

ANNO SEXTO

GEORGII IV. REGIS.

CAP. IX.

An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices, and Pensions in *England*; and also for granting certain Duties on Sugar imported; for the Service of the Year One thousand eight hundred and twenty-five. [24th *March* 1825.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's public Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned: And whereas by an Act passed in the Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in* Great Britain *as a Land Tax for One Year, from the Twenty-fifth Day of* March *One thousand seven hundred and ninety-eight*, the several and respective Sums of Money charged by virtue of an Act of the same Session of Parliament, intituled *An Act for granting an Aid to His Majesty by a Land Tax to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and ninety-eight*, on any Manors, Messuages, Lands, Tenements, or Hereditа-

38 G. 3. c. 60.

38 G. 3. c. 5.

Hereditaments in *Great Britain* are, after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, continued and made perpetual, with a Provision that the several Sums of Money charged upon Estates in ready Money, Debts, Goods, Wares, Merchandize, or Personal Estates, or upon any Person or Persons in respect of any Public Office or Employment of Profit, or any Salaries, Gratuities, Bounty Monies, Rewards, Fees, Profits, Perquisites, Advantages, Pensions, Annuities, Stipends, or yearly Payments in the said Act mentioned, should, after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, be ascertained, raised, levied, collected, and paid, according to the Directions of any Act or Acts to be passed for that Purpose: And whereas the Sums of Money and Duties last mentioned have been from Time to Time continued by divers Acts of Parliament, and are now in force until the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five; therefore we, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the several and respective Sums of Money and Duties which shall have been or shall be charged upon Estates in ready Money, Debts, Goods, Wares, Merchandize, Chattels, or other Personal Estate, by virtue of the said Act passed in the Thirty-eighth Year of the Reign of His said late Majesty, for granting an Aid to His Majesty by a Land Tax, and also the several Sums of Money and Duties which by virtue of the said recited Act, made in the Thirty-eighth Year of His said late Majesty's Reign, for granting an Aid to His Majesty by a Land Tax, were charged in respect of any Public Offices or Employments, or any Annuities, Pensions, Stipends, or other Annual Payments, and which have been continued and are in force until the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, shall be continued and raised, levied, collected, and paid unto His present Majesty within the Space of One Year from the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, and shall be ascertained, assessed, and taxed in such Manner and Form as are herein-after expressed.

Duties charged on Personal Estates, Offices, and Pensions by recited Acts to be levied.

II. And be it further enacted, That the several and respective Sums of Money which by virtue of the said recited Act made in the Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, for granting an Aid to His Majesty by a Land Tax, have been or shall be charged on Personal Estates as aforesaid, shall be and are hereby set and imposed on the several and respective Parishes, Constablewicks, Divisions, Allotments, and Places, wherein the same have been or shall be so charged by virtue of the said last-mentioned Act; and that towards raising the said several and respective Sums of Money hereby charged on the respective Parishes, Constablewicks, Divisions, Allotments, and Places in *England*, *Wales*, and *Berwick-upon-Tweed*, in respect of such Personal Estate as aforesaid, all and every Person and Persons, Bodies Politic and Corporate, Guilds and

Sums charged on Personal Estates by 38 G. 3. shall be imposed on Parishes, and raised on Estates, &c.

Fraternities, within the same Parishes, Constablewicks, Divisions, Allotments, and Places respectively, having any Estate in ready Money, or in any Debts whatsoever owing to them in *Great Britain* or without, or having any Estate in Goods, Wares, Merchandize, Chattels, or other Personal Estate whatsoever, within *Great Britain* or without, belonging to or in Trust for them (except and out of the Premises deducted such Sums as he, she, or they do *bona fide* owe, and such Debts owing to them as shall be adjudged desperate by the respective Commissioners appointed by this Act; and also except the Stock upon Lands, and such Goods as are used for Household Stuff; and also except such Loans and Debts as are or shall be owing from His Majesty to any Person or Persons), shall be charged with as much Equality and Indifference as is possible by a Pound Rate, that is to say, by an equal Pound Rate for every One hundred Pounds of such ready Money and Debts, and for every One hundred Pounds Worth of such Goods, Wares, and Merchandize, Chattels, or other Personal Estate, and so for any lesser or greater Sum or Value, for or towards the said several and respective Sums by this Act set or imposed, or intended to be set or imposed, for and upon all and every such Parishes, Constablewicks, Divisions, Allotments, and Places hereby charged therewith as aforesaid; so that by the said Rates so to be taxed or assessed as aforesaid for or upon the said ready Money, Debts, Goods, Wares, Merchandize, Chattels, or other Personal Estate, according to the Purport and true Meaning of this present Act, the full and entire Sums hereby set or imposed, or intended to be set or imposed, in *England*, *Wales*, and *Berwick* as aforesaid, upon the said Personal Estates, shall be completely and effectually taxed, assessed, levied, and collected, and shall be paid into the Receipt of His Majesty's Exchequer by Four Quarterly Payments, the First Payment thereof to be made on or before the Twenty-fourth Day of *June* which shall be in the Year of our Lord One thousand eight hundred and twenty-five.

Offices and Employments rated by said Act shall pay the Rate assessed thereon.

