ANNO QUARTO

GULIELMI IV. REGIS.

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C A P. XI.

An Act for continuing to His Majesty until the Fifth Day of *July* One thousand eight hundred and thirty-five certain Duties on Offices and Pensions, for the Service of the Year One thousand eight hundred and thirty-four; and to appropriate any Sums arising from the Redemption of the Land Tax. [26th *March* 1834.]

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 therefore 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 charged by virtue of an Act passed in the Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and ninety-eight,* upon any Person or Persons in respect of any public Office or Employ-

The Duties charged upon Offices, Pensions, &c. by 38 G. 3. c. 5. continued till 25 July 1835.

ment of Profit, or any Salaries, gratuitous Bounty Monies, Rewards, Fees, Profits, Perquisites, Advantages, Pensions, Annuities, Stipends, or yearly Payments in the said Act mentioned, and which were by the said recited Act directed, after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, to be ascertained, raised, levied, collected, and paid according to the Directions of any Act or Acts to be passed for that Purpose, and which Sums of Money and Duties last mentioned have been from Time to Time continued by divers Acts, and are now in force until the Twenty-fifth Day of *March* One thousand eight hundred and thirty-four, shall be continued and raised, levied, collected, and paid unto His present Majesty from the said Twenty-fifth Day of *March* One thousand eight hundred and thirty-four until the Fifth Day of *July* One thousand eight hundred and thirty-five.

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 Offices and Pensions, shall extend and be construed to extend to the Duties on 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-four 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

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 several Duties of One Shilling and of Sixpence in the Pound payable to His Majesty under the several Acts in force on Annuities, Pensions, Stipends, Salaries, Wages, Allowances, or other yearly Payments whatever granted and continued by this Act, 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 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; and it shall and may be lawful for the said Commissioners of the Treasury, or any Three or more of them, by any Warrant under their Hands, whenever they shall deem the same advisable, to authorize and direct that the Amount of any Annuity, Pension, Stipend, Salary, Wages, Allowances, or other yearly Payments whatever payable out of the Public Revenue in any Branch or Department thereof, and chargeable with any of the said Duties, shall be reduced and paid short by the Amount of the Assessment or Assessments of any of such Duties respectively, as if such Assessments were actually made; and every such Warrant shall be received in discharge of any such Assessment, and as a full Authority for reducing the said annual Payments and paying the same short as aforesaid.

the Amount of such Duties.

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 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 the said Duties shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

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

V. And whereas an Act passed in the Forty-second Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for consolidating the Provisions of the several Acts passed for the Redemption and Sale of the Land Tax into One Act, and for making further Provision for the Redemption and Sale thereof; and for removing Doubts respecting the Right of Persons claiming to vote at Elections for Knights of the Shire and other Members to serve in Parliament, in respect of Messuages, Lands, or Tenements the Land Tax upon which shall have been redeemed or purchased*, whereby it is enacted, that the Sums to be paid by way of Interest on the Contracts for the Redemption of the Land Tax by the Transfer of Stock or Payment of Money by Instalments shall be paid into the Receipt of His Majesty's Exchequer, and shall be applicable to such Uses and Purposes as shall have been or shall be voted by the Commons in Parliament; be it enacted, That after

Sums paid into Exchequer for Interest on Contracts for Redemption of Land Tax, under 42 G. 3. c. 116., to be hereafter placed to account of Consolidated Fund.

after the passing of this Act the Sums so paid into the Receipt of His Majesty's Exchequer shall be placed to the Account of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Act may be altered.

VI. 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.

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