CAP. VI.

An Act to reduce the Rates of Duty on Profits arising from Property, Professions, Trades, and Offices. [21st *March* 1857.]

'WHEREAS under and by virtue of the several Acts now in force relating to the Income Tax certain Rates of Duty have been granted for and in respect of all Property, Profits, and Gains in the said Acts specified, and the aggregate Amount of such Rates chargeable for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven is the Rate of One Shilling and Fourpence for every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains respectively, subject to certain Deductions, Abatements, and Relief in the several Cases in the said Acts specified: And whereas it is expedient to reduce the said Rates of Duty for the Year commencing as aforesaid:' Be it therefore 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:

Reduced Rate of 7*d.* in the Pound to be charged for the Year commencing from the 5th April 1857.

I. In lieu of the Rates of Duty chargeable under the several Acts in force relating to the Income Tax for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven, there shall be charged, raised, collected, and paid, for the Use of Her Majesty, Her Heirs and Successors, for and in respect of all Property, Profits, and Gains chargeable under the said several Acts, the reduced Rate of Sevenpence for every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains; subject to a further Reduction of the Rates now in force, in the same Proportion that the Rate of Sevenpence bears to the Rate of One Shilling and Fourpence, in the several Cases mentioned or referred to in the Second Section of the Act passed in the Eighteenth Year of Her Majesty's Reign, Chapter Twenty: Provided nevertheless, that where under the last-mentioned Enactment any Person is now chargeable with the Rate of Elevenpence Halfpenny for every Twenty Shillings of his Property, Profits, and Gains, he shall be chargeable, for the Year commencing as aforesaid, at the Rate of Fivepence for every Twenty Shillings of his Profits and Gains.

CAP. VII.

An Act to indemnify such Persons in the United Kingdom as have omitted to qualify themselves for Offices and Employments, and to extend the Time limited for those Purposes respectively. [21st *March* 1857.]

'WHEREAS divers Persons who, on account of their Offices, Places, Employments, or Professions, or any other Cause or Occasion, ought to have taken and subscribed the Oaths or Assurance respectively appointed to be by such Persons taken and subscribed in and by an Act of the First Year of King *George* the First, Statute Two, Chapter Thirteen; or to have qualified themselves according to an Act of the Thirteenth Year of King *Charles* the Second, Statute Two, Chapter One; or according to an Act of the Twenty-fifth Year of King *Charles* the Second, Chapter Two; or according to an Act of the Thirtieth Year of King *Charles* the Second, Statute Two; or according to an Act of the Eighth Year of King *George* the First, Chapter Six; or according to an Act of the Ninth Year of King *George* the Second, Chapter Twenty-six; or according to an Act of the Eighteenth Year of King *George* the Second, Chapter Twenty; or according to an Act of the Sixth Year of King *George* the Third, Chapter Fifty-three; or according to an Act of the Ninth Year of King *George* the Fourth, Chapter Seventeen; or according to an Act of the Tenth Year of King *George* the Fourth, Chapter Seven, so far only as the said Act relates to any Civil or Military Offices, or Places of Trust, or Places of Profit, or Corporate Offices, have, through Ignorance of the Law, Absence, or some unavoidable Accident, omitted to take and subscribe the Oaths and Assurance and make and subscribe the Declaration required by the said recited Acts or either of them, or otherwise

1 G. 1. st. 2. c. 13.
13 C. 2. st. 2. c. 1.
25 C. 2. c. 2.
30 C. 2. st. 2.
8 G. 1. c. 6.
9 G. 2. c. 26.
18 G. 2. c. 20.
6 G. 3. c. 53.
9 G. 4. c. 17.
10 G. 4. c. 7.

'otherwise to qualify themselves as aforesaid, within such Time and in such Manner as in 'and by the said Acts respectively is required, whereby they have incurred, or may be in 'danger of incurring, divers Penalties and Disabilities:' For quieting the Minds of Her Majesty's Subjects, and for preventing any Inconvenience that might otherwise happen by means of such Omissions, 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:

Persons who have omitted to qualify themselves as required by the recited Acts indemnified, and allowed further Time.

