and discharged by and out of any Supplies to be granted in the next Session of Parliament.

Interest on Exchequer Bills.

V. And be it enacted, That the Exchequer Bills to be made out in pursuance of this Act shall bear Date on the Days on which the same shall be respectively issued, and shall and may bear an Interest not exceeding the Rate of Three-pence Half-penny *per Centum per Diem* upon or in respect of the whole of the Monies respectively contained therein payable out of any Aids or Supplies in the Receipt of Her Majesty's Exchequer at *Westminster*.

Bills to be current at the Exchequer after Twelve Calendar Months from their Dates.

VI. And be it enacted, That all and every the Exchequer Bills to be made forth by virtue of this Act, or so many of them as shall from Time to Time remain undischarged and uncancelled, shall and may, from and after Twelve Calendar Months from their respective Dates, be received and taken and shall pass and be current to all and every the Receivers and Collectors in *Great Britain* of the Customs, Excise, or any Revenue, Supply, Aid, or Tax whatsoever, already granted, due, or payable, or which shall or may hereafter be granted, due, or payable, to Her Majesty, Her Heirs and Successors, and also at the Bank of *England* to the Account of Her Majesty's Exchequer from the said Receivers or Collectors, or from any other Person or Persons, Bodies Politic or Corporate whatsoever, making any Payment there to Her Majesty, Her Heirs and Successors, for or upon any Account, Cause, or Occasion whatsoever, according to the Purport and true Meaning of this Act.

Bank of England may advance 11,000,000*l.* on the Credit of this Act, notwithstanding 5 & 6 W. & M. c. 20.

VII. And be it declared and enacted, That it shall and may be lawful for the Governor and Company of the Bank of *England* to advance or lend to Her Majesty, upon the Credit of the Exchequer Bills to be made out in pursuance of this Act, any Sum or Sums of Money not exceeding in the whole the Sum of Eleven Millions, any thing in an Act passed 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.

CAP. XX.

An Act to alter and amend certain Laws relating to the Collection and Management of the Duties of Excise. [18th *May* 1841.]

7 & 8 G. 4. c. 53

'WHEREAS an Act was passed in the Eighth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland: And whereas an Act was passed in

'in the Fifth Year of the Reign of His late Majesty King 'William the Fourth, intituled *An Act to amend the Laws relating* 4&5W.4.c.51. 'to the Collection and Management of the Revenue of Excise:' And whereas the said Acts require to be altered and amended;' be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the Commissioners of Excise shall not be compellable to appoint any Office of Excise to be held and kept in any Town for or by reason of a weekly or other Market having been established in such Town, by Authority of Parliament or otherwise, since the passing of the said recited Act of the Eighth Year of the Reign of His said Majesty King *George* the Fourth; and no Town shall be deemed or taken to be a Market Town, at which Duties of Excise are to be received, or out of or beyond which Persons are not to be compelled to travel for Payment of such Duties, other than such as were Market Towns at the Time of the passing of the said recited Act: Provided always, that it shall be lawful for the Commissioners of Excise to appoint an Excise Office, to be held and kept, and Duties of Excise to be collected and received, in any other Town or Place, as well within the Limits of the Chief Office of Excise as elsewhere, if they shall see fit.

None but such as were Market Towns at the Time of passing of 7 & 8 G. 4. c. 53. to be Market Towns within that Act.

Proviso.

II. And be it enacted, That any Survey, Inspection, Charge, Return, or Demand, directed by any Act or Acts relating to the Revenue of Excise to be made, or any Act or Matter so directed or required to be done by any Surveyor or General Surveyor of Excise within the Limits of the Chief Office of Excise, may be made or done by any Collector or Supervisor of Excise within the said Limits; and every Collector, Supervisor, and other Officer appointed within the said Limits shall have and exercise (subject to the Orders and Directions of the Commissioners of Excise) all the same Powers and Authorities in charging, collecting, receiving, paying, and securing the Revenue of Excise within the said Limits as are given to and are exercised by any Collector, Supervisor, or Officer of Excise elsewhere.

Acts required to be done by Surveyors or General Surveyors within the Limits of the chief Office of Excise may be done by Collectors or Supervisors.

III. 'And whereas by the said recited Act of the Eighth 'Year of the Reign of His said late Majesty King *George* the 'Fourth, the Commissioners of Excise are authorized and 'required to appoint Collectors and other Officers, and Accomp-'tants, Clerks, and Assistants for collecting, receiving, manag-'ing, and accounting for the Revenue of Excise, taking, in 'the Name of His Majesty, from them and every of them, 'sufficient Security for the due Performance of the respective 'Duties committed to their Charge;' be it enacted, That the Commissioners of Excise shall not be required or obliged to take (if they shall see fit not to call for the same) any Bond or other Security for the due or faithful Discharge of his Duty from any Officer, Accomptant, Clerk, or Assistant appointed by them, who shall not, or by virtue of his Office, be authorized or

Bonds not to be required from Officers who do not collect or receive Money.

empowered to collect or receive any Duty or Duties of Excise, or to take or have in his Custody or Possession, or pay, any Money or Monies arising out of the said Duties, or belonging to Her Majesty, any thing in the said recited Act to the contrary notwithstanding.

Keepers of Excise Offices declared not to be Officers of Excise.

