

ANNO QUINTO & SEXTO

GULIELMI IV. REGIS.

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CAP. XX.

An Act to consolidate certain Offices in the Collection of the Revenues of Stamps and Taxes, and to amend the Laws relating thereto.

[30th *July* 1835.]

WHEREAS under and by virtue of an Act passed in the last Session of Parliament, intituled *An Act to amend the Laws relating to the Land and Assessed Taxes, and to consolidate the Boards of Stamps and Taxes*, the several Duties, Matters, and Things theretofore under the Care and Management of the Commissioners of Stamps and of the Commissioners for the Affairs of Taxes respectively were placed under the Care and Management of One consolidated Board of Commissioners called "The Commissioners of Stamps and Taxes": And whereas it is expedient that the Receiver General of Stamp Duties in *England* should become and be also the Receiver General of Land and Assessed Taxes, and that the said Two several Offices should be consolidated into One Office, and the Duties thereof be regulated in the Manner herein-after mentioned: 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 Commencement of this Act the Person in whom the Office of Receiver General of Stamp Duties in *England* shall be then vested shall, without any further or other Authority than this Act, become and be also the Receiver General of Land and Assessed Taxes, and the said Two several Offices of Receiver General of Stamp Duties

4 & 5 W. 4. c. 60.

Offices of Receiver General of Stamp Duties and Receiver General of Land and

Assessed Taxes consolidated into One Office.

Duties and Receiver General of Land and Assessed Taxes shall be and the same are hereby consolidated into One Office; and such Receiver General, as well as every other Person who shall be at any Time hereafter appointed to the said consolidated Office, shall be termed "The Receiver General of Stamps and Taxes".

Offices of Accountant and Comptroller General of Stamp Duties and Comptroller of Land and Assessed Taxes consolidated into One Office.

II. And whereas it is expedient that the Two several Offices of Accountant and Comptroller General of Stamp Duties and Comptroller of Accounts of Land and Assessed Taxes in *England* should also be consolidated into One Office; be it enacted, That from and after the Commencement of this Act the said Two last-mentioned Offices shall be and the same are hereby consolidated into One Office; and such consolidated Office shall, without any further or other Authority than this Act, vest in the Person in whom at the Time of the Commencement of this Act the said Office of Accountant and Comptroller General of Stamp Duties shall or may be vested; and such Person, as well as every other Person who shall be at any Time hereafter appointed to the said last-mentioned consolidated Office, shall be termed "The Accountant and Comptroller General of Stamps and Taxes".

Persons appointed respectively Receiver General of Stamps and Taxes and Accountant and Comptroller General of Stamps and Taxes to hold their respective Offices during Pleasure.

III. And be it enacted, That the Persons in whom respectively the said Offices of Receiver General of Stamps and Taxes and Accountant and Comptroller General of Stamps and Taxes are by this Act severally vested shall hold their said respective Offices during the Pleasure of His Majesty, His Heirs and Successors, and no longer; and when and so soon as the said several Offices shall respectively become vacant, and from Time to Time afterwards whenever any Vacancy shall occur in either of such Offices, it shall be lawful for the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, to nominate and appoint a fit and proper Person to fill such vacant Office; and every such Person so to be appointed as last mentioned shall hold his said Office during the Pleasure of the said Commissioners of His Majesty's Treasury for the Time being, and no longer.

Powers and Authorities given by former Acts to vest in the Receiver General of Stamps and Taxes and the Accountant and Comptroller General of Stamps and Taxes respectively.

IV. And be it enacted, That the said Receiver General of Stamps and Taxes shall have, use, and exercise all such Powers and Authorities as are now given to or vested in the Receiver General of Stamp Duties in *England* under or by virtue of any Act or Acts in force at the Time of the passing of this Act, or otherwise howsoever; and the said Accountant and Comptroller General of Stamps and Taxes shall have, use, and exercise all such Powers and Authorities as are now given to or vested in the Accountant and Comptroller General of Stamp Duties under or by virtue of any such Act or Acts as aforesaid, or otherwise howsoever; and all such Powers and Authorities shall be and are hereby given to and vested in the said Receiver General of Stamps and Taxes and the said Accountant and Comptroller General of Stamps and Taxes respectively, as fully and effectually, to all Intents and Purposes, as if such Powers and Authorities, and all Clauses, Regulations, Provisions, Penalties, and Forfeitures relating thereto respectively, were severally repeated and re-enacted in this Act and made Part thereof.

