ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. LV.

An Act for granting to His Majesty certain additional Duties on Receipts.

[5th *May* 1795.]

Most Gracious Sovereign,

Preamble.

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making such permanent Addition to the Publick Revenue as shall be adequate to the encreased Charge occasioned by any Loan to be raised, or Stock to be created, by virtue of any Act or Acts for that Purpose to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the further and additional Duties herein-after mentioned; and 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, from and after the Fifth Day of *July* One thousand seven hundred and ninety-five, there shall be raised, levied, collected, and paid, throughout the Kingdom of *Great Britain*, unto and to the Use of His Majesty, His Heirs and Successors, for every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Receipt, Discharge, or Acquittance, given

From *July* 5, 1795, an additional Stamp Duty to be paid of 6*d.* on Receipts for 100*l.* and under 500*l.*; and a further addi-

tional Duty of 1 s. for 500 l. and upwards.

given for or upon the Payment of Money amounting to One hundred Pounds, and not amounting to Five hundred Pounds, ſhall be engroſſed, written, or printed, over and above all other Rates and Duties already impoſed thereon, there ſhall be charged an additional Duty of Sixpence; and where the ſame ſhall amount to Five hundred Pounds or upwards, there ſhall be charged a further additional Duty of One Shilling.

Receipts exempted by 31 *Geo.* III, Cap. 25, not liable.

II. Provided always, and be it further enacted by the Authority aforeſaid, That all and every the Receipts, Diſcharges, or Acquittances, which, by an Act, paſſed in the Thirty-firſt Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties now charged on Bills of Exchange, Promiſſory Notes, and other Notes, Drafts, and Orders, and on Receipts; and for granting other Duties in lieu thereof*, which are particularly exempted from the Duties impoſed by the ſaid Act, ſhall alſo be, and are hereby exempted from the Duties impoſed by this Act, as fully and amply as if the ſaid Exemptions had been particularly repeated and enacted in this Act.

Duties to be managed by the Commiſſioners for Stamps.

III. And be it further enacted by the Authority aforeſaid, That, for the more effectual levying, collecting, and paying, the ſaid Duties hereinbefore granted, the ſame ſhall be under the Government, Care, and Management, of the Commiſſioners for the Time being, appointed to manage the Duties charged on Stamped Vellum, Parchment, and Paper, who, or the major Part of them, are required and empowered to denote the Payment of the ſaid Duties by this Act impoſed, either by uſing any Stamps in their Poſſeſſion, heretofore provided to be uſed in relation to any former Duties on Stamped Vellum, Parchment, or Paper, or to provide new Stamps for that Purpoſe, or to cauſe, if they ſee Occaſion, One new Stamp to be provided to denote the former Duties, and alſo the Duties granted by this Act, and to renew or alter the ſame reſpectively, from Time to Time, as they ſhall ſee Occaſion, and to do all Things neceſſary to be done for putting this Act in Execution, with relation to the ſaid Duties hereby granted, in the like and in as full and ample a Manner as they, or the major Part of them, are authorized to put in Execution any former Law concerning Stamped Vellum, Parchment, or Paper.

Proviſions of 31 *Geo.* III, Cap. 25, hereby altered, to ceaſe.

IV. And be it further enacted by the Authority aforeſaid, That all the Rules, Regulations, Methods, Penalties, and Forfeitures, in the ſaid recited Act contained, in relation to the ſaid former Duties on ſuch Receipts, Diſcharges, and Acquittances, for which other Proviſions are expreſsly made by this Act, ſhall, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-five, ceaſe and determine, and be no longer put in Execution, ſave and except always as to the Rules, Regulations, Methods, Penalties, and Forfeitures, for the collecting, managing, recovering, and applying, any Arrears of the ſaid former Duties on Receipts, Diſcharges, or Acquittances, which may, on the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-five, remain unpaid, and to any Penalty or Forfeiture, Penalties or Forfeitures, relating thereto, which ſhall have been incurred at any Time before, or on the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-five, and the ſeveral Powers, Proviſions, and Remedies, for recovering the ſame reſpectively.

