

ANNO QUINTO & SEXTO

GULIELMI IV. REGIS.

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ment, it was by the said Charter or Letters Patent, among other Things, ordained, directed, ordered, and appointed that the said Corporation should comprehend and be distinguished into Three different Classes; the First whereof to consist of General Supervisors, General Surveyors, and Collectors, or such like Offices, if held under any other Names at any Time thereafter; the Second Class to consist of Supervisors, Surveyors, Examiners, Accomptants, and Clerks, or such like Offices, if under other Names; the Third Class, of Gaugers, Supernumeraries, or Assistants, or such like Offices, if under other Names; and also that in order to establish the said Fund each Member of the Corporation should pay the Sums aftermentioned, according to their Class, during their Lives yearly, and by Eight equal Payments; (that is to say), those of the First Class, Three Pounds Four Shillings Sterling Money yearly; those of the Second Class, Two Pounds Eight Shillings Sterling Money yearly; and those of the Third Class, One Pound Twelve Shillings like Money yearly; and also certain additional Contributions on Promotion and on Contributors marrying twice or oftener; and further that the Sums of Money so to be contributed and paid should be subject and applied to the Annuities payable to the Widows and Children of the Contributors according to the Classes before mentioned, and at the Rates after specified, that is, that there should be paid to the Widow or Children of each Contributor of the First Class a yearly Annuity of Sixteen Pounds Sterling, of each Contributor of the Second Class a yearly Annuity of Twelve Pounds Sterling, and of each Contributor of the Third Class a yearly Annuity of Eight Pounds like Money, all to be paid quarterly, on the Twenty-fifth Day of *March*, Twenty-fourth Day of *June*, Twenty-ninth Day of *September*, and Twenty-fifth Day of *December*; and that when a Contributor should leave a Widow and no Children, the said Annuity should be paid to her during her natural Life and Viduity, but upon her Decease or marrying again should thenceforth cease and determine; and when he should have Children, One or more, under the Age of Twelve Years, and no Widow, the said Annuity should be paid to the said Children until the youngest of them attained the Age of Twelve Years complete, but thenceforth and thereafter should cease and determine; and that when the Contributor should leave both a Widow and Children, One or more, under the Age of Twelve Years, the Annuity should be paid to the Widow during her Life and Viduity, and in case of her dying or marrying again before the youngest of the said Children attained the Age of Twelve Years complete, should no longer be payable to the Widow, but should thenceforth be paid to the Children, and until the youngest of them should attain the Age of Twelve Years complete, and should then cease and determine; and Provision was also made in and by the said Royal Charter or Letters Patent for raising and managing the said Fund and Contributions, and paying the said Annuities, by Managers to be elected and appointed as therein was directed: And whereas it having been found by Experience that higher Rates of Contribution and the Interest of a larger Stock of Capital, in proportion to the increased Number of Members, would be necessary for raising the same, and for extending the Benefits of the said Royal Charter or Letters Patent, an Act was passed