V. And

All Monies arising from Stamp Duties and from the Land and Assessed Taxes to be paid or remitted to the Commissioners or the Receiver General of Stamps and Taxes.

V. And be it enacted, That all Stamp Duties, and all Monies from Time to Time collected or received for the Land Tax, or payable for the Sale and Redemption thereof, and all the Rates and Duties of Assessed Taxes, and all Compositions for Assessed Taxes, and all other Duties and Sums of Money whatsoever, now or at any Time hereafter under the Care or Management of the Commissioners of Stamps and Taxes, and which shall be collected or received in any Part of *Great Britain*, shall from Time to Time be paid or remitted by the several Distributors of Stamps and Receiving Inspectors of Taxes, and other Receivers of the said Duties and Monies respectively, or by the several Remitters thereof, to the said last-mentioned Commissioners, or to the said Receiver General of Stamps and Taxes, at such Times, in such Manner, and under such Rules and Regulations as the said Commissioners of Stamps and Taxes shall from Time to Time direct or appoint; and all Monies, Drafts, Bills, Notes, or other Orders or Securities for the Payment of Money which shall from Time to Time be received by the said Receiver General for or on account of any of the Duties, Rates, and Taxes aforesaid, or any of them, or otherwise, for the Use of His Majesty, (except only so much thereof as the said Receiver General shall be authorized by the Commissioners of Stamps and Taxes, under the Sanction of the Commissioners of His Majesty's Treasury, to retain for the Public Service,) shall be paid by the said Receiver General into the Bank of *England*, and shall be transferred to the Credit of His Majesty's Exchequer, in such Manner, at such Times, and under such Rules and Regulations as the Commissioners of Stamps and Taxes, under the Authority of the said Commissioners of His Majesty's Treasury, shall from Time to Time direct or appoint; any thing in any former Act or Acts to the contrary thereof in anywise notwithstanding.

Monies, &c. received by the Receiver General of Stamps and Taxes to be paid by him into the Bank of England to the Credit of the Exchequer.

Office of Receiver General of "The London District" abolished; and Collectors of that District of Receipt to make their Payments to the Receiver General of Stamps and Taxes at the Head Office.

VI. And be it enacted, That from and after the Commencement of this Act the Office of Receiver General of the Land and Assessed Taxes for the District or Circuit of Receipt called "The *London* Receipt", shall cease and be abolished; and the several Collectors of the Land and Assessed Taxes within the said District or Circuit shall, with the Privity and under the Superintendence and Direction of the Inspector of Taxes for the Metropolitan District, or such other Person as the Commissioners of His Majesty's Treasury for the Time being may nominate or appoint for that Purpose, pay all the Duties and Sums of Money from Time to Time collected or received by them respectively to the said Receiver General of Stamps and Taxes at the Head Office, or at such Place or Places as the Commissioners of Stamps and Taxes shall from Time to Time appoint, and under and subject to such Rules and Regulations as may be from Time to Time directed or appointed by the said last-mentioned Commissioners in that Behalf; and every such Collector is hereby strictly enjoined and required, under the Penalty imposed on Collectors for Neglect of Duty by the several Acts in force, to attend at the said Head Office, or at such other Place or Places as shall be appointed in manner aforesaid, and to make his Payments to the said Receiver General of Stamps and Taxes accordingly: Provided always, that it shall be lawful for the Commissioners of His Majesty's Treasury, if they shall

Commissioners of the Treasury may

annex any Part of the London District of Receipt to any adjoining District.

shall think fit, to annex any Part or Parts of the said District or Circuit of Receipt called "The *London* Receipt" to any adjoining District or Districts of Receipt, as to the said last-mentioned Commissioners may appear to be necessary or expedient; and from thenceforth the Collector or Collectors of the Part or Parts so annexed to any adjoining District or Districts as aforesaid shall pay the Duties and Sums of Money collected or received by him or them to the Receiving Inspector or other Receiver for the Time being appointed to such adjoining District or Districts.

Inspector of Taxes for the Metropolitan District to have the same Powers within the London District of Receipt as the Receiving Inspectors within their Districts.

