

ANNO DUODECIMO

VICTORIÆ REGINÆ.

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CAP. I.

An Act to consolidate the Boards of Excise and Stamps and Taxes into One Board of Commissioners of Inland Revenue, and to make Provision for the Collection of such Revenue.

[27th *February* 1849.]

WHEREAS by Her Majesty's Letters Patent under the Great Seal of the United Kingdom of *Great Britain* and *Ireland* certain Persons therein named have been constituted and appointed, and now are, Commissioners of Excise for the Collection and Management of the whole of Her Majesty's Revenue of Excise arising in and throughout the whole of the said United Kingdom, and the Islands and Territories thereunto respectively belonging, and by the same Letters Patent the same Persons have also been constituted and appointed, and now are, Commissioners of Stamps and Taxes: And whereas it is expedient that the several Revenues, Duties, Matters, and Things under the Care and Management of the said Commissioners of Excise and of the said Commissioners of Stamps and Taxes respectively should be and remain under the Care and Management of One consolidated Board of Commissioners, to be called "The Commissioners of Inland Revenue:" 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 from and after the passing of this Act the several Persons so as aforesaid appointed and now being Commissioners of Excise and Commissioners of Stamps and Taxes respectively shall, without any further Commission or Authority than this Act, become and be One consolidated Board of Commissioners, and be called "The Commissioners of Inland Revenue;" and from henceforth all the several Revenues, Duties, Matters, and Things which at the Time of the passing of this Act are collected by or are under the Care and Management of the said Commissioners of Excise and of the said Commissioners of Stamps and Taxes respectively shall respectively be collected by and shall be under the Care and Management of the Commissioners of Inland Revenue constituted by this Act, or to be appointed as herein-after directed, in the same Manner as such Revenues, Duties, Matters, and Things respectively have heretofore been collected by or have been under the Care and Management of the said Commissioners of Excise and of the said Commissioners of Stamps and Taxes respectively; and all such Revenues and Duties shall be denominated and be deemed to be Inland Revenue.

The Boards of Commissioners of Excise and Commissioners of Stamps and Taxes to be One Consolidated Board of Commissioners of Inland Revenue.

II. And be it enacted, That it shall be lawful for Her Majesty, Her Heirs and Successors, whenever She or they shall signify Her or their Will and Pleasure that the several Persons by this Act constituted Commissioners of Inland Revenue shall cease to be such Commissioners, and from Time to Time afterwards, to appoint, under the Great Seal of the said United Kingdom, such Persons as She or they shall think fit to be Commissioners of Inland Revenue; and that as well the said Commissioners to be appointed by Her Majesty, Her Heirs or Successors, as aforesaid, as the said Commissioners by this Act constituted Commissioners of Inland Revenue, shall respectively be and remain Commissioners of Inland Revenue during Her Majesty's Pleasure, and no longer.

Her Majesty to appoint Commissioners of Inland Revenue, who are to hold their Offices during Her Majesty's Pleasure.

III. And be it enacted, That the said Commissioners of Inland Revenue shall have, use, and exercise all such Powers and Authorities, judicial and otherwise, as are now given to or vested in or as might be used and exercised by the whole or any Number of the said Commissioners of Excise or of the said Commissioners of Stamps and Taxes respectively under or by virtue of any Act or Acts in force at or immediately before the passing of this Act; and all such Powers and Authorities shall be and are hereby given to and vested in the Commissioners of Inland Revenue, as fully and effectually, to all Intents and Purposes, as if such Powers and Authorities, and all

Powers and Authorities vested in the Commissioners of Excise and Commissioners of Stamps and Taxes respectively to be exercised by the Commissioners of Inland Revenue.

Clauses, Regulations, Provisions, Penalties, and Forfeitures in any Act or Acts relating thereto respectively, were severally repeated and re-enacted in this Act and made Part thereof; and all Rules, Orders, Regulations, Acts, Matters, and Things which shall be made or done by the said Commissioners of Inland Revenue, and which by any Act or Acts in force as aforesaid are or were required or authorized to be made or done, or which might be made or done by the Commissioners of Excise, or the Commissioners of Stamps and Taxes, or any Number of such Commissioners respectively, shall be and be deemed to be as good, valid, and effectual in Law, to all Intents and Purposes, as if made or done by the said Commissioners of Excise or the said Commissioners of Stamps and Taxes, or any Number of such Commissioners respectively, under or in pursuance of any such Act or Acts as aforesaid; and all Persons shall be subject and liable to the same Pains, Penalties, and Forfeitures, for doing or omitting to do any Act, Matter, or Thing contrary to any Rules, Orders, or Regulations of the said Commissioners of Inland Revenue, as such Persons respectively would have been subject and liable to for doing or omitting to do the same Act, Matter, or Thing contrary to any Rules, Orders, or Regulations of the Commissioners of Excise or the Commissioners of Stamps and Taxes respectively under or by virtue of any Act or Acts in force as aforesaid; and all Rules, Orders, and Regulations heretofore made by the said Commissioners of Excise or the said Commissioners of Stamps and Taxes respectively, in force at the Time of the passing of this Act, and which are not altered or varied by this Act, or contrary to any of the Provisions thereof, shall respectively remain and continue in full Force and Effect until the same shall be abrogated, annulled, altered, or varied by the said Commissioners of Inland Revenue.

