ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

Cap. 31.

An Act for confirming the Charter and enlarging the Powers of the Incorporation of the Officers of Excise in *Scotland*. [17th *May* 1805.]

Royal Warrant establishing the Excise Incorporation, recited.

WHEREAS the Officers of the Revenue under the Management of the Commmissioners of Excise in *Scotland*, were, by a Royal Charter or Letters Patent, under the Seal appointed by the Treaty of Union to be kept and made use of in place of the Great Seal of *Scotland*, bearing Date the Fourteenth Day of *July*, in the Twenty-second Year of the Reign of His late Majesty King *George* the Second, and in the Year of our Lord One thousand seven hundred and forty-eight, constituted, erected, incorporated, and perpetually established and confirmed into one Body Politick and Corporate, or legal Incorporation and Society, under the Title and Name of *The Excise Incorporation in Scotland*, and as such, and by such Name, to have perpetual Endurance and Succession for the Ends and Purposes of raising and establishing to a limited Extent, a Fund by Contribution out of their Salaries, for making some Provision for their Widows and Children, and for other Purposes in the said Charter and Letters Patent particularly mentioned: And whereas it has been found by Experience, that higher Rates of Contribution, and the Interest of a larger Stock or Capital, in Proportion

to the increaſed Number of Members, will be neceſſary for the Payment of the Annual Expence, when the Widows ſhall have arrived at their greateſt Number; and that it is alſo expedient and deſirable to have the Benefit of the ſaid Letters Patent ſtill further extended, by Means of other more ſuitable Rates, Annuities, and Regulations, but which cannot be effected without the Aid and Authority of Parliament; May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That the ſaid Charter and Letters Patent, and all the Regulations, Ordinances, and Appointments, therein contained, and all the Proceedings had in conſequence thereof, agreeably to the Terms of the ſame, ſhall be, and the ſame are hereby confirmed, in ſo far as the ſame are not altered by this preſent Act.

Original Charter confirmed in ſo far as not altered by this Act.

Three Claſſes of Officers.

II. And be it enacted, That the ſaid Incorporation and Society, for the Ends and Purpoſes aforeſaid, ſhall continue and be diſtinguiſhed into Three ſeveral Claſſes; *videlicet*,

The 1ſt Claſs, including Seven additional Offices.

The Firſt Claſs whereof ſhall henceforth conſiſt of General Superviſors, General Surveyors, and Collectors, along with the Auditor, the Comptroller, the Caſhier, the Secretary or Secretaries, the Solicitor or Solicitors, the General Accountants, and the General Examiner, and the Deputies eſtabliſhed in the actual Execution of theſe Offices, or the Perſons in the actual Occupation of Offices of the like Nature, if held under other or different Names:

The 2d Claſs.

The Second Claſs ſhall conſiſt of Superviſors, Surveyors, Examiners, Accountants, and Clerks in the General Exciſe Office in *Edinburgh* receiving Salaries directly out of the Revenue, or the Perſons eſtabliſhed in the actual Occupation of Offices of the like Nature, if held under other or different Names:

The 3d Claſs.

The Third Claſs ſhall conſiſt of Gaugers or Officers, Supernumeraries, and Aſſiſtants, or the Perſons eſtabliſhed in the actual Occupation of Offices of the like Nature, if held under other or different Names.

The Incorporation to have 13 Managers, of whom Four to be of the 1ſt Claſs, Four of the 2d, and Five of the 3d, going out in Rotation.

III. And be it further enacted, That, for accompliſhing the Ends and Purpoſes herein-directed and intended, the ſaid Incorporation ſhall continue to have Thirteen Managers for ordering and directing all the Affairs thereof, to be elected out of the Contributors as herein-after directed: Provided always, That Four of them ſhall be out of the Firſt Claſs, Four out of the Second Claſs, and Five out of the Third Claſs, as herein-before diſtinguiſhed; and that the ſenior Manager in each of the ſaid Claſſes, that is, the Member in each Claſs who has been longeſt in the Liſt of Managers at the Time, ſhall annually go out by Rotation, and ſhall not be again eligible until after the Expiration of One Year at leaſt, but that the other Managers may all or any of them be immediately re-elected in the Manner herein-after directed.

Annual Meeting for electing Managers, &c.

IV. And be it enacted, That a General Meeting of the Contributors, for electing Managers, ſhall be held annually at the General Exciſe Office in *Edinburgh*, upon the Fourth *Tueſday* of *September*, at Noon; and that each Contributor then preſent ſhall have a Vote in the Choice of the

Preſes

Preſes of ſuch Meeting, the Votes for that Purpoſe being called for, and collected by the ſenior Contributor of the Firſt Claſs then preſent, and ſo yearly, on the Fourth *Tueſday* of *September* in each ſucceeding Year; but that in the Choice of the ſaid Managers, each Contributor of the Firſt or of the Second Claſs herein-before ſpecified, ſhall have a Vote, provided he either be preſent, or ſhall ſend to the ſaid Meeting a ſigned Liſt of the Perſons for whom he intends to vote; and the Contributors of the Third Claſs employed within each Exciſe Diſtrict at the Time ſhall only in a Body have one Vote, and for that Purpoſe ſhall meet at a convenient Place within the Diſtrict, and after chuſing a Preſes and Clerk by Plurality of Voices, alſo by Plurality of Voices nominate the Perſons whom they ſhall judge fitteſt to be the Managers for the ſucceeding Year; and the Clerk of the ſaid Diſtrict Meeting ſhall ſend up to the Clerk of the Incorporation, on or before the ſaid Fourth *Tueſday* of *September*, or otherwiſe give in to the ſaid Meeting, the Liſt of Managers for whom each Diſtrict has voted, ſigned by the Preſes and Clerk of ſuch Diſtrict Meeting: And be it declared, that the Firſt Diſtrict Meetings, for the Purpoſes aforeſaid, ſhall be held on the Second *Tueſday* of *September* One thouſand eight hundred and five; and at ſuch Diſtrict Meetings the Members preſent ſhall appoint the Time and Place for holding the next Meeting in each Diſtrict, and ſo on yearly thereafter.