IV. 'And whereas Doubts have been raised whether the 'Keeper of an Excise Office is an Officer of Excise within 'the Meaning of the said recited Acts;' be it declared and enacted, That no Person appointed by the Commissioners of Excise, under the Powers and Authorities of the said recited Act of the Eighth Year of the Reign of His said Majesty King *George* the Fourth or of this Act, to hold and keep an Office of Excise, shall, on account or by reason of such Appointment, be deemed or taken to be an Officer of Excise, nor shall as such be subject to any of the Restrictions or entitled to any of the Exemptions to which Officers of Excise are, under the said Acts recited in the Preamble of this Act, or either of them, or under any other Act or Acts, subject or entitled.

All Vessels, &c. not duly entered, and all Goods found in unentered Premises, declared forfeited.

V. 'And whereas Doubts have arisen whether Goods found 'in unentered Places or Premises have in some Instances been 'thereby forfeited;' be it declared and enacted, That all Stills, Backs, Vats, Coppers, Presses, Machines, and Vessels and Utensils, of which Entry is by any Law or Laws of Excise required to be made, and which shall not be duly and lawfully entered, and all Goods and Commodities found in any such unentered Still, Back, Vat, Copper, Press, Machine, or Vessel or Utensil, or in any House, Warehouse, Storehouse, Room, or Place required to be entered, and not duly and lawfully entered shall be forfeited.

Managers or Directors of Joint Stock Companies or Corporations to make Entry on behalf of the Company.

VI. And be it enacted, That where any Trade or Business, in respect of which an Entry is by any Law or Laws of Excise required to be made with the Officers of Excise, is carried on by any Joint Stock Company or Corporation, such Entry of the Buildings, Places, and Vessels and Utensils, shall be made and signed by the Directors or Managers or Committee of such Joint Stock Company or Corporation, or if the Number shall exceed Four, then by Four at least of such Directors or Managers or Committee, for and on behalf of the Company or Corporation; and no Entry by any Clerk or Servant, or by any less Number of Directors or Managers or Committee, where they shall exceed Four, shall be a legal Entry; and the Directors or Managers or Committee signing such Entry shall, as regards the Revenue of Excise, be deemed and taken to be the real Owners of the Trade or Business, and as such shall be jointly and severally liable to all Duties of Excise charged and to all Penalties and Forfeitures incurred in respect of such Trade or Business.

Married Women whose Husbands may become insane or incapable of transacting their own Affairs, or

VII. And be it enacted, That it shall be lawful for any Married Woman whose Husband shall become insane or idiot, or be otherwise rendered incapable of transacting his Affairs, or whose Husband shall be separated from her and be out of the Limits of the United Kingdom, to make Entry, with the Consent

sent and Approbation of the Commissioners of Excise, of any Building, Place, Vessel, or Utensil, for the carrying on of any Trade or Business in respect of which any Entry is required by any Law or Laws relating to the Revenue of Excise; and every Married Woman so making Entry shall be subject and liable to all Duties, Penalties, and Forfeitures imposed by any Act relating to the Revenue of Excise, and to the Trade or Business in respect of which such Entry shall be made; and any Bond required by any Act or Acts relating to the Revenue of Excise, which shall be entered into by any such Married Woman, shall be good, valid, and effectual, notwithstanding her Coverture, as if she was sole and unmarried: Provided always, that it shall not be necessary or required, on the Trial or Hearing of any Information or Proceeding against any such Married Woman for the Recovery of any Duty or Penalty or Forfeiture, or upon any such Bond, to prove or give Evidence of the Insanity, Idiotcy, or Incapacity of or Separation from or Absence of the Husband.

who may be separated from them and out of the Kingdom, may, with Consent of the Commissioners of Excise, make Entry of Premises.

VIII. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that the Commissioners of Excise shall daily pay or cause to be paid into the Hands of the Receiver General of Excise in *England*, or in such other Manner as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, shall from Time to Time direct, order, or appoint, all Money, and shall endorse and deliver over or transfer to such Receiver General, or in such other Manner as aforesaid, all Bills of Exchange, Promissory Notes, Drafts, Checks, or Orders for the Payment of Money which shall from Time to Time be collected or received by or paid or transmitted to such Commissioners, for or on account of the Duties or Revenue of Excise (except only the necessary Charges paid of collecting, receiving, levying, managging, paying, and accounting for the same, and all other Payments legally made thereout); and if any Commissioner of Excise shall fraudulently or knowingly and wilfully detain or misapply any Money, Bill of Exchange, Promissory Note, Draft, Check, or Order for the Payment of Money as aforesaid, or any Part thereof, or any Security for Money, every such Commissioner so offending shall forfeit his Office, and shall be rendered incapable of serving His Majesty, His Heirs or Successors, in any Office or Place of Profit or Trust whatsoever, and shall also forfeit and lose Treble the Amount of every Sum of Money, Bill, Note, Draft, Check, or Order for the Payment of Money, or Security for Money, so detained or misapplied as aforesaid," shall be and the same is hereby repealed.

Repeal of 7 & 8 G. 4. c. 53. s. 47.

IX. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that it shall be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, from Time to Time, under his Hand and Seal or under their Hands and Seals, to appoint a Comptroller

Repeal of 7 & 8 G. 4. c. 53. s. 49.

troller and an Auditor for the United Kingdom on behalf of His Majesty, His Heirs and Successors, for the Purpose of comptrolling and auditing respectively all Accounts of and belonging to the Revenue of Excise, with such Salaries respectively, payable by the Commissioners of Excise out of the Revenue of Excise, as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, may in that Behalf order and direct; and that such Comptroller and Auditor respectively shall in all respects be subject to such Rules, Orders, Regulations, and Directions as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, shall from Time to Time make or prescribe, and transmit to the said Comptroller and Auditor respectively, for their Direction and Guidance in their respective Offices," shall be and the same is hereby repealed.

