ANNO PRIMO & SECUNDO

GULIELMI IV. REGIS.

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C A P. XVIII.

An Act for transferring the Duties of Receivers General of the Land and Assessed Taxes to Persons executing the Offices of Inspectors of Taxes, and for making other Provisions for the Receipt and Remittance of the said Taxes.

[6th *September* 1831.]

WHEREAS it is expedient to reduce the Expence of receiving and remitting the Public Revenue, so far as the same may be effected with the due Security thereof; 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 Persons who now act as Receivers General of the Land Tax and the respective Duties of Assessed Taxes under the Management of the Commissioners for the Affairs of Taxes, in and for the several Counties and Divisions in *England* and *Wales*, (except as herein-after provided,) shall, from and after the Tenth Day of *October* One thousand eight hundred and thirty-one, cease and discontinue to execute and perform the Duties of their respective Offices in and for the Counties and Districts for which they now respectively act, and that their respective Appointments as such Receivers General in the further Receipt of the said Duties shall thenceforth determine: Provided always, that if, under local or particular Circumstances, any Difficulty shall arise to the complete Dis-

The Receivers General to be discontinued from the 10th October 1831, except in certain Cases.

 continuance

continuance of the whole of the before-mentioned Officers at the Time herein-before limited, it shall be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* to retain and continue any One or more of the present Receivers General, under the Provisions of the Acts now in force, for such further and respective Periods, and for such District and Districts, Circuit and Circuits of Receipt, as to the said said Commissioners may appear necessary or beneficial to the Public Service.

Appointment of Inspectors of Taxes to be Officers for Receipt for Country Districts.

II. And be it further enacted, That in lieu and in the place of the Receivers General to be discontinued under this Act, it shall and may be lawful to and for the said Commissioners of His Majesty's Treasury for the Time being to nominate and appoint from Time to Time such of the Persons for the Time being appointed to execute the Offices and Duties of Inspectors of Taxes to be Officers or Persons for the Receipt of the Land Tax, and of Monies payable for the Sale and Redemption thereof, and the respective Rates and Duties of Assessed Taxes under the Management of the Commissioners for the Affairs of Taxes, within and for such Counties, Districts, and Circuits of Receipt as the said Commissioners of the Treasury shall from Time to Time authorize or direct; and it shall also be lawful for the said last-named Commissioners to grant annual Allowances to such receiving Inspectors as a Remuneration for executing and performing the additional Duties imposed on them by this Act, and for the Expence of a Clerk, not exceeding on an Average the Sum of One hundred Pounds for such Remuneration, and a like average Sum of One hundred Pounds for such Clerk.

Salary not to exceed on an Average 100*l.* per Annum, and 100*l.* for a Clerk.

One Receiver General to be retained for the London District.

III. And be it further enacted, That it shall and may be lawful for the said Commissioners of His Majesty's Treasury to retain and continue One of the present Receivers General for the City of *London* and County of *Middlesex*, and to appoint him Receiver General of a District or Circuit of Receipt to be called "The *London* Receipt," and for other the Purposes herein-after provided, which *London* Receipt shall comprise the City of *London*, the City and Liberty of *Westminster*, the County of *Middlesex*, and such Parts of the respective Counties of *Surrey*, *Essex*, and *Kent* as the said Commissioners of the Treasury shall from Time to Time direct; and it shall not be necessary for any Person hereafter appointed Receiver General of such Receipt to have previously executed the Duties of or to be also an Inspector of Taxes.

Receiver General of the London District to receive and account for Monies remitted from Receiving Inspectors, &c. and to keep an open Office for Receipt from the Col-

IV. And be it further enacted, That the said Receiver General of the *London* Receipt shall receive, pay, and account for all Monies, Bills, and Securities which shall or may from Time to Time be remitted from or on behalf of any Receiving Inspectors, or from or on behalf of any Receiver General to be retained or continued under this Act, or from or on behalf of any Remitter to be employed as herein-after provided, to the said Receiver General for *London* or to the said Commissioners for the Affairs of Taxes for the Time being, or as shall or may be paid to or deposited with the said Receiver General for *London* by or under the Authority of the said Commissioners of the Treasury; and such Receiver General shall also keep

an open Office, for the Purposes aforesaid, at such Place or Places, for the Receipt of the Land Tax and the Rates and Duties aforesaid from the several Collectors thereof, within the Limits assigned to such Receiver General, and hold such Circuit or Circuits of Receipt, under and subject to such Rules and Regulations as the said Commissioners for the Affairs of Taxes may from Time to Time establish or require; and every such Collector shall and is hereby strictly enjoined and required, under the Penalty imposed on Collectors by the several Acts in force relating to the said Taxes and Rates for Neglect of Duty, to attend at the Office of the said Receiver General to make his and their Payments: Provided always, that it shall and may be lawful for the said Commissioners of the Treasury to assign and continue a Salary to the Receiver General for the Time being so retained for the *London* Receipt, not exceeding the Salary now received by such Receiver General.

lectors within his Circuit.