III. And be it further enacted, That for and towards raising the several Sums of Money charged as last aforesaid on Persons in respect of Public Offices or Employments of Profit, all and every Person and Persons, and all and every Commissioner and Commissioners, having, using, or exercising any Public Office or Employment of Profit in *England*, *Wales*, or *Berwick* as aforesaid, which is or shall be rated or assessed by virtue of the said Act passed in the Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, for granting an Aid to His Majesty by a Land Tax, and all and every their Clerks, Agents, Secondaries, Substitutes, and other inferior Ministers whatsoever, (such Military Officers who are or shall be in Muster by the Muster Master General of His Majesty's Army, or in Pay in His Majesty's Army or Navy, in respect of such Offices only, excepted), shall yield and pay unto His Majesty any Sum not exceeding the Sum at which such Office or Employment was assessed in the Year commencing from the Twenty-fifth Day of *March* One thousand seven hundred and ninety-eight, by virtue of the said last-recited Act; and that all and every Person and Persons, Guilds and Fraternities, Bodies Politic and Corporate, having an Annuity, Pension, Stipend, or

38 G. 3. c. 5.

or other yearly Payment, either out of the Receipt of His Majesty's Exchequer in *England*, or out of any Branch of His Majesty's Revenue in *Great Britain*, or payable or secured to be paid by any Person or Persons whatsoever in *Great Britain*, (not being or issuing out of any Lands, Tenements, or Hereditaments, or charged upon the same, or included in any Assessment made upon Lands, Tenements, or Hereditaments mentioned in the said last-recited Act, and not being Annuities or yearly Payments which, by any Act or Acts of Parliament made or to be made, are or shall be especially exempted from the Payment of Taxes or Aids), shall yield and pay unto His Majesty the Sum of Four Shillings for every Twenty Shillings by the Year for every such Annuity, Pension, Stipend, or yearly Payment respectively, and after that Rate for one whole Year; the said several Rates and Sums of Money hereby granted to be assessed, imposed, levied, and collected in such Manner as herein-after is mentioned.

Commissioners of Land Tax appointed by 1 & 2 G. 3. c. 123. 3 G. 4. c. 14. and 4 G. 4. c. 68. shall put this Act in Execution.

IV. And be it further enacted, That for the better assessing, ordering, levying, and collecting of the several Sums of Money so as last aforesaid limited and appointed to be raised and paid in the aforesaid Part of *Great Britain* called *England*, *Wales*, and *Berwick-upon-Tweed*, in respect of Personal Estates, and in respect of Offices or Employments of Profit, and Annuities, Pensions, Stipends, and other yearly Payments, and for the more effectual putting this Act in Execution in reference to the same, all and every the Person and Persons who, in and by an Act of Parliament made and passed in the Second Year of the Reign of His present Majesty, intituled *An Act for appointing Commissioners for carrying into Execution an Act of this Session of Parliament for granting to His Majesty a Duty on Pensions and Offices in* England, *and an Act made in the Thirty-eighth Year of His late Majesty, for granting an Aid to His Majesty by a Land Tax to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and ninety-eight;* and by one other Act made and passed in the Third Year of the Reign of His present Majesty, intituled *An Act for rectifying Mistakes in the Names of the Land Tax Commissioners, and for appointing additional Commissioners, and indemnifying such Persons as have acted without due Authority in Execution of the Acts therein recited;* and by one other Act made and passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act for rectifying Mistakes in the Names of the Land Tax Commissioners, and for appointing additional Commissioners, and indemnifying such Persons as have acted without due Authority in Execution of the Acts therein recited,* were named and appointed Commissioners for the Purposes in the said Acts mentioned within the several Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, Divisions, and Places of *England*, *Wales*, and Town of *Berwick-upon-Tweed*, duly qualifying themselves according to the said Act passed in the Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, for granting an Aid to His Majesty by a Land Tax, or any Act for amending the same, shall, together with such other Persons as shall be named by any Act or Acts which shall be passed in this Session of Parliament, be Commissioners for putting in Execution this present Act, and the Powers therein contained, within and for all and every the

the Parishes, Constablewicks, Divisions, Allotments, and Places situate within the same Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, Divisions, and Places respectively.

Meetings of Commissioners.