VII. And be it enacted, That the Inspector of Taxes for the Metropolitan District for the Time being, or such other Person as shall be nominated or appointed as aforesaid for the Purpose of superintending and directing the Payment of the Taxes to the Receiver General of Stamps and Taxes by the several Collectors of the said District or Circuit called "The *London* Receipt", shall have, use, and exercise all such Powers and Authorities, and perform all such Duties (save and except the actual Receipt of Money), within or for the said District or Circuit of Receipt, with relation to the Taxes arising or collected within the same as are now given to or vested in or performed by the several Receiving Inspectors of Taxes within or for their respective Districts by or under any Act or Acts in force at the Time of the passing of this Act; and the Certificate of the said Inspector of Taxes for the Metropolitan District, or of such other Person as aforesaid, to the Barons of the Court of Exchequer, of any Failure, Neglect, or Omission in the assessing, charging, raising, or accounting for any of the said Taxes within the said District, or of any Schedule of Defaulters in the Payment thereof, shall be as valid and have the same Force and Effect as any similar Certificate heretofore made by any Receiver General, or now made by any Receiving Inspector within their respective Districts, under or in pursuance of the several Statutes in that Behalf.

Receiver General annually to render Accounts of Monies received to the Commissioners for auditing the Public Accounts.

VIII. And be it enacted, That the said Receiver General of Stamps and Taxes shall keep Accounts of all Monies which shall be received by him, arising from Stamp Duties, and from the Land Tax, and the Sale and Redemption thereof, and also from the Duties of Assessed Taxes, or Compositions for Assessed Taxes, and of all other Monies whatsoever which he shall receive for the Use of His Majesty, His Heirs or Successors, and shall annually render such Accounts to the Commissioners for auditing the Public Accounts; and every such Account shall be made up to the Fifth Day of *January* in every Year, or to such other Period in every Year as the Commissioners of His Majesty's Treasury shall appoint; and every such Account shall be delivered to the said Commissioners for auditing the Public Accounts within such Time as the Commissioners of the Treasury shall limit or appoint in that Behalf.

Accountant and Comptroller General to pass an Account an-

IX. And be it enacted, That the said Accountant and Comptroller General of Stamps and Taxes shall annually pass before the Commissioners for auditing the Public Accounts a general Account of all the several Duties, Revenues, and Monies which now are or from Time to Time may be under the Care or Management of the

Commissioners of Stamps and Taxes; and every such general Account as aforesaid shall be made up to the Fifth Day of *January* in every Year, or to such other Period in every Year as the Commissioners of His Majesty's Treasury shall direct, and shall be delivered by the said Accountant and Comptroller General to the said Commissioners for auditing the Public Accounts within such Time as shall be limited by the said Commissioners of His Majesty's Treasury for that Purpose; and the first of such Accounts shall be rendered in the Year One thousand eight hundred and thirty-six.

nually before the Commissioners for auditing the Public Accounts.

X. And be it enacted, That from and after the Commencement of this Act the several Receiving Inspectors or other Receivers of the Land and Assessed Taxes in any Part of *Great Britain* shall severally render their respective Accounts to the Commissioners of Stamps and Taxes, under such Orders, Rules, and Regulations as the said Commissioners shall make and appoint in that Behalf; and all such Accounts shall be examined, audited, and comptrolled by the Accountant and Comptroller General of Stamps and Taxes, and shall be deposited and remain in the Head Office of the said Commissioners; and so much and such Part and Parts of any Act or Acts now in force as require the Accounts of the said Receiving Inspectors or other Receivers of the Land and Assessed Taxes in *England* to be rendered to the Auditor or Auditors of the Land Revenue or the Commissioners for auditing the Public Accounts, or to be passed or made up for Declaration in the Office of the said Auditor or Auditors or of the said last-mentioned Commissioners, or to be declared before a Baron of His Majesty's Court of Exchequer, or to be transmitted to or enrolled in the Office of His Majesty's Remembrancer of the said Court, and also so much and such Part and Parts of any Act or Acts in force as require the Accounts of the said Receivers in *Scotland* to be taken and made up by the Auditor of the Court of Exchequer in *Scotland*, or to be sworn, allowed, or declared before the said last-mentioned Court, or before the Chief or other Baron of the said Court, or to be examined, entered, or enrolled in any of the Offices of the said Court, shall be and the same are hereby severally repealed: Provided always, that the Accounts of the Receiver General of Stamps and Taxes shall be enrolled in the Office of His Majesty's Remembrancer of the Court of Exchequer in *England* in like Manner as the Accounts of the Receiver General of Stamp Duties have been hitherto enrolled in the said Office.