Repeal of 7 & 8 G. 4. c. 53. s. 50.

X. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that all Money, Bills, Notes, Drafts, Checks, or Orders for Payment of Money, received by or coming into the Hands of the Receiver General of Excise on account of the Revenue of Excise (except as is herein-after excepted), shall be paid by him into the Hands of the Governor and Company of the Bank of *England*, that is to say, all Money, Notes, Drafts, Checks, and Orders, either on the same Day or on the Day next after the same shall have been received, and all Bills on the Day on which the same, having been first duly accepted, shall have been endorsed by the Commissioners of Excise, or any Two of them, for which Money, Bills, Notes, Drafts, Checks, and Orders the Entry in the Books herein-after mentioned shall be a sufficient Discharge; and all such Money, Bills, Notes, Drafts, Checks, and Orders, so to be paid to the Governor and Company of the Bank of *England*, shall be placed to an Account to be raised in the Books of the said Governor and Company, and to be intituled 'The Account of the Public Monies of the Receiver General of Excise,' inserting the Name of such Receiver General for the Time being," shall be and the same is hereby repealed.

Repeal of 7 & 8 G. 4. c. 53. s. 51.

XI. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as provides and enacts "that it shall be lawful for such Receiver General to retain and keep in his own Hands at the Close of each Day, for the Payment of casual and ordinary and daily Demands, out of the Money so received by him as such Receiver General, any Sum not exceeding Thirty thousand Pounds, or such further Sum not exceeding Fifty thousand Pounds, over and above the said Thirty thousand Pounds, as shall be directed or authorized by the Commissioners of Excise to be retained by such Receiver General, or such further Sum of Money as shall or may from Time to Time, by a Permission in Writing under the Hand or Hands of the Lord High Treasurer, or of any Three or more of the Commissioners of the Treasury, be allowed to be retained

retained by such Receiver General," shall be and the same is hereby repealed.

Repeal of 7 & 8 G. 4. c. 53. s. 52.

XII. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that the Governor and Company of the Bank of *England*, or some Person duly authorized on their Behalf, shall daily, upon receiving any Money, Bill, Note, Draft, Check, or Order from the Receiver General, make an Entry of the Money, and of every Bill, Note, Draft, Check, and Order so received, in a Book to be provided by the said Governor and Company, with the Approbation of the Lord High Treasurer or Commissioners of the Treasury, and sent for that Purpose by such Receiver General; and such Book shall be forthwith, after the making of such Entry, re-delivered to the Persons making such Payment, and shall be inspected daily after its Return by the Excise Comptroller of the Cash or his Clerk (such Clerk being first duly authorized by such Comptroller, and for whose Conduct therein he shall be answerable), who shall compare the same with the Book kept by such Comptroller of the Cash, for the Purpose of seeing that the Receiver General constantly pays into the Bank all the Money, Bills, Notes, Drafts, Checks, and Orders which he is required to do under the Provisions of this Act; and any Default which such Comptroller of the Cash or his Clerk (duly authorized as aforesaid) may discover in that Behalf shall, by such Comptroller of the Cash, be immediately reported to the Commissioners of Excise," shall be and the same is hereby repealed.

Repeal of 7 & 8 G. 4. c. 53. s. 53.

XIII. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that the Receiver General of Excise shall pay or cause to be paid, into the Receipt of the Exchequer at *Westminster*, all Money placed to the Account of the Receiver General as aforesaid in the Bank of *England*, on such Days in every Week respectively as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, shall from Time to Time direct, order, or appoint, and in such Manner as herein-after mentioned; that is to say, the said Receiver General or his Clerk (duly authorized by him for that Purpose, and for whose Conduct therein he shall be answerable,) shall make an Order upon the Governor and Company of the Bank of *England*, which Order shall be countersigned by the Excise Comptroller of the Cash, to write off from his Account the Sum desired; and the said Governor and Company, or some Person duly authorized on their Behalf, shall thereupon write off such Sum, and deliver a Note, drawn (and which, for greater Security, shall be cancelled) in such Manner and Form as shall be approved of by the Lord High Treasurer or Commissioners of the Treasury, for the Amount, to the said Receiver General or his Clerk, who shall pay the same into the Exchequer; and the Bank Clerks attending there shall receive such Note as Cash to the Amount thereof; and it shall not be lawful

lawful for the Governor and Company of the Bank of *England* to pay or transfer from the Account of the Receiver General any Part of the Money so deposited and placed to such Account otherwise than into the Exchequer in manner aforesaid, or to deliver any Bill of Exchange, Promissory Note, Draft, Check, or Order for the Payment of Money, save and except to His Majesty's Solicitor of Excise in *England*, or his Clerk, upon his Application for the same, countersigned by the said Receiver General or his Clerk, and such Comptroller of the Cash or his Clerk, for the sole Purpose of prosecuting an Extent for the Recovery of the Money for which any such Bill of Exchange, Promissory Note, Draft, Check, or Order for the Payment of Money shall have been given; and in such Case the Commissioners of Excise shall be immediately acquainted therewith, if sitting, by such Solicitor, Receiver General, and Comptroller of the Cash, or if not sitting, then at the Time of their next assembling; and such Delivery shall be entered at the Bank in the Bank Book of the Receiver General, to be kept as is hereinbefore directed," shall be and the same is hereby repealed.

Lords of the Treasury to appoint a Comptroller and Auditor of Excise.

