twelve, other Duties in lieu thereof, and for continuing and amending an Act passed in the Forty-ninth Year of His Majesty's Reign, intituled, 'An Act for repealing the Duties on the Materials used 'in making Spread Window Glass, and for granting other Duties 'in lieu thereof, and for the better Collection of the said Duties,' to the contrary notwithstanding.

Penalty on removing Glass to evade the Duties.

XVIII. And be it further enacted, That every Maker of Flint Glass, or of Spread Window Glass, or Crown Glass, or *German* Sheet Glass, who shall fraudulently hide or conceal, or cause to be hidden or concealed, or who shall fraudulently remove or deposit, or cause to be removed or deposited, any Flint Glass, or Spread Window Glass, or Crown Glass, or *German* Sheet Glass, or Plate Glass, with Intent to evade the Duties payable thereon, or any Part of such Duties, shall, over and above every other Penalty to which he may thereby become subject, forfeit Five hundred Pounds.

Commencement of the Act.

XIX. And be it further enacted, That this Act shall commence and take effect on the Eleventh Day of *October* One thousand eight hundred and thirty-two.

Act may be altered this Session.

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 And be it further enacted, That this Act may be amended, altered, repealed, or varied by any Act to be passed in this present Session of Parliament.

CAP. CIII.

An Act to provide for the Examination and Audit of the Customs and Excise Revenues in *Scotland.*

[11th *August* 1832.]

'WHEREAS by an Act passed in the Sixth Year of the 'Reign of Her Majesty Queen *Anne*, intituled *An Act for* 6 Ann. c. 26. 'settling and establishing a Court of Exchequer in the North Part of 'Great Britain *called* Scotland, all Accounts relating to the Revenues and Duties of Customs and Excise, anyways appertaining 'or which thereafter should appertain to the Queen's Majesty, 'Her Heirs or Successors, within *Scotland*, and all Accounts concerning Forfeitures and Penalties which had been incurred, or 'should or might be incurred or become anyways due and payable, in *Scotland*, by force or virtue of any Law or Statute 'touching or relating to the Customs or Excise, are placed within 'the Jurisdictions and Authority of the Court of Exchequer in '*Scotland*, and are by that Act annexed to the said Court: And 'whereas it is by the said Act (amongst other things) enacted, that 'all and every such Person and Persons as is or are or shall be 'appointed under the aforesaid Seal which by the Articles of 'Union is appointed to be kept in *Scotland* to be the Auditor or 'Auditors of the said Revenues of Customs or Excise, or other 'Crown Revenues or Duties whatsoever in *Scotland*, or any Part 'thereof, shall take the same or like Oath, *mutatis mutandis*, for the 'due Execution of his or their Office or Offices, before the Barons 'of the said Court of Exchequer in *Scotland*, as any Auditor of 'any of the Crown Revenues in *England* hath or have used or 'ought to take; and such Auditor or Auditors shall have the taking 'and making up all the said Accounts, which being sworn to by 'the respective Accountants as to the Truth thereof, and allowed

'and

'and declared by and before the said Court of Exchequer in 'Scotland, or before the Chief Baron or some other of the Barons 'of the said Court of Exchequer, the same shall be examined, 'entered, and inrolled in the Offices of Remembrancer of the 'Queen's Majesty, Her Heirs and Successors, and Particulars and 'Vouchers of such Account contained in a Bag for that Purpose 'shall be there left, and such Account shall be also entered in the 'Office of the Lord Treasurer's Remembrancer, in such and the 'like Manner as is and hath been used in the like Offices in 'England, and then shall be delivered into the Pipe Office in the 'Court of Exchequer in Scotland; and the Clerk of the Pipe, or 'chief Officer in that Office, or his Deputy, (in case that Office 'shall be executed by Deputy,) shall cause the said Accounts to be 'examined, and if found true to be entered and inrolled in the said 'Office, and shall make and give a Quietus or Discharge to the 'Accountant thereupon, which shall be a Discharge to and for 'such Accountant as to all the Revenues, Duties, Matters, and 'Things therein and thereby accounted for, paid, and answered; 'and if any Supers or Arrears shall be set upon the Accountant, 'or any other Person or Persons, Bodies Politic or Corporate, by 'or upon the said Account, the Court of Exchequer in Scotland 'shall award all proper and effectual Process to be made and 'issued out of such One of the Two Remembrancer's Offices as 'the Court shall direct, for the speedy accounting for, levying, and 'receiving of such Supers and Arrears, and answering the same to 'the Use of the Crown, in such Sort and Manner as in like Cases 'may by Law be done or hath been used in the Court of Ex-'chequer in England: And whereas an Act was passed in the 'Fourth Year of the Reign of His late Majesty King George the
4 G. 4. c. 23. 'Fourth, intituled *An Act to consolidate the several Boards of Cus-'toms and also the several Boards of Excise of* Great Britain *and* 'Ireland: And whereas by an Act passed in the Seventh and 'Eighth Years of the Reign of His said late Majesty King George
7 & 8 G. 4. c. 53. 'the Fourth, intituled *An Act to consolidate and amend the Laws 'relating to the Collection and Management of the Revenue of Excise 'throughout* Great Britain *and* Ireland, His Majesty is authorized 'and empowered to appoint, under the Great Seal of the United 'Kingdom, any Number of Persons not exceeding Thirteen to 'be Commissioners of Excise for the Collection and Management 'of the whole of the Revenue of Excise arising in and throughout 'the United Kingdom of Great Britain and Ireland, and the 'Islands and Territories thereunto respectively belonging: And 'whereas by the said last-recited Act it is (amongst other things) 'enacted, that it shall be lawful for the Lord High Treasurer or 'any Three of the Commissioners of the Treasury, from Time to 'Time, under his Hand and Seal or under their Hands and Seals, 'to appoint a Comptroller and an Auditor for the United King-'dom, for the Purpose of comptrolling and auditing respectively 'all Accounts of and belonging to the Revenue of Excise, with 'such Salaries respectively, payable by the Commissioners of Excise 'out of the Revenue of Excise, as the Lord High Treasurer or 'any Three or more of the Commissioners of the Treasury may 'in that Behalf order and direct; and that such Comptroller and 'Auditor respectively shall in all respects be subject to such Rules,