V. And be it further enacted, That the several Commissioners last aforesaid shall meet together at the most usual and common Places of Meeting within their respective Hundreds, Lathes, Rapes, Wapentakes, Wards, and other Divisions respectively, within *England*, *Wales*, and *Berwick-upon-Tweed*, within which they are appointed Commissioners, on or before the Thirtieth Day of *April* One thousand eight hundred and twenty-five, and shall meet afterwards in like Manner as often as it shall be necessary for putting so much of this Act in Execution as is hereby committed to their Care and Charge; and the said Commissioners, or so many of them as shall be present at such Meeting or Meetings, or the major Part of them, are hereby authorized and required to inspect and examine the Assessments made for the Year ending on the Twenty-fifth of *March* One thousand eight hundred and twenty-five by virtue of the said Act made in the Thirty-eighth Year aforesaid, for granting an Aid to His Majesty by a Land Tax, and ascertain the several and respective Sums of Money charged by virtue of the said last-mentioned Act, in every Parish, Constablewick, Division, Allotment, or Place, for or in respect of any Estate in ready Money, Debts, Goods, Wares, Merchandize, Chattels, or other Personal Estates, and also for or in respect of any Offices or Employments of Profit, Annuities, Pensions, or Stipends as aforesaid, by any Assessment made for the said Year ending on the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, and separate, divide, and set down in Writing the Amount of the several and respective Sums charged upon Estates in ready Money, Debts, Goods, Wares, and Merchandize, Chattels, or other Personal Estate, and also the several and respective Sums charged in respect of any Offices or Employments of Profit, Annuities, Pensions, or Stipends as aforesaid, from the Monies charged in such Parishes, Constablewicks, Divisions, Allotments, or Places, by virtue of the said last-mentioned Act, upon Lands, Tenements, or Hereditaments; and the said Commissioners are hereby required to deliver or cause to be delivered a Schedule or Duplicate on Parchment under their Hands and Seals, fairly written, containing the whole Sum assessed on each Parish, Constablewick, Division, Allotment, or Place where any Assessment shall have been made upon Personal Estates or in respect of Offices and Employments of Profit, Annuities, Pensions, or Stipends, and also the Christian Names and Surnames of the respective Assessors and Collectors under the Receiver General of each County, Riding, City, Borough, Town, and Place respectively, where such Assessment shall have been made, or his Deputy, and shall transmit or cause to be transmitted a like Schedule or Duplicate into the King's Remembrancer's Office of the Exchequer, and this the Commissioners shall cause to be done on or before the Tenth Day of *May* One thousand eight hundred and twenty-five, for which Duplicates the Receiver and Remembrancer, or their respective Deputies, shall give to the Person who brings the same a Receipt in Writing, *gratis*, under the Penalty of Ten Pounds, to be recovered to the King's Use as other Penalties are by this Act recoverable.

Places in which Assessments are made discharged.

VI. Provided always, and be it further enacted, That every Parish or Place in which any Assessment shall have been or shall be made under and by virtue of the said last-recited Act, on any Person or Persons in respect of any Offices or Employments of Profit, Annuities, Pensions, or Stipends, by any Assessment for the Year ending on the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, shall from and after that Time be wholly discharged from so much of the Sums to be levied upon such Parish or Place, according to the Proportions established under the said recited Act.

Penalties imposed by 38 G. 3. c. 5. shall extend to this Act.

VII. And be it further enacted, That all and every the Powers, Rules, Clauses, Matters, and Things, and all Penalties and Forfeitures, and Modes of recovering the same, which in and by the said Act passed in the Thirty-eighth Year of the Reign of His said late Majesty, for granting an Aid to His Majesty by a Land Tax, or by any Act for amending the same, are provided and established for ascertaining, raising, levying, mitigating, adjudging, paying, and managing the Rates and Assessments granted by the said Act, shall be practised, used, and put in Execution in and for the ascertaining, raising, levying, mitigating, adjudging, paying, and managing the Rates, Assessments, and Sums of Money, to be charged, assessed, and levied by virtue of this Act, in respect of Personal Estates, and in respect of Offices or Employments of Profit, and Annuities, Pensions, Stipends, and other yearly Payments, as fully and effectually to all Intents and Purposes as if all and every the said Powers, Rules, Penalties, and Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in this Act.

Where Deficiencies do arise, new Assessments shall be made.

VIII. And be it further enacted, That in case the Proportions set by this Act upon all and every the respective Parishes, Constablewicks, Divisions, Allotments, and Places, in *England*, *Wales*, and *Berwick-upon-Tweed*, in respect of any such Personal Estate as aforesaid, shall not be fully assessed, levied, and paid, according to the true Meaning thereof, or if any of the said Assessments in respect of such Personal Estate shall be rated or imposed upon any Person not being of Ability to pay the same, or that through any Wilfulness, Neglect, Mistake, or Accident, the said Assessment charged in each Parish or Place as aforesaid by virtue of this Act happens not to be paid to the Receiver General, his Deputy or Deputies, as in this Act is directed, that then and in all and every such Case or Cases, the several and respective Commissioners, Assessors, and Collectors, acting in the Execution of this Act in relation to the said Duties on Personal Estates, and the said last-mentioned Duties in respect of Offices and Employments of Profit, Annuities, Pensions, Stipends, and other yearly Payments, and every of them respectively, are hereby authorized and required to assess and re-assess, or cause to be assessed and re-assessed, levied and paid, all and every such Sum and Sums of Money upon the respective Parishes or Places wherein such Deficiencies shall happen, as to such Commissioners, or to such Number of them as by this Act are authorized to cause the said First Assessment hereby required to be made, shall seem most agreeable to Equity and Justice; the said new Assessment to be made, collected, and

and paid in such Manner and by such Means as in this Act, or any Act hereby referred to, is declared and directed for other Assessments.

Persons to be rated where resident.