V. And

V. And be it further enacted by the Authority aforeſaid, That the full and juſt Sum of Money for which any Receipt, Diſcharge, or Acquittance ſhall be given, and the true Date thereof, ſhall be *bona fide* reſpectively inſerted therein; and that all Notes, Memorandums, or Writings whatever, given to any Perſon or Perſons for or upon the Payment of Money amounting to Forty Shillings or upwards, whereby any Sum of Money ſhall be acknowledged to have been paid, ſettled, received, accounted for, balanced, diſcharged, releaſed, or in any Manner ſatisfied, or which ſhall in any Manner ſignify or denote ſuch Acknowledgement as aforeſaid, and whether the ſame ſhall or ſhall not be ſigned by or with the Name or Names of the Perſon or Perſons by or on whoſe Behalf the ſame ſhall be given, ſhall be reſpectively taken and conſtrued to be Receipts within the true Intent and Meaning of this Act, and ſhall be liable to the reſpective Duties impoſed thereon, as well by the ſaid recited Act as this Act; and ſhall be paid and payable by the Perſon or Perſons by whom, or on whoſe Behalf, ſuch Receipts, Diſcharges, or Acquittances, ſhall be required, (except ſuch Receipts, Diſcharges, or Acquittances, as ſhall be at any Time or Times given upon the Payment of Money in reſpect of any Salary or Penſion, Debt or other Sum, payable from His Majeſty, His Heirs or Succeſſors, in all which Caſes the Duties ſhall be paid by the Perſon or Perſons giving ſuch Receipts, Diſcharges, or Acquittances); and which Rates and Duties, in Default of Payment thereof according to the Regulations of this Act, ſhall and may be charged upon, and levied againſt, the Perſon or Perſons by whom the ſame are hereby made payable, his, her, or their reſpective Executors, Adminiſtrators, or Aſſigns.

The full Sum to be expreſſed in Receipts; and any Note, &c. given upon the Payment of Money, to be liable to Duty.

VI. And be it further enacted by the Authority aforeſaid, That every Receipt, Diſcharge, or Acquittance, Note, Memorandum, or Writing whatever, given to any Perſon or Perſons for or upon the Payment of Money which ſhall contain or expreſs, or in any Manner ſignify or denote, any general Acknowledgement of any Debt, Claim, Account, or Demand, or all or any Debts, Claims, Accounts, or Demands being paid, ſettled, received, accounted for, balanced, diſcharged, releaſed, or ſatisfied, or whereby any Sum of Money therein mentioned ſhall be acknowledged to be in full or in Diſcharge or Satisfaction of all or any ſuch Debts, Claims, Accounts, or Demands, or intended ſo to be, and whether the ſame ſhall or ſhall not be ſigned by or with the Name or Names of the Perſon or Perſons by or on whoſe Behalf the ſame ſhall be given, ſhall be deemed and taken to be a Receipt for the Sum of Five hundred Pounds and upwards within the true Intent and Meaning of this Act, and ſhall be liable to the Stamp Duty of Two Shillings by the ſaid recited Act and this Act impoſed thereon; and no ſuch Receipt, Diſcharge, or Acquittance, Note, Memorandum, or Writing, ſhall be pleaded or given in Evidence in any Court, or admitted in any Court, to be uſeful or available in Law or Equity as an Acknowledgement of any Debts, Claims, Accounts, or Demands being paid, ſettled, received, accounted for, balanced, diſcharged, releaſed, or ſatisfied, whether generally or otherwiſe, or for any other or greater Sum of Money than the Sum of Money therein expreſſed, unleſs the ſame ſhall be ſtamped with the proper Stamp to denote the ſaid Duty of Two Shillings hereby impoſed; any Thing in ſuch Receipt, Diſcharge, Acquittance, Note, Memorandum, or Writing, expreſſed notwithſtanding.

Receipts, &c. in full, liable to a Duty of 2s.

No Receipts, &c. available in Law for more than therein expreſſed, unleſs on a 2s. Stamp.

Memorandums, &c. for Money received, though not ſigned, to be deemed Receipts.

VII. And be it further enacted by the Authority aforeſaid, That every Note, Memorandum, or Writing whatever, given to any Perſon or Perſons for or upon the Payment of Money which ſhall contain or expreſs, or in any Manner ſignify or denote, any Acknowledgement of any Part of any Debt, Claim, Account, or Demand, being paid, ſettled, received, accounted for, balanced, diſcharged, releaſed, or ſatisfied, whether the ſame ſhall or ſhall not be ſigned by or with the Name or Names of the Perſon or Perſons by or on whoſe Behalf the ſame ſhall be given, ſhall be deemed and taken to be a Receipt within the true Intent and Meaning of the ſaid recited Act and this Act, and ſhall be liable to a Stamp Duty in reſpect of the Sum actually paid.

Penalty on Perſons ſigning, &c. Receipts unſtamped, &c.