'Orders,

'Orders, Regulations, and Directions as the Lord High Treasurer 'or any Three or more of the Commissioners of the Treasury shall 'from Time to Time make or prescribe, and transmit to the said 'Comptroller and Auditor respectively, for their Direction and 'Guidance in their respective Offices: And whereas an Act was 'passed in the First Year of the Reign of His present Majesty, in- 'tituled *An Act for the Support of His Majesty's Household, and* 1 W. 4. c. 25. '*of the Honour and Dignity of the Crown of the United Kingdom* '*of* Great Britain *and* Ireland: And whereas the whole Revenue 'of Excise in and throughout the United Kingdom being now 'under the Controul and Management of One Board or Body of 'Commissioners, under and by virtue of the Two recited Acts of 'the Fourth and Seventh and Eighth Years of the Reign of His 'said late Majesty King *George* the Fourth, and the Revenue of 'Customs throughout the United Kingdom being also under the 'Controul and Management of One Board or Body of Commis- 'sioners it is expedient that all the Revenues and Duties, Customs 'and Excise, anyways appertaining to His Majesty within *Scotland*, 'and all Forfeitures and Penalties which have been incurred, or 'shall or may be incurred, or become anyways due and payable 'in *Scotland*, by force or virtue of any Law or Statute touching or 'relating to the Customs or Excise, should be received, answered, 'paid, and satisfied, and be accounted for, comptrolled, and audited, 'as the Revenues and Duties of Customs and Excise, and Penalties 'and Forfeitures, arising in *England*, are received, answered, paid, 'satisfied, accounted for, and comptrolled and audited; but the 'same cannot be fully carried into effect without the Repeal of so 'much of the said recited Act of Her Majesty Queen *Anne* as 'requires the said Accounts to be comptrolled and audited and 'inrolled in *Scotland*;' be it therefore 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 so much of the said Act of the Sixth Year of the Reign of Her Majesty Queen *Anne*, herein-before recited, as relates to the Auditor or Auditors of the said Revenues of Customs and Excise in *Scotland*, or any Part thereof, or to the taking or making up the Accounts of or relating to the said Revenues of Customs or Excise, or to the Accountants thereof, or to the allowing, declaring, examining, entering, inrolling, leaving, or delivering any such Accounts or Vouchers of such Account, or the discharging thereof, as specified in that Act, or which relate to the accounting for, paying, answering, receiving, or discharging, by the Commissioners of Customs or Excise, of any of the Revenues or Duties of Customs or Excise in *Scotland*, or any of the Fines, Penalties, or Forfeitures which shall be there recovered, or shall become due and payable under or by virtue of any Act or Acts of Parliament relating to the Revenue of Customs or Excise, shall be repealed, and the same is hereby declared to be repealed accordingly.

Part of Act 6 Anne, c. 26. repealed.

II. And be it further enacted, That all and every the Revenues and Duties of Excise anyways appertaining to His Majesty within *Scotland*, and all Duties of Excise there arising and being, and all Fines, Penalties, and Forfeitures which shall be incurred or become due and payable in *Scotland* under or by virtue of any Law or Laws

Accounts of the Revenue of Excise in Scotland to be comptrolled and audited with the Accounts

of the Excise Revenue in England.

relating to the Revenue of Excise, shall, when paid, answered, recovered, received, and discharged, be accounted for, and the Accounts thereof delivered, examined, comptrolled, and audited by the Comptroller and Auditor of Excise appointed for the United Kingdom, with and in such Manner only as the like Revenues and Duties, Fines, Penalties, and Forfeitures, arising in *England*, are directed to be accounted for, paid, answered, received, and discharged, and the Accounts thereof delivered, examined, comptrolled, and audited; any thing in any Act or Acts to the contrary thereof notwithstanding.

