to be released, or the Person or Persons, Corporation or Body Politic, for the Time being liable for the Payment of the said Rent or annual Sum: Provided always, that every such Release shall be made with the Consent of the Archbishop or Bishop of the Diocese within which the said Church or Chapel shall be situate, and also with the Consent of the Patron or Patrons of the said Church or Chapel, such Consents to be signified by the Archbishop or Bishop and the said Patron or Patrons respectively executing the Instrument by which the Release shall be made: Provided also, that no Consent of any Archbishop or Bishop shall be given to any such Release as aforesaid unless some Rectory Impropriate, Tithes, or other Revenues, Lands, Tenements, or other Hereditaments, theretofore charged with the said Ren or annual Sum, shall remain unreleased, and be proved to the Satisfaction of the said Archbishop or Bishop to be a competent Security for the same, and be expressed to be so roved in the Instrument by which such Consent shall be signified.

Who shall be deemed the Patron to consent.

VI. In every Case in which the Consent of the Patron or Patrons of the Benefice or of any Church or Chapel is required by any of the herein-before mentioned Acts or by this Act to the Exercise of any of the said Powers given by the herein-before mentioned Acts or any of them, or by this Act, and the Person or Persons or Body to consent as such Patron or Patrons is not by the said Act of the First and Second Years of King *William* the Fourth, Chapter Forty-five, defined, the Person or Persons or Body who, if the said Benefice or Church or Chapel were then vacant, would be entitled to present or nominate or to collate thereto, shall be deemed the Patron or Patrons whose Consent is so required.

Act to be construed as though contained in 1 & 2 W. 4. c. 45.

VII. The Provisions of this Act shall be read as Part of the said Act of the First and Second of *William* the Fourth, and be construed in the same Manner as if they had been contained in that Act, and as if the Provisions of that Act were here repeated, with such Alterations as to adapt the same to the Cases provided for by this Act.

As to Apportionment of Income where Two Benefices belong to the same Patron.

VIII. 'Whereas by the Seventy-fourth Section of the Statute of the Third and Fourth 'Years of the Reign of Her Majesty, Chapter One hundred and thirteen, it was provided that 'Arrangements might be made in the Manner therein mentioned for the Apportionment of 'the Income of Two Benefices belonging to the same Patron between the Incumbents or 'Ministers of such Benefices, or the Churches or Chapels connected therewith:' Be it enacted, That the Provisions of the last-mentioned Act in that Behalf shall apply to any Lands, Tithes, Tithe Rentcharges, or other Hereditaments or Sources of Income, of what Nature or Kind soever, belonging to such Benefices, and shall apply to any Number of Benefices belonging to the same Patron, including any united Benefice, and that every Church or Chapel possessed of any Endowment, or capable of receiving the same, and also any Sinecure Rectory, so far as regards the Transfer of its Endowments or any Portion thereof to any Benefice, shall be deemed a Benefice for the Purpose of such Arrangements or any of them.

CAP. LXXXV.

An Act for better securing the collecting and accounting for the Land Tax, Assessed Taxes, and Income Tax by the Collectors thereof.

[10th *August* 1854.]

'WHEREAS, under and by virtue of the several Acts relating to the Land Tax, the 'Assessed Taxes, and the Duties on Profits arising from Property, Professions, Trades, 'and Offices, the respective Commissioners acting in the Execution of the said Acts respec- 'tively are authorized and empowered to require the Persons to be appointed Collectors of 'the said Taxes and Duties respectively to give good and sufficient Security for the duly 'paying such Monies assessed under the said Acts respectively as shall come to their Hands, 'and for the due Performance in other respects of their Duty as such Collectors, in the 'Manner in the said Acts respectively mentioned: And whereas, owing to the Omission of the 'said Commissioners to require such good and sufficient Security to be given by the Persons

'appointed

'appointed by them to be such Collectors, or owing to the Inability of such Persons to give 'the requisite Security, the Inhabitants of many Parishes and Places have frequently 'suffered by being subjected to Re-assessment for Monies collected and misappropriated by 'such Collectors; and it is expedient to amend the Laws in that Behalf, and to make better 'Provision for securing the duly collecting, accounting for, and paying over of the said Taxes 'and Duties by the respective Collectors thereof:' Be it enacted by the Queen'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, as follows:

Commissioners of Inland Revenue may require Security to be given by Collectors of Taxes.