Salary.

V. And be it further enacted, That all Money, Bills, Notes, Drafts, Checks, Orders, Remittances, or Securities for Payment of Money, received by or coming into the Hands of the Receiver General of the *London* District on account of the Taxes, Rates, and Duties aforesaid, or any of them, or of any Monies received for His Majesty's Use, (except only so much thereof as he shall be authorized by the Commissioners for the Affairs of Taxes, under the Sanction of the Lords of the Treasury, to retain for the Public Service,) shall be paid by such Receiver General either into the Hands of the Governor and Company of the Bank of *England*, or into the Receipt of His Majesty's Exchequer at *Westminster*, in such Manner, to such Account or Accounts, at such Times, and under such Rules and Regulations as the Commissioners for the Affairs of Taxes, by the Authority aforesaid, shall from Time to Time impose, direct, and appoint.

Monies, &c. received by the London Receiver to be by him paid into the Bank of England or into the Exchequer.

VI. And be it further enacted, That all Bills or Securities drawn for or on account of the Taxes, Rates, and Duties aforesaid, or any of them, payable to the Order of the Commissioners for the Affairs of Taxes, and remitted either to the said Commissioners or to their Office, or to the said Receiver General for the *London* District, shall and may be indorsed by any Two of such Commissioners; and all other Acts, Matters, and Things whatsoever by this Act, or by any Act in force relating to the said Taxes, Rates, and Duties, or any of them, which the Commissioners for the Affairs of Taxes are authorized or required to do, execute, or perform, shall and may be done, executed, and performed by any Two of such Commissioners, any Act or Acts of Parliament, Law, Usage, or Custom to the contrary thereof notwithstanding.

Two of the Commissioners for Taxes may indorse Remittances by Bills, and do any other Acts required of the said Commissioners.

VII. And be it further enacted, That every Inspector to be appointed for the Receipt of the Taxes and Monies under this Act, and every Receiver to be retained or continued under this Act, shall attend at such Places, and observe such Route in proceeding from Place to Place for the Receipt of the Taxes, Rates, and Duties aforesaid from the several Collectors of the Parishes, Wards, or Places within the District assigned to such Officers respectively, and at

Receiving Inspectors to make Circuits for Receipt from Collectors.

at such Times and from Time to Time, as shall be directed and approved by the said Commissioners for the Affairs of Taxes: Provided always, that the Allowance for travelling and incidental Expences of every such Officer in attending his Receipt shall not in any Case exceed the respective Rates allowed to a Receiver General under the Authority of an Act passed in the Third Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to amend the Laws relating to the Land and Assessed Taxes, and to regulate the Appointment of Receivers General in* England *and* Wales.

Travelling Expences not to exceed those now allowed.

3 G. 4. c. 88.

Providing for Remitters.

VIII. And be it further enacted, That it shall be lawful for the said Commissioners for the Affairs of Taxes to make Arrangements with any Person or Persons to receive from any Receiving Inspectors, or any Receivers to be continued as aforesaid, the Taxes, Rates, and Duties aforesaid to be from Time to Time collected by and paid to any such Officer, or his Deputy duly authorized in the Manner directed and allowed by this Act, and to remit and pay, or cause to be remitted and paid, the several Sums by such Person or Persons to be received into the Receipt of His Majesty's Exchequer at *Westminster*, or into the Bank of *England*, or to the Receiver General of the *London* District, or to the Commissioners for the Affairs of Taxes for the Time being respectively, in such Manner, at such Time and Times, and upon such Terms and Conditions as shall from Time to Time be settled and allowed by the said Commissioners, under the Directions of the said Commissioners of His Majesty's Treasury; and also to arrange with the same or any other Persons to receive from any Collector or Collectors of the Taxes, Rates, and Duties aforesaid, all such Taxes as shall remain in the Hands of any such Collector or Collectors, or as shall be collected by him or them within the Intervals of the Circuits of Receipt of the said Officers respectively; and the Names and Places of Receipt of the Person or Persons with whom such Arrangement shall be made as last aforesaid shall be sent to the Clerks to the said Commissioners for their respective Districts; and such Commissioners shall from Time to Time examine such Collectors touching their Collections, and make such Order or Orders for the Payment of the Monies by them respectively collected and received as are directed and enjoined by the Acts now in force relating to the respective Rates and Duties aforesaid.