Manner of voting.

V. And be it enacted, That the Contributors taken in the Proportion before-mentioned out of the Three ſeveral Claſſes, who ſhall have the Plurality of the Votes at the ſaid Annual General Meeting, ſhall be the Managers of the ſaid Incorporation, for the Year from that Date: Provided, that the ſeveral Managers elected in Manner directed by or under the Proviſions of the ſaid Royal Charter or Letters Patent at the laſt Annual Meeting for that Purpoſe ſhall be, and they are hereby confirmed, and continued in the Management, in Terms above mentioned.

The new Managers elected by Plurality of Votes.

Preſent Managers confirmed in Office.

VI. And be it enacted, That the Managers ſhall meet in *Edinburgh*, at ſuch Times and at ſuch Places as they ſhall find neceſſary or proper for the Management of the Affairs of the Incorporation; but at the annual Election, they ſhall always fix the Time of their Firſt ſtated Meeting, and at every ſubſequent Meeting ſhall fix the Day of their next Meeting; One other ſtated Meeting being always held as heretofore, upon the Fourth *Tueſday* of *March* yearly; and that Seven of the ſaid Managers ſhall make a Quorum; provided always that One out of each Claſs ſhall be preſent; and that the ſenior Manager of the Firſt Claſs, preſent at ſuch Meetings, ſhall be the Preſes.

Meetings of the Managers.

Seven to be a Quorum.

VII. Provided alſo, That if any Manager ſo elected as aforeſaid ſhall decline to act, then the Perſon in the ſame Claſs, who has the next greateſt Number of Votes, ſhall be a Manager in the Place of the Perſon ſo declining; but if a Manager, after accepting the Office, ſhall happen to die, or be promoted, or diſcharged, or become otherwiſe incapable of acting during the Currency of his Management, the other Managers ſhall in that Caſe have Power to fill up ſuch Vacancy until the next annual Election, by another Contributor of the ſame Claſs, to be elected at a Meeting for that Purpoſe, within a Month after ſuch Vacancy, to which all the Managers ſhall be ſummoned by the Clerk Ten Days before ſuch Meeting.

Manner of ſupplying Vacancies in caſe of Managers declining to act; and in the Event of their Death, Promotion, or Removal.

VIII. And

The Preſes to have a Caſting Vote.

VIII. And it is hereby provided and declared, That, in caſe of an Equality of Votes at any Meeting either of the ſaid Managers, or of the Contributors in general for any of the Purpoſes herein mentioned, the Preſes of every ſuch Meeting ſhall have a Caſting Vote over and above his own Vote.

Managers to give regular Attendance at ſtated Meetings, &c.

IX. And be it enacted, That all the Managers ſo appointed as aforeſaid ſhall regularly attend the Two ſtated Meetings, the one after the Annual Election, and the other in the Month of *March* yearly, and the Adjourned Meetings thereof, and alſo all occaſional Meetings to which they ſhall be lawfully ſummoned; and in caſe of Abſence from either of the Two ſtated Meetings herein-before appointed, or when ſpecially ſummoned on Ten Days Notice, without ſuch Cauſe as ſhall be allowed by the Majority of the Meeting to be ſatisfactory, every Member ſo abſent ſhall forfeit and pay over on Demand to the Clerk of the Incorporation, the Sum of Two Shillings and Sixpence to be applied to ſuch Purpoſes as the Managers then preſent ſhall direct.

The Office of Caſhier and Clerk to be for Life, unleſs in caſe of Malverſation.

The preſent Caſhier and Clerk to be continued.

X. And be it further enacted, That the ſaid Incorporation ſhall have a Caſhier and Clerk, to be elected by the Contributors as herein-after directed, and to continue in Office during Life, unleſs in the Event of Malverſation; in which Caſe the Managers for the Time ſhall have Power to ſuſpend ſuch Officer or Officers, until he or they ſhall be either reſtored, or finally removed by a General Meeting of the Contributors, held as herein-before mentioned, to whoſe Review the Proceedings of the Managers therein ſhall be ſubject: Provided always, that the preſent Caſhier and Clerk of the Incorporation ſhall be confirmed and continued in Office during Life, ſubject to Removal in Manner before-mentioned.

Manner of filling up Vacancies in theſe Offices.

XI. And be it enacted, That, upon the Death or Removal of any Caſhier or Clerk, the Vacancy ſhall be filled up by a General Meeting of the Contributors, on the ſame Day, and in the ſame Manner as is herein-before appointed with regard to the Election of Managers: Provided always, that Six Weeks previous Notice ſhall be given by Advertiſement in Three of the *Edinburgh* Newſpapers, that ſuch Election of a Caſhier or Clerk is then to be made; and provided alſo, that until ſuch Election ſhall take place, the Vacancy may and ſhall be ſupplied by ſuch Perſon as the Managers for the Time being ſhall appoint, at a Meeting for that Purpoſe after Ten Days Notice, in like Manner as herein-before directed, for ſupplying Vacancies in conſequence of the Death or Removal of Managers during the Currency of a Year.

The Caſhier to give Security.