IX. And in order to ascertain more particularly the Mode of assessing and rating the several Persons who shall be charged with any Rate or Assessment in respect of any Estates in ready Money, Debts, or Personal Estate, in *England*, *Wales*, or *Berwick-upon-Tweed*, be it further enacted, That every Person who is or shall be rated for or in respect of any Personal Estate to him or her anyways belonging, shall be rated at such Place where he or she shall be resident at the Time of the Execution of this Act; and all Persons not being Householders, nor having a certain Place of Residence, shall be taxed at the Place where they shall be resident at the Time of the Execution of this Act; and if any Person who ought to be taxed in *England*, *Wales*, or *Berwick-upon-Tweed*, by virtue of this Act, for or in respect of his or her Personal Estate, shall, at the Time of his or her Assessment, be out of the Realm, such Person shall be rated therefore in such Parish, Constablewick, Division, Allotment, or Place where he or she were last abiding within this Realm.

Personal Estate to be assessed where it shall be, though the Person resides elsewhere.

X. Provided always, That where any Person shall have any Goods, Wares, Merchandize, Chattels, or Personal Estate in any Parish or Parishes, Constablewick or Constablewicks, Division or Divisions, Allotment or Allotments, or Place or Places, other than the Parish, Constablewick, Division, Allotment, or Place where he or she shall be resident, or had his or her Residence, it shall be lawful, at any Time before the Twenty-fourth Day of *August* One thousand eight hundred and twenty-five, to rate and assess such Person for such Goods, Wares, Merchandize, Chattels, or Personal Estate, in any Parish or Parishes, Constablewick or Constablewicks, Division or Divisions, Allotment or Allotments, or Place or Places, where the same shall be: Provided also, that if any Person or Persons, by reason of his, her, or their having several Mansion-houses or Places of Residence, or otherwise, shall be doubly charged for any Personal Estate by occasion of this Act, then upon Certificate made by any Two or more of such Commissioners for the County, Riding, City, or Place of his, her, or their last personal Residence, under their Hands and Seals, of the Sum or Sums charged upon him, her, or them (which Certificate the said Commissioners are hereby required to give without Delay, Fee, or Reward), and upon Oath made of such Certificate before any Two such Commissioners, who have Authority to put this Act in Execution for the County, Riding, City, or Place where the said Certificate shall be made (which Oath such Commissioners are hereby authorized and required to administer), then the Person or Persons so doubly charged shall, for so much as shall be certified, be discharged in every other Parish, Constablewick, Division, Allotment, or Place, in *England*, *Wales*, or *Berwick-upon-Tweed*.

Not to extend to Personal Estate

XI. Provided also, That this Act shall not extend to the Inhabitants of *Scotland*, *Ireland*, *Jersey*, or *Guernsey*, for assessing any such Personal

in Scotland, &c.

Personal Estate which they, or any to their Use, have within those Places, for or towards the said Sum hereby authorized to be charged upon any Parish or Parishes, Constablewick or Constablewicks, Division or Divisions, Allotment or Allotments, or Place or Places, in *England*, *Wales*, and *Berwick-upon-Tweed*, as aforesaid; and if any Person that ought to be taxed by virtue of this Act, for or in respect of his or her Personal Estate, shall, by changing his or her Place of Residence, or by any other Fraud or Covin, escape from the Taxation, and not be taxed, and the same be proved before the Commissioners, or any Two or more of them, at any Time within One Year next after such Tax made, every Person that shall so escape from the Taxation and Payment shall be charged, upon Proof thereof, at Treble the Value of so much as he or she should or ought to have been charged at by this Act; the said Treble Value, upon Certificate thereof made into the Exchequer by the Commissioners before whom such Proof shall be made, to be levied on the Goods, Lands, and Hereditaments of such Persons.

Penalty on Housekeepers not giving an Account of their Lodgers.

XII. And for the better Discovery of Personal Estate intended to be charged by this Act, be it further enacted, That every Householder in *England*, *Wales*, or *Berwick-upon-Tweed*, shall, upon Demand of the Assessors of the respective Parishes or Places, give an Account of the Names and Qualities of such Persons as shall sojourn or lodge in their respective Houses, under the Penalty of forfeiting to His Majesty the Sum of Five Pounds, to be levied and recovered in such Manner as any other Penalty in this Act mentioned shall and may be levied and recovered.

Members of Parliament to be rated at their Mansion-houses.

XIII. And be it further enacted, That the several Members of Parliament who at the Execution of this Act, during this or the subsequent Session of Parliament, shall abide within the Cities of *London* and *Westminster*, and the Suburbs of the same, or within the County of *Middlesex*, shall, for or in respect of their ready Money or Debts, or any other Tax which may be laid on their Personal Estate or Persons in respect thereof during this or the next Session of Parliament, be assessed only in the Places where such Members have their Mansion-houses, or other Places where they most usually reside during the Intervals of Parliament; and in case any Assessor or Commissioner shall assess or cause to be assessed any Member of Parliament contrary to the Provision hereby made, he or they shall forfeit to the Party aggrieved the Sum of Forty Pounds, to be recovered by Action of Debt or upon the Case, together with full Costs of Suit; any thing herein contained to the contrary notwithstanding.

Inhabitants of Towns having Personal Estates in one or more Parishes, shall be assessed where they reside.