XIV. And be it enacted, That it shall be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, under his Hand and Seal or under their Hands and Seals, to appoint a fit and proper Person to be the Comptroller and Auditor of Excise on behalf of Her Majesty, Her Heirs and Successors, for the Purpose of comptrolling and auditing all Accounts of and belonging to the whole Revenue of Excise arising in and under the Management of the Commissioners of Excise throughout the United Kingdom of *Great Britain* and *Ireland*, with such Salary, payable by the Commissioners of Excise out of the Revenue of Excise, as the Lord High Treasurer or the Commissioners of the Treasury may in that Behalf order and direct; and such Comptroller and Auditor shall in all respects be subject to such Rules, Orders, Regulations, and Directions as the Lord High Treasurer or the Commissioners of the Treasury shall from Time to Time make or prescribe, and transmit to the said Comptroller and Auditor for his Direction and Guidance in his said Office: Provided always, that any Appointment of any Person as such Comptroller and Auditor made before the passing of this Act shall be good and valid, and shall continue in force as if the same had been afterwards made under and by virtue of the Authority of this Act.

All the Revenue of Excise to be paid over to the Receiver General.

XV. And be it enacted, That all Money, and all Bills of Exchange, Promissory Notes, Drafts, Checks, Accountable Receipts, and Orders for the Payment of Money, which shall from Time to Time be collected or received or paid, for or on account of the Duties or Revenue of Excise, shall (except only the necessary Charges of collecting, receiving, levying, managing, paying, and accounting for the same, and all other Payments legally paid thereout,) be paid, remitted, and delivered, under the Orders and Directions of the Commissioners of Excise, into the Hands of the Receiver General of Excise, at the

the Chief Office of Excise, or in such other Manner as the Lord High Treasurer or Commissioners of the Treasury shall from Time to Time order, direct, or appoint; and all such Bills of Exchange, Promissory Notes, Drafts, Checks, Accountable Receipts, and Orders for the Payment of Money, remitted or forwarded to the Chief Office of Excise, shall be made and drawn in favour of the said Receiver General, who shall, by himself, or his Clerk duly authorized by him for that Purpose, and for whose Conduct he shall be answerable, endorse the same, before the Payment and Delivery thereof into the Bank of *England* as herein-after directed.

All Monies, Bills, Notes, &c. to be paid by the Receiver General of Excise into the Bank of England.

XVI. And be it enacted, That all Monies, Bills, Notes, Drafts, Checks, Accountable Receipts, or Orders for Payment of Money, received by or coming into the Hands of the Receiver General of Excise, shall be paid by him into the Hands of the Governor and Company of the Bank of *England*, for which Monies, Bills, Notes, Drafts, Checks, Receipts, and Orders the Entry in the Book herein-after mentioned shall be a sufficient Discharge; and all such Monies, Bills, Notes, Drafts, Checks, Receipts, and Orders so paid to the Governor and Company of the Bank of *England* shall be placed to an Account raised in the Books of the said Governor and Company, and intituled "The Account of the Public Monies of the Receiver General of Excise," inserting the Name of such Receiver General for the Time being; and all such Payments shall be made at such Times and in such Manner, and under such Rules, Orders, and Regulations, and such Accounts thereof shall be kept, as the Lord High Treasurer or the Commissioners of the Treasury, or the Commissioners of Excise, shall from Time to Time direct and prescribe in that Behalf.

Payments for ordinary Purposes may be made and Money retained upon special Occasions.

XVII. Provided always, and be it enacted, That it shall be lawful for the said Receiver General to pay, out of the Monies received by him, the ordinary and daily Payments required to be made by Orders of the Commissioners of Excise or otherwise, and upon any special Occasion to retain in his Hands, at the Close of any Day, such Sum as he shall be authorized or directed by the Commissioners of Excise to retain.

All Monies, Bills, Notes, &c. paid into the Bank of England by the Receiver General of Excise to be forthwith entered in a Book by an Officer of the Bank, and the Book to be daily inspected by the Check Officers of Excise.

XVIII. And be it enacted, That the Governor and Company of the Bank of *England*, or some Person duly authorized on their Behalf, shall, upon every Occasion of receiving any Money, Bill, Note, Draft, Check, Accountable Receipt, or Order for Payment of Money, from the Receiver General, make an Entry of the Money, and of every such Bill, Note, Draft, Check, Receipt, and Order for Money so received, in a Book to be provided by the said Governor and Company, with the Approbation of and to be kept in such Form as shall be directed by the Lord High Treasurer or Commissioners of the Treasury, and sent for that Purpose by such Receiver General; and such Book shall, forthwith after the making of such Entry, be re-delivered to the Person making such Payment, and shall be inspected daily after its Return by the proper Check Officer or Officers at the Chief Office of Excise, charged with such Duty by the Lord

Lord High Treasurer or Commissioners of the Treasury, or by the Commissioners of Excise, who shall examine and compare the same with the Excise Accounts, for the Purpose of seeing that the Receiver General constantly pays into the Bank all the Money, Bills, Notes, Drafts, Checks, Receipts, and Orders for Payment of Money as required under the Provisions of this Act; and any Default which may be discovered in that Behalf shall forthwith be immediately reported by such Check Officer or Officers to the Commissioners of Excise.

Money to be paid over to the Exchequer under the Provisions of 4 & 5 W. 4. c. 15. and the Orders of the Treasury.