Receiving Inspectors or other Receivers of Taxes to render their Accounts to the Commissioners of Stamps and Taxes.

So much of any Act as requires the Accounts of Receivers to be passed before the Auditors of the Land Revenue in England or the Auditor of the Exchequer in Scotland, or to be declared or sworn before a Baron of the Exchequer, or to be enrolled, repealed.

Proviso.

XI. And be it enacted, That so much of any Act or Acts as prohibits the setting in-super or charging any County, Division, Parish, Ward, or Place, or any Person or Persons, unless the Account of the Receiver shall be declared and passed in the Exchequer within Two Years after the End of the Year for which the Rates or Duties shall be payable, shall be and the same is hereby repealed; and that in any Case in which by any Act or Acts now in force the Receiver General, Receiving Inspector, or other Receiver of the Land or Assessed Taxes in *England* is directed or authorized to set insuper or charge any County, Division, Parish, Ward, or Place, or any Person or Persons, for any Sum or Sums of Money in arrear or unpaid, it shall be lawful for the Commissioners of Stamps and Taxes,

In Cases where any County, &c. or Person may be returned in-super for Arrear of Land or Assessed Taxes the Commissioners of Stamps and Taxes may transmit a Certificate

thereof to the King's Remembrancer, which shall be enrolled in his Office, and be the Ground for Process.

Taxes, from Time to Time whenever they shall deem it expedient for the Public Service so to do, and although the Period so limited by any such Act or Acts as aforesaid may have expired, to transmit to His Majesty's Remembrancer of the Court of Exchequer a Certificate of all or any such Sum or Sums which may be now in arrear or which at any Time hereafter may become in arrear and be unpaid; and every such Certificate shall be signed by Two or more of the said Commissioners, and shall contain the Name or Names of every or any such County, Division, Parish, Ward, or Place, and of such Person or Persons as aforesaid, and the total Amount of the Sum or Sums in arrear or unpaid, and with which such County, Division, Parish, Ward, or Place, or such Person or Persons, is or are chargeable, and shall specify whether the same shall be due or owing in respect of the Land Tax or of the Assessed Taxes, and, where there shall be Arrears of both the said Duties, distinguishing the Amount due or owing in respect of each; and the said Remembrancer, upon the Receipt of any such Certificate, shall cause the same to be enrolled in his Office, and such Enrolment shall be and be deemed a Record in his Office as valid and effectual to authorize the issuing of any Process or Processes in the Law against the County, Division, Parish, Ward, or Place, and the Person or Persons, so rendered chargeable, and to and for all other Intents, Constructions, and Purposes whatsoever, as if such County, Division, Parish, Ward, or Place, or Person or Persons, had been actually returned in super in any declared Account duly enrolled as of Record in the Office of the said Remembrancer.

Bonds and Securities not to be invalidated or affected by this Act.

XII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to release, discharge, invalidate, or affect any Bond or Security heretofore entered into or given to His Majesty, or to the Commissioners of Stamps, or the Commissioners for the Affairs of Taxes, or the Commissioners of Stamps and Taxes, or to any Officer or Person in their respective Employ, by any Person or Persons whatsoever, either as Principal or Surety, for securing the due accounting for or Payment of any Duties or Monies under the Care or Management of any such Commissioners as aforesaid, or for the good Conduct of any Officer, Clerk, or other Person, or for any other Purpose whatsoever relating to the said Duties or Monies, or any of them respectively; and that wheresoever, in any such Bond or Security as aforesaid, or in the Condition thereof respectively, or in any Act or Acts now in force, Mention is made of the Receiver General of Stamp Duties or of the Receiver General of Land and Assessed Taxes for the *London* District, the same, with reference to any Act, Matter, or Thing to be done or performed after the Commencement of this Act, shall be deemed and construed to apply to and to mean the Receiver General of Stamps and Taxes; and that wheresoever in any such Bond or Security or Condition as aforesaid, or in any Act or Acts now in force, Mention is made of the Accountant and Comptroller General of Stamp Duties or the Comptroller of Accounts of Land and Assessed Taxes, the same, with reference to any such Act, Matter, or Thing as aforesaid, shall be deemed and construed to apply to and to mean the Accountant and Comptroller General of Stamps and Taxes.