passed in the Forty-fifth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for confirming the Charter and enlarging the Powers of the Corporation of the Officers of Excise in* Scotland, by which said Act the said Charter and Letters Patent, and all the Regulations, Ordinances, and Appointments therein contained, and all the Proceedings had in consequence thereof, were confirmed, so far as the same were not altered by the said Act, and by the said Act the said Incorporation was directed to be continued and distinguished into Three Classes; (that is to say), the First Class thereof to consist of General Supervisors, General Surveyors, and Collectors, along with the Auditor, the Comptroller, the Cashier, the Secretary or Secretaries, the Solicitor or Solicitors, the General Accomptants, and the General Examiner, and the Deputies established in the actual Execution of those Offices, or the Persons in the actual Occupation of Offices of the like Nature, if held under other or different Names; the Second Class to consist of Supervisors, Surveyors, Examiners, Accountants, and Clerks in the General Excise Office in *Edinburgh* receiving Salaries directly out of the Revenue, or the Persons established in the actual Occupation of Offices of the like Nature, if held under any other or different Names; the Third Class to consist of Gaugers or Officers, Supernumeraries and Assistants, or the Persons established in the actual Occupation of Offices of the like Nature, if held under other or different Names; and every Member of the said Incorporation is by the said Act made subject and liable to and to pay the Sum or Rate herein-after mentioned according to his proper Class, during his Life yearly, by Four equal quarterly Payments; (that is to say), each Member of the First Class, Seven Pounds and Ten Shillings; each Member of the Second Class, Five Pounds Twelve Shillings and Sixpence; and each Member of the Third Class, Three Pounds Fifteen Shillings; and Provision is thereby also made for the Payment of the Difference of Rates on the Promotion of Members from a lower to a higher Class, and for the Payment of certain additional Rates on Marriage; but an Option being by the said Act given to the Contributors under the said Royal Charter or Letters Patent to accede or not to the Provisions of the said Act, in order to secure upon just and equitable Terms the limited Advantages proposed by the said Royal Charter or Letters Patent, it is directed by the said Act that every non-acceding Member should, in pursuance of a Provision made and reserved to that Effect in the said Royal Charter or Letters Patent, be called upon and obliged in future regularly to pay into the said Fund, towards the due and necessary Support thereof, not only his ordinary annual Contribution, and the Rates imposed in case of any second or subsequent Marriage, as directed by the aforesaid Royal Charter or Letters Patent, but also an Addition to his said ordinary Contributions, and along with the same, at the Rate of Seven Shillings and Sixpence annually, for a Contribution of the Third Class over and above his then present Rate of One Pound Twelve Shillings and Sixpence, making together the annual Rate of Two Pounds, and so in proportion for those of the Two higher Classes, as before distinguished respectively; and all the Rates and Sums of Money so to be contributed, together with all that had already been contributed and accumulated under the Royal Charter

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or

or Letters Patent aforesaid, were by the said Act directed to continue and be vested in and applied by Order and Direction of the said Incorporation, and the Managers and Cashiers thereof, appointed as therein mentioned, for behoof of the same and their Successors in Office, to and for the Uses and Purposes after mentioned, (that is to say), in the first place, for defraying the necessary Expences incurred and to be incurred in the passing of the said Act, and in establishing and executing the Scheme; secondly, for the further raising of a Fund and Capital Stock for the Purposes of the Scheme to the Extent therein limited, subject and applicable to the Payment of Annuities to Widows and Children of Contributors, according to the Three several Classes therein-before distinguished, at the Rates after specified; (that is to say,) that there should be paid as a yearly Annuity to the Widow or to the lawful Children of each Contributor, of the First Class, Thirty-two Pounds; of the Second Class, Twenty-four Pounds; and of the Third Class, Sixteen Pounds; such several Annuities to be paid by equal Portions quarterly, and within One Month after each Quarter Day respectively, to wit, on the Fifth Day of *January*, Fifth Day of *April*, Fifth Day of *July*, and Tenth Day of *October*, successively, commencing the First Quarter's Payment at the first of these Days which should happen after the Death of the Contributor, and so on regularly during the natural Life of the Widow and her remaining unmarried, or until the youngest surviving Child of such Contributor should attain the Age of Sixteen Years complete, whichever of these Events should happen the latest; provided that the Widows and Children of Contributors under the said Royal Charter or Letters Patent not acceding to the Scheme under the said recited Act were to be paid Annuities only at the former limited Rates under the said Royal Charter or Letters Patent, and to continue to Children only until the youngest of such Children should attain the Age of Twelve Years, as provided by the said original Patent; and in order to render the Funds thereby established sufficient and suitable for answering the several Purposes of the said Act, Power was thereby given to raise a Capital Fund or Stock, proportioned to the Number of Contributors, according to certain Rules and Regulations in the said Act contained; and it was amongst other Things further provided, that as soon and so often as the said Stock should amount to the Capital Sum therein described and limited, in proportion to the Number of Contributors, the Surplus which might be found above that Amount upon balancing the Accounts ending at the Fifth Day of *July* annually should be set apart and applied by the Managers of the Incorporation at the Time in such Portions as they should judge best, for augmenting the Annuities to the Widows and Children of the Contributors proportionably, such Augmentation not to exceed the One Half of the ordinary Annuity payable to each Annuitant; and in case of any Surplus beyond what should be judged necessary for making such Augmentation within the Limit aforesaid, Power is given to the Managers to apply such further Surplus towards paying the Annuities in the succeeding Year, and in consequence to direct and allow an Abatement to be made proportionably out of the ordinary Rates payable by the whole Contributors in the said Year respectively, or, with the Assent of the Contributors, to form such other Plan for the Application of such last-mentioned Surplus, and to