XIX. And be it enacted, That all Money placed to the Account of the Receiver General of Excise in the Bank of *England* shall be written off, transferred, and paid to the Receipt and Account of the Exchequer, under the Provisions and Regulations of an Act passed in the Fourth Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to regulate the Office of the Receipt of His Majesty's Exchequer at* Westminster, and under such Regulations and Directions as the Lord High Treasurer or Commissioners of the Treasury shall in that Behalf prescribe; and it shall not be lawful for the Governor and Company of the Bank of *England* to pay or transfer, from the Account of the Receiver General, any Part of the Money so deposited and placed to such Account, otherwise than into the Exchequer in manner aforesaid, or in Payment of such Check or Checks as such Receiver General, or his Clerk duly authorized by him for that Purpose, and for whose Conduct he shall be answerable, may be authorized to draw, under the Sanction and Rules and Regulations of the Lord High Treasurer or Commissioners of the Treasury, such Checks being first duly countersigned by the proper Check Officers, or to deliver any Bill of Exchange, Promissory Note, Draft, Check, Accountable Receipt, or Order for the Payment of Money, save and except to Her Majesty's Solicitor of Excise in *England*, or his Clerk, upon his Application for the same, countersigned by the Receiver General or his Clerk, for the sole Purpose of prosecuting an Extent for the Recovery of the Money for which any such Bill of Exchange, Promissory Note, Draft, Check, Order, or Receipt for the Payment of Money shall have been given; and in such Case the Commissioners of Excise shall be immediately acquainted therewith, if sitting, by such Solicitor and Receiver General, or if not sitting, then at the Time of their next assembling; and every such Delivery shall be entered in the Bank Book of the Receiver General, to be kept as herein-before directed.

Commissioners of Excise empowered to appoint Check Officers, and all Persons so appointed or directed by the Treasury to be deemed the proper Check Officers.

XX. And be it enacted, That it shall be lawful for the Commissioners of Excise to appoint and direct any Accomptants or Officers whom they shall see fit to examine and check the said Bank Book of the Receiver General, or to countersign any Checks or other Documents of the Receiver General of Excise; and every Person so appointed or directed, and the Comptroller or other Officer directed by the Lord High Treasurer or Commissioners of the Treasury to perform the like Duties, shall be and shall be deemed and taken to be the proper Check

Check Officers within the Meaning of this Act: Provided always, that where any Check, Draft, Write-off, or other Document required to be countersigned by any such Check Officer, is to be acted on by the Governor and Company of the Bank of *England*, the Nomination and Appointment and the Signature of such Check Officer shall be first made known to the said Governor and Company.

Excise Duties in Ireland to continue to be paid into the Bank of Ireland, unless the Treasury shall otherwise order.

XXI. Provided always, and be it enacted, That the Duties of Excise arising, collected, and paid in *Ireland* shall, unless the Lord High Treasurer or Commissioners of the Treasury shall otherwise order or direct, continue to be paid into the Bank of *Ireland* to the Account of Her Majesty's Exchequer, in the same Manner as the same are now paid in under the Powers and Authorities of an Act passed in the Seventh Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for the Regulation of the Offices of Vice Treasurer and Teller of the Exchequer in* Ireland, and the other Acts therein recited, any thing in this Act contained to the contrary notwithstanding.

Accountant General of Excise to prepare and pass an Account annually before the Comptroller and Auditor of Excise.

XXII. And be it enacted, That the Accountant General of Excise shall annually prepare and pass, before the Comptroller and Auditor of Excise, Accounts of the Produce of the Revenue of Excise under the Care and Management of the Commissioners of Excise, and of the Payments thereout, for *England*, *Scotland*, and *Ireland*; and such Accounts shall contain the Amount charged for each of the several Duties of Excise, and the Particulars of the Payments made out of the Revenue of Excise, and shall be substituted for the Account now rendered and sworn to by the Commissioners of Excise before a Baron of Her Majesty's Court of Exchequer, or shall be in such Form, and contain such Particulars, as the Lord High Treasurer or Commissioners of the Treasury shall direct; and such Accounts shall be made up to the Fifth Day of *January* in every Year, or to such other Period in every Year as the Lord High Treasurer or Commissioners of the Treasury shall appoint, and shall be delivered by the said Accountant General to the said Comptroller and Auditor within such Time as shall be limited by the Lord High Treasurer or Commissioners of the Treasury for that Purpose; and from and after the passing of this Act the Commissioners of Excise shall be discharged from being Public Accomptants, and shall not be required or called upon to render or pass or swear to, as heretofore, any Account of the Revenue of Excise under their Care and Management: Provided always, that nothing herein contained shall be held or construed to extend to exempt or discharge the said Commissioners of Excise from rendering and furnishing to the Lord High Treasurer or Commissioners of the Treasury any Account or Accounts which may from Time to Time be called for or required from them by the said Lord High Treasurer or Commissioners of the Treasury.

Repeal of 7 & 8 G. 4. c. 53. s. 28.