XIII. And

XIII. And whereas by an Act passed in the Forty-third Year of the Reign of King *George* the Third, intituled *An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same*, it is enacted, that the Commissioners of Taxes shall make out their Schedules containing the Sums discharged from Assessment for any Cause specially allowed by Law, and the Sums with which each and every Defaulter ought to be charged, and the Sums which shall not have been collected by Occasion of the Collector's Neglect, and which ought to be re-assessed on the Parish, Ward, or Place, and shall cause the said several Particulars to be inserted in a Schedule fairly written on Parchment under the Hands and Seals of such Commissioners or any Two or more of them, containing the Names and Surnames of the said Collectors, and the same to be delivered to the Receiver General, to be returned by such Receiver General into His Majesty's Court of Exchequer, whereupon every Person so making default of Payment, and each Parish, Ward, or Place so in default, may be charged by Process of Court according to the Course thereof in that Behalf: And whereas it is expedient that such Schedules as aforesaid should be deposited and remain with the said Commissioners of Stamps and Taxes at their Head Office; be it therefore enacted, That all such Schedules as aforesaid which shall be made out at any Time after the Commencement of this Act shall be delivered over or transmitted by the Receiver General, Receiving Inspector, or other Receiver to whom the same shall have been delivered, to the Commissioners of Stamps and Taxes, and shall be deposited and remain in the Head Office of the said last-mentioned Commissioners; and the Production of any Schedule so deposited and purporting to contain the Name or Names of any such Defaulter or Defaulters as aforesaid shall be conclusive Evidence against any Person named therein as making default of Payment, and against every Parish, Ward, or Place named therein as in default, of the Sum or Sums mentioned in any such Schedule being due and owing and in arrear and unpaid to His Majesty, His Heirs and Successors, unless Payment thereof shall be proved; and every such Sum shall be recoverable from the Person and Persons making default of Payment thereof as a Debt upon Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit, and all Charges attending the same.

43 G. 3. c. 99.

Parchment Schedules of Defaulters to be deposited with the Commissioners of Stamps and Taxes.

XIV. And be it enacted, That so much and such Part and Parts of any Act or Acts in force as require the Commissioners for the Affairs of Taxes to transmit to the King's Remembrancer in *England* the Parchment Duplicates of Assessments of the Land Tax or Assessed Taxes, shall be and the same are hereby repealed: Provided always, that such Duplicates shall continue to be furnished and transmitted to the Commissioners of Stamps and Taxes in the Manner directed and required by the Laws in force, and the same shall remain deposited in the Head Office of the said Commissioners.

Parchment Duplicates of Assessments not to be transmitted to the King's Remembrancer.

XV. And be it enacted, That if any Person, not being duly appointed for that Purpose or legally authorized in that Behalf, shall knowingly or wilfully take or receive from any Collector of the Land Tax or Collector of the Duties of Assessed Taxes any Sum or Sums of

Penalty on Persons unlawfully receiving Public Monies from Collectors of Taxes.

of Money arising from any of the said Taxes or Duties collected or received by such Collector, the Person so taking or receiving such Sum or Sums of Money shall forfeit Double the Amount of the Sum or Sums so taken or received, to be recovered, for the Use of His Majesty, His Heirs or Successors, with full Costs of Suit, in His Majesty's Court of Exchequer, and to be applied in the same Manner as any other Penalty so recovered may be applied under the Authority of any of the Acts relating to the said Duties.

Commissioners of the District to which any Person shall remove without paying the Duties assessed, to commit such Person to Prison in default of sufficient Distress.