VIII. And be it further enacted by the Authority aforeſaid, That all and every Perſon or Perſons who, from and after the ſaid Fifth Day of *July* One thouſand ſeven hundred and ninety-five, ſhall write or ſign, or cauſe to be written or ſigned, any Receipt, Diſcharge, or Acquittance, given for or upon the Payment of Money liable to any Stamp Duty charged by the ſaid recited Act or this Act upon any Piece of Vellum, Parchment, or Paper, without the ſame being firſt duly ſtamped or marked with a Stamp or Mark as herein is directed, or upon which there ſhall be a Stamp or Mark of lower Denomination or Value than is by the ſaid recited Act and this Act charged in reſpect thereof, ſhall forfeit and pay the Sum of Ten Pounds, in caſe the Sum paid, contained, or expreſſed, in ſuch Receipt, Diſcharge, or Acquittance, ſhall not amount to the Sum of One hundred Pounds; and the Sum of Twenty Pounds in caſe ſuch Sum ſhall amount to One hundred Pounds or upwards.

Perſons giving Receipts for leſs than actually paid, &c. liable to Penalty.

IX. And be it further enacted by the Authority aforeſaid, That all and every Perſon or Perſons who ſhall give any Receipt, Diſcharge, or Acquittance, or any Note, Memorandum, or Writing, acknowledging the Payment of Money, in which a leſs Sum ſhall be expreſſed than the Sum actually paid or received, or who ſhall ſeparate or divide the Sum demanded or actually paid or received into divers Sums with Intent to evade the ſaid Duties or any of them, or ſhall, with the like Intent, write off any Part of any Debt, Claim, or Demand, or who ſhall be guilty of or concerned in any fraudulent Contrivance or Device whatever with Intent or Deſign to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties by the ſaid Act or this Act impoſed, ſhall, for every ſuch Offence, forfeit and pay the Sum of Fifty Pounds, to be recovered in Manner as herein-after is directed.

Vellum, &c. to be ſtampt before written upon, &c.

X. And be it further enacted by the Authority aforeſaid, That all Vellum, Parchment, and Paper, liable to any Stamp Duty by the ſaid recited Act, or this Act, ſhall, before any of the Matters or Things thereby or hereby charged, ſhall be engroſſed, printed, or written thereupon, be brought to the Head Office for ſtamping or marking Vellum, Parchment, or Paper; and the ſaid Commiſſioners by themſelves, or by their Officers employed under them, ſhall and may, from Time to Time, ſtamp and mark, according to the Directions of the ſaid recited Act and this Act, any Quantities or Parcels of Vellum, Parchment, or Paper, before any of the Matters or Things thereby or hereby charged ſhall be engroſſed, printed, or written thereupon, upon Payment of the ſeveral Duties payable for the ſame by virtue of the ſaid

recited Act and this Act; and no Receipt, Diſcharge, Acquittance, Note, or Memorandum, or Writing aforeſaid, liable to the Duties by the ſaid recited Act or this Act impoſed, or any of them, ſhall be pleaded or given in Evidence in any Court, or admitted in any Court to be good, uſeful, or available, in Law or Equity, unleſs the Vellum, Parchment, or Paper, on which ſuch Receipt, Diſcharge, Acquittance, Note, Memorandum, or Writing, as aforeſaid, ſhall be engroſſed, printed, written, or made, ſhall be ſtamped or marked with a lawful Stamp or Mark, to denote the Rate or Duty as by the ſaid recited Act or this Act is directed, or ſome higher Rate or Duty in the ſaid recited Act or this Act contained; and it ſhall not be lawful for the ſaid Commiſſioners, or their Officers, to ſtamp or mark any Vellum, Parchment, or Paper, with any Stamp or Mark directed to be uſed or provided by virtue of the ſaid recited Act or this Act, at any Time after any Receipt, Diſcharge, or Acquittance, ſhall be engroſſed, written, or printed thereon, under any Pretence whatever, except as herein is otherwiſe provided; any Thing in the ſaid recited Act or this Act contained, or any Law or Statute to the contrary thereof notwithſtanding.

Receipts, &c. not ſtampt may be ſtamped within the Times herein preſcribed, upon Payment of the Sums herein mentioned.