XXIII. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that all Goods and Commodities

modities for or in respect whereof any Duty or Duties of Excise is, are, or shall be by Law imposed, and all Materials, Preparations, Utensils, and Vessels for the making thereof, or by which any such Trade or Business shall have been carried on, in the Custody or Possession of the Person or Persons carrying on such Trade or Business, or in the Custody or Possession of any other Person or Persons, to the Use of or in Trust for the Person or Persons carrying on such Trade or Business, shall be and remain subject and liable to, and the same are hereby made chargeable with all the Duties of Excise which, during the Time of any such Custody or Possession, shall be charged or become chargeable, or be in arrear or owing, from or by the Person or Persons carrying on such Trade or Business for or in respect of the same, or of any such or the like Goods and Commodities respectively; and shall also be and remain subject and liable to all Penalties and Forfeitures which, during any such Custody or Possession, shall be incurred by the Person or Persons carrying on such Trade or Business, for any Offences by such Person or Persons committed against this Act or any other Act or Acts of Parliament relating to the Revenue of Excise; and all such Goods, Commodities, Materials, Preparations, Utensils, and Vessels shall be and remain subject and liable to all such Duties, Penalties, and Forfeitures, into whose Hands soever the same shall afterwards come, or by what Conveyance or Title soever the same shall be claimed; and it shall be lawful, in all such Cases, to levy thereupon such Duties, Penalties, and Forfeitures, and to use such Proceedings for the Recovery or Enforcement of such Duties, Penalties, and Forfeitures respectively, as may lawfully be done in Cases where the Debtors or Offenders are the true and lawful Owners of such Goods, Commodities, Materials, Preparations, Utensils, or Vessels," shall be and the same is hereby repealed.

All Goods subject to Duties of Excise, and all Materials, Machinery, Vessels, and Implements used in the Manufacture, to be liable for all Duties, Arrears, and Penalties incurred whilst in the Possession of the Trader.

XXIV. And be it enacted, That all Goods and Commodities for or in respect of which any Duty of Excise is or shall be by Law imposed, and all Materials and Preparations from which any such Goods are made, and all Stills, Backs, Vats, Coppers, Cisterns, Tables, Presses, Machines and Machinery, Vessels, Utensils, Implements, and Articles for making or manufacturing or producing any such Goods and Commodities, or preparing any Materials, or by which the Trade or Business in respect of which the Duty is or shall be imposed shall have been or shall be carried on, in the Custody or Possession of the Person carrying on such Trade or Business, or in the Custody or Possession of any Factor, Agent, or other Person in Trust for or for the Use of the Person carrying on such Trade or Business, shall be and remain subject and liable to, and the same are hereby made chargeable with, all the Duties of Excise which, during the Time of any such Custody or Possession, shall be or shall have been charged or become chargeable on or be in arrear or owing from or by the Person carrying on such Trade or Business; and shall also be and remain subject and liable to all Penalties and Forfeitures which during any such Custody or Possession shall

be or shall have been incurred by the Person carrying on such Trade or Business, for any Offence by such Person committed against any Act or Acts relating to the Revenue of Excise; and all such Goods, Materials, and Preparations, Stills, Backs, Vats, Coppers, Tables, Presses, Machines, Machinery, Vessels, Utensils, and Articles shall be and remain subject and liable to all such Duties, Penalties, and Forfeitures, by whomsoever and by whatsoever Title or Conveyance the same may be claimed; and it shall be lawful to levy thereon such Duties, Penalties, and Forfeitures, and for that Purpose to seize, take, sell, remove, and dispose of the same as the Goods and Chattels of the Debtors or Offenders under any Writ or Writs of Extent, Execution, or other Process or Warrant for the Recovery or Enforcement of any such Duties, Penalties, and Forfeitures: Provided always, that where any Goods or Commodities subject to any Duty of Excise shall have been taken account of and duly charged with Duty by the proper Officer of Excise, and shall, after having been so taken account of and charged with Duty, be fairly and *bonâ fide*, and in the regular and ordinary Course of Trade, sold, disposed of and delivered into the Possession of the Purchaser thereof, for a full and valuable Consideration, before the Teste or issuing of any Process or Warrant for the Recovery of any Duty or Penalty, such Goods and Commodities in the Possession of such fair and *bonâ fide* Purchaser shall be discharged from such Liability as aforesaid; but in all Cases where any Goods or Commodities shall be seized in the Custody or Possession of any Person, and shall be claimed to be discharged from such Liability, as having been fairly and in the regular and ordinary Course of Trade purchased, Proof of the Fairness and *bona fides* of the Purchase, and of the same having been in the regular and ordinary Course of Trade, and of the Sale and Delivery having been made before the Teste or issuing of the Process or Warrant under which such Goods or Commodities shall be seized, shall lie on the Claimer thereof.

Proviso, that where Goods duly charged with Duty have been sold and delivered in the fair and ordinary Course of Trade, the Liability to cease.

XXV. And be it enacted, That so much of the said recited Act of the Eighth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that it shall be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, from Time to Time, under his Hand and Seal or under their Hands and Seals, to appoint such and so many Persons to be Commissioners of Appeal in *England*, as he or they shall deem advisable, for and on behalf of His Majesty, His Heirs and Successors, for the Purpose of hearing Appeals, as herein-after mentioned, from any Judgment given by the Commissioners of Excise upon any Information exhibited before them, with such Salaries respectively, payable to such Commissioners of Appeal out of the Revenue of Excise, as the Lord High Treasurer, or any Three or more of the Commissioners of the Treasury, may in that Behalf order and direct; and any Three or more of such Persons so appointed shall constitute a Court of Appeal for all such Purposes as herein-after mentioned," and so much of the said recited Act as gives any Appeal

Repeal of 7 & 8 G. 4. c. 53. s. 81.

Appeal from any Judgment of the Commissioners of Excise to the said Commissioners of Appeal, shall be and the same is hereby repealed.

Persons aggrieved by Judgment of the Commissioners of Excise may appeal to the Barons of the Exchequer.