apply the same accordingly, in such Manner as should appear most agreeable to the Majority of the Contributors, and most for the Benefit of all concerned; and Provision is by the said Act also made for appointing Managers for conducting the Affairs of the said Incorporation: And whereas the Capital Sum in the said Act described and limited having been raised, and a Surplus having been found, the Managers of the said Incorporation have augmented the Annuities payable to the Widows and Children of Contributors to the Extent of One Half more than the Amount specified in the said Act; (that is to say,) to the Widows and Children of Contributors, Acceders to the said Act, of the First Class, an Annuity of Forty-eight Pounds; of the Second Class, Thirty-six Pounds; and of the Third Class, Twenty-four Pounds, respectively; and to the Widows and Children of Contributors under the said Royal Charter or Letters Patent, Non-acceders to the said Act, of the First Class, Twenty-four Pounds; of the Second Class, Eighteen Pounds; and of the Third Class, Twelve Pounds; and a further Surplus beyond what was necessary for such Augmentation having been found, the Managers of the said Incorporation have, with the Concurrence of the Majority of the Contributors, applied the same so as to lengthen the Period during which the said Annuities are to be payable to the Children of the said Contributors, (that is to say,) until the youngest of such Children, whether of acceding or non-acceding Contributors, shall have attained the Age of Eighteen Years: And whereas the Managers and Cashier of the said Incorporation have, under the Authority of the said recited Act, invested the Funds of the said Incorporation in the Purchase, in the Name of the Cashier, of certain Shares amounting in the whole to the Sum of Sixteen thousand five hundred Pounds of the Capital or Joint Stock of the Bank of *England*, and in the Purchase, in the Name of the said Cashier, of certain Shares amounting in the whole to the Sum of Fourteen thousand Pounds of the Capital or Joint Stock of the Royal Bank of *Scotland*, and have also, under the Powers of the said Act, lent out on heritable Securities, taken in the Name of the Cashier of the said Incorporation and his Successors in Office, certain Sums of Money, amounting in the whole to the Sum of Twenty-three thousand five hundred Pounds, of and to which said several Sums the said Managers and Cashiers now stand possessed and entitled for and on behalf of the said Incorporation: And whereas the said Incorporation now consists, more or less, of One Contributor of the First Class, Seven Contributors of the Second Class, and Seventeen Contributors of the Third Class, being Contributors under the said Royal Charter or Letters Patent, but who refused or neglected to accede as Contributors under the said recited Act, and of Thirty Contributors under the said recited Act of the First Class, One hundred and nineteen such Contributors of the Second Class, and Five hundred and fifty-five such Contributors of the Third Class: And whereas the whole Revenue of Excise of the United Kingdom being now placed under the Management of One General Board of Commissioners, all Officers in the Service of the Excise are Officers for the whole of the United Kingdom, and not for any one Part thereof, and are removable and removed from any one Part of the United Kingdom to any other Part thereof, according to the Exi-

