Treasurer's Remembrancer and of the Clerk of the Pipe respectively, in cases where such Enrolments or Records may be found necessary for the Purposes in the said Acts mentioned; and also so far as the Provisions of the said Acts relate to allowing Compensation to the Persons now holding the said Offices of the Lord Treasurer's Remembrancer and Clerk of the Pipe, for Loss of Fees or Proportions of Fees, in respect of Inrolments of the Receivers Accounts in the said last-mentioned Offices, and of the Effect of such Inrolments; and also in respect of Compensation to the said Officers, and to the King's Remembrancer and other Officers of the Court of Exchequer, for Loss of Fees or Proportions of Fees which they shall respectively sustain under the Provisions of this Act, shall and may be severally observed, practised, and followed, and applied to the Provisions of this Act and in the Execution

But such Accounts may be enrolled in the Lord Treasurer's Remembrancer's Office, and the Pipe Office, in particular Cases, as required by 1 & 2 G. 4. c. 121.

Compensation to Officers of the Exchequer for Loss of Fees.

Execution thereof, to all Intents as if the said several Provisions of the said last mentioned Act had been re-enacted and incorporated in the Body of this Act, and particularly applied to the Provisions of this Act; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

Receiver General not required to travel in Company with more than One Person on each Receipt.

X. And whereas by the said Acts relating to the Land and Assessed Taxes respectively, the Receivers General of the said Duties and their Agents or Servants are required to travel together, Three in Company at the least, on their respective Receipts, and for the Purposes in the said Acts mentioned; be it further enacted, That no Receiver General, or his authorized Deputy, to be appointed under the Provisions of this Act, shall be required to travel in Company with more than One Person on each Receipt respectively; and such Receiver General or his authorized Deputy so travelling as last aforesaid, shall have the same Remedies and Advantages in his Protection on his said Receipt, to all Intents, as if he had travelled in Company with Two or more Persons, in the Manner directed by the said Acts; any thing in the said recited Acts contained to the contrary notwithstanding.

Act may be altered.

XI. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act to be passed in this present Session of Parliament.

SCHEDULE (A.) to which this Act refers.

Berks	W. B. Simonds. E. Golding.
Bucks	G. R. Minshull. W. H. Hanmer.
Devon	J. J. Fortescue. Sir J. Duntze.
York	R. R. Milnes. R. Creyke.
Essex	R. Andrews. C. Round.
Kent	Sir William Twysden. G. W. H. D'Aeth.
Lancaster	G. Case. E. Falkner.
Lincoln	Sir R. Fydell. R. Claypon.
Norfolk	Sir R. J. Harvey. W. Fisher.
Northampton and Rutland	E. Boodle. John Beauclerk.
Somerset	J. Allen. Hon^ble^ G. Poulett.
Isle of Wight	W. Hearn.
Suffolk	O. R. Oakes. D. E. Davy.
Surrey	R. Smith. T. Page.
Warwick	W. Little. C. Fetherston.
Wilts	W. Bowles. J. Awdry.
Monmouth	R. Lascelles.
Glamorgan	H. Hollier.

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