Majesty's Court of Exchequer in *Scotland*, in and about the Management and Control of such Hereditaments and Revenues respectively, shall be performed and exercised by the Commissioners of His Majesty's Woods, Forests, Land Revenues, Works, and Buildings, and their Successors; and all Acts, Deeds, Bonds, Contracts, Agreements, and other Instruments relating to such Hereditaments and Revenues respectively, in which the said Barons of His Majesty's Court of Exchequer in *Scotland* are named or mentioned, shall apply to the Commissioners for the Time being of His Majesty's Woods, Forests, Land Revenues, Works, and Buildings, as if such Commissioners had been originally named in and made Parties to such Acts, Deeds, Bonds, Contracts, Agreements, and other Instruments, instead of the Barons of the Exchequer aforesaid.

Accounts relating to such Revenues to be then transferred to the said Commissioners.

II. And be it further enacted, That from and after the Time to be mentioned in such Warrant as aforesaid all the Accounts relating to such Hereditaments and Possessions as aforesaid, heretofore examined, tried, and audited by the said Barons of the Exchequer in *Scotland*, shall be examined, tried, and audited in like Manner as the Accounts relating to the Land Revenue of the Crown in *England* are in and by the said Act passed in the Second Year of the Reign of His present Majesty as aforesaid directed to be examined, tried, and audited.

CAP. CXIII.

An Act to continue, until the Fifth Day of *April* One thousand eight hundred and thirty-four, Compositions for the Assessed Taxes, and to grant Relief in certain Cases. [15th *August* 1832.]

1 & 2 W. 4. c. 7.

'WHEREAS the Duties of Compositions for Assessed Taxes now in force will expire on the Fifth Day of *April* One thousand eight hundred and thirty-three, and it is expedient to continue such Compositions for a further Term of One Year, to expire on the Fifth Day of *April* One thousand eight hundred and thirty-four;' be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the several Duties payable under every Contract of Composition for the Duties of Assessed Taxes, and every Contract and Composition respectively now in force, shall be and are hereby respectively continued to His Majesty, to the like annual Amounts now payable, for a further Term of One Year, computed from the Fifth Day of *April* One thousand eight hundred and thirty-three, and to determine on the Fifth Day of *April* One thousand eight hundred and thirty-four, to all Intents and under the same Rules and Privileges as if such Compositions did not by the Laws now in force expire before the last-mentioned Day; and all the Powers and Provisions of the several Acts passed relating to and for continuing the Duties of Compositions, and Contracts for collecting the same half-yearly, and for enforcing Payment thereof, shall be extended and applied to the Compositions and Contracts continued under this Act, to all Intents as if the same had been repeated and re-enacted in this Act.

Compositions extended for a further Term of One Year ending 5th April 1834

except in Cases where Parties shall give Notice to determine the same on the 5th April 1833.

II. Provided always, and be it further enacted, That this Act shall not extend to any Person who shall be desirous of determining his or her Composition on the Fifth Day of *April* One thousand eight hundred and thirty-three, and who shall on or before the Tenth Day of *October* One thousand eight hundred and thirty-two give Notice thereof in Writing to the Assessor or Collector of the Parish or Place, or to the Surveyor acting in the Execution of the Acts relating to the Duties of Assessed Taxes for the District in which such Composition shall be payable.

Extending the Exemption granted by the Acts of 57 G. 3. and 5 G. 4. to Persons in Trade in respect of the Window Duties on Houses used solely for Trade.

III. 'And whereas by Two several Acts, passed in the Fifty-'seventh Year of the Reign of His late Majesty King *George* the 'Third and the Fifth Year of the Reign of His late Majesty 'King *George* the Fourth, Provision is made for granting Ex-'emptions from the Duties on Houses, Windows, and Lights, 'and upon Inhabited Houses, to Persons in respect of Tenements 'or Buildings wholly occupied by them in the Daytime only for 'the Purposes of their Trades or Professions, where such Persons 'also reside in a separate and distinct Dwelling House or Part of 'a Dwelling House charged to the said Duties: And whereas the 'Exemption under the Provisions of the said Acts cannot be ac-'quired and granted for a lesser Period than the whole Year's 'Assessment; and it is expedient to apply the said Exemptions 'to Occupiers for Parts of the same Year in the Cases of Changes 'of Occupation herein mentioned;' be it further enacted, That where any Person or Persons in the said Acts or either of them described shall have occupied a Tenement or Building, or Part of a Tenement or Building, for the Uses and Purposes allowed by the said Exemptions in the said Acts contained, for a lesser Period than the Year of Assessment, and for and during any intire Quarter or Quarters only thereof, it shall be lawful for the respective Commissioners, on the Exemption for such intire Quarter or Quarters being duly claimed, by a Notice and Declaration in the Manner required by the said Acts for claiming Exemptions for the Year of Assessment, to discharge the Assessment for the intire Quarter or Quarters of the Year for which the said Exemption shall be claimed and established: Provided always, that no such Claim shall be allowed to any Person under this Act who shall occupy the same Premises as a Dwelling House, and as a Tenement or Building for the Purposes of Exemption, at different Periods during One Year of Assessment, nor unless the Occupier or Occupiers quitting or the Occupier or Occupiers commencing the Occupation of the Premises in the Manner allowed by the said Exemptions, and who shall seek the Benefit of this Provision, shall, before the quitting or Commencement of Occupation respectively, give Notice thereof to the Assessor or Surveyor in the Manner required by the Acts in force for authorizing Allowances for Parts of the Year on Changes of Occupation.