XII. And be it further enacted, That the preſent Caſhier of the ſaid Incorporation ſhall, within Three Months after the paſſing of this Act, and every Caſhier to be hereafter appointed, ſhall, within Three Months after the Date of his Appointment at lateſt, be bound to lodge with the Managers of the Incorporation a Bond of Surety or Caution, with Two or more Sureties, to the Satisfaction of the ſaid Managers, for his Intromiſſions and Management to the Extent of ſuch Sum as ſhall be fixed at the Meeting at which he is elected; the Sum for which ſuch Surety or Caution ſhall be found, not being leſs than One thouſand Pounds

Pounds Sterling: Provided always, that the Cashier shall in no Case either uplift or lend out, or invest any Part of the Capital Stock, but with special Directions, and in pursuance of a written Minute of the Managers.

The Cashier to keep Office in Edinburgh, and regular Books, &c.

XIII. And be it further enacted, That the said Cashier shall keep an Office in *Edinburgh*, to which any Person concerned may have Access, any lawful Day (*Saturdays* excepted) from Eleven of the Clock in the Forenoon until Two of the Clock in the Afternoon, and shall keep regular Books, shewing the State of the Funds, in such Manner as the Managers shall appoint; and that the Clerk also shall keep in the Office of the Cashier, Books for entering therein the Sederunts and Minutes of the Managers and Contributors, and for recording the Marriages of the Contributors, and the Names and Dates of Birth of the Children claiming Annuities, in such Manner as the Managers shall direct; and that all such Books shall, within the Hours before mentioned, be open to the Inspection of any Contributor, without Fee or Reward.

Books to be kept also by Clerk.

One Person may be both Cashier and Clerk, if thought proper, and Salary to be settled at Election, or after a Year's Premonition.

XIV. Provided always, That the same Person may be both Cashier and Clerk, if the Incorporation at their Meeting for the Election of the said Officers shall so think fit: And whether the Offices of Cashier and Clerk be held by One, or by Two Persons, such Salary shall be allowed to him or them, for his or their Pains and Attention, as shall be settled or agreed upon by the Contributors at the Election of the said Officers, or at any other General Meeting, provided publick Intimation be made at the General Meeting of the Year immediately preceding, that the suitable Amount of such Salary is then to be made a Subject of their Consideration.

Annual Rates to be paid by
1st Class, 7*l.* 10*s.*
2d Class, 5*l.* 12*s.* 6*d.*
3d Class, 3*l.* 15*s.*

XV. And be it enacted, That, in order to carry on and further improve and establish the Fund which has been forming as aforesaid for the Uses and Purposes herein-after specified, every Member of the said Incorporation shall be subject and liable to, and shall pay the Sum or Rate herein-after mentioned, according to his proper Class, during his Life, yearly, and that by Four equal Quarterly Payments; *videlicet*, Each Member of the First Class Seven Pounds Ten Shillings, each Member of the Second Class Five Pounds Twelve Shillings and Sixpence, and each Member of the Third Class Three Pounds Fifteen Shillings, of lawful Money of *Great Britain* respectively.

Present Members to pay from 6th *July* 1805.

XVI. And be it further enacted, That every Person who is or shall be a Member of the said Incorporation at the Sixth Day of *July* One thousand eight hundred and five, and shall accede to this Scheme of Rates, (of which his making the First Quarterly Payment of the Rates proper to his Class, shall be held a sufficient Declaration), shall be bound to pay the Rates corresponding to his Class, from that Date inclusive: And it is hereby declared, that all Arrears of former Rates of Contribution from every Member of the said Incorporation shall be duly calculated and paid completely up to that Date.

The former Rates to be paid up to that Date.

Officers appointed afterwards, to pay from Date of

XVII. And be it further enacted, That every Person who shall, at any Time after the said Sixth Day of *July* One thousand eight hundred and five,

first fixed Charge, or from 28 Years of Age.

five, be eſtabliſhed in any of the aforeſaid Offices in the Exciſe, ſhall be obliged to become a Contributor in his proper Claſs, as before ſpecified, from the Date of his firſt getting a fixed Appointment, or from and after the Time when he completed the Twenty-eighth Year of his Age, if he ſhall be ſo appointed at any later Period of his Life.

Officers promoted to a higher Claſs, to pay up the full Difference of Rates.

XVIII. And be it further enacted, That every Contributor in the Second or the Third Claſs herein-before mentioned, in caſe of his being promoted to an Office in a higher Claſs, ſhall not only from the Date of ſuch Promotion be liable to and pay the Rate of Contribution correſponding to that higher Claſs, but ſhall alſo pay into the Fund ſuch further Sum as, with his former ordinary Contributions, ſhall be equal to what he ſhould have paid had he been in that higher Claſs from the Beginning, and that by Four equal Quarterly Payments within Twelve Calendar Months after his being ſo promoted: Provided always, that the Difference of Contribution payable upon Promotion as above directed ſhall, in all Caſes where the ſame happens to be incurred for any Period preceding the Fifth Day of *July* One thouſand eight hundred and five, be calculated and paid up to that Day inclusive at the former Rates eſtabliſhed under the Royal Charter or Letters Patent herein-before mentioned; and for every Period after the ſaid Date, ſuch Difference ſhall be payable and paid agreeably to the Rates eſtabliſhed by this Act: And provided alſo, that every Perſon who is or ſhall be in Office at the ſaid Fifth Day of *July* One thouſand eight hundred and Five, and who ſhall, in conſequence of the Enumeration and Specification of Claſſes herein-before mentioned, be for the Firſt Time comprehended in the Firſt Claſs of Contributors, ſhall, in caſe he has formerly been a Contributor in any of the other Claſſes, be conſidered as if he had been promoted to the Firſt Claſs at that Date, and ſhall pay up the Difference of Contribution accordingly as herein-above mentioned; and in caſe he has not formerly been a Contributor, but ſhall accede and become a Contributor under this Act, he ſhall in like Manner be liable to and ſhall pay the full Amount of Contribution correſponding to the ſaid Claſs, up to the ſaid Fifth Day of *July* One thouſand eight hundred and five, to which he would have been liable agreeably to the former Regulations and Practice under the Royal Charter or Letters Patent, as herein-before mentioned.

