ANNO SEPTIMO & OCTAVO

GEORGII IV. REGIS.

****

C A P. VII.

An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices, and Pensions in *England*, and also certain Duties on Sugar imported into the United Kingdom, for the Service of the Year One thousand eight hundred and twenty-seven. [2d *April* 1827.]

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 Duties herein-after mentioned: And whereas by an Act passed in the Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, 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 charged by virtue of an Act of the same Session of Parliament, 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,* on any Manors, Messuages, Lands, Tenements, or

38 G. 3. c. 60.

38 G. 3. c. 5.

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, or any Salaries, Gratuities, Bounty Monies, Rewards, Fees, Profits, Perquisites, Advantages, Pensions, Annuities, Stipends, or yearly Payments in the said Act mentioned, should, after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, be ascertained, raised, levied, collected, and paid, according to the Directions of any Act or Acts to be passed for that Purpose: And whereas the Sums of Money and Duties last mentioned have been from Time to Time continued by divers Acts of Parliament, and are now in force until the Twenty-fifth Day of *March* One thousand eight hundred and twenty-seven; therefore we, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, 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 the several and respective Sums of Money and Duties 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 the said Act passed in the Thirty-eighth Year of the Reign of His said late Majesty, for granting an Aid to His Majesty by a Land Tax, and also the several Sums of Money and Duties which by virtue of the said recited Act, made in the Thirty-eighth Year of His said late Majesty's Reign, for granting an Aid to His Majesty by a Land Tax, were charged in respect of any Public Offices or Employments, or any Annuities, Pensions, Stipends, or other annual Payments, and which have been continued and are in force until the Twenty-fifth Day of *March* One thousand eight hundred and twenty-seven, shall be continued, and raised, levied, collected, and paid unto His present Majesty within the Space of One Year from the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-seven.

Duties charged on Personal Estates, Offices, and Pensions by recited Acts further continued.

II. And be it further enacted, That the several Clauses and Provisions contained in an Act passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices, and Pensions in* England; *and also for granting certain Duties on Sugar imported; for the Service of the Year One thousand eight hundred and twenty-five*, for the ascertaining, assessing, taxing, regulating, paying, and accounting for the Duties on Personal Estates, Offices, and Pensions, shall extend and be construed to extend to the Duties on Personal Estates, Offices, and Pensions hereby granted and continued, except where other Provisions are made by this Act; and that the several Clauses and Provisions in the said Act contained, which relate or refer to any Day or Time within or during, or before or after the Year commencing from the Twenty-fifth Day of *March* One thousand eight hundred and twenty-six,

The several Clauses of 6 G. 4. c. 9. for ascertaining and regulating the Duties extended to this Act.

six, shall extend and be construed to relate to the like Days and Times within or during, or before or after the Year commencing from the Twenty-fifth Day of *March* One thousand eight hundred and twenty-seven, in like Manner as by the said recited Act is directed with reference to the Year One thousand eight hundred and twenty-six, and as if the several Clauses and Provisions in the said recited Act contained were repeated and re-enacted in this present Act.

Duties on Sugar by 7 G. 4. c. 48. continued until July 5, 1828.

III. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to alter and amend the several Laws relating to the Customs*, and by a Table contained in the said Act, several Duties on Sugar, Brown or Muscovado, or Clayed, not being refined, were made payable until the Fifth Day of *July* One thousand eight hundred and twenty-seven; be it enacted, That the several Duties made payable on such Sugar by the said Act, and the Table contained in the said Act, shall be and the same are hereby further continued, from and after the Expiration of the Time limited as aforesaid, until the Fifth Day of *July* One thousand eight hundred and twenty-eight.

Monies paid into the Exchequer under this Act shall be entered separate from other Payments.

