'Drawees shall not have been accepted, such Bills of Exchange 'being made payable at a Place other than the Place mentioned 'therein to be the Residence of the Drawee or Drawees thereof, 'and it is expedient to remove such Doubts;' 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 from and after the passing of this Act all Bills of Exchange wherein the Drawer or Drawers thereof shall have expressed that such Bills of Exchange are to be payable in any Place other than the Place by him or them therein mentioned to be the Residence of the Drawee or Drawees thereof, and which shall not on the Presentment for Acceptance thereof be accepted, shall or may be, without further Presentment to the Drawee or Drawees, protested for Nonpayment in the Place in which such Bills of Exchange shall have been by the Drawer or Drawers expressed to be payable, unless the Amount owing upon such Bills of Exchange shall have been paid to the Holder or Holders thereof on the Day on which such Bills of Exchange would have become payable had the same been duly accepted.

Bills of Exchange expressed to be paid in any Place other than the Residence of the Drawee, if not accepted on Presentment, may be protested in that Place, unless Amount paid to the Holder.

CAP. XCIX.

An Act for transferring the Powers and Duties of the Commissioners of Public Accounts in *Ireland* to the Commissioners for auditing the Public Accounts of *Great Britain*. [9th *August* 1832.]

'WHEREAS divers Acts have been passed by the former 'Parliament of that Part of the United Kingdom called '*Ireland*, and subsequently by the Parliament of the United 'Kingdom, for the Regulation and due Examination and Audit 'of certain Public Accounts of *Ireland* (not being Military or 'Army Accounts): And whereas in pursuance of the said Acts 'certain Commissioners were appointed by Letters Patent under 'the Great Seal of *Ireland*, for the due Examination and Audit 'of the said Accounts; and by virtue of an Act passed in the 'First and Second Years of the Reign of His present Majesty the 'Powers granted by such Letters Patent have become vested in 'Three Commissioners who are now in the Exercise of the same: 'And whereas it is expedient that the Examination and Audit of 'the before-mentioned Accounts should be transferred from the 'said Commissioners to the Commissioners for auditing the Public 'Accounts of *Great Britain*:' 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 at any Time within the Period of One Year after the passing of this Act it shall and may be lawful for His Majesty, by Letters Patent under the Great Seal of *Great Britain*, to revoke the Commission under which the said Three Commissioners now act, and to direct and command that the Functions and Authorities of the said Commissioners shall from thenceforth cease and determine, and that all Accounts then subject to their Examination and Audit shall from the

His Majesty empowered to revoke Commission of Commissioners of Public Accounts in Ireland; and all Accounts heretofore examined by them to be examined

the Date of the said Letters Patent be rendered to and be examined and audited by the Commissioners for auditing the Public Accounts of *Great Britain*, and that all Persons liable to render Accounts to the present Commissioners in *Ireland* shall from thenceforth duly render the same to the Commissioners for auditing the Public Accounts of *Great Britain*, and for these Purposes that the said Commissioners of Accounts in *Ireland* shall forthwith transmit to the Commissioners of Audit in *Great Britain* all Accounts, Books, Muniments, and all other official Documents in their Custody or Power, and likewise all the Accounts depending in their Office which may not then have been examined, or of which the Examination may not then have been completed, in order that the same may be examined and audited by the Commissioners last mentioned. by the Commissioners of Public Accounts in Great Britain.

II. And be it further enacted, That from and after the Date of the said Letters Patent all the Powers and Authorities now possessed and exercised by the said Commissioners of Audit in *Ireland* shall forthwith become vested in the Commissioners for auditing the Public Accounts of *Great Britain*, who, in examining and auditing the Accounts so transferred to them, shall from thenceforth perform the same Duties and follow the same Course of Proceeding in all respects as are practised in the Audit Office of *Great Britain* with regard to the Accounts now examined in that Department; and the said last-mentioned Commissioners shall also, with respect to all Accounts rendered to them from *Ireland*, be invested with all the same Powers relative to Proceedings in the *Irish* Courts of Law and otherwise as are now possessed and exercised by them in the *English* Courts or otherwise with respect to the Accounts which are now subject to their Examination. Powers of Commissioners of Audit in Ireland vested in Commissioners for auditing Public Accounts of Great Britain.

III. And be it further enacted, That the Commissioners of the Treasury shall have the same Superintendence and Controul over the Accounts to be examined and audited according to the Provisions of this Act as are now exercised by them with regard to all Accounts now examined by the Commissioners of Audit in *Great Britain;* but that all the Provisions contained in the Acts of the *Irish* Parliament, as to the Power and Authority of the Lord Lieutenant and the Chief Governor or Governors of *Ireland*, with respect to the above Accounts, shall accordingly cease and determine from the Date of the said last-mentioned Letters Patent. Treasury to have Controul over the Accounts examined under this Act.

IV. And be it further enacted, That the Commissioners of Audit in *Great Britain* shall transmit a Statement of every Account, examined and audited by them, under the Authority of this Act, to the Commissioners of the Treasury, who, having considered such Statement, shall return the same to the Commissioners of Audit, together with their Warrant, directing them to make up and pass the Account, either conformably to the Statement, or with such Variations as they may deem just and reasonable; and the Account, having been made up pursuant to such Directions, and signed by Three or more of the Commissioners for auditing the Public Accounts, shall remain deposited in the Audit Office, and shall have the same Force and Validity, and be as efficient in Law for all Purposes whatsoever, as if the same had been declared according to the usual Course by the Chancellor of the Exchequer. Examined Accounts to be transmitted to the Treasury for their Warrant.