How ſuch Difference ſhall be calculated.

Rates in reſpect of Marriage, in all Caſes equal to One Half Year's ordinary Rate.

XIX. And be it further enacted, That towards the better raiſing of the ſaid Fund, and defraying the neceſſary Expence attending the ſame, every Member of the ſaid Incorporation, who at the aforeſaid Sixth Day of *July* One thouſand eight hundred and five is married, ſhall in like Manner, within Twelve Calendar Months from that Date, pay, in reſpect of his being married, an extra Sum to the Fund equal to One Half Year's ordinary Rate correſponding to his proper Claſs; and every Member who ſhall at any Time thereafter marry, and every married Perſon who ſhall become a Member, ſhall in like Manner, within Twelve Months after ſuch his Marriage, or after his Appointment to Office, if married, pay a like extra Sum of One Half Year's Contribution of his proper Claſs; and towards equalizing the Advantages to be derived from the Fund, every ſuch Contributor who is married, or who ſhall be married, ſhall in like Manner be liable to, and ſhall pay a further

Further equalizing Marriage Rates, equal to One Fourth of a Year's ordi-

a further extra Sum equal to One Fourth Part of a Year's ordinary Contribution of his proper Claſs for each complete Year by which the Age of ſuch Contributor exceeds the Age of his Wife: Provided always, that ſuch Difference of Age ſhall be taken and aſcertained to be, agreeably to the written Intimation, to be given as herein-after directed, by ſuch Contributor himſelf, unleſs it ſhall be otherwiſe reported to the Managers of the Incorporation, under the Hands of any Two other Contributors, in which Caſe he ſhall pay according to the Report ſo made, unleſs he produce Evidence to the Satisfaction of the Managers, of the Truth of his own Statement.

nary Rate for each Year's difference of Age.

How ſuch Difference of Age to be aſcertained.

XX. And be it further enacted, That if there ſhall be any Contributor under the Royal Charter or Letters Patent, or any Non-contributor in any of the aforeſaid Offices at the ſaid Sixth Day of *July* One thouſand eight and five, who ſhall not, within Twelve Months at lateſt after that Date, accede to the Scheme of Rates herein eſtabliſhed, by paying the ſame according to his proper Claſs, for obtaining to his Family the Advantages after mentioned, he ſhall be excluded from acceding in all Time to come: And in order to ſecure upon juſt and equitable Terms the limited Advantages propoſed by the Royal Charter or Letters Patent before mentioned, every ſuch non-acceding Contributor ſhall (in purſuance of a Proviſion made and reſerved to that Effect in the ſaid Royal Charter or Letters Patent) be called upon and obliged, in future, regularly to pay into the Fund, towards the due and neceſſary Support thereof, not only his ordinary annual Contribution and the Rates impoſed in caſe of any ſecond or ſubſequent Marriage as directed by the aforeſaid Royal Charter or Letters Patent, but alſo an Addition to his ſaid ordinary Contributions, and along with the ſame, at the Rate of Seven Shillings and Sixpence annually for a Contributor of the Third Claſs, over and above his preſent Rate of One Pound Twelve Shillings and Sixpence, making together the annual Rate of Two Pounds Sterling, and ſo in Proportion for thoſe of the Two higher Claſſes as before diſtinguiſhed reſpectively.

Preſent Officers *muſt* accede in 12 Months, or be excluded.

Former Contributors who do not accede to pay in future additional Rates, for ſupporting former Rates of Annuity.

XXI. And be it further enacted, that no Perſon ſhall at any Time be admitted to become a Contributor, who ſhall apparently be in a Conſumption, or otherwiſe in a dying Condition, of which the Managers of the ſaid Incorporation for the Time being (elected in the Manner herein mentioned) ſhall be the ſole and only Judges: But provided alſo, that if the Perſon ſo excluded ſhall live Two Years after ſuch Excluſion, it ſhall be competent for him then to demand to be received a Contributor, and he ſhall be received accordingly upon his paying up the full Contribution correſponding to his Claſs from the Date of his Appointment, with the legal Intereſt thereon from the reſpective Dates when the ſame became payable.

Perſons not to be admitted in a dying Condition.

XXII. And be it further enacted, That the ſeveral Rates and Sums to be contributed and paid as herein-before directed, ſhall be deducted out of the Salaries payable out of the Revenues of Exciſe to the reſpective Contributors, yearly, by Four equal quarterly Payments as aforeſaid, and ſhall be paid over to the Caſhier of the ſaid Incorporation (elected in Manner herein mentioned); and every Collector, Caſhier, or other Perſon employed to pay ſuch Salary to the Contributors, ſhall be bound to make the

Rates to be deducted out of Salaries, and Collectors made reſponſible.

the aforesaid Deduction, and be personally liable to make good and pay in the same to the Cashier of the said Incorporation.

Application of the Money.