XXVI. And be it enacted, That in case any Officer of Excise who shall exhibit any Information, or any Person against whom any Information shall have been exhibited, or who shall appear and claim any Goods, Commodities, or Chattels alleged to be forfeited in any Information exhibited before the Commissioners of Excise, shall feel aggrieved by the Judgment given thereon by such Commissioners of Excise, it shall be lawful for such Officer, or such Person or Persons, upon giving and lodging such Notices as are by the said recited Acts required, to appeal from such Judgment to the Barons of Her Majesty's Court of Exchequer; and it shall be lawful thereupon for any One or more of the said Barons, and they are hereby authorized and required, upon being served with Notice of such Appeal, at such Place and at such Time as he or they shall appoint, to hear, adjudge, and finally determine such Appeal; and the Baron or Barons of the Exchequer by whom such Appeal shall be heard, adjudged, and determined shall have all the same Powers and Authorities as are by the said recited Acts given to the Commissioners of Appeal; and all the Enactments, Rules, Regulations, and Provisions in the said recited Acts contained in respect to an Appeal to the Commissioners of Appeal shall, except as altered or varied by this Act, be in full Force and Effect, and shall be observed and complied with in all respects in the bringing, lodging, hearing, adjudging, and determining any such Appeal to the Barons of Her Majesty's Court of Exchequer, and in enforcing any Judgment given thereon.

Registrar of the Commissioners of Excise to be the Registrar of the Barons on Appeals.

XXVII. And be it enacted, That the Registrar of the Commissioners of Excise shall be the Registrar of the Barons of Her Majesty's Court of Exchequer, as Judges of Appeal under this Act, to or with whom all Notices required to be delivered to or lodged with the Registrar of the Commissioners of Appeal shall be delivered and lodged; and all Acts, Matters, and Things to be done and executed by the Registrar of the Commissioners of Appeal under the Provisions of the said recited Acts or either of them shall be done and executed by the said Registrar of the Commissioners of Excise, who shall be and he is hereby authorized and required to issue all Summonses for compelling the Attendance of any Witness or Witnesses to appear and give Evidence on the hearing and determining of any such Appeal, and to do all other Acts touching and concerning such Appeal, authorized, empowered, or required to be done by the Registrar of the Commissioners of Appeal under the said recited Acts.

Fees may be taken by the Registrar and Baron's Clerk.

XXVIII. And be it enacted, That it shall be lawful for the said Registrar, and for the Clerk or Clerks of the Baron or Barons of Her Majesty's Court of Exchequer hearing such Appeal, to take, demand, receive, and recover such Fees from the Appellant and Respondent respectively in any such Appeal as shall be fixed and appointed by any Table of Fees to be

approved

approved of and signed by the said Barons of Her Majesty's Court of Exchequer, or any Two or more of them.

Witnesses summoned on an Appeal, and not attending or refusing to give Evidence, to forfeit 50*l.*

XXIX. And be it enacted, That every Person who, being summoned to appear and give Evidence before a Baron of Her Majesty's Court of Exchequer, upon any such Appeal, and who, having the reasonable Expences for his or her Attendance tendered, shall neglect or refuse to appear at the Time and Place specified in the Summons according to the Exigency thereof, or who having appeared shall refuse to take Oath, or, if a Quaker, to affirm, or shall refuse to give Evidence, or to answer according to the best of his Knowledge and Belief any legal Question when thereunto required, shall for every such Default or Offence forfeit Fifty Pounds.

Seven clear Days Notice to be given of the Hearing of an Appeal.

XXX. And be it enacted, That the Notice of the Time and Place when and where any Appeal to the Barons of Her Majesty's Court of Exchequer, or to the Justices assembled at the Quarter Sessions of the Peace, is to be heard, shall be given on the Part of the Appellant to or left at the Place of Abode of the Respondent Seven clear Days at least before such Appeal is to be heard and determined.

Summons may be served by Officers of Excise.

XXXI. And be it enacted, That any Summons, Notice, Order, or other Proceeding issued on any Information exhibited before the Commissioners of Excise, or any Justice or Justices, for the Recovery of any Penalty or the enforcing of any Forfeiture incurred or to be recovered or enforced under any Law or Laws of Excise, or on any Appeal against any Judgment of the Commissioners of Excise, or any Justice or Justices of the Peace, on any such Information, may be served by any Officer of Excise or other Person; and such Service shall be good and legal Service, any thing in any Act or Acts to the contrary notwithstanding.

Seizures under 15*l.* Value, unless claimed in One Month, to be condemned.

XXXII. And be it enacted, That all Goods, Commodities, Chattels, and Things, not exceeding Fifteen Pounds in Value, which shall be seized as forfeited under the Provisions of any Act or Acts relating to the Revenue of Excise, and which shall not within the Space of One Month after the Seizure thereof be claimed by the Owner, by Application in Writing either to the Commissioners or the Collector or Supervisor of Excise, or to the Officer seizing or in whose Custody the Goods, Commodities, Chattels, or Things seized shall be, shall be absolutely forfeited, as fully and effectually as if the same had been condemned by Judgment of Condemnation of Her Majesty's Court of Exchequer; and in all Cases in which any such Goods, Commodities, Chattels, or Things seized shall be claimed by any Person within such Time as aforesaid, such Proceedings shall be had for the Condemnation thereof as in the Case of other Goods, Commodities, or Chattels or Things seized as forfeited under any Law or Laws of Excise: Provided always, that nothing herein contained shall extend or be construed to extend to restrict or affect the Forfeiture of any Goods, Commodities, Chattels, or Things seized under the Provisions of an Act passed in the Second Year of the Reign of His late Majesty

King *William* the Fourth, to consolidate and amend the Laws for suppressing the illicit making of Malt and Distillation of Spirits in *Ireland.*

Complaint of Overcharge or Overpayment of Duty not to be made to the Commissioners of Excise or Justices of the Peace in Cases where the Question shall be the Liability of Goods to Duty, or the Rate of Duty, or the Mode of charging the Duty.