I. All and every Person or Persons who, at or before the passing of this Act, hath or shall have omitted to take and subscribe the Oaths and Declarations, or otherwise to qualify him, her, or themselves, within such Time and in such Manner as in and by the said Acts or any of them is required, and who, after accepting any such Office, Place, or Employment, or undertaking any Profession or Thing, on account of which such Qualification ought to have been had and is required, before the passing of this Act, hath or have taken and subscribed the said Oaths or made the Declarations required by Law, or who, on or before the Twenty-fifth Day of *March* One thousand eight hundred and fifty-eight, or if Parliament be then sitting before the End of the then Session of Parliament, shall take and subscribe the Oaths, Declarations, and Assurance respectively, in such Cases wherein by the said several Acts or any or either of them the said Oaths, Declarations, and Assurance ought to have been taken and subscribed, in such Manner and Form, and at or in such Place or Places, as are appointed in and by the said several Acts or any or either of them, shall be and are hereby indemnified, freed, and discharged from and against all Penalties, Forfeitures, Incapacities, and Disabilities incurred or to be incurred for or by reason of any Neglect or Omission previous to the passing of this Act of taking or subscribing the said Oaths or Assurance, or making or subscribing the said Declarations respectively, or taking or subscribing the Oath, according to the above-mentioned Acts or any of them, or any other Act or Acts; and such Person or Persons is and are and shall be fully and actually recapacitated and restored to the same State and Condition as he, she, or they were in before such Neglect or Omission, and shall be and be deemed and adjudged to have duly qualified him, her, or themselves, according to the above-mentioned Acts and every of them; and all Elections of, and Acts done or to be done by, any such Person or Persons, or by Authority derived from him, her, or them, are and shall be of the same Force and Validity as the same or any of them would have been if such Person or Persons respectively had taken the said Oaths or Assurance, and made and subscribed the said Declarations respectively, and taken and subscribed the said Oath, according to the Directions of the said Acts and every or any of them; and the Qualification of such Person or Persons qualifying themselves in manner and within the Time appointed by this Act shall be to all Intents and Purposes as effectual as if such Person or Persons had respectively taken the said Oaths and Assurance, and made and subscribed the said Declarations respectively, and taken and subscribed the said Oath, within the Time and in the Manner appointed by the several Acts before mentioned.

Indemnity to those who have omitted to make and subscribe the Oaths and Declaration required by the Irish Act, 2 Anne, c. 6.

II. 'And whereas several Persons well affected to Her Majesty's Government, and to the 'United Church of *England* and *Ireland*, have, through Ignorance of the Law, neglected, or 'been, by Sickness or other unavoidable Causes, prevented from taking and subscribing the 'Oaths and Declaration according to the Directions of an Act passed in the Parliament of '*Ireland*, in the Second Year of Queen *Anne*, intituled *An Act to prevent the further* '*Growth of Popery*:'

All Persons who have incurred any Penalty or Incapacity in the said recited Act mentioned, by neglecting to qualify themselves according to the said Act, shall be and are hereby indemnified, freed, and discharged from all Incapacities, Disabilities, Penalties, and Forfeitures incurred by reason of such Omission or Neglect as aforesaid; and no Act done by any of them, not yet avoided, shall be questioned or avoided by reason of such Omission or Neglect, but all such Acts shall be and are hereby declared to be as good and effectual as if such Persons respectively had taken and subscribed the said Oaths, and made and repeated and subscribed the said Declaration, at such Time and Place and Manner as in the said Act is mentioned, anything in the said Act to the contrary notwithstanding: Provided always, that such Person or Persons do and shall take and subscribe the said Oaths, and make,

make, repeat, and subscribe the said Declaration, in such Manner and Form, and in such Place or Places respectively as are directed and appointed by the said last-recited Act, on or before the Twenty-fifth Day of *March* One thousand eight hundred and fifty-eight, or if Parliament be then sitting before the End of the then Session of Parliament.

Not to indemnify Persons against whom final Judgment has been given.

III. Provided always, That this Act, or anything herein contained, shall not extend or be construed to extend to indemnify any Person against whom final Judgment shall have been given in any Action of Debt, Bill, Plaint, or Information in any of Her Majesty's Courts of Record, for any Penalty incurred by having neglected to qualify himself within the Time limited by Law.

Not to exempt Justices acting without legal Qualification.

IV. Provided also, That nothing contained in this Act shall extend or be construed to extend to exempt any Justice of the Peace within *Great Britain* from the Penalties to which he is subject for acting as such without being possessed of the Qualification required by the Laws now in force.

Admissions to Corporations may be stamped after the Time allowed.

V. 'And whereas the Appointment of divers Clerks of the Peace, Town Clerks, and 'other public Officers, and the Admission of divers Members and Officers of Cities, Corpo- 'rations, and Borough Towns, in *Great Britain* and *Ireland*, or the Entries of such 'Admissions in the Court Books, Rolls, or Records of such Cities, Corporations, and 'Borough Towns, which by several Acts are directed and required to be stamped, may not 'have been provided, or the same not stamped, or may have been lost or mislaid:'