gencies of the Public Service, and by the Abolition of the Chief Office of Excise at *Edinburgh* the principal Officers and Accountants who were there stationed, and were the principal Managers of the Affairs of the said Incorporation, have either ceased to be Officers of the Revenue, by the Abolition of their Offices, or have been removed to the Chief Office of Excise in *London*, and inasmuch as the Demands of the Public Service will not allow of Collectors and other Officers being called from their public Duties to meet together and act as Managers, it has been found impossible to continue the Purposes of the said Incorporation and the Management of the Affairs thereof; and it has become therefore expedient to abolish the same, and to make Provision for securing the Rights and Interests of the existing Contributors, and in order to effect the same, that the said Shares in the Stock of the Bank of *England* and Royal Bank of *Scotland* respectively should be sold, and the Monies arising from such Sales, together with all Monies which, before such Sales shall be effected, shall have been received and paid to the Account of the said Incorporation, be carried to the Account of the Consolidated Duties of Excise, and be paid into the Receipt of the Exchequer under that Head; and the several Sums, amounting to the Sum of Twenty-three thousand five hundred Pounds, together with the Interest arising therefrom, as soon as the Bonds given for Payment of the same are discharged, and such Interest as shall in the meantime be payable should be carried to Account, and paid in manner before mentioned; and that no Person not having been a Contributor before the Fifth Day of *January* One thousand eight hundred and thirty-five shall be admitted or deemed to have been admitted a Contributor, but that the present Contributors, having become Contributors before the said Fifth Day of *January* One thousand eight hundred and thirty-five, shall continue the Payment of their respective Rates, which shall in like Manner be paid over, under the Management of the Commissioners of Excise, to the Consolidated Duties of Excise; and that all Annuities to the Widows and Children of Contributors now payable, or which shall hereafter become payable, according to the Provisions of the said recited Act, shall be paid out of the Duties of Excise, and be placed to the Account of Incidents of that Department: May it therefore please 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,

So much of recited Act as directs the Appointment of Managers, and of a Clerk and Cashier, and the raising a Fund, repealed; and the Incorporation to cease.

That so much of the said recited Act as directs the Election and Appointment of Managers, and of a Cashier and Clerk of the said Incorporation, and as directs the raising of a Capital Stock, and the Application of any Surplus thereof, as shall be repugnant to this Act, or any of the Provisions thereof, shall be and the same is hereby repealed; and the said Incorporation shall from henceforth cease and determine, and no new or additional Members shall be admitted into the same, nor shall any Person be deemed a Member thereof or an existing Contributor with in the Meaning of this Act who shall not have been admitted and become a Contributor before the Fifth Day of *January* One thousand eight hundred and thirty-five.

II. And

Funds of the Incorporation vested in the Commissioners of Excise for the Purposes of this Act, and all their Stock to be realized for the same Purpose.

II. And be it further enacted, That on the passing of this Act all the Stocks, Funds, and Monies of the said Incorporation shall, for the Purposes of this Act, be vested in the Commissioners of Excise; and the said Shares in the Capital or Joint Stock of the Bank of *England* and of the Royal Bank of *Scotland* shall forthwith be sold and disposed of; and the said Sums so lent on heritable Securities shall, as soon as the same can be in conformity with the Conditions of the respective Securities on which the same were lent, be called in and recovered; and all Monies arising from such Sales, and the Amount of such Monies when called in and repaid, and all Interest thereon, together with all other Monies which shall in any Manner be vested in the said Incorporation, or be vested or remain in the Hands, Custody, or Possession of any Body Politic or Corporate, Company, or Person or Persons in Trust for or for the Use or Behoof of the said Incorporation, shall be paid over to the Commissioners of Excise; and for the Purpose of realizing and paying over such Monies, it shall be lawful for the Commissioners of Excise, and they are hereby authorized and required, to nominate and appoint One or more fit Person or Persons to sell and dispose of the said Shares, and to obtain Payment of the Monies so lent, and to collect and call in all other Property or other Effects, heritable or movable, belonging to the said Incorporation, and to pay over all Monies collected or produced by the Sale of such Shares, Property, and Effects as aforesaid to the Commissioners of Excise; and in case of any Person so appointed dying or becoming incapable of acting, or of his Appointment being recalled by the said Commissioners of Excise, the said Commissioners shall appoint some other Person in the Room and Place of the Person so dying or becoming incapable, or whose Appointment has been recalled as aforesaid; and every such Appointment as aforesaid to be made by the Commissioners of Excise shall be in the Form set out in the Schedule to this Act.

Persons appointed to give Security, and to have such Recompence as shall be directed by the Lords of the Treasury.

III. And be it further enacted, That every Person so to be appointed as aforesaid shall, if required, give Security in such Sum or Sums of Money as shall be directed by the Commissioners of Excise for duly recovering, paying over, and accounting for all the Property of the said Incorporation, and otherwise discharging the Duties of his Office, such Security to be taken in the Name of His Majesty; and it shall be lawful for the Commissioners of Excise to pay and allow to the Person or Persons so appointed such Remuneration and Recompence for his or their Labour and Trouble in the Matter as shall be authorized and directed by the Lords Commissioners of His Majesty's Treasury.