XXXIII. And be it enacted, That no Complaint of any Overcharge or Overpayment of any Duty of Excise shall be made to the Commissioners of Excise within the Limits of the Chief Office of Excise, or to any Justices of the Peace in any other Part of the United Kingdom, by any Person liable to the Payment of any Duty of Excise, in any Case where the Subject Matter of such Complaint shall be a Question whether any Goods or Commodities are Goods or Commodities liable to be charged with a Duty of Excise, or are liable to a higher or lower Rate of Duty, or as to the Mode or Manner of charging the Duty of Excise on any Goods or Commodities; and it shall not be lawful for the said Commissioners or Justices to try or decide any such Question on any such Complaint; but all Proceedings thereon, allowing any Overcharge or Overpayment of Duty, and all and every Warrant issued in pursuance thereof, shall be null and void, any thing in the said recited Act of the Fifth Year of the Reign of His late Majesty King *William* the Fourth notwithstanding: Provided always, that where any Person charged with any Duty of Excise shall question the Legality of the Charge, on the Ground that the Goods or Commodities charged are not Goods or Commodities liable to a Duty of Excise, or are subject to a different Rate of Duty than the Rate of Duty charged, or on account of the Mode or Manner in which such Duty shall have been charged, and shall, within Six Days after the Return of the Officer of Excise, give Notice to the Commissioners of Excise, or to the Collector or Supervisor of Excise within the Limits of whose Business such Charge shall have been made, of his Objection to the Charge, and the Ground of such Objection, such Person shall not be concluded by the Return or Charge of the Officer of Excise, but such Person shall be at liberty, on any Information filed or other Proceedings taken to recover the Payment of any Duty or Portion of Duty charged on and refused to be paid by him, in his Defence to dispute such Charge and his Liability to the Payment of the Amount of Duty specified therein, or of any Portion thereof.

All Lands and Buildings taken for the Service of the Excise vested in the Secretary of Excise.

XXXIV. And be it enacted, That all Manors, Messuages, Buildings, Lands, Tenements, and Hereditaments in the United Kingdom, which have heretofore been purchased, acquired, or taken for the Use and Service of the Revenue of Excise, together with the Rights, Members, Easements, and Appurtenances to the same respectively belonging, (other than and except such Messuages, Lands, Tenements, and Hereditaments as may be of Copyhold Tenure,) shall be and become, and remain and continue, vested in the Secretary for the Time being of the Commissioners of Excise, and his respective Successors as Secretaries in such Service, according to the Nature and Quality of the said Manors, Messuages, Buildings, Lands, Tenements, and Hereditaments, and the several Estates and Interests

Interests of and in the same respectively, in Trust for Her Majesty, Her Heirs and Successors, for the Use and Service of the Revenue of Excise.

Act may be amended, &c.

XXXV. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

CAP. XXI.

An Act for rendering a Release as effectual for the Conveyance of Freehold Estates as a Lease and Release by the same Parties. [18th *May* 1841.]

'WHEREAS it is expedient to lessen the Expence of conveying Freehold Estates:' Be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That every Deed or Instrument of Release of a Freehold Estate, or Deed or Instrument purporting or intended to be a Deed or Instrument of Release of a Freehold Estate, which shall be executed on or after the Fifteenth Day of *May* One thousand eight hundred and forty-one, and shall be expressed to be made in pursuance of this Act, shall be as effectual for the Purposes therein expressed, and shall take effect as a Conveyance to Uses or otherwise, and shall operate in all respects both at Law and Equity as if the releasing Party or Parties who shall have executed the same had also executed in due Form a Deed or Instrument of Bargain and Sale or Lease for a Year for giving Effect to such Release, although no such Deed or Instrument of Bargain and Sale or Lease for a Year shall be executed; provided that every such Deed or Instrument so taking effect under this Act shall be chargeable with the same Amount of Stamp Duty as any Bargain and Sale or Lease for a Year would have been chargeable with (except progressive Duty) if executed to give Effect to such Deed or Instrument, in addition to the Stamp Duties which such Deed or Instrument shall be chargeable with as a Release or otherwise under any Act or Acts relating to Stamp Duties.

A Release to be effectual although no Lease for a Year shall be executed.

Release chargeable with the Stamp Duty to which the Lease for a Year would have been liable.

II. 'And whereas many Deeds or Instruments of Bargain and Sale or Leases for a Year, to give effect to Deeds or Instruments of Release of Freehold Estates heretofore executed, have been lost or mislaid;' be it enacted, That where, in or by any Deed or Instrument of Release of Freehold Estates executed before the Fifteenth Day of *May* One thousand eight hundred and forty-one, any Deed or Instrument of Bargain and Sale or Lease for a Year for giving effect to such Deed or Instrument of Release shall be recited, or by any Mention thereof in such Deed or Instrument of Release appear to have been made or executed, such Recital or Mention thereof shall be deemed and taken to be conclusive Evidence of the Deed or Instrument of Bargain and Sale or Lease for a Year so recited

The Recital or Mention of a Lease for a Year in a Release executed before the passing of this Act, to be Evidence of the Execution of such Lease for a Year.