Powers given by this Act may be exercised by any Three or other prescribed Number of the Commissioners of Inland Revenue.

IV. And be it enacted, That all the Powers and Authorities which by this Act are given to or vested in the Commissioners of Inland Revenue, or which shall or may at any Time hereafter be given to or vested in the said last-mentioned Commissioners, shall be and the same are hereby given to and vested in, and shall and may lawfully be used, exercised, and put in force by, any Three or more of the said Commissioners of Inland Revenue: Provided always, that where by any Act or Acts of Parliament or otherwise any Act, Matter, or Thing is expressly directed or authorized to be done by any particular or prescribed Number less than Three of the Commissioners of Excise or of the Commissioners of Stamps and Taxes, or where any Act, Matter, or Thing shall at any Time hereafter be so directed or authorized to be done by any such Number less than Three of the Commissioners of Inland Revenue, every such Act, Matter, or Thing being done by such particular or prescribed Number of the

Commissioners of Inland Revenue shall be good, valid, and effectual to all Intents and Purposes whatsoever.

Chief Office of Inland Revenue, where to be held.

V. And be it enacted, That the Commissioners of Inland Revenue shall sit and keep their Chief Office at such Place as the Commissioners of Her Majesty's Treasury shall in that Behalf from Time to Time appoint, within the Limits described, designated, or referred to as the Limits of the Chief Office of Excise by an Act passed in the Eighth Year of the Reign of 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 such Office of the said Commissioners of Inland Revenue shall be deemed and called "The Chief Office of Inland Revenue;" and the said Limits shall be deemed to be the Limits of the said Chief Office of Inland Revenue for all the Ends, Intents, and Purposes for which they are described, designated, or referred to as the Limits of the Chief Office of Excise in or by the said recited Act, or any other Act or Acts now in force.

7 & 8 G. 4. c. 53.

Offices of Receiver General of Excise and Receiver General of Stamps and Taxes consolidated into One Office of Receiver General of Inland Revenue.

VI. And whereas the Two several Offices of Receiver General of Excise and Receiver General of Stamps and Taxes are now vested in One and the same Person, and it is expedient to consolidate such Offices into One Office: Be it therefore enacted, That from and after the passing of this Act the said Two several Offices of Receiver General of Excise and Receiver General of Stamps and Taxes shall be and they are hereby consolidated into One Office of Receiver General of the said respective Revenues and Duties, and such consolidated Office shall be and the same is hereby vested in the Person in whom the said Two several Offices at the Time of the passing of this Act are vested as aforesaid; and such Person, as well as every other Person who shall at any Time hereafter be appointed to the said consolidated Office of Receiver General, shall be termed "The Receiver General of Inland Revenue," and shall hold his said Office during the Pleasure of the Commissioners of Her Majesty's Treasury for the Time being, and no longer.

Offices of Accountant General of Excise and Accountant and Comptroller General of Stamps and Taxes consolidated into One Office.

VII. And whereas the Two several Offices of Accountant General of Excise and Accountant and Comptroller General of Stamps and Taxes are now vested in One and the same Person, and it is expedient to consolidate the said last-mentioned Offices into One Office: Be it therefore enacted, That from and after the passing of this Act the said Two several Offices of Accountant General of Excise and Accountant and Comptroller General of Stamps and Taxes shall be and they are hereby consolidated into One Office of Accountant and Comptroller General of the said respective Revenues and Duties, and

such consolidated Office shall be and the same is hereby vested in the Person in whom the said last-mentioned Two several Offices at the Time of the passing of this Act are vested as aforesaid; and such Person, as well as every other Person who shall at any Time hereafter be appointed to the said consolidated Office of Accountant and Comptroller General, shall be termed "The Accountant and Comptroller General of Inland Revenue," and shall hold his said Office during the Pleasure of the Commissioners of Her Majesty's Treasury for the Time being, and no longer.

Powers and Authorities to be exercised by the Receiver General and Accountant and Comptroller General of Inland Revenue respectively.