XXIII. And be it further enacted, That all the aforesaid Rates and Sums of Money so to be contributed and paid, together with all that has been already contributed and accumulated under the Royal Charter or Letters Patent as aforesaid, shall continue and be vested in and applied by Order and Direction of the said Incorporation and the Managers and Cashiers thereof (appointed as herein mentioned), for Behoof of the same, and their Successors in Office, to and for the Uses and Purposes after mentioned; *videlicet*. In the First Place, for defraying the necessary Expences incurred or to be incurred in the passing of this Act, and in establishing and executing the Scheme; and Secondly, for the further raising of a Fund and capital Stock for the Purposes of the Scheme, to the Extent herein-after limited, subject and applicable to the Payment of Annuities to Widows and Children of Contributors, according to the Three several Classes herein-before distinguished, and at the Rates after specified; that is to say, There shall be paid as a yearly Annuity to the Widow, or to the lawful Children of each Contributor of the First Class Thirty-two Pounds, of the Second Class Twenty-four Pounds, and of the Third Class Sixteen Pounds, of lawful Money of *Great Britain* respectively.

For defraying necessary Expences.

For a Fund for Annuities to Widows and Children of Contributors, viz. of the 1st Class 32 *l.* 2d Class 24 *l.* 3d Class 16 *l.*

Provision for Widows and Children of Contributors already deceased, or not acceding, to continue as formerly.

XXIV. Provided always, That the Widows or Children of such Contributors as are already deceased, or who shall happen to die before acceding to the Scheme now established in Terms of this Act, shall be entitled to and be paid Annuities only at the former limited Rates under the said Royal Charter or Letters Patent, of Sixteen Pounds to those of the First Class, Twelve Pounds to those of the Second Class, and Eight Pounds to those of the Third Class respectively; and that these Rates to the Children of such non-acceding Contributors shall continue only till the youngest of them severally attain the Age of Twelve Years, as directed and provided by the said original Patent.

Widows and Children of Contributors not acceding not to receive Augmentations until the Stock arrive at its *maximum*.

XXV. Provided also, and be it further enacted, That such Widows and Children as aforesaid left by Contributors who have died or who shall die without acceding to the Scheme established by this Act, shall not be held entitled to and shall not receive any Augmentation or Addition to the Annuities herein last before mentioned, although the Capital Stock or Fund may or shall exceed the Sum of Twenty thousand Pounds, limited by the said Royal Charter, until the said Stock shall amount to the full Extent of Eight thousand Pounds for every One hundred of the Contributors in the Manner herein-after directed; any Thing in the said Royal Charter or Letters Patent anyway tending to the contrary notwithstanding.

Annuities to be paid Quarterly at Excise Quarter Days. Their Commencement and Terminations.

XXVI. And be it further enacted, That the several Annuities shall be payable, and paid, by equal Portions quarterly, and within One Month after each Quarter Day respectively, to wit, at the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* successively, commencing the First Quarter's Payment at the First of these Days which shall happen after the Death of the Contributor, and

and ſo on regularly during the natural Life of the Widow, and her remaining unmarried, or until the youngeſt ſurviving Child of ſuch Contributor ſhall attain the Age of Sixteen Years complete, whichever of theſe Events ſhall happen the lateſt; but ſhall finally ceaſe and determine from and after the Quarter Day immediately preceding the Death of the Widow, or her marrying again, or preceding the Day when the youngeſt ſurviving Child of the Contributor comes to attain the Age of Sixteen Years, whichever of theſe Events ſhall laſt happen as above-mentioned: Provided always, that where more Children than One are left by any Contributor, the Annuity ſhall be payable and paid only for the Behoof of thoſe Children or that Child of the Family who ſhall remain under the Age of Sixteen Years, at each reſpective Quarter Day when the ſame becomes due.

Contributors may direct a Part of the Widow's Annuity to be paid to Children.

XXVII. Provided alſo, That it ſhall and may be in the Power of any Contributor who may leave both a Widow and Child or Children, previouſly to appoint and direct, by a Writing under his Hand, ſuch Part as he ſhall think fit of the Annuity to which his Family ſhall be entitled as aforeſaid, not exceeding the One Half thereof, to be paid to his Child or Children, during his Widow's natural Life and Viduity; but failing ſuch ſpecial Appointment, the Annuity ſhall be payable to the Widow only as herein-before directed.

Proviſion for Widows marrying Contributors in certain Caſes.

XXVIII. Provided always, That if the Widow of any Contributor who ſhall have left no Children, ſhall afterwards marry a Perſon liable in Payment of any of the aforeſaid annual Rates, ſhe may, and ſhall, notwithſtanding ſuch Marriage, be ſtill entitled to, and be paid the One Half of the ſaid Annuity, but which ſhall ceaſe and determine on the Quarter Day preceding the Diſſolution of ſuch her After-marriage; and if ſhe ſhall then happen to be the Survivor, ſhe ſhall thereafter be entitled to an Annuity correſponding to her laſt Huſband's Claſs at the Time of his Death, whether higher or lower than her former Annuity, in Manner herein-before ſpecified.

Annuities to be alimentary, &c.

XXIX. And be it further enacted, That all the ſaid Annuities to Widows and Children reſpectively, ſhall be conſidered and held to be alimentary, and ſhall not be aſſignable or liable to be affected by Arreſtment, or otherwiſe attachable by their Creditors, nor ſhall the ſaid Annuities be ſubject to the *jus mariti* of any Huſband a Widow may afterwards marry, or be affectable by his Debts or Deeds; but notwithſtanding of any ſuch Arreſtment, Attachment, or ſubſequent Marriage, the ſame ſhall be paid to the Relict herſelf, upon her own Receipt, or to the Tutors or Curators for Children, as the Caſe may be, and that without Fee or Reward.