I. It shall be lawful for the Commissioners of Inland Revenue, in any Case, and whenever they shall think fit, to give Notice to the respective Commissioners acting in the Execution of the said Acts, relating to the said Taxes and Duties respectively, or any of them, in or for any District or Division, that the said Commissioners of Inland Revenue require that the Persons appointed or to be appointed Collectors of the said Taxes or Duties, or any of them, in or for any Parish or Place, or all or any of the several Parishes or Places specified in such Notice, and within such District or Division, shall give Security to the Satisfaction of the said last-mentioned Commissioners for the due collecting, accounting for, and paying over of the Monies collected or to be collected by such Persons respectively, and for the due Performance of their Duties as such Collectors as aforesaid; and it shall also be lawful for the said Commissioners of Inland Revenue, in any Case in which they shall think fit, to cause the like Notice to be given to any Person or Persons who may have been appointed such Collector or Collectors as aforesaid; and after such Notice to the said Commissioners acting as aforesaid it shall not be lawful for them to appoint any Person to be such Collector in or for any such Parish or Place as aforesaid unless he shall previously give such Security; and in case any Person who may have been appointed such Collector, and to whom such Notice as aforesaid shall be given, shall neglect or omit to give such Security within the Time thereby limited for that Purpose, his Appointment and Authority as such Collector shall cease and determine from the Time of such Neglect or Default.

In default of Security being given, Commissioners of Inland Revenue may appoint Collectors.

II. If, after any such Notice as aforesaid given by the Commissioners of Inland Revenue, there shall be any Neglect or Delay in the Appointment of Collectors who shall previously have given such Security as by this Act is required, or any Neglect or Omission on the Part of any Person or Persons who may have been appointed such Collector or Collectors to give such Security, it shall be lawful for the Commissioners of Inland Revenue, by Warrant signed by any Two or more of them, and in such Form as they shall think proper, to appoint such Person or Persons as they shall think fit to be Collector or Collectors of all or any of the said Taxes and Duties in or for any Parish or Place, or in or for several Parishes or Places, in or with respect to which any such Neglect, Delay, or Omission as aforesaid shall have occurred; and such Person or Persons so appointed by the said Commissioners of Inland Revenue to be such Collector or Collectors as aforesaid shall have, use, and exercise and they are hereby invested with all such Powers and Authorities for the collecting, levying, and enforcing the Payment of the said Taxes and Duties respectively assessed or charged in the Assessment thereof for any such Parish or Place as by the Laws in force any Collector or Collectors duly appointed by the Commissioners acting in the Execution of the Acts relating to the said Taxes and Duties respectively could or might use or exercise or are invested with; and any Warrant of the Commissioners of Inland Revenue directed to any Person or Persons appointed by them to be such Collector or Collectors as aforesaid shall have the like Force and Effect, and confer the like Power and Authority, as any Warrant of the said Commissioners acting as aforesaid directed to any Person or Persons duly appointed by them to be Collector or Collectors of the said Taxes and Duties or any of them.

Security to be by Bond to Her Majesty, with Sureties approved by Commissioners of

III. The Security by this Act required to be given in pursuance of any such Notice as aforesaid shall be by Bond to Her Majesty, Her Heirs and Successors, to be entered into by such Collectors respectively, with Two or more sufficient Sureties, to be approved by the Commissioners of Inland Revenue, or with any Guarantee Society so approved, and in such Sum or Sums as the said last-mentioned Commissioners shall think proper in that Behalf; and

Inland Revenue.