XIV. Provided always, That where any Person liable to be rated in respect of such Personal Estate, and inhabiting within the City of *London*, or any other City or Town Corporate in *England*, *Wales*, or *Berwick-upon-Tweed*, hath his Dwelling-house in one of the Parishes or Wards therein, and hath any Goods, Wares, or Merchandize in any one or more of the other Parishes or Wards within the same, that then such Person shall be taxed, charged, and assessed for such his Goods, Wares, and Merchandize, in the Parish or Ward where he

he dwelleth, and not elsewhere within the said City and Town Corporate.

Officers of Exchequer, &c. to deliver List of Pensions and Annuities when required.

XV. And be it further enacted, That the Officers in the Receipt of His Majesty's Exchequer at *Westminster*, and in other the Public Offices, upon Request to them made by the respective Assessors, shall deliver, *gratis*, true Lists or Accounts of all Pensions, Annuities, Stipends, or other Annual Payments, and of all Fees, Salaries, and other Allowances, payable at the said Receipt, or in the said Public Offices, to any Commissioner or Commissioners, Officer or Officers for the Execution of this Act, for the better Guidance of the said Assessors in the charging of the same; and that in all Cases where any Pensions, Annuities, Stipends, or other yearly Payments, or the Fees, Salaries, Wages, or other Allowances or Profits charged by this Act, shall be payable at the Receipt of the Exchequer, or at any other Public Office, or by any of His Majesty's Receivers or Paymasters in *England*, *Wales*, and *Berwick-upon-Tweed*, the Tax or Payment, which in pursuance of this Act shall be charged for or in respect of such Annuities, Stipends, Fees, Salaries, Wages, Allowances, or Profits, shall and may (in case of Nonpayment thereof) be detained and stopped out of the same, or out of any Money which shall be paid upon such Pensions, Annuities, Stipends, Fees, Salaries, Wages, Allowances, or Profits, or for Arrears thereof, and be applied to the Satisfaction of the Rates and Duties not otherwise paid as aforesaid; and the proper Officers in the said Exchequer, and other the Public Offices aforesaid, shall keep true Accounts of all Monies stopped, and (upon Request) shall give Copies of such Accounts to the proper Collectors of such Monies for the respective Parishes or Places where the said Monies are assessed by this Act.

Officers to pay where employed.

XVI. And be it further enacted, That every Person in *England*, *Wales*, or *Berwick-upon-Tweed*, rated or assessed for his Office or Employment, shall be rated and pay for his said Office or Employment in the County, City, or Place where the same shall be exercised, although the Revenue or Profits arising by such Office or Employment are payable elsewhere: Provided always, that the Right Honourable the Master of the Rolls, the Masters in Chancery, Six Clerks, Clerks of the Petty Bag, Examiners, Registers, Clerks of the Inrolments, Clerks of the Affidavit and Subpœna Office, and all other the Officers of the Court of Chancery that execute their Offices within the Liberties of the Rolls, shall be there assessed to the said last-mentioned Duties for their respective Offices, Salaries, and other Profits, and not elsewhere; and the said Masters in Chancery for the Time being, and the said Six Clerks and Registers for the Time being, shall be the Commissioners for putting in Execution, and shall put in Execution this Act, with relation to the last-mentioned Duties, within the said Liberty, and exercise the Powers therein contained; and that all Annuities, Stipends, and Pensions payable to any Officers in respect of their Offices, shall be taxed and assessed to the said last-mentioned Duties where such Officers are rated and assessed for their Offices, and not elsewhere; and that all other Pensions, Stipends, and Annui-

Officers in Chancery to be assessed in the Rolls Liberty.

ties, in *England*, *Wales*, and *Berwick-upon-Tweed*, not charged upon Lands, shall be charged and assessed in the Parishes and Places where they are payable.

Offices executed by Deputy, the Assessment to be paid by him.

XVII. And whereas divers Offices and Employments of Profit chargeable by this Act are executed by Deputy, and the principal Officers living in Places remote from the Division, Parish, or Place where such Offices or Employments are taxable, the Rates and Assessments for such particular Offices and Employments cannot be recovered without great Charge and Difficulty; be it therefore enacted, That where any Office or Employment of Profit chargeable by this Act is or shall be executed by Deputy, such Deputy shall pay such Assessment as shall be charged thereon, and deduct the same out of the Profits of such Office or Employment; and in case of Refusal or Non-payment thereof, such Deputy shall be liable to such Distress as by this Act is prescribed against any Person having and enjoying any Office or Employment of Profit, and to all other Remedies and Penalties therein respectively contained; and that there shall be the like Remedies for the recovering the Monies assessed upon any such Office or Employment of Profit to the Land Tax for the Year One thousand seven hundred and six, and for any subsequent Year not yet satisfied, in all Cases where the Accounts of those Years or any of them are not otherwise cleared in the Exchequer.

The Royal Family not chargeable in respect of Annuities.