Certificates to be annexed to the Receipt from Widows;

XXX. Provided always, That every Receipt from an Annuitant ſhall have annexed to it an Atteſtation, dated on or after each Quarter Day reſpectively, ſigned either by a Miniſter of the eſtabliſhed Church, a Juſtice of the Peace, or a Collector or Superviſor of Exciſe, bearing, that, at the ſaid Date, ſuch Annuitant appeared perſonally before the Subſcriber, and declared that ſhe continued unmarried, or married to another Contributor as herein-before mentioned, (as the Caſe may be), of the

and from Tutors for Children.

the Truth of which Declaration the Subſcriber has no Reaſon to doubt; and that every Receipt from Tutors or Curators for the Child or Children of a Contributor ſhall ſpecify the Name of every ſuch Child for whom they act, and contain a Declaration for which they ſhall be reſponſible, that ſuch Child or Children is or are then, to their certain perſonal Knowledge, alive, and that, to the beſt of their Knowledge and Belief, ſuch Child, or the youngeſt of them, if more than One, has not attained the Age of Sixteen Years.

Tutors if wanting, to be named by the Managers of the Incorporation.

XXXI. Provided alſo, That when the Children of a Contributor ſhall have no Tutors or Curators, the Annuity to which they may be entitled ſhall be paid to ſuch Perſon or Perſons as ſhall be named for that Purpoſe by the Managers of the Incorporation, to be applied towards the Aliment and Education of the ſaid Children, in ſuch Manner as the ſaid Managers ſhall appoint.

Any Deficiency of 7 Years Rates, &c. to be deducted out of the 1ſt Part of Annuities.

XXXII. And be it further enacted, That if any Contributor ſhall happen to die within the Space of Seven Years after his firſt becoming a Contributor, or before he ſhall have paid in, by ordinary annual Rates, the full Amount of Seven Years Contribution correſponding to his proper Claſs and Rate as herein-before directed, the Difference between the Amount of what he has ſo paid, and the ſaid Amount of Seven Years Rates, ſhall, together with the Amount of any extra Sums impoſed on account of Marriage, or of Promotion, which are found remaining unpaid at the Time of his Death, be wholly deducted and ſtopped, out of the Firſt Part, or Quarter or Quarters, of the Annuity payable out of the Fund to ſuch Contributor's Widow or Children, until the ſame be fully and completely paid up.

Contributors removed, &c. muſt continue to pay all Rates, or forfeit the Benefit to their Families.

XXXIII. And be it further enacted, That in caſe any Contributor ſhall be removed, ſuſpended, or diſcharged from his Office, ſo that the Caſhier or Collectors cannot deduct his Contributions out of his Salary, as herein-before directed, the Widow or Children of ſuch Contributor ſhall not be entitled to any Annuity, unleſs he ſhall, notwithſtanding any ſuch Removal, Suſpenſion, or Diſcharge, continue regularly, at the ſtated Quarter Days during his natural Life, to pay in to the Caſhier of the Incorporation the ſame annual Contributions, and extra Sums in caſe of Marriage, to which he would have been liable if he had continued in Office: Provided always, that if ſuch Contributor ſhall be afterwards reſtored or again employed in a fixed Charge, he may and ſhall be bound to pay up all Arrears of every ſuch Rate and Sum, with the full legal Intereſt thereof, from the Dates when the ſame ſeverally became due; and that within Twelve Calendar Months after being ſo reſtored or employed again, or at leaſt by regular Deductions to the Extent of One full Year's Rate, quarterly, out of his Salary, for which the Collector or other Perſon paying ſuch Salary ſhall be anſwerable, and that over and above his current Rates each Quarter; and if any Arrears ſhall ſtill remain unpaid at the Time of ſuch Contributor's Death, then the full Amount of the ſame, with legal Intereſt as before mentioned, ſhall be ſtopped and deducted out of the Firſt Part of the Annuity payable to his Widow or Children, if he happen to leave any ſuch.

Contributors reinſtated in Employment, muſt pay up all Arrears with Intereſt.

XXXIV. And

Contributors put upon the Charity Roll, may be indulged from paying Rates; but the same with Interest deducted from Annuities.

XXXIV. Provided also, That when any Contributor shall be put upon the Charity Roll of the Excise, by reason of his being superannuated, and shall not afterwards be appointed to a fixed Charge, he may in that Case be exempted from the Payment of any Rate during his Life, but such a Sum of Money as shall be equal to the Payments from which he has been exempted, with the legal Interest thereof, from the several Periods at which the same became due, shall be stopped and deducted out of the first Part of the Annuity payable to his Widow or Children in the Event of his Death, if he shall happen to leave a Widow or Children.

Contributors to intimate their Marriage Three Months at least before their Death, otherwise the Widows may be excluded:

XXXV. And, in order to prevent any Detriment to the Fund from Contributors marrying when worn out with Infirmity, or from any vague or doubtful Claims of Widows or Children, be it further enacted, That unless a Contributor shall have notified his Marriage to the Collector of the Bounds, and to the Clerk of the Incorporation, by a Writing under his Hand, Three Months at least before his Death, or unless, in the Event of his dying within Three Months after having given such Intimation, legal Certificates shall be produced of the Regularity of the said Marriage, the Widow of such Contributor, or his Children by her, shall have no Claim to any Annuity out of the Fund; without Prejudice nevertheless to the Claim of his Children by any former Marriage duly notified, to receive such Annuity as would have been due to them, if he had not married again: Provided always, that every Intimation of Marriage shall, for the Purpose of ascertaining the Rates herein-before imposed, contain a Declaration, stating explicitly how many Years the Age of such Contributor exceeds the Age of his Wife, together with the precise Date of his Marriage.

