or interested in the said Manor of which the Lands so to be enfranchised shall be Parcel, or if there are no such Trustees, then into the Hands of Trustees to be nominated under the Hand and Seals of the said Commissioners; and the Money, when so paid to such Trustees, shall be applied by the said Trustees, with the Consent of the said Commissioners, in the Manner directed and specified by the said Act of and concerning any Money to be paid for Enfranchisement under the said Act, into the Bank of *England*, in the Name and with the Privity of the said Accountant General; and upon every Vacancy in the Office of such Trustee some other fit Person shall be appointed by the said Commissioners in like Manner.

To what the Acts shall be construed to extend.

XV. And be it enacted, That the said recited Act and this Act shall be construed to extend to all Lands holden by Copy of Court Roll or by a Custom of a Manor for Life or Lives or for Years, whether the Tenant thereof have or have not a Right of Renewal; and that the Words "Land or Lands" shall extend to all Corporeal and Incorporeal Hereditaments whatsoever, whether subject to Manorial Rights or otherwise, or any undivided Part or Share therein.

This Act Part of recited Act.

XVI. And be it enacted, That this Act shall be taken and construed to be a Part of the said recited Act.

CAP. XXIV.

An Act to continue, until the Fifth Day of *April* One thousand eight hundred and forty-five, Compositions for Assessed Taxes, and to amend the Laws relating to the Land and Assessed Taxes, and also the Laws relating to the Duties on Profits arising from Property, Professions, Trades, and Offices.

[27th *June* 1843.]

'WHEREAS by an Act passed in the Fifth and Sixth Years of the Reign of Her Majesty, intituled *An Act to continue, until the Fifth Day of* April *One thousand eight hundred and forty-four, Compositions for Assessed Taxes, and to amend the Laws relating to the Land and Assessed Taxes*, the Compositions for Assessed Taxes, entered into or renewed under the Authority of an Act passed in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, were continued until the Fifth Day of *April* One thousand eight hundred and forty-four; and it is expedient to continue the same for the further Term of One Year:' 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, That all Contracts of Composition for the Duties of Assessed Taxes now in force shall be and the same are hereby continued in force for a further Term of One Year, to be computed from the Fifth Day of

5 & 6 Vict. c. 37.

4 & 5 W. 4. c. 54.

Compositions for Assessed Taxes continued for a further Term of One Year ending 5th April 1845;

of *April* One thousand eight hundred and forty-four, and to determine on the Fifth Day of *April* One thousand eight hundred and forty-five, under the same Rules, Regulations, and Privileges as if such Compositions did not, by the Laws now in force, expire before the last-mentioned Day; and all the Powers and Provisions of the several Acts relating to or continuing such Compositions, or for collecting or enforcing Payment thereof, shall be extended and applied to the Contracts of Composition continued under this Act, to all Intents and Purposes as if the same had been herein repeated and re-enacted.

except in Cases where Parties shall give Notice to determine the same on the 5th April 1844.

II. Provided always, and be it enacted, That this Act shall not extend to the Contract or Composition of any Person who shall be desirous of determining the same on the Fifth Day of *April* One thousand eight hundred and forty-four, and who shall, on or before the Tenth Day of *October* One thousand eight hundred and forty-three, give Notice thereof in Writing to the Assessor or Collector of the Parish or Place, or to the Surveyor acting in the Execution of the Acts relating to the Duties of Assessed Taxes for the District in which such Composition shall be payable.

Proviso in 43 G. 3. c. 99. restraining the putting in Suit Collectors Bonds, repealed.

III. 'And whereas by an Act passed in the Forty-third 'Year of the Reign of 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, it is enacted, that the Persons to be appointed Col-'lectors of the Duties under the Regulations of the last-recited 'Act shall, if required so to do, give good and sufficient Secu-'rity, by a joint and several Bond, with Sureties, to and in the 'Names of Two or more of the Commissioners appointed for 'putting in execution the said Act, and with such Condition to 'the said Bond for the duly demanding, collecting, and paying 'over of the said Duties by the said Collectors as in the said last-'recited Act is mentioned; and it is also enacted, that every 'such Bond shall be prosecuted by the Commissioners to whom 'the same is given on any Failure or Default of the Collectors, 'subject nevertheless to such Proviso as in the said last-recited 'Act is contained for restraining the putting in Suit of such 'Bond against the Sureties of the Collectors: And whereas 'great Doubts and Difficulties have arisen with relation to the 'prosecuting of such Bonds upon the Failure or Default of the 'Collectors, and otherwise in the Execution of the said last-'recited Act, and of other Acts granting Duties to be assessed, 'raised, and levied under the Regulations of the said Act; and 'it is expedient to remove such Doubts, and to facilitate the 'Execution of the said several Acts:' Be it therefore enacted, That so much of the said last-recited Act as provides that no such Bond as aforesaid shall be put in Suit against any Surety or Sureties for any Deficiency other than what shall remain unsatisfied after Sale of the Lands, Tenements, Goods, and