V. And be it further enacted, That from and after the Time when the Transfer of Accounts hereby authorized shall have taken place, Commissioners of Audit in Great Britain

may transmit Receipts, &c. when required, to a Person appointed in Ireland.

place, it shall and may be lawful for the Commissioners of Audit in *Great Britain*, upon any Requisition addressed to them by the Attorney or Solicitor of the Plaintiff or Defendant in any Action or Suit depending in any of the Superior Courts of *Ireland*, to transmit to some Person in that Country to be appointed by them for that Purpose any Receipt, Voucher, or other Document relating to any Account which may be in their Office, and may be deemed necessary by the Party requiring its Production, the Party in question paying such Costs as the proper Officer of the Court may deem reasonable, and the Person to whom the Document shall have been transmitted being bound to produce the same in any Court of Record where the Action or Suit may be depending, when he may be duly called upon and summoned for that Purpose.

Commissioners to deliver a Quietus to Accountants.

VI. And be it further enacted, That in all Cases in which any Public Account shall have been examined and passed in the Office of the Commissioners of Audit in *Great Britain*, (whether such Account shall have been declared before the Chancellor of the Exchequer or otherwise) the said Commissioners shall deliver or transmit to every Accountant a Certificate in the Nature of a Quietus, specifying the Amounts of the Charge and Discharge, and of the Balance (if any) indebted or in surplusage arising thereon, in the same Manner as is now practised by them with regard to declared Accounts.

Commissioners may receive Statements upon Oath.

VII. 'And whereas it is reasonable and expedient that Affidavits 'and Statements upon Oath should be admitted in certain Cases, 'for the Purpose of elucidating doubtful Articles in Accounts, and 'verifying the same;' be it therefore enacted, That it shall be lawful for the Commissioners of Audit in *Great Britain*, in all Cases in which they shall think fit, to receive Affidavits and Statements upon Oath by Public Accountants and others for the above Purposes, such Affidavits and Statements being sworn before a Judge of any of the Superior Courts in *England*, *Scotland*, or *Ireland*, or of any of the Colonies or Dependencies of *Great Britain*, or before any Officer or Commissioner authorized to take Affidavits in such Courts, or (in case of the Party making the Affidavit or Statement being resident more than Ten Miles distant from any Superior Court) before any Magistrate of the District within which the Party may be resident.

Commissioners empowered to transmit certain Accounts to Deputy Remembrancer in Ireland, who is to examine and return the same.

VIII. 'And whereas Occasions may arise when it may be reason-'able and expedient that Accounts of Public Expenditure in '*Ireland* should be specially examined and enquired into by some 'competent Authority in that Country;' be it therefore enacted, That it shall be lawful for the Commissioners for auditing the Public Accounts, and they are hereby authorized, in all Cases in which they shall think fit, to transmit Copies (certified by them) of any such Accounts or Portions of Accounts, together with the Vouchers and Documents relating thereto, to the Deputy Remembrancer of His Majesty's Court of Exchequer in *Ireland*, for the Purpose of local Investigation; and the said Deputy Remembrancer is hereby authorized and required to proceed thereupon to examine and investigate the Accounts, Vouchers, and Documents so transmitted and referred to him, and, if he shall deem it expedient, to examine upon Oath (which Oath he is hereby empowered to administer) the Accountant or Accountants, or any other Persons whom

he may think fit to call before him, relative to any Transaction connected with the Matters referred to him; and the said Deputy Remembrancer is further authorized and required, after having examined and investigated such Matters, to return the said Vouchers and Documents to the Commissioners for auditing Public Accounts in *England*, together with a Statement of the Result of such Investigation, and of his Opinion thereon; and the said Commissioners, having communicated thereupon (if necessary) with the said Deputy Remembrancer, shall consider and decide upon the Matters forming the Subject of the before-mentioned Reference, and shall make up and state the Account out of which the Reference may have arisen, according to such their Decision: Provided always, that in case of any Difference of Opinion between the said Commissioners and the said Deputy Remembrancer, such Difference, and the Grounds thereof, shall be distinctly specified, either by a Note or Memorandum upon the Face of the Account when stated to the Commissioners of the Treasury, or by a Special Report accompanying the same.

Deputy Remembrancer vested with same Powers as Commissioners of Public Accounts in Ireland.

IX. And be it further enacted, That for the Purpose of all Enquiries authorized by this Act, and so far as may be necessary for rendering the same effectual, the said Deputy Remembrancer is hereby authorized to exercise the same Powers and Authorities for summoning and enforcing the Attendance of Witnesses, and for compelling the Production of public and other Documents, which are now possessed by the Commissioners of Accounts in *Ireland;* and all Persons who shall give false Testimony before the said Deputy Remembrancer in the Course of any Examination upon Oath authorized by this Act shall be liable to the Pains and Penalties of Perjury.

Deputy Remembrancer to be remunerated by Commissioners, under Direction of the Treasury.

X. And be it further enacted, That the said Deputy Remembrancer, at the Expiration of each Year during which he may have been employed by virtue of this Act, shall transmit to the Commissioners for auditing Public Accounts a Statement of his Claims for the Services performed by him, which Statement shall be forwarded to the Lords of the Treasury by the Commissioners for auditing Public Accounts, with any Observations which they may have to offer thereon, and the Lords of the Treasury shall thereupon direct the Commissioners for auditing Public Accounts to cause to be paid to the said Remembrancer such a Sum as the Lords of the Treasury may think reasonable.

CAP. C.

An Act for shortening the Time required in Claims of Modus decimandi, or Exemption from or Discharge of Tithes. [9th *August* 1832.]

'WHEREAS the Expence and Inconvenience of Suits instituted for the Recovery of Tithes may and ought to be prevented, by shortening the Time required for the valid Establishment of Claims of a Modus decimandi, or Exemption from or Discharge of Tithes;' 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