CAP. VIII.

An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices, and Pensions in *England*, for the Service of the Year One thousand eight hundred and thirty-two.

[20th *February* 1832.]

'Most Gracious Sovereign,

'WE, Your Majesty's most dutiful and loyal Subjects, the 'Commons of the United Kingdom of *Great Britain* and '*Ireland* in Parliament assembled, towards raising the necessary 'Supplies to defray Your Majesty's Public Expences, have freely 'and voluntarily resolved to give and grant unto Your Majesty the 'Duties herein-after mentioned: And whereas by an Act passed 'in the Thirty-eighth Year of the Reign of His Majesty King '*George* the Third, intituled *An Act for making perpetual, subject to* 38 G. 3. c. 60. '*Redemption and Purchase in the Manner therein stated, the several* '*Sums of Money now charged in* Great Britain *as a Land Tax for* '*One Year, from the Twenty-fifth Day of* March *One thousand* '*seven hundred and ninety-eight*, the several and respective Sums of 'Money charged by virtue of an Act of the same Session of Par- 'liament, intituled *An Act for granting an Aid to His Majesty by a* 38 G. 3. c. 5. '*Land Tax to be raised in* Great Britain, *for the Service of the* '*Year One thousand seven hundred and ninety-eight*, on any Manors, 'Messuages, Lands, Tenements, or Hereditaments in *Great Britain*, 'are, after the Twenty-fifth Day of *March* One thousand seven 'hundred and ninety-nine, continued and made perpetual, with a 'Provision that the several Sums of Money charged upon Estates 'in ready Money, Debts, Goods, Wares, Merchandize, or Personal 'Estates, or upon any Person or Persons in respect of any Public 'Office or Employment of Profit, or any Salaries, Gratuities, 'Bounty Monies, Rewards, Fees, Profits, Perquisites, Advantages, 'Pensions, Annuities, Stipends, or yearly Payments in the said 'Act mentioned, should, after the Twenty-fifth Day of *March* 'One thousand seven hundred and ninety-nine, be ascertained, 'raised, levied, collected, and paid according to the Directions of 'any Act or Acts to be passed for that Purpose: And whereas the 'Sums of Money and Duties last mentioned have been from Time 'to Time continued by divers Acts of Parliament, and are now in 'force until the Twenty-fifth Day of *March* One thousand eight 'hundred and thirty-two:' Therefore we, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted; and 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 and respective Sums of Money and Duties which shall have been or shall be charged upon Estates in ready Money, Debts, Goods, Wares, Merchandize, Chattels, or other Personal Estate, by virtue of the said Act passed in the Thirty-eighth Year of the Reign of His said Majesty, for granting an Aid to His Majesty by a Land Tax, and also the several Sums of

The Duties charged upon Personal Estates, Offices, and Pensions, by recited Acts, further continued.

of Money and Duties which by virtue of the said recited Act made in the Thirty-eighth Year of the Reign of His said Majesty, for granting an Aid to His Majesty by a Land Tax, were charged in respect of any Public Offices or Employments, or any Annuities, Pensions, Stipends, or other annual Payments, and which have been continued and are in force until the Twenty-fifth Day of *March* One thousand eight hundred and thirty-two, shall be continued, and raised, levied, collected, and paid unto His present Majesty within the Space of One Year from the said Twenty-fifth Day of *March* One thousand eight hundred and thirty-two.

The several Clauses of 6 G. 4. c. 9. for ascertaining and regulating the Duties extended to this Act.

II. And be it further enacted, That the several Powers and Provisions contained in an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices, and Pensions in* England; *and also for granting certain Duties on Sugar imported; for the Service of the Year One thousand eight hundred and twenty-five,* for the ascertaining, assessing, taxing, regulating, paying, and accounting for the Duties on Personal Estates, Offices, and Pensions, shall extend and be construed to extend to the Duties on Personal Estates, Offices, and Pensions hereby granted and continued, except where other Provisions are made by this Act; and that the several Powers and Provisions in the said Act contained, which relate or refer to any Day or Time within or during or before or after the Year commencing from the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, shall extend and be construed to relate to the like Days and Times within or during or before or after the Year commencing from the Twenty-fifth Day of *March* One thousand eight hundred and thirty-two, in like Manner as by the said recited Act is directed with reference to the Year One thousand eight hundred and twenty-five, and as if the several Powers and Provisions in the said recited Act contained were repeated and re-enacted in this present Act.