IV. 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 said Exchequer for the said Rates and Duties hereby granted or continued on Personal Estates, and on Offices and Employments of Profit, Pensions, Annuities, and Stipends, and from so much of the said Duties on Sugar as shall arise and be payable in *Great Britain*, shall be entered and registered apart and distinct from all other Monies paid and payable to His Majesty; and that it shall be lawful for the said Commissioners of the Treasury to issue and apply the same from Time to Time to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament; and that so much of the said Duties on Sugar as shall arise and be payable in *Ireland* shall be paid into the Receipt of the Exchequer there, and shall be carried to the Consolidated Fund.

The Officers of the Exchequer to stop the Duties hereby granted out of Annuities, Pensions, &c. payable at the Exchequer, and pay the same over to the Receiver General of the Land Tax.

V. Provided always, and be it enacted, That no Assessment shall be made by any Commissioner or Commissioners, Assessor or Assessors of the Land Tax, or otherwise, on or in respect of the Duties hereby granted on Annuities, Pensions, Stipends, Fees, Salaries, Wages, Allowances, Profits, or other yearly Payments whatsoever payable at the Receipt of His Majesty's Exchequer; nor shall any such Duties be collected or received by any Collector of the Land Tax, or included in the Parchment or other Duplicates, as heretofore; but all and every such Annuities, Pensions, Stipends, Fees, Salaries, Wages, Allowances, Profits, or other yearly Payments, shall be and they are hereby respectively charged, assessed, and taxed with the Duties hereby granted or continued, at the same annual Rate and to the like Amount as the same were respectively rated, charged, and assessed under the said recited Act of the Sixth Year of His present Majesty's Reign, or under any other Act or Acts; and the proper Officer or Officers in the said Exchequer shall,

shall, and he and they is and are hereby respectively directed, authorized, and empowered from Time to Time to stop and detain such Duties out of the said Annuities, Pensions, Stipends, Fees, Salaries, Wages, Allowances, Profits, or other yearly Payments or Arrears thereof, without any other or further Authority than the Provisions of this Act, and to all Intents as if such Duties had been brought into Assessment as heretofore, any thing in this Act, or in any other Act or Acts contained to the contrary thereof notwithstanding; and every such Officer or Officers shall, and he and they is and are hereby required from Time to Time to pay over the said Duties so stopped to the Receiver General of the Land Tax authorized to receive the same, and to render true Lists and Accounts thereof *gratis* to the Commissioners for the Affairs of Taxes, so that such Receiver General may be duly charged therewith.

The Treasury may direct Exchequer Bills to be made out, not exceeding 3,000,000*l*.

VI. 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 when they shall think fit so to do, 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, including any Sum or Sums of Money issued towards the Aids or Supplies in pursuance of this Act, 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 late Majesty King *George* the Third, intituled *An Act for regulating the issuing and paying off of Exchequer Bills.*

Powers of 48 G. 3. c. 1. extended to this Act.

VII. 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 said late 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 an Interest not exceeding 4 per Cent.

VIII. 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 may advance Money on the Credit of this Act, notwithstanding 5 & 6 G. & M. c. 20.

IX. And be it declared and 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 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*

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.

Bills to be placed as Cash in the Exchequer;

X. And be it further enacted, That it shall be lawful for the said Commissioners of the Treasury of the United Kingdom of *Great Britain* and *Ireland*, and they are hereby 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 to be issuable thereout in common with other Monies.

XI. And be it further 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 on the Duties granted by this Act.

XII. 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.

XIII. And be it further enacted, That on the Twenty-fifth Day of *March* One thousand eight hundred and twenty-eight, 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.

XIV. And be it further 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-eight.

Surplus Monies to be carried to Consolidated Fund.

XV. 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;

XVI. Provided also, and be it enacted, That it shall and may be lawful for 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, and he or they is and are hereby authorized and empowered 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.

to be replaced out of the first Supplies.

XVII. 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.

XVIII. Provided always, and be it enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be made in this present Session of Parliament.

LONDON: Printed by George Eyre and Andrew Strahan, Printers to the King's most Excellent Majesty. 1827.