XVIII. Provided always, and it is hereby further enacted, That this Act or any thing herein contained shall not charge or be construed to charge any of the Royal Family for or in respect of any Annuities or yearly Payments granted to their Royal Highnesses; but that such Sums of Money, Annuities, or yearly Payments, and their Royal Highnesses, and their Treasurers, Receivers General, and Servants for the Time being, in respect of the same, shall be free and clear from all Taxes, Impositions, and other Charges whatsoever: Provided also, that this Act, or any of the several Clauses herein contained, shall not extend to charge the Pensions of any Superannuated Commission or Warrant Sea or Land Officer, or the Pensions of Widows of Sea or Land Officers slain in the Service of the Crown; or the Revenue of the Most Noble Order of the Garter; or the Pensions of the Poor Knights of *Windsor*, payable out of the Exchequer only; or to charge a certain Pension of One hundred Pounds, granted by the late King *Charles* the Second to the Poor Clergy of the *Isle of Man;* or to charge the Pensions or Salaries of His Majesty's Pages of Honour, or of the Officers and Persons employed or to be employed in collecting the Tolls and Duties payable by virtue of any Act or Acts of Parliament for making, repairing, or maintaining any public Roads, by reason of their said Offices or Employments, or any Salary arising thereby.

Superannuated Sea Officers, &c. not chargeable.

Residentiaries not chargeable in certain Cases.

XIX. And whereas the Rents and Revenues belonging to the Residentiaries of the Cathedral Churches in *England* and *Wales* are chargeable to the Land Tax granted and made perpetual as aforesaid, and in some Cases the Overplus of the said Rents and Revenues above such Tax, Repairs, and other Charges, is to go in Shares for the

Maintenance of the said Residentiaries, which Shares are diminished by the said Land Tax; be it therefore provided and enacted, That in such Cases the said Residentiaries shall not by this Act, or any of the Clauses therein contained, be further chargeable as enjoying Offices of Profit out of the said Rents and Revenues; any thing herein contained to the contrary notwithstanding.

Pensions to Persons who have acted as Ministers or Residents at Foreign Courts not liable.

XX. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to charge or to authorize the deducting from or assessing any Person under any of the Provisions of this Act, upon any Annuity, Pension, or Stipend paid to such Person on account of his having been or acted as a Minister or Resident at any Foreign Court.

Duties not to be charged on Pensions, &c. specially exempted.

XXI. Provided always, and be it further enacted, That nothing herein contained in relation to the Sums of Money by this Act charged on Pensions in respect of Public Offices or Employments of Profit, or Annuities, Pensions, Stipends, or other Annual Payments before described, shall extend or be construed to extend to charge or to authorize the deducting from or assessing any Person in any Case in which the Salary, Wages, Fees, Perquisites, or Gratuities payable in respect of such Office or Employment of Profit, or in which the Annuity, Pension, Stipend, or other Annual Payment, shall have been specially exempted from the Payment of any Aids or Taxes by any Act of Parliament; or in any Case in which any Salary, Wages, or Stipend of any Office or Employment, or any other Annual Payment which shall be payable to such Person in respect of such Office or Employment, or of his having held any such Office or Employment, shall by any Order of His Majesty in Council, or by any Warrant under His Majesty's Royal Sign Manual, or by any Order of the Commissioners of the Treasury of the United Kingdom of *Great Britain* and *Ireland*, have been directed to be paid Nett or without Deduction; or in any Case in which the Sums assessed on any such Salary, Wages, Stipend, or Annual Payment, shall by like Order of the said Commissioners of the Treasury, have been directed to be repaid or reimbursed to the Persons assessed out of any Part of the Public Revenue of *Great Britain*: Provided always, that the Authority for the Payment Nett or without Deduction of the Salary, Wages, Stipend, or Annual Payment, or the Repayment of the Duty assessed on the Salary, Wages, Stipend, or Annual Payment aforesaid, shall be respectively certified by some principal Officer in the Department to which such Officer or Employment belongs, to be so paid Nett or without Deduction, or to be repaid out of the said Revenue.

Receipt not chargeable with Stamp Duty.

XXII. Provided always, and be it further enacted, That no Stamp Duty shall be charged or chargeable for any Receipts given by any Receiver General of the Land Tax to any Collector for Payment of Money made by virtue of this Act; any Statute to the contrary thereof notwithstanding.

XXIII. And

59 G. 3. c. 52.

5 G. 4. c. 76.

Duties on Sugar imported into Ireland under 4 G. 4. repealed.

The Duties on Sugar herein specified shall be paid.