Exception.

Relief for Postmasters, &c. who by employing certain Servants become chargeable with the progressive Duties payable

IV. And be it further enacted, That from and after the said Fifth Day of *April* One thousand eight hundred and thirty-two, where any Livery Stable Keeper, Horse Dealer, Postmaster, or other Person licensed by the Commissioners of Stamps, or any Person under their Authority, to let Post Horses or Carriages for Hire or Profit, shall by reason of their respectively retaining or employing any Servant or Servants in the Capacities of Groom, Stable

Stable Boy, or Helper in the Stables, solely and *bond fide* in their respective Trades or Businesses, become chargeable with the progressive Duties on such Male Servants payable under Schedule (C.) Number 1. of an Act passed in the Fifty-second Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for granting to His Majesty certain new and additional Duties of Assessed Taxes, and for consolidating the same with the former Duties of Assessed Taxes*, such Persons respectively shall in lieu of the said Duties be assessed and charged under the said Schedule (C.) Number 1., and Rules thereof, with no more than the Duty of One Pound Five Shillings for each such Male Servant so employed, to all Intents as if such Servants were chargeable under Schedule (C.) Number 4. of the said Act.

under Schedule (C.) No. 1. of 52 G. 3. c. 93.

V. And be it further enacted, That in regard to Assessments to be made for any Year commencing from or after the said Fifth Day of *April* One thousand eight hundred and thirty-two, the Duties payable by Schedule (C.) Number 3. of the said Act passed in the Fifty-second Year aforesaid, on Male Persons employed as Shopmen, Warehousemen, or Porters, shall not be paid for any Male Person so employed who shall be under the Age of Fifteen Years, and who shall not be wholly maintained and lodged in the House of his Employer or Employers; provided that every such Male Person shall be duly returned, and the Exemption truly stated and claimed by the Employer or Employers, as required by the Acts in force for granting Exemptions.

Relief from Assessments on Male Persons employed as Shopmen if under 15 Years of Age.

VI. And be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and thirty-two, the Duties now payable under the said Act passed in the Fifty-second Year aforesaid, in respect of Overseers or Managers, or Clerks under Overseers or Managers, shall not be charged for or in respect of any Person by reason of his Employment under the Superintendence and Authority of One or more Manager or Managers, or One or more Clerk or Clerks, in the overlooking and checking of Workmen or Labourers in the Performance of the Work and Labour allotted to them in any Building or Buildings being wholly a Place of Manufacture of Goods, Wares, or Merchandize, (separate and distinct from any Shop or Warehouse in which any Goods, Wares, and Merchandize shall be exposed to Sale or sold,) where the Employer or Employers liable to the Duties under the Acts in force shall be assessed for the Duty for One Overseer or Manager at the least, and also for One Clerk at the least, who shall be wholly employed at such Manufactory; provided that every Person to whom the Exemption hereby granted shall extend shall be annually returned by the Employer or Employers to the Assessor of the Parish or Place, and Exemption duly claimed for the same, in like Manner as in other Cases of Exemption under the several Acts now in force.

Exemption as to certain Overseers or Managers of Manufactories, &c.

VII. And be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and thirty-two, for and in respect of all Assessments made or to be made in *Great Britain* for any Year or Years to commence from or after that Day, the several and respective Duties of Assessed Taxes now payable under Schedule (D.) of the said Act passed in the Fifty-second Year of the Reign of His said late Majesty King *George* the Third, for every Coach,

From 5th April 1832 the Duties payable under Schedule (D.) of the Act of 52 G. 3. shall cease.

Coach, Diligence, Caravan, or Chaise with Four Wheels or more, or with less than Four Wheels respectively, or other Carriage with Four Wheels or more, or less than Four Wheels respectively, by whatever Name the same shall be called or known, which shall be kept and employed as a public Stage Coach or Carriage for the Purpose of conveying Passengers for Hire to and from different Places, and which shall be duly entered or licensed as such with the Commissioners of Stamp Duties, shall severally cease and determine: Provided always, that the Powers of the several Acts relating to the said Duties shall remain in force and be executed for assessing, charging, collecting, and enforcing Payment of any of the said Duties due or payable to His Majesty, or which are now chargeable for any Year or Years commencing previous to the said Fifth Day of *April* One thousand eight hundred and thirty-two, and for the Recovery of any Penalty or Penalties relating to the said last-mentioned Duties, to all Intents and Purposes as if this Act had not been passed.

Proviso for Recovery of Penalties.