VIII. And be it enacted, That the said Receiver General of Inland Revenue shall have, use, and exercise all such Powers and Authorities as are now given to or vested in the Receiver General of Excise and the Receiver General of Stamps and Taxes respectively, under or by virtue of any Act or Acts in force at the Time of the passing of this Act, or otherwise howsoever; and the said Accountant and Comptroller General of Inland Revenue shall have, use, and exercise all such Powers and Authorities as are now given to or vested in the Accountant General of Excise and the Accountant and Comptroller General of Stamps and Taxes respectively under or by virtue of any such Act or Acts as aforesaid, or otherwise howsoever; and all such respective Powers and Authorities shall be and are hereby given to and vested in the said Receiver General of Inland Revenue and the said Accountant and Comptroller General of Inland Revenue respectively, as fully and effectually, to all Intents and Purposes, as if such Powers and Authorities, and all Clauses, Regulations, Provisions, Penalties, and Forfeitures relating thereto respectively, were severally repeated and re-enacted in this Act, and made Part thereof.

Office of Comptroller and Auditor of Excise may be abolished, and the Accounts of the Excise Revenue be passed before the Commissioners for auditing the Public Accounts.

IX. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Treasury, whenever they shall think fit, to abolish the Office of Comptroller and Auditor of Excise created under or by virtue of an Act passed in the Fourth Year of Her present Majesty's Reign, intituled *An Act to alter and amend certain Laws relating to the Collection and Management of the Duties of Excise;* and when and so soon as the said Office shall be so abolished so much of the said recited Act as directs that the Accountant General of Excise shall annually prepare and pass before the said Comptroller and Auditor of Excise Accounts of the Produce of the Revenue of Excise shall be and the same is hereby repealed; and the Accounts of the Revenues and Duties of Excise commencing from and after the Abolition of the said Office shall be rendered to and passed before the Commissioners for auditing the Public Accounts, in like Manner as other Public Accounts are now rendered and passed under and by virtue of the Laws and Regulations now in force;

force; and the said Commissioners for auditing Public Accounts shall, for the Purposes aforesaid, have all the Powers and Authorities now possessed and exercised by them as Commissioners for auditing Public Accounts.

All Commissions and Appointments of Officers under the Commissioners of Excise and the Commissioners of Stamps and Taxes to remain in force, and the Persons holding the same to be Officers of Inland Revenue.

X. And be it enacted, That all Commissions, Deputations, and Appointments at any Time heretofore granted to any Officers of or under the Commissioners of Excise or of or under the Commissioners of Stamps and Taxes, and in force at the Time of the passing of this Act, shall respectively remain and continue in full Force and Effect until the same shall be revoked or recalled by lawful Authority; and the Persons holding such Commissions, Deputations, and Appointments shall have full Power and Authority to execute the Duties of their respective Offices and Appointments, and to enforce all Laws, Regulations, Penalties, and Forfeitures relating to the Revenues and Duties for which they have respectively been appointed, as fully and effectually, to all Intents and Purposes, as they might or could do before or at the Time of the passing of this Act; and all Officers who at the Time of the passing of this Act hold their respective Offices during the Will and Pleasure of the Commissioners of Excise or of the Commissioners of Stamps and Taxes shall hereafter hold such Offices subject to the Will and Pleasure of the Commissioners of Inland Revenue, and all such Officers shall be deemed to be Officers of Inland Revenue, and be under the Control and Authority of the said Commissioners of Inland Revenue.

Bonds and Securities to remain in force, and to extend to the Duties under the Care of the Commissioners of Inland Revenue.

XI. And be it enacted, That all Bonds and Securities to Her Majesty, or to the Commissioners of Excise, or the Commissioners of Stamps and Taxes, or to any Officer or Person in their respective Employ, which have been heretofore given or entered into by any Persons whatsoever, either as Principals or Sureties, for securing the due accounting for or the Payment of any Duties or other Monies under the Care or Management of the Commissioners of Excise or of the Commissioners of Stamps and Taxes, or for the good Conduct of any Officer, Clerk, or other Person, or for any other Purpose whatever relating to the said Duties or Monies or any of them respectively, shall remain and continue in full Force and Effect until the Conditions of such Bonds or Securities, or the Purposes for which the same were given or entered into, shall have been duly performed, fulfilled, or accomplished; and all such Bonds and Securities, and the Conditions thereof respectively, shall extend and be deemed and construed to extend, and shall be applied, to all or any other of the Revenues, Duties, Matters, and Things which under or in pursuance of this Act are or shall be placed under the Care of the Commissioners of Inland Revenue, as well as to the particular Revenues, Duties,

Duties, Matters, and Things mentioned in such Bonds and Securities, or the Conditions thereof respectively.

Provisions of 6 & 7 W. 4. c. 28. and 1 & 2 Vict. c. 61. to extend to Revenues, &c. placed under Management of Commissioners of Inland Revenue.