XXIII. And whereas by an Act made in the Fifty-ninth Year of the Reign of His said late Majesty, intituled *An Act to repeal the several Duties of Customs chargeable in* Great Britain, *and to grant other Duties in lieu thereof*; and by Table (A.) to the said Act annexed, several Duties on Sugar imported into *Great Britain* were granted, to continue until the Twenty-fifth Day of *March* One thousand eight hundred and twenty; and such last-mentioned Duties have, by several subsequent Acts, been further continued until the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, and will then expire: And whereas by an Act made in the last Session of Parliament, among other Things, for granting Duties on Sugar imported from Places within the Limits of the Charter granted to the *East India* Company, certain Duties were granted and made payable on such Sugar until the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, and will then expire: And whereas by an Act made in the Fourth Year of His present Majesty's Reign, for granting certain Duties of Customs in *Ireland*, certain Duties were granted and made payable on Sugar imported into *Ireland*: Be it enacted, That from and after the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, all Duties on the Importation of any Sugar into *Ireland* under the said last-recited Act, and the Schedule (A.) thereto annexed, shall be and the same are hereby repealed, and shall cease and determine; and that in lieu and instead of all the said several Duties on Sugar which will so expire, or are hereby repealed, there shall be granted, raised, levied, and paid unto His Majesty, His Heirs and Successors, from and after the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, and until and upon the Twenty-fifth Day of *March* One thousand eight hundred and twenty-six, upon all Sugar imported into any Part of the United Kingdom, the several Duties following; that is to say, for every Hundred Weight of Refined Sugar and of White Sugar Candy, the Sum of Eight Pounds Eight Shillings; for every Hundred Weight of Brown Sugar Candy, the Sum of Five Pounds Twelve Shillings; for every Hundred Weight of Brown or Muscovado Sugar or Clayed Sugar, (not being Refined Sugar or Sugar Candy), the Growth, Produce, or Manufacture of any *British* Colony, Plantation, Settlement, or Territory within the Limits of the Charter granted to the *East India* Company, the Sum of One Pound Seventeen Shillings; for every Hundred Weight of such Sugar, the Growth, Produce, or Manufacture of any other *British* Colony, Plantation, Settlement, or Territory, the Sum of One Pound Seven Shillings; for every Hundred Weight of such Sugar, being the Growth, Produce, or Manufacture of any other Place, the Sum of Three Pounds Three Shillings: And that the said Duties on Sugar shall be levied, collected, and paid as other Duties of Customs, and shall be applied in Manner directed by this Act.

Monies paid into the Exchequer under this Act shall be en-

XXIV. And be it further enacted, That there shall be provided and kept in the Office of the Auditor of the Receipt of His Majesty's Exchequer at *Westminster* One Book of Register, in which all the Money that shall be paid into the said Exchequer for the said Rates and

and Duties hereby granted or continued, on Personal Estates, and on Offices and Employments of Profit, Pensions, Annuities, and Stipends, and on Sugar, shall be entered and registered apart and distinct from all other Monies paid and payable to His Majesty; and that it shall be lawful for the said Commissioners of the Treasury to issue and apply the same from Time to Time to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament.

tered separate from other Payments.

XXV. And be it further enacted, That whenever and so often as all or any of the Duties which by this Act are continued and granted for the Service of the Year One thousand eight hundred and twenty-five, shall, by any Act or Acts to be hereafter made and passed, be continued and granted for the Service of any subsequent Year, then and in any and every such Case, the several Clauses and Provisions in this present Act contained, for the regulating the Collection of all or any of the said Duties respectively, shall extend and be construed to extend to the Duties so to be granted or continued; and that the several Clauses and Provisions in this Act contained, which relate or refer to any Day or Time within, or during, or before, or after the Year commencing from the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, shall extend and be construed to relate to the like Days and Times within, or during, or before, or after the Year commencing from the Twenty-fifth Day of *March* for and during which all or any of the said Duties shall be respectively continued and granted by any such Act, in like Manner as by this Act is directed with reference to the Year One thousand eight hundred and twenty-five, and as if the several Clauses and Provisions in this Act contained were repeated and re-enacted in any such Act to be hereafter made and passed for continuing and granting the said Duties or any of them.

Provisions of this Act for regulating the Collection of Duties to extend to all Duties continued and granted for the Service of any subsequent Year.

XXVI. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* at any Time or Times to cause or direct any Number of Exchequer Bills to be made out at the Receipt of the Exchequer at *Westminster*, for any Sum or Sums of Money not exceeding in the whole, including any Sum or Sums of Money issued towards the Aids or Supplies in pursuance of this Act, the Sum of Three Millions, in the same or like Manner, Form, and Order, and according to the same or like Rules and Directions, as are directed and prescribed in and by an Act made in the Forty-eighth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for regulating the issuing and paying off of Exchequer Bills.*

Directing a Sum to be raised by Commissioners of the Treasury.

48 G. 3. c. 1.

XXVII. And be it further enacted, That all and every the Clauses, Provisoes, Powers, Privileges, Advantages, Penalties, Forfeitures, and Disabilities contained in the said recited Act made in the Forty-eighth Year of the Reign of His said late Majesty, intituled *An Act for regulating the issuing and paying off of Exchequer Bills*, shall be applied and extended to the Exchequer Bills to be made in pursuance of this Act, as fully and effectually to all Intents and Purposes as if the said

Clauses, &c. in 48 G. 3. c. 1. shall apply to this Act.

several Clauses or Provisoes had been particularly repeated and re-enacted in the Body of this Act.

Exchequer Bills to bear Interest.

XXVIII. And be it further enacted, That the Exchequer Bills to be made out in pursuance of this Act shall and may bear an Interest not exceeding the Rate of Four Pounds *per Centum per Annum* upon or in respect of the whole of the Monies respectively contained therein.

Bank of England authorized to advance a certain Sum on the Credit of this Act.