VIII. And be it further enacted, That the Exemption from the Duties on Horses, Mares, or Geldings described or contained in Schedules (E.) and (F.) respectively of the said Act passed in the Fifty-second Year aforesaid, for and in respect of Horses, Mares, or Geldings kept by any Person licensed by the Commissioners for Hackney Coaches within the Cities of *London* and *Westminster* and the Suburbs thereof, for the Purpose of drawing such Coach, shall, on all Assessments made or to be made for any Year commencing from or after the Fifth Day of *April* One thousand eight hundred and thirty-two, be extended and applied to every Person or Persons licensed by the Commissioners of Stamps, or by any Person authorized by them, in any Part of *Great Britain*, under any Act or Acts in force, to keep any Hackney Coach or other Carriage to be used as or in the Nature of a Hackney Coach, for or in respect of any Horses, Mares, or Geldings kept and solely used for the Purpose of drawing any such Carriage respectively, in the Manner allowed by the Stamp Office Licence or Authority, but not otherwise.

The Exemption from the Duties on Horses in Schedules (E.) and (F.) of the Act of 52 G. 3. extended to all Persons in any Part of Great Britain keeping Hackney Carriages.

IX. 'And whereas Doubts have arisen whether Gamekeepers 'appointed by the Commissioners of His Majesty's Woods, Forests, 'and Land Revenues, or by the Commissioners of His Majesty's 'Woods, Forests, Land Revenues, Works, and Buildings, on 'behalf of His Majesty, are chargeable to the Duty on Game 'Certificates imposed by the said recited Act of the Fifty-second 'Year of the Reign of His late Majesty King *George* the Third;' be it therefore enacted, That no Person or Persons appointed or to be appointed a Gamekeeper or Gamekeepers, on behalf of His Majesty, by the Commissioners of His Majesty's Woods, Forests, Land Revenues, Works, and Buildings, under or by virtue of the Authority of an Act passed in the Tenth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to consolidate and amend the Laws relating to the Management and Improvement of His Majesty's Woods, Forests, Parks, and Chases; of the Land Revenue of the Crown within the Survey of the Exchequer in* England; *and of the Land Revenue of the Crown in* Ireland; *and for extending certain Provisions relating to the same to the Isles of* Man *and* Alderney, or under or by virtue of the Authority of any other Act or Acts of Parliament relating to the Land Revenues of the Crown, shall be subject

Gamekeepers appointed by the Commissioners of Woods, &c. not to be liable to the Duty on Game Certificates.

10 G. 4. c. 50.

subject or liable to the Game Certificate Duty imposed by the said recited Act of the Fifty-second Year of the Reign of His late Majesty King *George* the Third, or to be imposed by any future Act or Acts, unless such Person or Persons shall be specially subjected thereto in and by such future Act or Acts.

Act may be altered.

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

CAP. CXIV.

An Act to amend the Laws relating to Bankrupts.

[15th *August* 1832.]

'WHEREAS by an Act passed in the Sixth Year of the Reign of His late Majesty intituled *An Act to amend the Laws relating to Bankrupts*, it is among other things enacted, that the Lord Chancellor may, upon Petition, direct any Depositions, Proceedings, or other Matter relating to Commissions of Bankruptcy to be entered of Record by a proper Person, to be appointed by the Lord Chancellor for that Purpose, or by his Deputy: And whereas the said Act contains no sufficient Provision for making such Depositions or Office Copies of the Record thereof Evidence, and is in other respects defective: And whereas by an Act passed in the First and Second Years of the Reign of His present Majesty, intituled *An Act to establish a Court of Bankruptcy*, it is amongst other things enacted, that every Fiat prosecuted in the said Court of Bankruptcy shall be filed and entered of Record in the said Court: And whereas the said last-mentioned Act contains no Provision for the entering of Record in the said Court Fiats prosecuted elsewhere, and the Depositions and Proceedings under such Fiats, or for the Proof thereof: And whereas it is expedient that the Record of all Matters in Bankruptcy should be under the same Custody;' be it therefore 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 Records of all Commissions of Bankrupt, and of all Proceedings under the same, which may have been heretofore entered of Record pursuant to or under colour of the said first-recited Act or any other Act, shall be removed into the said Court of Bankruptcy, and shall be kept as Records of the said Court in such Place as the Judges of the said Court shall from Time to Time direct; and that it shall and may be lawful for the Judges of the Court of Bankruptcy to nominate the Person heretofore appointed by the Lord Chancellor to enter such Proceedings of Record, or, in case of his Refusal to accept such Office, some other fit and proper Person, as the Clerk of Enrolment to the said Court, at such Salary, to be paid out of the Fees herein-after mentioned, as the Lord Chancellor shall by Writing under his Hand direct; and that such Clerk of the Enrolments and his Successors (to be appointed in like Manner, at the like Salary,) shall have the Care and Custody of all the said Records so removed as aforesaid, and shall in like Manner enter of Record all Matters and Proceedings in Bankruptcy which by this Act or by the said recited Acts, or by

6 G. 4. c. 16.

1 & 2 G. 4. c. 56.

Providing for the Custody of Records under former Commissions of Bankrupt.