XVI. And whereas by the last-recited Act where any Person shall quit his or her Place of Residence and remove to any other Parish or Place without first discharging or paying the Duties charged upon him or her, the Commissioners acting within the Parish or Place where such Duties are charged upon and unpaid by the Person removing as aforesaid are directed to sign and cause to be transmitted a Certificate thereof to the Commissioners acting within the Parish or Place where the Person making such Default or Payment shall happen to reside, which Commissioners, or any Two or more of them, are thereby directed and empowered to raise and levy the said Duties charged upon the Party removed as aforesaid: And whereas it frequently happens that no sufficient Distress can be found within the District or Division of the said last-mentioned Commissioners whereby the said Duties may be levied, and it is expedient to provide a further Remedy for the Recovery of the said Duties in such Cases; be it therefore enacted, That where, upon the Transmission of any such Certificate as aforesaid, no sufficient Distress can be found within the District or Division of the Commissioners acting for the Parish or Place within which the Person removed shall happen to reside whereby the said Duties may be levied, then and in every such Case any Two or more of such last-mentioned Commissioners are hereby authorized and required, by Warrant under their Hands and Seals, to commit the Person so making Default of Payment as aforesaid to the Common Gaol, there to be kept without Bail or Mainprize until Payment shall be made of the said Duties and of all reasonable Costs and Expences.

Defaulters committed to Prison to be liable to the Payment of the Expences of their Commitment.

XVII. And be it enacted, That in any Case where, under or by virtue of any Act or Acts in force relating to the Duties of Assessed Taxes, or by or under this Act, the Commissioners of Taxes are authorized to commit any Person to Prison in default of Payment of any of the said Duties, it shall be lawful for the said Commissioners by their Warrant of Commitment to direct that any such Person shall be detained and kept in Prison until Payment shall be made as well of the said Duties as of such further Sum as the said Commissioners shall adjudge to be reasonable for the Costs and Expences of apprehending such Person and of conveying him or her to Prison; and every such Person shall be detained and kept in Prison according to the Tenor and Effect of such Warrant.

Commissioners of Taxes, by the Direction of the Treasury or the Commis-

XVIII. And be it enacted, That where, under or by virtue of any Act or Acts in force, any Person hath been or shall be committed to Prison by or under any Warrant of the Commissioners of Taxes acting within or for any District or Division, for or by reason of his or her Neglect or Omission to pay any Duties which may have been

assessed

assessed or charged upon him or her, or any Penalty incurred by him or her under any Act or Acts in force relating to the Land or Assessed Taxes, and he or she is or shall be detained in Custody solely under the Authority of any such Warrant as aforesaid, it shall be lawful for the same Commissioners, or for any Two or more of the Commissioners acting within or for the same District or Division, and they are hereby fully authorized and required, at the Request or by the Direction of the Commissioners of His Majesty's Treasury or the Commissioners of Stamps and Taxes for the Time being, signified in Writing signed by the Secretary or One of the Secretaries of the said respective Commissioners last mentioned, to issue their Warrant to the Gaoler or Keeper of any Gaol or Prison in which any such Person may be detained, for the Liberation of such Prisoner; and upon the Receipt of such last-mentioned Warrant such Gaoler or Keeper shall forthwith release and discharge out of Custody such Prisoner, if for no other Cause than as aforesaid he or she shall be detained.

sioners of Stamps and Taxes, may release Prisoners committed for Nonpayment of Duties or Penalties.

XIX. And for the Protection and Indemnity of the Commissioners and other Persons acting in the Execution of the several Acts relating to the Land Tax, be it enacted, That if any Action or Suit shall be brought against any Person or Persons for any thing done in pursuance of any Act or Acts relating to the Land Tax, such Action or Suit shall be commenced within Six Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and no Writ or Process shall be sued out for the Commencement of such Action or Suit until One Calendar Month next after Notice in Writing shall have been delivered to or left at the usual Place of Abode of such Person or Persons by the Attorney or Agent for the intended Plaintiff or Plaintiffs, in which Notice shall be clearly and completely contained the Cause and Causes of Action, the Name and Place or Places of Abode of the intended Plaintiff or Plaintiffs, and of his or their Attorney or Agent; and no Evidence shall be given on the Trial of such Action or Suit of any Cause or Causes of Action other than such as is or are contained in such Notice; and the intended Defendant or Defendants to whom such Notice shall have been delivered may, at any Time before the Expiration of such Calendar Month, tender Amends to the intended Plaintiff or Plaintiffs, his or their Attorney or Agent, and in case such Amends shall not be accepted may plead such Tender in bar to any Action or Suit to be brought against him or them grounded on such Notice, Writ, or Process; and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and also such Tender and any other Plea, with Leave of the Court, in bar of such Action or Suit, and may give this Act and the special Matter in Evidence at any Trial to be had thereupon; and if the Jury shall find for the Defendant in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited, or discontinue his, her, or their Action or Suit after the Defendant or Defendants shall have appeared, or if upon Demurrer Judgment shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same as any Defendant hath in any other

Limitation of Actions for Matters done in pursuance of the Acts relating to the Land Tax.