XXIX. And be it declared and enacted, That it shall be lawful for the Governor and Company of the Bank of *England* to advance or lend to His Majesty at the Receipt of the Exchequer at *Westminster*, upon the Credit of the Exchequer Bills authorized by this Act, any Sum or Sums of Money not exceeding in the whole the Sum of Three Millions; any thing in an Act made in the Fifth and Sixth Years of the Reign of King *William* and Queen *Mary*, intituled *An Act for granting to their Majesties several Rates and Duties upon Tonnage of Ships and Vessels, and upon Beer, Ale, and other Liquors; and for securing certain Recompences and Advantages in the said Act mentioned to such Persons as shall voluntarily advance the Sum of One million five hundred thousand Pounds towards carrying on the War against* France, or in any subsequent Act, to the contrary thereof in anywise notwithstanding.

5 & 6 G. & M. c. 20.

Bills shall be placed as Cash in the Exchequer;

XXX. And be it further enacted, That the said Commissioners of the Treasury of the United Kingdom of *Great Britain* and *Ireland* shall and they are hereby respectively authorized and empowered to cause such Bills as shall be prepared by virtue of this Act to be placed as so much Cash in the respective Offices of the Tellers of the said Receipt of Exchequer, each and every of which Tellers shall be severally charged with a Proportion of the said Bills which shall be so placed in his Office respectively; any Law or Usage to the contrary notwithstanding.

and shall be issuable thereout in common with other Monies.

XXXI. And be it further enacted and declared, That the said Exchequer Bills in the Hands of the said Tellers shall be locked up and secured as Cash according to the Course of the Exchequer at *Westminster*, and shall be taken and esteemed as so much in part of the Remains, in Real Money, wherewith each of the said Tellers shall from Time to Time stand charged, in common with other the Monies in the said Exchequer, any Law or Usage to the contrary notwithstanding; and that it shall be lawful for the said Commissioners of the Treasury to issue and apply the same from Time to Time to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament.

Exchequer Bills to be charged upon the Rates and Duties granted by this Act.

XXXII. Provided always, and be it further enacted, That the Exchequer Bills to be made forth by virtue of this Act, together with the Interest that may become due thereon, and the Charges of exchanging and circulating the same, shall be and the same are hereby made chargeable and charged upon the Rates, Duties, and Assessments granted by this Act; and it shall be lawful for the said Commissioners

missioners of the Treasury, and they are hereby authorized, from Time to Time to direct to be issued to the said Paymasters, by way of Imprest and upon Account, such Sums of Money and at such Periods as the said Commissioners shall think necessary for or towards paying off and discharging the Exchequer Bills which shall have been made forth by virtue of this Act, or any of them, and for and towards paying the Interest to become due on the said Bills, and for and towards the Charge of exchanging and circulating the same Bills or any of them.

Account of Exchequer Bills to be taken.

XXXIII. And be it further enacted, That on the Twenty-fifth Day of *March* One thousand eight hundred and twenty-six, or within Ten Days after, the said Commissioners of the Treasury, or any Three or more of them now being, or the Lord High Treasurer or any Three or more of the said Commissioners of the Treasury of the United Kingdom of *Great Britain* and *Ireland* for the Time being, shall cause a true and perfect Account in Writing to be taken and attested by the proper Officers, of the Amount of all Exchequer Bills that shall have been issued by virtue of this Act, and how much thereof shall before that Time have been paid off or discharged, and how much thereof shall then remain undischarged.

Money due on Exchequer Bills to be paid out of the next Aids.

XXXIV. And be it further enacted and declared, That the Monies so remaining unsatisfied or not discharged, with the Interest due or to grow due thereon, and the Charges of exchanging and circulating the same, shall be paid and satisfied out of the next Aid or Aids to be granted in Parliament after the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-six.

Surplus Monies to be carried to Consolidated Fund.

XXXV. And be it further enacted, That the Surplus of the Monies arising from the Rates, Duties, and Assessments granted and imposed by this Act, after paying off and satisfying all the Exchequer Bills issued by virtue of this Act, together with the Interest that may become due thereon, and the Charges of exchanging and circulating the same, shall, as the Surplus of any such Monies respectively shall be paid into the Receipt of the Exchequer at *Westminster*, be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

The Treasury to allow out of the Consolidated Fund the necessary Charges of making forth new Exchequer Bills;

XXXVI. Provided also, and be it enacted, That it shall and may be lawful for the said Commissioners of His Majesty's Treasury, or any Three or more of them now being, or the said Lord High Treasurer, or any Three or more of the said Commissioners of the Treasury for the Time being, and he or they is and are hereby authorized and empowered to pay and allow, or cause to be paid and allowed, out of the Monies to arise of or for the said Rates and Duties hereby granted, or of or for the said Consolidated Fund, from Time to Time, the necessary Charges of making forth the new Exchequer Bills hereby authorized to be made forth, and such other Charges as shall be necessarily incident in or for the Execution of this Act, or any Part thereof, in relation to the said Bills; any thing herein contained to the contrary notwithstanding.

XXXVII. Pro-

and afterwards to be replaced out of the first Supplies.

XXXVII. Provided always, and be it enacted, That whatever Monies shall be issued out of the said Consolidated Fund shall from Time to Time be replaced by and out of the first Supplies to be thereafter granted in Parliament; any thing herein contained to the contrary notwithstanding.

Act may be altered or repealed this Session.

XXXVIII. Provided always, and be it enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be made in this present Session of Parliament.

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