and Chattels of such Collector or Collectors, in pursuance and by virtue of the Directions and Powers given to the respective Commissioners by the said last-mentioned Act, shall be and the same is hereby repealed.

Evidence against Collectors and their Sureties of Sums collected and not paid over by the Collectors.

IV. And be it enacted, That upon the Trial of any Action or Suit against the Sureties of a Collector of any of the Duties aforesaid, or of the Duties arising from the Land Tax, upon any Bond entered into, either in pursuance of any Act relating to the said respective Duties or otherwise, or upon the Execution of any Writ of Inquiry of Damages in such Action or Suit, the Production of an Account in the Handwriting of such Collector, or signed by him, of any Sum or Sums of Money collected or received by him for or on account of the said respective Duties, or any of them, shall be sufficient Proof of the Receipt by such Collector of every such Sum and Sums of Money therein mentioned on account of the Duties given to him in charge for Collection; and that, as well in any such Action or Suit as aforesaid, as upon all other Occasions whatsoever, any Schedule delivered upon Oath by such Collector in pursuance of any such Act as aforesaid, and containing or purporting to contain the Names of Persons who have made default in Payment of the said respective Duties, or any of them, and of the Sums remaining in arrear, shall be sufficient Evidence to charge such Collector and his Sureties respectively with all other Sums of Money comprised in the Assessment or Assessments given to him in charge to collect, and not included in such Schedule or previously accounted for and paid over to the proper Officer for Receipt; and all such Sums not so included in such Schedule, or previously accounted for and paid over, shall be deemed to have been collected and received by such Collector, and to remain in his Hands unpaid and in arrear.

Costs awarded against Commissioners in Actions or Suits relating to Collectors Bonds to be raised by Assessment on the Parish.

V. And be it enacted, That where in any Action or Suit by the Commissioners acting in the Execution of the said Acts, or of the Acts relating to the Land Tax, upon any Bond entered into, either in pursuance of any such Act or otherwise, the said Commissioners shall, without their own wilful Neglect or Default, fail to recover a Verdict against the Defendant or Defendants in such Action or Suit, and Costs shall be awarded to the said Defendant or Defendants, or where in case of any Suit in Equity being brought against the said Commissioners in relation to any such Bond, and they shall be adjudged to pay Costs to the Plaintiff or Plaintiffs in such last-mentioned Suit, the said Commissioners shall not be personally liable to the Payment of any such Costs, but the same shall be defrayed by an Assessment upon the Inhabitants of the Parish or Place in relation to which the Bond which shall have been the Subject of such Action or Suit shall have been given, and which Assessment the Commissioners acting in the Execution of the said respective Acts are hereby required and authorized to make, sign, and allow as soon as conveniently may be after such Costs shall have been awarded and ascertained; and the said

Commissioners shall cause such Assessment to be made, collected, levied, and recovered in the same Manner as other Assessments of Costs are by the said recited Act or this Act directed to be made, collected, levied, and recovered, and shall cause the same to be paid over to the Person or Persons entitled to such Costs.

Powers and Provisions of Acts relating to the Recovery of Duties to be put in force for the Recovery of Costs assessed on the Parish.

VI. And be it enacted, That all the Authorities, Powers, and Provisions contained in any Act or Acts now in force relating to the Recovery of the Duties aforesaid, or any of them respectively, either under the Warrant of the Commissioners directed to the Collectors in their respective Districts, or by Process from Her Majesty's Court of Exchequer, shall be construed and deemed to be applicable to, and shall be applied, enforced, and put in execution for the levying and enforcing the Payment of any Sum or Sums assessed by the said Commissioners for Costs, either under the Authority of this Act or of any other Act or Acts relating to the said Duties, or any of them respectively.