XI. Provided always, and be it further enacted by the Authority aforeſaid, That if any Receipt, Diſcharge, or Acquittance, given upon the Payment of Money, and written on Vellum, Parchment, or Paper, not ſtamped as by the ſaid recited Act and this Act is directed, ſhall be brought to the ſaid Commiſſioners, or their Officers employed by them for that Purpoſe, to be ſtamped according to the Directions of the ſaid recited Act and of this Act, within the Space of Fourteen Days after ſuch Receipt, Diſcharge, or Acquittance, ſhall be given, or ſhall bear Date, the ſame ſhall and may be permitted to be ſtamped, on Payment of the Sum of Five Pounds, over and above the Duty payable for the ſame by virtue of the ſaid recited Act and this Act; and if any ſuch Receipt, Diſcharge, or Acquittance, ſhall be brought to be ſtamped as aforeſaid, after the Expiration of ſuch Fourteen Days, and within One Calendar Month after ſuch Receipt, Diſcharge, or Acquittance ſhall be given, or ſhall bear Date, the ſame ſhall and may be permitted to be ſtamped, on Payment of the Sum of Ten Pounds, over and above the Duty payable for the ſame, by virtue of the ſaid recited Act and this Act, and the proper Officer or Officers are hereby enjoined and required, upon ſuch Receipt, Diſcharge, or Acquittance, being brought to them, within the reſpective Times herein-before limited, and upon Payment of the Duty impoſed thereon by the ſaid recited Act or this Act, and the reſpective Sums aforeſaid, but not otherwiſe, to mark or ſtamp ſuch Receipt, Diſcharge, or Acquittance, with the proper Mark or Stamp by the ſaid recited Act and this Act required for the ſame.

How Penalties are to be divided, and recovered.

XII. And be it further enacted by the Authority aforeſaid, That One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed, ſhall (if ſued for within the Space of Three Calendar Months from the Time of any ſuch Penalty or Forfeiture being incurred) be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid; and which ſhall and may be ſued for

for in any of His Majeſty's Courts at *Weſtminſter*, for Offences committed in *England*, and in the Court of Great Seſſions, for Offences committed in *Wales*, and in His Majeſty's Court of Exchequer at *Edinburgh*, for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoin, Privilege, Wager of Law, or more than One Imparlance, ſhall be allowed.

Juſtices may determine Offences which ſubject the Parties to pecuniary Penalties.

XIII. Provided always, and be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful to and for any Juſtice of the Peace, reſiding near the Place where the Offence ſhall be committed, to hear and determine any Offence againſt this Act, which ſubjects the Offender to any pecuniary Penalty; which ſaid Juſtice of the Peace is hereby authorized and required, upon any Information exhibited, or Complaint made in that Behalf, within Three Calendar Months after the Offence committed, to ſummon the Party accuſed; and alſo the Witneſſes on either Side, and to examine into the Matter of Fact, and upon due Proof made thereof, either by the voluntary Confeſſion of the Party, or by the Oath of One or more credible Witneſs or Witneſſes, to give Judgement or Sentence for the Penalty or Forfeiture as in and by this Act is directed, to be divided, One Moiety thereof to His Majeſty, His Heirs or Succeſſors, and the other Moiety thereof to the Informer or Informers; and to award and iſſue out his Warrant under his Hand and Seal, for the levying the ſaid Penalty ſo adjudged on the Goods of the Offender, and to cauſe Sale to be made thereof in caſe they ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any); and where the Goods of ſuch Offender cannot be found ſufficient to anſwer the Penalty, to commit ſuch Offender to Priſon, there to remain for the Space of Three Calendar Months, unleſs ſuch pecuniary Penalty ſhall be ſooner paid and ſatisfied; and if any Perſon or Perſons ſhall find himſelf or themſelves aggrieved by the Judgement of any ſuch Juſtice, then he or they ſhall and may, upon giving Security to the Amount of the Value of ſuch Penalty and Forfeiture, together with ſuch Coſts as ſhall be awarded in caſe ſuch Judgement ſhall be affirmed, appeal to the Juſtices of the Peace, at the next General or Quarter Seſſions for the County, Riding, or Place, which ſhall happen after Fourteen Days next after ſuch Conviction ſhall have been made, and of which Appeal reaſonable Notice ſhall be given, who are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the ſame; and in caſe the Judgement of ſuch Juſtice ſhall be affirmed, it ſhall be lawful for ſuch Juſtices to award the Perſon or Perſons appealing, to pay ſuch Coſts occaſioned by ſuch Appeal as to them ſhall ſeem meet.

Perſons aggrieved may appeal to the Quarter Seſſions.

Penalties may be mitigated.

XIV. Provided nevertheleſs, That it ſhall and may be lawful to and for the ſaid Juſtice, where he ſhall ſee Cauſe, to mitigate and leſſen any ſuch Penalties as he ſhall think fit, (reaſonable Coſts and Charges of the Officers and Informers, as well in making the Diſcovery as in proſecuting the ſame, being always allowed over and above ſuch Mitigation), and ſo as ſuch Mitigation do not reduce the Penalties to leſs than a Moiety of the Penalties incurred over and above the ſaid Coſts and Charges; any Thing contained in this Act, or any other Act of Parliament, to the contrary notwithſtanding.