For the Relief of such Persons whose Appointments and Admissions or the Entries of whose Admissions as aforesaid may not have been provided, or not duly stamped, or where the same have been lost or mislaid, it shall and may be lawful to and for such Persons in *Great Britain* or *Ireland*, on or before the Twenty-fifth Day of *March* One thousand eight hundred and fifty-eight, or if Parliament be then sitting before the End of the then Session of Parliament, to provide or cause to be provided Appointments and Admissions, or Entries of Admissions, as aforesaid, duly stamped, or in case where such Appointments, Admissions, or Entries of Admissions as aforesaid have been made or provided, but have not been duly stamped, to produce such Appointments, Admissions, or Entries of Admissions as aforesaid to the Commissioners of Inland Revenue, to be duly stamped, which such Commissioners are hereby authorized and empowered and required to duly stamp, on Payment of double the Amount of the Duties first payable or to have been paid on such Appointments, Admissions, or Entries as aforesaid, without any other Fine or Forfeiture thereon; and in order to denote the said Duties the said Commissioners are hereby authorized and empowered to use such Stamps as shall have been heretofore provided to denote any former Duties on stamped Vellum, Parchment, and Paper, or to cause new Stamps to be provided for that Purpose, and to do all other Things necessary for putting this Act in execution, in the like and in as full and ample Manner as they or the major Part of them are authorized to put in execution any former Law concerning stamped Vellum, Parchment, and Paper; and such Persons so providing Appointments, Admissions, or Entries of Admissions as aforesaid, duly stamped, or procuring the same to be duly stamped in manner aforesaid, are and shall be hereby confirmed and qualified to act as Clerk of the Peace, Town Clerk, and other Public Officer, or Member or Members, Officer or Officers of such Cities, Corporations, and Borough Towns respectively, to all Intents and Purposes, and shall and may hold and enjoy and execute such Office, or any other Office or Offices into which he or they hath or have been elected, notwithstanding his or their Omission, or the Omission of any of their Predecessors in such Cities, Corporations, or Borough Towns as aforesaid, and shall be indemnified and discharged of and from all Incapacities, Disabilities, Forfeitures, Penalties, and Damages by reason of any such Omission; and none of his or their Acts shall be questioned or avoided by reason of the same.

Not to restore Persons to any Office avoided by Judgment.

VI. Provided always, That this Act or anything herein contained shall not extend or be construed to extend to restore or entitle any Person or Persons to any Office or Employment, Benefice, Matter, or Thing whatsoever, already actually avoided by Judgment of any of Her Majesty's Courts of Record or already legally filled up and enjoyed by any other Person, but such Office or Employment, Benefice, Matter, or Thing, so avoided or legally filled up and enjoyed, shall be and remain in and to the Person or Persons who is or are now

now or shall at the passing of this Act be legally entitled to the same, as if this Act had never been passed.

General Issue.

VII. In case any Action, Suit, Bill of Indictment, or Information shall after the passing of this Act be brought, carried on, or prosecuted against any Person or Persons hereby meant or intended to be indemnified, recapacitated, or restored, for or on account of any Forfeiture, Penalty, Incapacity, or Disability whatsoever incurred or to be incurred by any such Neglect or Omission, such Person or Persons may plead the General Issue, and upon their Defence give this Act and the special Matter in Evidence upon any Trial to be had thereupon.

CAP. VIII.

An Act to continue Appointments under the Act for consolidating the Copyhold and Inclosure Commissions, and for completing Proceedings under the Tithe Commutation Acts. [21st *March* 1857.]

14 & 15 Vict. c. 53.

'WHEREAS under an Act of the Session holden in the Fourteenth and Fifteenth Years of Her Majesty (Chapter Fifty-three,) "to consolidate and continue the "Copyhold and Inclosure Commissions, and to provide for the Completion of Proceedings "under the Tithe Commutation Acts," certain Powers of appointing Commissioners and other Officers as therein mentioned were limited to continue for Two Years next after the Day of the passing of that Act, and thenceforth until the End of the then next Session of Parliament, and no Commissioner or other Officer or Person appointed or continued under that Act was to hold his Office for a longer Period than Two Years next after the Day of the passing of that Act, and thenceforth until the End of the then next Session of Parliament: And whereas by the Acts of the Session holden in the Sixteenth and Seventeenth Years of Her Majesty, Chapter One hundred and twenty-four, and of the Session holden in the Eighteenth and Nineteenth Years of Her Majesty, Chapter Fifty-two, the said Powers of appointing Commissioners and other Officers have been continued, and the Period limited for the holding of Office under the said first-mentioned Act has been extended until the First Day of *August* One thousand eight hundred and fifty-six, and thenceforth until the End of the then next Session of Parliament: And whereas it is expedient that the said Powers of the said first-mentioned Act should be continued, and that the said Period thereby limited should be extended as herein-after mentioned:' Be it therefore 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: The Powers of appointing Commissioners and other Officers limited to continue as aforesaid by the said Act of the Fourteenth and Fifteenth Years of Her Majesty shall be further continued until the First Day of *August* One thousand eight hundred and fifty-seven, and thenceforth until the End of the then next Session of Parliament, and the Period limited for the holding of Office under the said Act shall in like Manner be extended until the said First Day of *August* One thousand eight hundred and fifty-seven, and thenceforth until the End of the then next Session of Parliament.

16 & 17 Vict. c. 124. 18 & 19 Vict. c. 52.

Powers of Appointment of Commissioners, &c. under 14 & 15 Vict. c. 53. continued.

CAP. IX.

An Act for settling and securing an Annuity on the Right Honourable *Charles Shaw Lefevre*, in consideration of his eminent Services. [21st *March* 1857.]

Most Gracious Sovereign,

'WHEREAS the Commons of the United Kingdom of *Great Britain* and *Ireland* did, by an humble Address to Your Majesty, pray Your Majesty that you would be graciously pleased to confer some signal Mark of Your Royal Favour upon the Right

'Honourable