One Month's Notice of Action to be given to the Party by the Attorney for the Plaintiff.

Defendant may tender Amends, which (if not accepted) may be pleaded in bar of Action.

General Issue.

Treble Costs.

Actions brought against Collectors to be defended by the Commissioners of the District, and Costs and Charges thereof to be defrayed by an Assessment on the Parish.

other Case to recover Costs by Law; and every such Action or Suit which shall be brought against any Collector or Collectors of the Land Tax shall be defended by the Commissioners acting for the Division or Place where such Collector or Collectors shall have been appointed; and the Costs and Charges attending the same, as also any other Action or Suit to be brought by or against Commissioners or Collectors for any thing done in pursuance of any Act or Acts relating to the Land Tax, shall be defrayed by an Assessment made in a just Proportion on the several Lands, Tenements, and Hereditaments chargeable to raise the Quota fixed or assessed on the Parish or Place in or relating to which the alleged Cause of Action shall have arisen, or for which such Collector or Collectors shall have been appointed.

1 & 2 W. 4. c. 32.

XX. And whereas by an Act passed in the First and Second Years of the Reign of His present Majesty, intituled *An Act to amend the Laws in* England *relative to Game*, it is amongst other Things enacted, that if any Person not having obtained a Game Certificate (except such Person be licensed to deal in Game according to the said Act) shall sell or offer for Sale any Game to any Person whatsoever, or if any Person authorized to sell Game under the said Act by virtue of a Game Certificate shall sell or offer for Sale any Game to any Person whatsoever, except a Person licensed to deal in Game according to the said Act, every such Offender shall, on Conviction of any such Offence before Two Justices of the Peace, forfeit and pay for every Head of Game so sold or offered for Sale such Sum of Money not exceeding Two Pounds as to the said Justices shall seem meet, together with the Costs of the Conviction; and it is by the said last-mentioned Act also enacted, that if any Person not being licensed to deal in Game according to the said Act shall buy any Game from any Person whatsoever, except from a Person licensed to deal in Game according to the said Act, or *bonâ fide* from a Person affixing to the Outside of the Front of his House, Shop, or Stall a Board purporting to be the Board of a Person licensed to deal in Game, every such Offender shall, on Conviction thereof before Two Justices of the Peace, forfeit and pay for every Head of Game so bought such Sum of Money not exceeding Five Pounds as to the said Justices shall seem meet, together with the Costs of the Conviction: And whereas it is expedient to protect and indemnify in the Manner herein-after mentioned Persons who inform and prosecute for Offences committed against the Provisions of the said recited Act; be it therefore enacted, That from and after the passing of this Act every Person who shall inform and prosecute or give Evidence against any other Person or Persons for any Offence committed or to be committed against any of the said last-recited Enactments shall be indemnified, freed, and discharged from all and every Penalty and Penalties which he or she may have incurred or become liable to under the aforesaid Enactments, or any of them, for or by reason of any Transaction or Dealing which he or she may have had with the Person or Persons against whom he or she shall so inform and prosecute or give Evidence as aforesaid, provided the Information or Prosecution which the Person so informing and prosecuting as aforesaid shall have

Indemnity to Persons prosecuting for Offences committed against the recited Enactments.

instituted,

instituted, or upon which the Person shall give Evidence, shall have been commenced before the Institution of any Proceedings against him or her for the Recovery of any such Penalty or Penalties which he or she may have incurred or become liable to as aforesaid.

One Moiety of Penalties recovered to be paid to the Informer and the other to the Overseer or Parish Officer.