and the Condition of every such Bond shall be, that the said Collectors shall duly demand the said Taxes and Duties respectively of the several Persons on whom the same are assessed or charged, or from whom the same are payable, and in case of Nonpayment thereof that such Collectors shall duly enforce the Powers of the several Acts in that Behalf against those who make default, and that such Collectors shall duly account for and pay over all such Monies as shall come to their Hands as or for any such Taxes or Duties as aforesaid to the Receiver General of Inland Revenue, or other proper Officer appointed for the Receipt of such Taxes and Duties; and the said Condition shall also contain such further and other Terms and Provisions as the Commissioners of Inland Revenue may deem to be fit and proper for securing the duly collecting, accounting for, and paying over by the said Collectors of all such Taxes and Duties, and the true and faithful Execution of their Office of Collectors, without Fraud or Delay; and every such Bond and the Condition thereof shall be in such Form as the Commissioners of Inland Revenue shall provide or cause to be prepared for the Purposes aforesaid.

Duplicates of Assessments to be delivered to Collectors appointed by Commissioners of Inland Revenue.

IV. Upon the Appointment by the Commissioners of Inland Revenue of any Person or Persons to be the Collector or Collectors of the said Taxes and Duties or any of them in or for any Parish or Place, the Commissioners acting in the Execution of the Acts relating to to such Taxes and Duties respectively shall cause Duplicates, signed by them, of the Assessments of the said Taxes and Duties respectively in or for such Parish or Place, to be delivered such Collector or Collectors; and any Person who shall have in his Custody or Possession any such Duplicate, and shall refuse to deliver over the same to any such Collector, on Demand made by him for the same, shall forfeit the Sum of One hundred Pounds.

Parishes not to be answerable for the Default of Collectors appointed by Commissioners of Inland Revenue.

V. No Parish or Place shall be answerable for the Acts, Neglects, or Defaults of any Collector of the said Taxes or Duties, or any of them, who shall be appointed by the Commissioners of Inland Revenue, or who shall give Security to the Satisfaction of the said Commissioners, in pursuance of this Act, nor shall any Parish or Place be liable to be re-assessed for any Arrear or Deficiency of the said Taxes or Duties arising from any Default or Failure of such Collector.

Commissioners of Inland Revenue may provide Books of printed Forms of Receipts and Counterfoils to be used by Collectors of Taxes.

VI. It shall be lawful for the Commissioners of Inland Revenue to provide Books of printed Forms of Receipts, with Counterfoils, applicable to the Receipt of the said Taxes and Duties respectively, by the several Collectors thereof, and also to make such Orders and Regulations for the filling up and using of such Receipts and Counterfoils by the said Collectors, and for the Inspection of such Books of Forms and Counterfoils by the Inspectors or Surveyors of Taxes or other Officers, as the said Commissioners may deem to be necessary or proper for checking the Collection or Receipt of the said Taxes and Duties respectively by the several Collectors thereof; and it shall be incumbent upon and deemed to be the Duty of the said Collectors respectively to conform to and comply with such Orders and Regulations accordingly.

Collectors to give Receipts for Taxes on the proper printed Forms, and to fill up Counterfoils.

Penalty for Refusal or Neglect.

VII. Every Collector of any of the said Taxes or Duties who shall have been supplied with any such Book or printed Forms of Receipts and Counterfoils as aforesaid upon receiving any Sum of Money for any of such Taxes or Duties to which the said Forms are applicable shall give a Receipt for the same upon One of such printed Forms, properly filled up and signed by him, and shall also properly fill up the Counterfoil of such Receipt, and keep the same remaining in the said Book; and if any such Collector shall refuse, neglect, or omit to give such Receipt as aforesaid, or to fill up and keep such Counterfoil in the Manner herein directed, or if any such Collector who shall have been supplied with any such Book of printed Forms as aforesaid shall give any Receipt for any of such Taxes or Duties otherwise than upon such proper printed Form as aforesaid, he shall forfeit for every such Offence the Sum of Ten Pounds, to be recovered in like Mannner as any other Penalty may be recovered under the Acts relating to the said Taxes or Duties for which such Receipt shall have been given.