CONVEYANCE of any Kind or Description whatsoever in England or Ireland, and Charter, Disposition, or Contract containing the first original Constitution of Feu and Ground Annual Rights in Scotland (not being a Lease or Tack for Years), in consideration of an annual Sum payable in perpetuity or for any indefinite Period, whether Fee Farm or other Rent, Feu Duty, Ground Annual, or otherwise - } The same Duties as on a Lease or Tack for a Term exceeding 100 Years, at a yearly Rent equal to such annual Sum.

EXEMPTIONS.

Any Lease or Tack for a Life or Lives not exceeding Three, or for a Term of Years determinable with a Life or Lives not exceeding Three, by whomsoever granted.

Any Grant in Fee Simple or in Perpetuity, made in Ireland, in pursuance of the Renewable Leasehold Conversion Act, or in pursuance of the Trinity College (Dublin) Leasing and Perpetuity Act, 1851.

All which said Leases or Tacks and Grants respectively shall be chargeable with the Stamp Duties to which the same were subject and liable before the passing of the Act 16 & 17 Vict. c. 63.

DUPLICATE or COUNTERPART and PROGRESSIVE DUTY.

EVERY SUCH LEASE or Tack, and every such Conveyance, Charter, Disposition, or Contract as aforesaid hereby charged with Duty, and the Duplicate or Counterpart thereof respectively, shall be chargeable with the respective Stamp Duties granted and made payable under the several Heads or Titles of "Duplicate or Counterpart," and "Progressive Duty," in the Schedule annexed to the Act of the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Ninety-seven.

LICENCE TO DEMISE Copyhold Lands, Tenements, or Hereditaments, or the Memorandum thereof if granted out of Court, and the Copy of Court Roll of any such Licence if granted in Court:

Where the clear yearly Value of the Estate to be demised shall be expressed in such Licence and shall not exceed £75 - - - - - - - - -	The same Duty as on a Lease at a yearly Rent equal to such yearly Value, under the Act of the 13 & 14 Vict. c. 97.		
	£	s.	d.
And in all other Cases - - - - - -	0	10	0

CAP. LXXXIV.

An Act to extend the Provisions of the Acts for the Augmentation of Benefices. [10th *August* 1854.]

29 C. 2. c. 8.

'WHEREAS an Act was passed in the Twenty-ninth Year of the Reign of His late Majesty King *Charles* the Second, intituled *An Act for confirming and perpetuating 'Augmentations made by Ecclesiastical Persons to small Vicarages and Curacies,* the 'Provisions of which were extended by an Act passed in the Session of Parliament held in 'the First and Second Years of the Reign of His late Majesty King *William* the Fourth, 'Chapter Forty-five: And whereas the Powers of the said last-mentioned Act were enlarged 'by the Fourteenth Section of an Act passed in the Session of Parliament held in the First 'and Second Years of the Reign of Her present Majesty, Chapter One hundred and seven: 'And whereas it is expedient that the Provisions and Powers of the said Acts should be 'amended and enlarged:' Be it therefore enacted by the Queen'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, as follows:

I. The

Powers given by Sect. 21. of 1 & 2 W. 4. c. 45. and Sect. 14. of 1 & 2 Vict. c. 107. may be exercised by Incumbents, &c.

I. The Powers which by the Twenty-first Section of the said Act of the First and Second of *William* the Fourth, and the Fourteenth Section of the said Act of the First and Second of *Victoria* are given to Rectors or Vicars of making Annexations or Grants in aid of Churches and Chapels may be exercised by the Incumbent of any Benefice whatsoever within the Meaning of the said Act of the First and Second of *William* the Fourth, and may be so exercised although Part only of the District Chapelry or Place to which the Church or Chapel belongs may be within the Limits of such Benefice, and whether such Church or Chapel may be within the Limits of such Benefice or not.

Incumbent entitled to Glebe Land, &c. may annex the same to Church of District wherein situate.

II. Where the Incumbent of any Benefice shall, in right of the same, be entitled to any Glebe Land or other Land, it shall be lawful for the Incumbent for the Time being of such Benefice, with such Consents as herein-after mentioned, by a Deed duly executed by him, to annex such Glebe Land or other Land as aforesaid, or any Part thereof, with the Appurtenances, to any Church or Chapel within the Parish, District, or Place in which such Glebe Land or other Land as aforesaid shall be situate, to the Intent that the same may be held and enjoyed by the Incumbent for the Time being of such Church or Chapel; and every such Deed shall be effectual to all Intents and Purposes whatsoever, any Law or Statute to the contrary notwithstanding.

Consents of Archbishop or Bishop and Patron to Annexation and Grant.

III. Every Annexation and Grant which shall be made by the Incumbent of any Benefice in pursuance of any Power herein-before contained shall be made with the Consent of the Archbishop or Bishop of the Diocese within which such Benefice shall be situate, and also with the Consent of the Patron or Patrons of such Benefice, such Consent to be signified by the said Archbishop or Bishop and the said Patron or Patrons respectively executing the Instrument by which the Annexation or Grant shall be made.

Section 13. of 1 & 2 W. 4. c. 45. to extend to Annexations under this Act.