And if due Intimation be not given within Three Months, the Marriage Rates shall be doubled.

XXXVI. Provided also, and be it further enacted, That if any Contributor shall neglect or fail to give such written Intimation within Three Months after the Date of his being married, or within Three Months after the passing of this Act, if already married, he shall, on Account of such Neglect or Delay, become liable to and shall pay a further extra Sum to the Fund equal to, and over and above, the full ordinary and equalising Rates to which he may be liable on account of his Marriage, as herein-before directed.

Certificates to be produced for Children claiming Annuities.

XXXVII. And be it also enacted, That the Child or Children of any Contributor shall in no Case be admitted as entitled to any Annuity out of the Fund, unless a regular Certificate or Certificates from the proper parochial Registers shall be produced to the Managers of the Incorporation at the Time of presenting such Claim, containing the Name and Date of the Birth of every lawful Child of such Contributor then surviving him, and under Sixteen Years of Age.

The Clerk to keep a Register of Marriages, and of Children claiming Annuities.

XXXVIII. And be it further enacted, That the Clerk of the said Incorporation (appointed as herein mentioned) shall be bound to enter regularly in a Book kept for that Purpose, every such Intimation of Contributor's Marriages, and of the Names and Dates of the Birth of their Children when any Claims are presented in their Behalf.

The Stock to be raised to 8000*l.* for each 100 of the Contributors, &c.

XXXIX. And, in order to render the Fund hereby established sufficient and suitable for answering the several Purposes of this Act, be it enacted, That

That the Capital Stock, which by the Royal Charter or Letters Patent herein-before mentioned was limited to Twenty thouſand Pounds in all, ſhall and may be further augmented and encreaſed until it ſhall amount to the Sum of Eight thouſand Pounds Sterling, or ſuch capital Sum whereof the yearly free Intereſt and Produce ſhall be equal to the preſent lawful Intereſt of ſuch Sum of Eight thouſand Pounds for each One hundred of the Contributors, reckoned by Numbers of the Third Claſs, and equivalent Numbers of the other Two Claſſes, as herein-after mentioned, *videlicet*, Each Individual of the Firſt Claſs being equivalent to Two, and each Individual of the Second Claſs equivalent to One and a Half of the ſaid Third Claſs, agreeably to the Proportions of the ſeveral Rates of Contribution herein-before eſtabliſhed, and ſo in Proportion for any other Number: Provided always, that ſuch capital Stock ſhall not exceed the ſaid Sum of Eight thouſand Pounds, or ſuch other Sum as before mentioned, for each One hundred Contributors, computed as aforeſaid, ſuch Contributors being always taken at the higheſt Number to which they may at any Time have amounted within the Three Years then immediately preceding.

The Stock to be raiſed by applying every yearly Surplus.

XL. And, for the Purpoſe of raiſing the aforeſaid capital Stock, be it further enacted, That whenever in any Year, before it ſhall be completed to the Extent above mentioned, the Intereſt of ſuch capital Stock ſo far as raiſed, together with the annual and other Rates payable as aforeſaid, ſhall exceed the Charges of Management, and the Annuities paid to Widows and Children for that Year at the Rates herein ſeverally before directed, ſuch Exceſs or Surplus ſhall be applied to the Purpoſe of raiſing the ſaid Capital, and the ſame ſhall, by the Direction of the Managers of the ſaid Incorporation for the Time, be lent out at Intereſt upon ſuch Security as the ſaid Managers ſhall judge to be good and ſufficient.

The Funds to be lent on Heritable Security, in name of the Caſhier:

But Power given to purchaſe Government or Bank Stock, &c.

XLI. And be it further enacted, That the ſeveral Securities for the Funds of the ſaid Incorporation, ſhall continue and be taken in the Name of the Caſhier of the ſaid Incorporation, and his Succeſſors in Office, for Behoof of the ſame, but that no Money ſhall be lent except upon heritable Security; and upon the Re-payment of any Sums, the ſaid Caſhier, by Direction of the Managers for the Time being, ſhall have Power to diſcharge and renounce or convey the Securities of the ſame, and to lend the Sums out again on new heritable Securities: But provided alſo and declaring, that the ſaid Managers and Caſhier ſhall always have Power to inveſt the ſaid Funds, or ſuch Part thereof as they ſhall think proper, in the Purchaſe of Government or *Eaſt India* Stock, or the Stock of the Bank of *England*, or of the Bank of *Scotland*, or of the Royal Bank of *Scotland*, or to lodge the ſame occaſionally on a depoſit Account with either of the ſaid Two laſt mentioned Banks; as alſo to ſell, diſpoſe of, transfer, or uplift the ſame, from Time to Time, as they ſhall think proper, and to reinveſt the ſame in Stock, or upon proper Security as aforeſaid.

