ANNO NONO

GEORGII IV. REGIS.

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C A P. V.

An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices, and Pensions in *England*, for the Service of the Year One thousand eight hundred and twenty-eight.

[26th *March* 1828.]

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 Hereditaments in *Great Britain*, are, after the Twenty-fifth Day of

38 G. 3. c. 60.

38 G. 3. c. 5.

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-eight; 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-eight, 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-eight.

The Duties charged upon 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-five, shall extend

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

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-eight, in like Manner as by the said recited Act is directed with reference to the Year One thousand eight hundred and twenty-five, and as if the several Clauses and Provisions in the said recited Act contained were repeated and re-enacted in this present Act.

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.

III. 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, 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.

A Register to be kept of all Money paid into the Exchequer for the Duties hereby granted.

Treasury to apply the Money from Time to Time.

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, shall be entered and registered apart and distinct from all other Monies paid and payable to His Majesty, and shall be carried to the Consolidated Fund; 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.

V. Pro-

Act may be altered, &c. this Session.

V. 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.

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