IV. In every Case in which any Land subject to any Lease shall be annexed to any Church or Chapel, in pursuance of the Power herein-before in that Behalf contained, the Provisions of the Thirteenth Section of the said Act of the First and Second Years of King *William* the Fourth, Chapter Forty-five, shall apply to such Land in the same Manner as if such Provisions were herein expressly set forth; and in every Case in which any Rectory Impropriate, Tithes or Portion of Tithes, Lands, Tenements, or other Hereditaments, have been or shall be annexed to any Church or Chapel, in pursuance of any Power contained in the said Act of the First and Second Years of King *William* the Fourth, Chapter Forty-five, or in this Act, and the Premises so annexed shall be comprised together with other Hereditaments in any Lease, the Incumbent for the Time being of the said Church or Chapel shall, as to the Premises so annexed, and the Person, Corporation, or Body Politic by whom such Annexation shall have been made, and his or their Successors and Assigns, shall, as to the said other Hereditaments, have the same Rights and Remedies for enforcing Payment of the Proportion of Rent payable to them respectively, and otherwise have the same Rights and Remedies under and by virtue of the Covenants, Provisoes, and Agreements contained in the said Lease as if the said Premises so annexed or the said other Hereditaments, as the Case may be, were the only Hereditaments comprised in the said Lease.

Rectories Impropriate, Tithes, &c. may be released from Rentcharges, with the Consent of Archbishop, &c.

V. Where any Rent or annual Sum of Money granted, reserved, or made payable, or to be granted, reserved, or made payable, under any of the Powers of the said herein-before mentioned Acts or of this Act, to the Incumbent of any Church or Chapel, is or shall be granted, reserved, or made payable out of or charged upon any Rectory Impropriate, Tithes, annual Revenues, Lands, Tenements, or other Hereditaments, it shall be lawful for the Incumbent for the Time being of the said Church or Chapel, by a Deed duly executed by him, to release any such Rectory Impropriate, or any of the said Tithes or annual Revenues, Lands, Tenements, or other Hereditaments respectively, or any Part thereof respectively, from the said Rent or annual Sum, and the Premises so released shall be thenceforth wholly discharged from the said Rent or annual Sum, and from all Remedies for recovering and compelling Payment thereof, but without in anywise discharging therefrom respectively any Rectory Impropriate, Tithes, and Revenues, Lands, Tenements, or Hereditaments, theretofore charged with the said Rent or annual Sum, and not by the said Deed expressed

to be released, or the Person or Persons, Corporation or Body Politic, for the Time being liable for the Payment of the said Rent or annual Sum: Provided always, that every such Release shall be made with the Consent of the Archbishop or Bishop of the Diocese within which the said Church or Chapel shall be situate, and also with the Consent of the Patron or Patrons of the said Church or Chapel, such Consents to be signified by the Archbishop or Bishop and the said Patron or Patrons respectively executing the Instrument by which the Release shall be made: Provided also, that no Consent of any Archbishop or Bishop shall be given to any such Release as aforesaid unless some Rectory Impropriate, Tithes, or other Revenues, Lands, Tenements, or other Hereditaments, theretofore charged with the said Ren or annual Sum, shall remain unreleased, and be proved to the Satisfaction of the said Archbishop or Bishop to be a competent Security for the same, and be expressed to be so roved in the Instrument by which such Consent shall be signified.

Who shall be deemed the Patron to consent.

VI. In every Case in which the Consent of the Patron or Patrons of the Benefice or of any Church or Chapel is required by any of the herein-before mentioned Acts or by this Act to the Exercise of any of the said Powers given by the herein-before mentioned Acts or any of them, or by this Act, and the Person or Persons or Body to consent as such Patron or Patrons is not by the said Act of the First and Second Years of King *William* the Fourth, Chapter Forty-five, defined, the Person or Persons or Body who, if the said Benefice or Church or Chapel were then vacant, would be entitled to present or nominate or to collate thereto, shall be deemed the Patron or Patrons whose Consent is so required.

Act to be construed as though contained in 1 & 2 W. 4. c. 45.

VII. The Provisions of this Act shall be read as Part of the said Act of the First and Second of *William* the Fourth, and be construed in the same Manner as if they had been contained in that Act, and as if the Provisions of that Act were here repeated, with such Alterations as to adapt the same to the Cases provided for by this Act.

As to Apportionment of Income where Two Benefices belong to the same Patron.

VIII. 'Whereas by the Seventy-fourth Section of the Statute of the Third and Fourth 'Years of the Reign of Her Majesty, Chapter One hundred and thirteen, it was provided that 'Arrangements might be made in the Manner therein mentioned for the Apportionment of 'the Income of Two Benefices belonging to the same Patron between the Incumbents or 'Ministers of such Benefices, or the Churches or Chapels connected therewith:' Be it enacted, That the Provisions of the last-mentioned Act in that Behalf shall apply to any Lands, Tithes, Tithe Rentcharges, or other Hereditaments or Sources of Income, of what Nature or Kind soever, belonging to such Benefices, and shall apply to any Number of Benefices belonging to the same Patron, including any united Benefice, and that every Church or Chapel possessed of any Endowment, or capable of receiving the same, and also any Sinecure Rectory, so far as regards the Transfer of its Endowments or any Portion thereof to any Benefice, shall be deemed a Benefice for the Purpose of such Arrangements or any of them.

CAP. LXXXV.

An Act for better securing the collecting and accounting for the Land Tax, Assessed Taxes, and Income Tax by the Collectors thereof.

[10th *August* 1854.]

'WHEREAS, under and by virtue of the several Acts relating to the Land Tax, the 'Assessed Taxes, and the Duties on Profits arising from Property, Professions, Trades, 'and Offices, the respective Commissioners acting in the Execution of the said Acts respec- 'tively are authorized and empowered to require the Persons to be appointed Collectors of 'the said Taxes and Duties respectively to give good and sufficient Security for the duly 'paying such Monies assessed under the said Acts respectively as shall come to their Hands, 'and for the due Performance in other respects of their Duty as such Collectors, in the 'Manner in the said Acts respectively mentioned: And whereas, owing to the Omission of the 'said Commissioners to require such good and sufficient Security to be given by the Persons

'appointed