Commissioners of Stamps and Taxes to direct where Parties shall be assessed to the Property and Income Tax in certain Cases. 5 & 6 Vict. c. 35.

VII. 'And whereas an Act was passed in the last Session of 'Parliament, intituled *An Act for granting to Her Majesty 'Duties on Profits arising from Property, Professions, Trades, and 'Offices, until the Sixth Day of* April *One thousand eight hundred and forty-five*, and in the carrying of such Act into 'execution much Difficulty and Inconvenience is experienced 'by reason of Doubts as to the Districts, Parishes, or Places in 'which Corporations, Companies, Societies, and other Persons 'in certain Cases ought to be assessed for Profits under the 'several Schedules of the said Act, and by reason of their 'being liable to be assessed for Profits under One or more of 'the said Schedules in several Districts, Parishes, or Places;' for Remedy whereof be it enacted, That in any Case where any Doubt shall have arisen or shall arise as to the District, Parish, or Place, or Districts, Parishes, or Places, in which any Corporation, Company, Society, or Person ought to be charged or assessed to the Duties granted by the said last-recited Act under any One or more of the Schedules of the said Act, and also in any Case where any Corporation, Company, Society, or Person shall have been charged or assessed, or shall be liable to be charged or assessed, to the said last-mentioned Duties, under any One or more of the said Schedules, in Two or more Districts, Parishes, or Places, it shall be lawful for the Commissioners of Stamps and Taxes, or any Two or more of them, and they are hereby authorized and empowered, in any of the several Cases aforesaid, to order and direct that such Corporation, Company, Society, or Person shall be charged and assessed to the said Duties in such District, Parish, or Place, or Districts, Parishes, or Places, as shall appear to the said last-mentioned Commissioners to be most convenient and proper, and thereupon such Corporation, Company, Society, or Person shall be charged and assessed to the said Duties according to such Order, any thing in the said last-recited Act to the contrary notwithstanding.

VIII. And

VIII. And for the Relief of Parties who may be doubly charged or assessed to the said last-mentioned Duties, be it enacted, That whenever it shall appear to the Satisfaction of the Commissioners of Stamps and Taxes that any Corporation, Company, Society, or Person hath been or shall have been, either by any Error, Mistake, or otherwise, assessed more than once to any of the said Duties for the same Cause and for the same Year, and either in the same District, Parish, or Place, or in different Districts, Parishes, or Places, it shall be lawful for the said last-mentioned Commissioners, or any Two or more of them, to order and direct that the whole or so much and such Part of such One or more of the said Assessments as shall appear to them the said Commissioners to be a double Charge or Overcharge as aforesaid shall be vacated and discharged, and thereupon the same shall be by such Order vacated and discharged accordingly. For the Relief of Persons doubly assessed to the Property and Income Tax.

IX. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of Parliament. Act may be amended, &c.

CAP. XXV.

An Act to enable Her Majesty to settle an Annuity on Her Royal Highness the Princess *Augusta Caroline*, eldest Daughter of His Royal Highness the Duke of *Cambridge*. [27th *June* 1843.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, having taken into consideration Your Majesty's most gracious Message, that Your Majesty's Consent has been given to a Marriage between Her Royal Highness the Princess *Augusta Caroline*, eldest Daughter of His Royal Highness the Duke of *Cambridge*, and His Royal Highness *Frederick*, Hereditary Grand Duke of *Mecklenburgh Strelitz*, do most humbly beseech Your Majesty that it may be enacted; and 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, That it shall be lawful for the Queen's most Excellent Majesty, by Letters Patent under the Great Seal of the United Kingdom of *Great Britain* and *Ireland*, upon such Marriage taking place, to give and grant unto Her said Royal Highness the Princess *Augusta Caroline*, or to such other Person or Persons as Her Majesty shall think fit, to be named in such Letters Patent, and his, her, or their Heirs, to the Use of or in Trust for Her said Royal Highness, an Annuity of Three thousand Pounds, which shall begin and take effect from and after the Decease of His said Royal Highness the Duke of *Cambridge* in case Her said Royal Highness shall survive him; and the said Annuity shall continue thenceforth for and during the natural Life of Her said Her Majesty may grant an Annuity of 3,000*l.* to Princess Augusta Caroline, to take effect from the Decease of His Royal Highness the Duke of Cambridge.