XXI. And whereas by the said last-recited Act certain Penalties and Forfeitures for Offences against the said Act are directed to be paid to some one of the Overseers of the Poor, or to some other Officer (as the convicting Justice or Justices may direct) of the Parish, Township, or Place in which the Offence shall have been committed, to be by such Overseer or Officer paid over to the Use of the general Rate of the County, Riding, or Division in which such Parish, Township, or Place shall be situate; and it is expedient to reward the Persons who shall prosecute Offenders against the said Act; be it therefore enacted, That from and after the passing of this Act one Moiety of all such Penalties and Forfeitures as by the said last-recited Act are directed to be paid and applied as aforesaid shall go and be paid to the Person who shall inform and prosecute for the same, and the other Moiety thereof only shall go and be paid to such Overseer or Officer as aforesaid, and be by him applied in the Manner by the said last-recited Act directed; and the Form of Conviction set forth in the said last-recited Act shall, so far as relates to the Distribution of the Penalty for which Judgment shall be given, be made according to the Fact and conformably with the Direction given by this Act as to such Distribution.

Duties on Hawkers and Pedlars in Scotland granted by 55 G. 3. c. 71. to be paid to Commissioners of Stamps and Taxes.

XXII. And whereas it is expedient to transfer the Collection and Management of the Duties on Hawkers and Pedlars in *Scotland* from the Commissioners mentioned in an Act passed in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to regulate Hawkers and Pedlars in* Scotland, and to place such Duties under the Care and Management of the Commissioners of Stamps and Taxes; be it therefore enacted, That from and after the Commencement of this Act the Rates and Duties granted and made payable by the said last-recited Act shall be payable and paid to and shall be under the Care and Management of the Commissioners of Stamps and Taxes for the Time being, and shall be denominated and deemed to be Stamp Duties.

Powers of 55 G. 3. c. 71. shall be put in force by the Commissioners of Stamps and Taxes.

XXIII. And be it enacted, That all and singular the Powers and Authorities, Rules, Regulations, and Directions contained in the said last-recited Act shall be used, executed, exercised, and put in force for the securing and collecting of the Duties thereby imposed by the Commissioners of Stamps and Taxes, as fully and effectually, to all Intents and Purposes, as if all and singular such Powers and Authorities, Rules, Regulations, and Directions had been originally given and granted to such Commissioners of Stamps and Taxes, and as if the same were repeated and re-enacted in this Act; and it shall be lawful for such Commissioners of Stamps and Taxes, or any Person or Persons to be nominated by them for that Purpose, to grant Licences to Hawkers and Pedlars in *Scotland*, and to manage the said Duties in like Manner as the Commissioners nominated and appointed by the said recited Act might have done before the passing of

Penalties, &c. how to be sued for.

of this Act; and that all Fines, Penalties, and Forfeitures imposed by the said recited Act in respect of any Matter or Thing to be done, or refused or neglected to be done, by any Person or Persons in anyways relating to such Duties and Licences, shall be incurred and forfeited, and shall and may be sued for, recovered, and levied, mitigated, and applied, upon and in respect of the doing or neglecting to do any Acts, Matters, or Things relating to the said Duties and Licences by this Act placed under the Care and Management of the said Commissioners of Stamps and Taxes.

Powers, &c. of former Acts in relation to Duties under Commissioners of Stamps and Taxes shall be put in force with respect to the Duties put under their Management by this Act.

XXIV. And be it enacted, That all Powers, Provisions, Clauses, Regulations, and Directions, and all Fines, Forfeitures, Pains, and Penalties contained in and imposed by any Act or Acts in force immediately before the Commencement of this Act, in relation to any of the Duties under the Management of the Commissioners of Stamps and Taxes, so far as the same or any of them may be applicable to the said Duties on Hawkers and Pedlars, shall be in full Force and Effect, and shall be observed, applied, enforced, and put in execution with respect to the Duties by this Act placed under the Management of the said Commissioners of Stamps and Taxes, and for preventing, detecting, and punishing all Frauds, Forgeries, and other Offences relating to the said Duties, as fully and effectually, to all Intents and Purposes, as if all such Powers and Authorities, Rules, Regulations, and Directions, Provisions, Fines, Pains, Penalties, and Forfeitures had been repeated and specially enacted in this present Act, and had been applied to the Duties by this Act placed under the Management of the said Commissioners of Stamps and Taxes.

Act to commence on the 1st August; and may be altered this Session.

XXV. And be it enacted, That where no other Period is fixed for the Commencement of this Act the same shall commence and take effect on the First Day of *August* One thousand eight hundred and thirty-five; and that this Act may be altered, amended, or repealed by any Act or Acts to be passed in this present Session of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the King's most Excellent Majesty. 1835.