ANNO SEXTO & SEPTIMO

GULIELMI IV. REGIS.

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CAP. XCVII.

An Act for continuing and making perpetual the Duty on certain Offices and Pensions.

[19th *August* 1836.]

Most Gracious Sovereign,

WHEREAS by an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act for continuing to His Majesty until the Fifth Day of* July *One thousand eight hundred and thirty-five certain Duties on Offices and Pensions, for the Service of the Year One thousand eight hundred and thirty-four, and to appropriate any Sums arising from the Redemption of the Land Tax*, it was enacted, that the several and respective Sums of Money charged by virtue of an Act passed in the Thirty-eighth Year of the Reign of His Majesty King *George* the Third, 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*, upon any Person or Persons in respect of any Public Office or Employment of Profit, or any Salaries, gratuitous Bounty Monies, Rewards, Fees, Profits, Perquisites, Advantages, Pensions, Annuities, Stipends, or yearly Payments in the said Act mentioned, and which were by the said Act passed in the said Thirty-eighth Year of the Reign of King *George* the Third directed, after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, to be ascertained, raised, levied, collected, and paid according to the Directions of any Act or Acts to be passed for that Purpose, and which Sums of Money and Duties last-mentioned had

4 W. 4. c. 11.

38 G. 3. c. 5.

been

been from Time to Time continued by divers Acts of Parliament, and were then in force, until the Twenty-fifth Day of *March* One thousand eight hundred and thirty-four, should be continued, and raised, levied, collected, and paid unto His Majesty from the said Twenty-fifth Day of *March* One thousand eight hundred and thirty-four until the Fifth Day of *July* One thousand eight hundred and thirty-five: And whereas Doubts have arisen whether the said respective Sums of Money and Duties were continued by the said Act passed in the Fourth Year of His present Majesty's Reign, and might lawfully be assessed, collected, or deducted after the said Fifth Day of *July* One thousand eight hundred and thirty-five: And whereas it is expedient that such Doubts should be removed, and that such respective Sums of Money and Duties should be continued and made perpetual: Now 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 by the said recited Act of the Fourth Year of the Reign of His Majesty were directed to be continued, raised, levied, collected, and paid from the Twenty-fifth Day of *March* One thousand eight hundred and thirty-four until the Fifth Day of *July* One thousand eight hundred and thirty-five shall be continued, raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, from the said Fifth Day of *July* One thousand eight hundred and thirty-five for ever; and all such Sums of Money and Duties as have been assessed, collected upon, or deducted from any Monies which have accrued due and been paid to any Persons in respect of any Public Office or Employment of Profit, or any Salaries, gratuitous Bounty Monies, Rewards, Fees, Profits, Perquisites, Advantages, Pensions, Annuities, Stipends, or yearly Payments, since the said Fifth Day of *July* One thousand eight hundred and thirty-five, shall be deemed and taken to have been lawfully assessed, collected, and deducted; and in case any such Monies so paid to any Persons, and hereby made liable to the said Duties, shall not have been assessed to the same, or the said Duties shall not have been collected, or any such Monies shall have been paid in full without deducting the said Duties therefrom, then it shall be lawful, where the said Duties were assessable under the said recited Act of the Fourth Year of the Reign of His Majesty, to assess, levy, and collect the same as and from the said Fifth Day of *July* One thousand eight hundred and thirty-five, and where the said Duties were directed by the said last-mentioned Act to be deducted, to deduct the same out of the first Payment which shall become due after the passing of this Act, in addition to the Duties accrued in respect of such Payment.

The Duties on Offices and Pensions continued by 4 W. 4. c. 11. from 25th March 1834 until 5th July 1835 further continued from that Period, and made perpetual.

Duties assessed since 5th July 1835 deemed to have been lawfully assessed; and where not assessed or collected may be now done.

II. And be it further enacted, That the several Powers and Provisions contained in an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices,*

Provisions of 6 G. 4. c. 9. for ascertaining and regulating the

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*, for the ascertaining, assessing, taxing, regulating, paying, and accounting for the Duties on Offices and Pensions, shall extend and be construed to extend to the Duties on Offices and Pensions hereby granted and continued, except where other Provisions are made by this Act, and that the several Powers and Provisions in the said Act contained which relate or refer to any Day or Time within or during or before or after the Year commencing 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* One thousand eight hundred and thirty-five, and from the same Day in every Year hereafter, in like Manner as by the said recited Act is directed with reference to the Year One thousand eight hundred and twenty-five, and as if the several Powers and Provisions in the said recited Act contained were repeated and re-enacted in this present Act.

Duties extended to this Act.

III. Provided always, and be it further enacted, That no Assessments shall be made by any Commissioner or Commissioners, Assessor or Assessors of the Land Tax, or otherwise, for or in respect of the several Duties of One Shilling and of Sixpence in the Pound, payable to His Majesty under the several Acts in force, on Annuities, Pensions, Stipends, Salaries, Wages, Allowances, or other yearly Payments whatsoever granted and continued by this Act, when the same are payable out of the Public Revenue of the Receipt of the Exchequer or elsewhere in *Great Britain* by any Officer or Officers, but that all and every such Annuities, Pensions, Stipends, Salaries, Wages, Allowances, or other yearly Payments shall and are hereby declared to be charged and assessed to the said Duties respectively to the same annual Amount as heretofore rated, charged, or assessed under any Act or Acts; and all Monies applicable to the Payment of such Annuities, Pensions, Stipends, Salaries, Wages, Allowances, or other yearly Payments shall be issued, paid, and discharged less by the Amount of the said Duties to all Intents as if the same were continued to be charged by annual Assessment, and hereby authorized to be stopped and deducted as Duties payable to His Majesty, any thing in this Act or any former Acts contained to the contrary notwithstanding: Provided also, that where any Officer who shall be in receipt of any such Annuity, Pension, Stipend, Salary, Wages, Allowance, or other yearly Payment payable at the Exchequer or elsewhere in *Great Britain*, out of the Public Revenue as aforesaid, shall also be in receipt of Perquisites, Fees, Gratuities, Wages, Allowances, or other Profits not so payable, but which are chargeable with the said Duties, it shall be lawful for the Lords Commissioners of the Treasury to authorize such last-mentioned Duties, unless otherwise paid, to be stopped or detained from the Amount of the Salary or other yearly Payment made to any such Officer, and it shall and may be lawful for the said Lords Commissioners of the Treasury, or any Three or more of them, by any Warrant under their Hands, whenever they shall deem the same advisable, to authorize and direct that the Amount of any Annuity, Pension, Stipend, Salary, Wages, Allowances,

No Assessment shall be made in respect of the Duties on Pensions, &c. payable out of the Public Revenue, but such Duties shall be charged as heretofore, and Monies applicable to the Payment of the Pensions shall be paid less by the Amount of such Duties.

Proviso for Salaries payable in part only out of the Public Revenue.

ances, or other yearly Payments whatever, payable out of the Public Revenue, in any Branch or Department thereof, and chargeable with any of the said Duties, shall be reduced and paid short by the Amount of the Assessment or Assessments of any of such Duties respectively as if such Assessments were actually made, and every such Warrant shall be received in discharge of any such Assessment and as a full Authority for reducing the said annual Payments and paying the same short as aforesaid.

Appropriation of Duties.

IV. And be it further enacted, That all the Monies which shall be collected under the Authority of this Act shall be paid into the Receipt of His Majesty's Exchequer, and carried to and made Part of the Consolidated Fund of *Great Britain* and *Ireland*.

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