No Incroachment to be made on the Fund;

XLII. And be it further enacted, That although the annual Rates and other Rates payable as aforeſaid, together with the Intereſt or Produce of the Stock in any Year, ſhall not be ſufficient to pay the Annuities with the neceſſary Expences of Management for that Year, as herein-before directed, yet no Incroachment ſhall on that Account be made upon the Capital, ſo far as the

the ſame may be raiſed at the Time; but ſuch Deficiency ſhall affect and be deducted from the ſaid ſeveral Annuities proportionally, which Deduction ſhall again be made good to the Annuitants, or to ſuch of them as continue in Life, ſeverally out of the firſt Surplus of the ſucceeding Year or Years.

but Deduction may be made from Annuities;

XLIII. Provided always, That inſtead of making ſuch Deduction as above directed from Annuities, the Managers of the ſaid Incorporation for the Time ſhall and may in caſe they deem it more expedient, have Power, and are hereby authorized and empowered, to make a Call on the Whole Contributors proportionally, to pay ſuch a Sum by Four equal Payments within One Year after ſuch Call, over and above and along with their annual or other Contributions, as ſhall not exceed the ordinary annual Rate which each Contributor is bound to pay as herein-before directed; and ſuch extra Sums ſo called for ſhall be deducted from the Contributors Salaries, and paid in to the Caſhier of the Incorporation, in the ſame Manner as the aforeſaid ordinary Contributions are directed to be deducted and paid.

or, a Call may be made on the Contributors equal to a Year's ordinary Rates.

XLIV. And be it further enacted, That if the aforeſaid Capital ſhall hereafter be diminiſhed by Inſolvency of Debtors, or other Accident, ſuch Diminution ſhall, from Time to Time, be made up by After-ſurpluſſages, in the ſame Manner as the ſaid Capital was originally accumulated or raiſed.

Proviſo in caſe of accidental Diminution of Stock.

XLV. And be it hereby enacted, That as ſoon and ſo often as the ſaid Stock ſhall amount to the capital Sum herein-before deſcribed and limited, in Proportion to the Numbers of Contributors, the Surplus which may be found above that Amount, upon balancing the Accounts ending at the Fifth Day of *July* annually, ſhall be ſet apart, and applied by the Managers of the Incorporation at the Time, in ſuch Portions as they ſhall judge beſt, for augmenting the yearly Annuities to the Widows and Children of the Contributors proportionally; and ſuch Augmentation ſhall be payable and paid accordingly to thoſe Annuitants who happen to be upon the Liſt at the ſaid Term of cloſing the yearly Accounts, if continuing alive at the Dates fixed for paying the ſame, and that by equal Portions quarterly, at the Four ſucceſſive Quarter Days commencing the next ſubſequent Fifth Day of *July* (being as ſoon as the ſaid Surplus can be regularly aſcertained and apportioned), along with, and in the ſame Manner, as the aforeſaid ordinary Annuities are herein-before directed to be paid: Provided always, that the ſaid Augmentation ſhall not in any Year exceed the One Half of the ordinary Annuity payable to each Annuitant as aforeſaid; and if any Surplus ſhall be found beyond what the Managers of the Incorporation ſhall judge neceſſary for augmenting the Annuities with ſome ſuitable Degree of Regularity within the Extent before ſpecified, the ſaid Managers ſhall then have Power to apply ſuch further Surplus ariſing as aforeſaid, towards paying the ordinary Annuities in the ſucceeding Year; and in conſequence thereof ſhall direct and allow an Abatement to be made proportionally out of the ordinary Rates payable by the whole Contributors in the ſaid Year reſpectively as aforeſaid: But provided alſo, that it may and ſhall be in the Power

Surplus above the limited Stock to be applied in augmenting Annuities.

Surplus not neceſſary for augmenting Annuities, may be applied towards leſſening Annual Rates;

or, otherwiſe for the general Benefit of all concerned.

Power of the ſaid Managers, after collecting the Sentiments of the Contributors at any General Meeting as herein mentioned, for the Purpoſe of electing Managers to form ſuch other Plan for the Application of ſuch laſt mentioned Surplus, and to apply the ſame accordingly, in ſuch Manner as ſhall appear moſt agreeable to the Majority of the Contributors, and moſt for the Benefit of all concerned.

Expences of Management to be paid out of the general Fund.

XLVI. And be it further enacted, That all Expences whatever attending the Execution of this Act, including the Expence of obtaining and paſſing the ſame, ſhall be paid by the Caſhier out of the aforeſaid General Funds of the Incorporation, with the Direction and Approbation of the Managers.

Managers ſhall defray their own Expences.

XLVII. Provided always, That no perſonal Expences incurred by the Managers at their Meetings ſhall be paid by the Caſhier, nor taken Credit for in his Accounts.

Manner of auditing the Caſhier's Accounts.

XLVIII. And be it further enacted, That the Three ſenior Managers in Office, One in each Claſs as before mentioned, ſhall be ſucceſſively the Examinators and Auditors of the Caſhier's Accounts for the Year ended at the Fifth Day of *July* immediately preceding their laſt Election, and ſhall ſign and docquet the ſame for his Exoneration; and that a diſtinct Abſtract of ſuch yearly Account ſhall be printed, together with the Liſts of the Contributors, and of the Annuitants of the ſaid Year, under the Direction of the Managers, ſo as to be diſtributed to the Contributors, at or before the next Year's General Meeting, for the Satisfaction of all concerned.

Limitation of Actions.

XLIX. And be it further enacted, That if any Action ſhall be brought againſt any Body or Bodies Politick or Corporate, or Perſon or Perſons, for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Six Months next after the Fact committed and not afterwards; and if the Defender or Defenders ſhall be aſſoilzied in any ſuch Action or Suit, or if the Purſuer or Purſuers ſhall diſcontinue his, her, or their Action or Suit, after the Defender or Defenders ſhall have appeared, or if Judgement ſhall be given againſt the Purſuer or Purſuers, the Defender or Defenders ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defender hath in other Caſes to recover Coſts by the Laws of *Scotland*.

Treble Coſts.

Publick Act

L. And be it enacted, That this Act ſhall be deemed and taken to be a Publick Act, and ſhall be judicially taken Notice of as ſuch by all Judges, Juſtices, and others, without being ſpecially pleaded.

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