After 10th Oct. 1832, Revenue of Customs in Scotland to be carried to the Consolidated Fund.

III. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and thirty-two all and every the Revenue of Customs anyways appertaining to His Majesty within *Scotland*, and the Produce of all Forfeitures, Fines, and Penalties accruing in *Scotland* for the Breach of any Law relating to the Revenue of Customs, shall be paid to the Commissioners of His Majesty's Customs, or to such Person as they shall appoint, to be from Time to Time paid into the Receipt of His Majesty's Exchequer, to be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

By whom Accounts of Revenue in Scotland to be audited.

IV. And be it further enacted, That from and after the said Tenth Day of *October* the Accounts of the said Revenue of Customs arising in *Scotland* shall be audited in the same Manner and before the same Persons as the Accounts of the Revenues of Customs arising in *England* are directed by Law to be audited.

This Act not to affect Jurisdiction of Court of Exchequer in Scotland, &c.

V. Provided always, and be it further enacted, That nothing herein-before contained shall be deemed or construed to extend to repeal or alter the said recited Act, except as hereby repealed and altered, or in any Manner to affect the legal Jurisdiction of His Majesty's Court of Exchequer in *Scotland* as now by Law established, but that all Persons employed about the collecting the Customs or Excise Revenues in *Scotland* shall continue subject to the Jurisdiction of the said Court; and all and every the Debts, Duties, and Revenues of Customs or Excise, and all Arrears thereof due, or which shall become due and payable to His Majesty, His Heirs or Successors, in *Scotland*, and all Debts, Duties, and Revenues which shall have arisen or shall become due and payable, in *Scotland*, under or by virtue of any Law or Laws of Customs or Excise, and all and every the Fines, Penalties, and Forfeitures which shall have been incurred, or shall be incurred and become due and payable, in *Scotland*, under or by virtue of the said Laws or any of them, shall and may be sued for, prosecuted, and recovered in the said Court of Exchequer as heretofore, and according to the Practice of such Court and of His Majesty's Court of Exchequer in *England*, in like Manner as if this Act had not been passed, and by all or any of the general or special Ways, Means, and Methods by which such Debts, Duties, Revenues, Fines, Penalties, and Forfeitures might heretofore have been, and have been and may be, sued for, prosecuted, and recovered; any thing in this or any other Act or Acts to the contrary thereof notwithstanding.

As to Accounts already comptrolled.

VI. And be it further enacted, That all the Accounts relating to the Revenues of Customs and Excise in *Scotland* which have been comptrolled and audited, but which have not been sworn to

or inrolled in the Court of Exchequer in *Scotland*, shall be inrolled in the Exchequer at *Westminster*, without any further Comptrol or Audit.

VII. And be it further enacted, That this Act shall commence and take effect from and immediately after the Tenth Day of *October* One thousand eight hundred and thirty-two. Commencement of Act.

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

CAP. CIV.

An Act to regulate the Period of rendering the Public Accounts and making up the General Imprest Certificates. [11th *August* 1832.]

'WHEREAS the Sums required for the various Public Services have been voted by the Commons House of Parliament for a Period of Five Quarters, commencing on the First Day of *January* last past, and ending on the Thirty-first Day of *March* One thousand eight hundred and thirty-three; and the Estimates of the Sums which will be required for the Public Service will henceforth be made up for the Year ending on the Thirty-first Day of *March*, instead of the Thirty-first Day of *December*, as has hitherto been done: And whereas it is expedient that the rendering of the Public Accounts should correspond with such Periods;' be it therefore 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 it shall be lawful for the Lord High Treasurer, or the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, and they are hereby authorized and empowered (if they shall deem it expedient), to order and cause all or any Public Accountants in any Department of the Public Service to make up their Accounts for such Periods, and from and to such Days, as to the said Lord High Treasurer or Commissioners of the Treasury shall seem expedient; and all and every such Accountants and Sub-Accountants shall make up their respective Accounts conformably to such Orders as they shall hereafter receive from the Lord High Treasurer or the Commissioners of the Treasury, and shall render and deliver the same, so made up, to the Commissioners for auditing the Public Accounts (whensoever by Law or Usage they are required to deliver their Accounts to the said Commissioners of Audit) within Three Calendar Months of the Day to which the said respective Accounts shall be directed to be made up, unless the said Commissioners of Audit shall, in pursuance of the Powers now vested in them, enlarge the said Time for delivering the said respective Accounts.

Treasury to order Accounts to be made up for certain Periods;

and delivered to Commissioners of Audit.

II. 'And whereas an Act was passed in the First and Second Years of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to alter and abolish certain Forms of Proceedings in the Exchequer and Audit Office, relative to Public Accountants, and for making further Provisions for the Purpose of facilitating and expediting the passing of Public Accounts in* Great Britain;

Treasury may order quarterly Periods for making up General Imprest Certificates to end otherwise than as pre-