Persons appointed to collect in the Property of the Incorporation to have full Power to do so, and to give valid Receipts, and to raise and carry on Actions.

IV. And be it further enacted, That the Person or Persons so to be appointed as aforesaid shall have full Power and Authority to sell and dispose of the said Shares, and to obtain Payment of the Monies so lent, and to collect and call in all other Property or other Effects, heritable or movable, belonging to the said Incorporation; and the Receipt or Discharge of any Person or Persons so appointed as aforesaid shall be a full and valid Receipt and Discharge to all and every Person and Persons, Company, Body Politic and Corporate, paying or delivering over any Money or other Property or Effects in their

their Hands, Custody, or Possession, or due or owing by them; or paid over as the Purchase Money of any such Shares or other Property or Effects of the said Incorporation; and the Person or Persons so appointed shall have full Power and Authority to raise, insist in, and carry on, in his or their Name or Names, any Action, Suit, or Proceedings at Law, for making good the Purposes of such his or their Appointment, and collecting, calling in, and realizing the whole of the Property and Effects, heritable and moveable, of the said Incorporation; and no Action, Suit, or Proceeding raised, insisted in, or carrying on by any such Person shall abate, cease, or determine by the Death or Removal of any such Person, but the same shall continue and be insisted in and carried on by the Person who shall be nominated and appointed in the Room or Place of the Person so dying or removed.

Commissioners to pay over the Monies in the same Manner as Duties of Excise.

V. And be it further enacted, That the Commissioners of Excise shall pay or cause to be paid all such Monies as shall be received by them on account of the said Incorporation into the Hands of the Receiver General of Excise, to be paid into the Bank of *England*, and into the Receipt of the Exchequer, on account of the Duties of Excise, in the same Manner as all other Monies coming into the Hands of the said Commissioners on account of the Duties of Excise are by Law required to be paid over.

Books, Accounts, and Papers to be delivered to the Commissioners of Excise.

VI. And be it further enacted, That all Books, Accounts, Documents, and Papers belonging to or in the Hands, Custody, or Possession of the Managers or of the Cashiers or Clerk of the said Incorporation, and all Books, Accounts, Documents, or Papers relating to the Affairs of the said Incorporation in the Custody or Possession of any Company or other Person or Persons in Trust for or on the Behoof of the said Managers, Clerk, or Cashier, shall be delivered over to the Commissioners of Excise, or to such other Person or Persons as they shall appoint to receive and keep the same, and shall from thenceforth become Part of the public Documents of the Office of Excise.

Present Contributors to continue their Contributions.

VII. And be it further enacted, That all the Persons Contributors to the said Incorporation who shall have been admitted Contributors before the said Fifth Day of *January* One thousand eight hundred and thirty-five, whether Contributors under the said Royal Charter or Letters Patent being Non-acceders to the said recited Act, or Contributors Acceders under the said recited Act, shall continue to pay their several Rates and Contributions under the said recited Act, according to the Class in which they may be, and according as they may be Acceders or Non-acceders respectively; and shall also in case of Promotion or Marriage pay the increased or equalizing Rates as provided in the said recited Act.

Amount of Contributions to be deducted from the Salaries of Contributors.

VIII. And be it further enacted, That the Receiver General of Excise and the respective Collectors of each Collection throughout the United Kingdom shall deduct from the Salary of each Officer, being a Contributor, who may be stationed within the Limits of the Chief Office of Excise or within the Collection of any such Collector

respectively,

respectively, the Amount of the Rates or Contribution payable by such Contributors respectively, according to the Provisions of the said recited Act; and the said Receiver General and Collectors respectively shall enter all Monies received by him or them on account of such Rates or Contributions in his and their Accounts as Money received on account of Contributions to the *Scotch* Excise Incorporation, and all such Monies shall be remitted and paid into the Exchequer to the Account of the Duties of Excise, in the same Manner as other Monies received on account of the Duties of Excise are by Law directed to be remitted and paid.

Contributors desirous of withdrawing from further Contribution may do so on giving Notice.