No Assessment shall be made in respect of the Duties on Pensions, &c. payable out of the Public Revenue, but such Duties shall be charged as heretofore, and Monies applicable to the Payment of the Pensions shall be paid less by the Amount of such Duties.

III. Provided always, and be it further enacted, That no Assessment shall be made by any Commissioner or Commissioners, Assessor or Assessors of the Land Tax, or otherwise, for or in respect of the Duties hereby granted, or for or in respect of the several Duties of One Shilling and of Sixpence in the Pound respectively charged and payable to His Majesty under the several Acts in force on Annuities, Pensions, Stipends, Salaries, Wages, Allowances, or other yearly Payments whatever, where the same are payable out of the Public Revenue of the Receipt of the Exchequer or elsewhere in *Great Britain* by any Officer or Officers; but that all and every such Annuities, Pensions, Stipends, Salaries, Wages, Allowances, or other yearly Payments shall and are hereby declared to be charged and assessed to the said Duties respectively to the same annual Amount as heretofore rated, charged, or assessed under any Act or Acts; and all Monies applicable to the Payment of such Annuities, Pensions, Stipends, Salaries, Wages, Allowances, or other yearly Payments shall be issued, paid, and discharged less by the Amount of the said Duties to all Intents as if the same were continued to be charged by annual Assessment, and hereby authorized to be stopped and deducted as Duties payable to His Majesty, any thing in this Act or any former Act or Acts contained to the contrary

contrary notwithstanding: Provided also, that where any Officer who shall be in receipt of any such Annuity, Pension, Stipend, Salary, Wages, Allowance, or other yearly Payment payable at the Exchequer or elsewhere in *Great Britain*, out of the Public Revenue as aforesaid, shall also be in receipt of Perquisites, Fees, Gratuities, Wages, Allowances, or other Profits not so payable, but which are chargeable with the said Duties, it shall be lawful for the Lords Commissioners of the Treasury to authorize such last-mentioned Duties, unless otherwise paid, to be stopped or detained from the Amount of the Salary or other yearly Payment made to any such Officer.

Proviso for Salaries payable in part only out of the Public Revenue.

IV. And be it further enacted, That there shall be provided and kept, in the Office of the Auditor of the Receipt of His Majesty's Exchequer at *Westminster*, One Book of Register, in which all the Money that shall be paid into the said Exchequer for the said Rates and Duties hereby granted or continued on Personal Estates, and on Offices and Employments of Profit, Pensions, Annuities, and Stipends, shall be entered and registered apart and distinct from all other Monies paid and payable to His Majesty, and shall be carried to the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*; and it shall be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* to issue and apply the same from Time to Time to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament.

A Register to be kept of all Monies paid into the Exchequer for the Duties hereby granted.

Treasury to apply the Money from Time to Time.

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

Act may be altered.

CAP. IX.

An Act to amend Two Acts passed in the Fifty-eighth and Fifty-ninth Years of the Reign of His Majesty King *George* the Third, for establishing Fever Hospitals and for preventing contagious Diseases in *Ireland*. [20th *February* 1832.]

'WHEREAS by an Act passed in the Fifty-eighth Year of the Reign of His Majesty King *George* the Third, intituled *An Act to establish Fever Hospitals, and to make other Regulations for Relief of the suffering Poor, and for preventing the Increase of infectious Fevers in* Ireland, it is amongst other things enacted, that whenever, in any City, Town, or District, any Fever or contagious Distemper shall appear or be known to exist among the poor Inhabitants, it shall and may be lawful for the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, upon an Application to be made in manner by the said Act prescribed, to appoint a Board of Health to act within such City, Town, or District, in such Manner and under such Regulations as such Lord Lieutenant or other Chief Governor or Governors of *Ireland*, or his or their Chief Secretary, shall from Time to Time establish; and Authority is by the said Act given to the Lord Lieutenant or other Chief Governor or

58 G. 3. c. 47.

Governors