Bonds, &c. of the present Receivers and Remitters to remain in force for completing their Accounts.

IX. And be it further enacted, That all Bonds and Contracts and other Securities whatsoever entered into with or by any Receiver General whose Office is discontinued or retained by or under this Act, or with or by any Remitter or Remitters and their respective Sureties, in force at the time of passing this Act, shall be and continue in full Force, Effect, and Validity, any thing in this Act contained to the contrary notwithstanding.

Receiving Officers and Remitters to give Security.

X. And be it further enacted, That every Officer and Person for Receipt under this Act, and every Receiver to be appointed, retained, or continued under this Act, and every Person with whom any Arrangement may be made to remit the said Taxes, Rates, and Duties as herein-before provided, shall, if required by the Commissioners for the Affairs of Taxes, under the Authority of the said Commissioners

Commissioners of His Majesty's Treasury, give and enter into a Bond or Bonds to His Majesty, His Heirs and Successors, either with or without Sureties, as shall be directed by the said Commissioners of Taxes, under the Authority aforesaid, and in such Penalty and with such Condition as to the said last-mentioned Commissioners shall appear necessary, or shall enter into or give such other Securities as may from Time to Time appear to such Commissioners right and proper for the due Protection of the Revenue; and all Bonds so to be taken to His Majesty under this Act from Officers or Persons for the Receipt of the Taxes and Monies aforesaid, and also from Receivers or Remitters respectively, and their respective Sureties, shall be of the same Force and Effect, and they shall be respectively accountable and answerable, as if such Bonds were taken from Receivers General and Remitters under the Authorities of the Acts in force: Provided always, that all Bonds, Contracts, Agreements, Bills, Securities, and Receipts whatsoever to be entered into with or given by any Officer for Receipt, or by any Receiver to be appointed, retained, or continued under this Act, or with or by any Person or Persons who shall undertake to remit the said Rates and Duties as aforesaid, and their respective Sureties, shall be free from all Stamp Duty whatever; and no Receiving Inspector, and no Receiver or Remitter to be appointed, retained, or continued under this Act, shall in any Case be liable to or charged with any Fee or Gratuity on his Commission, Warrant, or other Instrument to be obtained or had, either on his first Appointment, or any renewed or succeeding Appointment to the said Office, nor to any Fee or Gratuity for any Matter or Thing incident to the Execution of his Office, or for auditing or passing his Accounts, either in His Majesty's Treasury, the Office for Taxes, or any Office of the Court or Receipt of the Exchequer.

Bonds, &c. to be free of Stamp Duty and of Fees.

XI. And be it further enacted, That every Officer for Receipt to be appointed under this Act shall execute the Duties of his Office in Person, without any Deputy, except in Cases of Illness, or other temporary and sufficient Cause, in which the same may be allowed to a Receiver General under the Provisions of the Laws now in force.

Officer for Receipt to execute Duties in Person.

XII. And be it further enacted, That all and every the Powers, Provisions, Rules, Directions, Clauses, Liabilities, Matters, and Things contained in and imposed by any Act or Acts now in force relating to the Land Tax and to the Sale and Redemption thereof, and the Rates and Duties of Assessed Taxes, or to the Office of a Receiver General answerable in the Receipt of the Exchequer, or which by Law any Receiver General is authorized, empowered, or required to do, execute, follow, and perform, shall, so far as the same are not altered or varied by this Act, continue to be in full Force, and be observed, followed, practised, applied, and put in execution by and against the several Officers or Persons appointed, retained, or continued for the Receipt of the said Taxes under this Act, to all Intents as if such Officers respectively were appointed Receivers General in the Execution of the said Acts or of this Act, and as if the same Powers, Provisions, Matters, and Things were severally repeated and re-

Officers for Receipt under this Act to perform all the Duties of Receivers General, &c.

enacted by this Act; and all Inspectors so to be appointed Officers for Receipt as aforesaid shall also execute and perform the Duties relating to the Office of an Inspector of Taxes in all respects as if he had not been appointed an Officer of Receipt as aforesaid; and all Provisions, Powers, Clauses, Rules, Directions, Penalties, Matters, and Things contained in any such former Act or Acts shall be applied to this Act, and be observed, followed, practised, and put in execution (where not repugnant hereto) as fully and effectually and to all Intents and Purposes whatsoever as if this Act had not been passed.

Provisions of former Acts to be in force and followed, except as herein varied.

XIII. And be it further enacted, That this Act or any Part thereof may be altered, amended, or repealed by any Act or Acts to be passed in this present Session of Parliament.

Act may be altered or repealed.

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