IX. Provided always, and be it further enacted, That it shall be lawful for any Officer of Excise who may be a Contributor, not being married, or if a Widower not having any Child under the Age of Eighteen Years, and who may be desirous of ceasing to be a Contributor, to give Notice in Writing to the Commissioners of Excise of such his Desire to cease contributing, and thereupon the said Commissioners shall make an Order that the Name of such Officer shall be struck out of the List of Contributors; and from thenceforth such Officer shall cease to be a Contributor, and shall not be liable to have any further Deduction made from his Salary on account of any such Rates or Contribution, except any Arrear thereof or any additional or equalizing Rate or Rates on account of Promotion or Marriage shall be due and owing at the Time of giving such Notice, which in such Case it shall be lawful to deduct: Provided always, that every such Notice shall be given Six Weeks at least before the next Quarter Day or Sittings when such Contributor's Salary shall be becoming due, and if not so given, the Deduction at the ensuing Quarter Day or Sittings shall be made.

Such Notice to be given Six Weeks before Salary becomes due.

Annuities now and hereafter to become due to be paid at the augmented Rates and for the lengthened Period.

X. And be it further enacted, That all Annuities which at the passing of this Act shall be payable to the Widows or Children of the deceased Contributors, and all such Annuities as shall hereafter become payable according to the Provisions of the said recited Act to the Widows or Children of the Persons who are continued Contributors by this Act, shall continue and be payable at the augmented Rate of Payment fixed by the Managers of the said Incorporation, and for the lengthened Period in the Case of Children, which was appointed as herein-before recited, in disposing of the Surplus beyond the limited Amount of Capital Stock, and all such Annuities shall be a Charge on the Duties of Excise, and shall be placed to the Account of Incidents of that Department.

Annuities to be paid by the Receiver General or Collectors of Excise where the Widows and Children are resident.

XI. And be it further enacted, That it shall be lawful for the Receiver General of Excise, and for the Collector of the several Collections of Excise throughout the United Kingdom, and they are hereby authorized and required, out of any Monies in their Hands, to pay, under the Directions of the said recited Act and of the Commissioners of Excise at each Quarter Day, or at the Sittings after each Quarter Day, the Amount of all such Annuities as shall be due and payable to the Widows or Children of any deceased Contributors that may be resident within the Limits of the Chief Office of Excise, or within the Collection of any such Collector respectively;

tively; and the said Receiver General and every such Collector shall charge all such Payments to the Account of Incidents of the Department.

Commissioners to appoint Tutors and Guardians to Children, and to carry the recited Act and this Act into effect.

XII. And be it further enacted, That it shall be lawful for the Commissioners of Excise to name and appoint such Person or Persons as they shall deem fit as the Tutors, Curators, or Guardians of such Children of Contributors as shall not have any Tutors, Curators, and Guardians, and also to execute and put in force all such Provisions not hereby repealed of the said recited Act as might have been executed and put in force by the Managers of the said Incorporation if this Act had not been passed, and also to make such further Rules, Orders, and Regulations as to them shall seem necessary, expedient, or required for carrying this Act and the Purposes thereof into effect.

So much of the recited Act as is not hereby repealed to remain in force.

XIII. And be it further enacted, That so much of the said recited Act as is not repealed or provided for by this Act shall remain in force, and shall be put in execution by the Commissioners of Excise, until the Death of the last of the said Contributors, and until after the last Payment of any Annuity to which any Person shall be entitled under the said Act and this Act, and shall then cease and determine.

Act may be altered this Session.

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

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SCHEDULE to which this Act refers.

WE, being Three of the Commissioners of Excise, do hereby nominate and appoint

with full Power to collect and call in all Sums of Money and other Property, or other Effects, heritable and moveable, which belonged to the Excise Incorporation of Scotland, and to grant Receipts and Discharges for the same; and also to raise, insist in, and carry on any Action, Suit, or Proceeding for the Recovery of any Sums of Money, Debts heritable and moveable, and other Property belonging to the said Incorporation, and to sell and convert all such Property into Money, and pay over all such Monies to us, according to the Provisions of an Act of Parliament passed in the Year of the Reign of His Majesty King William the Fourth, intituled "An Act" [*here insert the Title of this Act*].

Signed

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