XV. And

XV. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes, to give Evidence before ſuch Juſtice, touching any of the Matters relative to this Act, and ſhall neglect or refuſe to appear at the Time and Place to be for that Purpoſe appointed, his or her reaſonable Excuſe for ſuch Neglect or Refuſal to be allowed of by ſuch Juſtice or Juſtices of the Peace, or appearing ſhall refuſe to be examined on Oath or Affirmation, and give Evidence before whom the Proſecution ſhall be depending, that then every ſuch Perſon ſhall forfeit, for every ſuch Offence, the Sum of Forty Shillings, to be levied and paid in ſuch Manner, and by ſuch Means, as is herein directed as to other Penalties.

Witneſſes not attending, &c. to forfeit 40 s.

XVI. Provided always, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch Penalty or Forfeiture ſhall be afterwards recoverable, except in the Name of His Majeſty's Attorney General in *England*, or Advocate in *Scotland*, by Information in the reſpective Courts of Exchequer in *England* and *Scotland*, in which Caſe the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures, incurred as aforeſaid, belonging to His Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of the Receiver General of His Majeſty's Stamp Duties for the Time being; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs and Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Reward as they ſhall think fit, not exceeding One Moiety of ſuch Penalties or Forfeitures ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout, to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Penalties not proſecuted for within the limited Time, recoverable only as is herein mentioned.

XVII. And be it further enacted by the Authority aforeſaid, That if any Perſon ſhall counterfeit or forge, or procure to be counterfeited or forged, any Stamp or Mark, directed or allowed to be uſed or provided, made or uſed in purſuance of the ſaid recited Act or this Act for the Purpoſe of denoting any of the Duties by the ſaid recited Act or this Act granted, or ſhall counterfeit or reſemble the Impreſſion of the ſame upon any Vellum, Parchment, or Paper, with Intention to defraud his Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties, or ſhall utter, vend, ſell, or expoſe to Sale, any Vellum, Parchment, or Paper, liable to the ſaid Duties, with ſuch counterfeit Mark or Impreſſion thereupon, knowing the ſame to be counterfeited, or ſhall privately or fraudulently uſe any Stamp or Mark, directed or allowed to be uſed by the ſame recited Act or this Act, with Intent to defraud His Majeſty, His Heirs or Succeſſors, of any of the ſaid Duties, every Perſon ſo offending, and being thereof lawfully convicted, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony without Benefit of Clergy.

Perſons counterfeiting Stamps, &c. guilty of Felony.

XVIII. And be it further enacted by the Authority aforeſaid, That all Powers, Proviſions, Articles, Clauſes, Allowances on preſent Payment of the Duties, and all other Matters and Things preſcribed or appointed by

All Powers reſpecting former Duties, to extend to this Act.

by any former Act or Acts of Parliament relating to the Stamp Duties on Vellum, Parchment, and Paper, (and not hereby altered), ſhall be of full Force and Effect, with relation to the Duties hereby impoſed, and ſhall be applied and put in Execution for the raiſing, levying, collecting, and ſecuring, the ſaid Duties hereby impoſed, according to the true Intent and Meaning of this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame had ſeverally and reſpectively been hereby re-enacted with relation to the ſaid Duties hereby impoſed.

Duties to be paid to the Receiver General of Stamp Duties, and by him paid into the Exchequer.

XIX. And be it further enacted by the Authority aforeſaid, That all the ſaid Duties herein-before granted ſhall be paid from Time to Time into the Hands of the Receiver-general for the Time being of the Duties on Stamped Vellum, Parchment, and Paper, who ſhall pay the ſame (the neceſſary Charges of raiſing and accounting for the ſame being deducted) into His Majeſty's Receipt of Exchequer at *Weſtminſter*, at ſuch Time and in ſuch Manner as other Duties on Stamped Vellum, Parchment, and Paper, are directed to be paid; and ſhall be carried to, and made Part of, the Conſolidated Fund.

Duties to be an Addition to the Revenue for defraying the increaſed Charge of any Loan of this Seſſion, &c.

XX. Provided always, and be it further enacted, That the Monies ariſing, or to ariſe, of the ſaid Rates or Duties, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made, or Stock to be created, by virtue of any Act or Acts to be paſſed in this Seſſion of Parliament; and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt diſtinctly and apart from all other Branches of the Publick Revenue; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Rates and Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs and Succeſſors, on any Account whatever.

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