XII. And whereas an Act was passed in the Seventh Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to enable Persons to make Deposits of Stock or Exchequer Bills in lieu of giving Security by Bond to the Postmaster General and Commissioners of Land Revenue, Customs, Excise, Stamps, and Taxes*, and an Act was passed in the Second Year of Her present Majesty's Reign to amend the said last-mentioned Act: Be it enacted, That the Provisions of the said recited Acts shall extend and be deemed and construed to extend to all and singular the Revenues, Duties, Matters, and Things which now are or at any Time hereafter shall be placed under the Care or Management of the Commissioners of Inland Revenue; and that any Public Stock or Exchequer Bills which shall at any Time hereafter be required to be transferred or deposited by way of Security in pursuance of the said recited Acts, with relation to any of the Revenues, Duties, Matters, or Things aforesaid, may respectively be transferred in the Books of the Governor and Company of the Bank of *England*, or deposited in the Bank of *England*, by or on behalf of the Person or Persons or Body Corporate from whom such Security may be required, into or in the Name of the Chairman for the Time being of the Commissioners of Inland Revenue, and into or in the Name or Names of such Person or Persons or Body Corporate, or of any Person or Persons appointed by him or them.

Deposits of Stock, &c. as Securities in lieu of Bonds to be made in the Name of the Chairman of Inland Revenue.

Chairman of Inland Revenue empowered to transfer Stock deposited in the Name of the Chairman of Excise and of Stamps and Taxes respectively.

XIII. And with regard to any Public Stock or Exchequer Bills which at the Time of the passing of this Act may be standing in the Books of the Governor and Company of the Bank of *England*, or deposited in the Bank of *England*, in pursuance of the said recited Acts or either of them, in the Name of the Chairman for the Time being of the Commissioners of Excise or of the Commissioners of Stamps and Taxes, and of any other Person or Persons, be it enacted, That it shall be lawful for the Chairman for the Time being of the Commissioners of Inland Revenue and he is hereby fully authorized and empowered to sell and transfer, or re-transfer or deliver up, all or any of such Stock or Exchequer Bills respectively, upon the Certificate of any Two or more of the Commissioners of Inland Revenue, to the Purport or Effect in the said Acts respectively mentioned in that Behalf, in such and the like Cases and in like Manner as the Chairman for the Time being of the Commissioners of Excise or of the Commissioners of Stamps and Taxes might lawfully have done if this Act had not been passed.

XIV. And

Lands and Buildings now vested in the Secretary of Excise in trust for the Public Service to be vested in the Secretary of Inland Revenue upon the like Trusts.

XIV. 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, and which at or immediately before the passing of this Act are or were vested in the Secretary for the Time being of the Commissioners of Excise, in trust for Her Majesty, Her Heirs and Successors, for the Use and Service of the Revenue of Excise, shall from and immediately after the passing of this Act become and be and remain and continue vested in the Secretary for the Time being of the Commissioners of Inland Revenue, and his respective Successors, as such Secretaries as last aforesaid, according to the Nature and Quality of the said Manors, Messuages, Buildings, Lands, Tenements, and Hereditaments, and the several Estates and Interests of and in the same respectively, in trust for Her Majesty, Her Heirs and Successors, for the Use and Service of the Inland Revenue, with, under, and subject to the like Powers for the selling, exchanging, letting, demising, or otherwise disposing of the said Manors, Messuages, Buildings, Lands, Tenements, and Hereditaments as are expressed and contained with relation thereto in any Act or Acts of Parliament now in force.

Commissioners of Inland Revenue may appoint Officers to be Collectors and Receivers of several Branches of Inland Revenue.

XV. And be it enacted, That it shall be lawful for the Commissioners of Inland Revenue to nominate and appoint from Time to Time such of the Persons appointed or to be appointed Collectors or Officers for the Receipt of any Branch or Description of the Revenues or Duties under the Care or Management of the said Commissioners of Inland Revenue as the said last-mentioned Commissioners shall think proper to be also Collectors or Officers for the Receipt of any One or more or all of the other Branches or Descriptions of the Revenues or Duties aforesaid within and for such Counties, Districts, or Circuits of Receipt as the said Commissioners of Inland Revenue shall appoint in that Behalf; and all such Collectors and Officers so to be nominated and appointed as aforesaid for the Receipt of Two or more Branches or Descriptions of the said Revenues or Duties shall have, use, and exercise all the Powers and Authorities vested by Law in the several Collectors and Officers for the Receipt of the same Revenues and Duties respectively.

Licences how to be granted and signed.

XVI. And whereas under and by virtue of divers Acts of Parliament now in force certain Licences are required to be taken out and obtained from the Commissioners of Excise and the Commissioners of Stamps and Taxes respectively by Persons using, exercising, or carrying on certain Trades, Professions, Callings, Occupations, or Businesses,

or trading or dealing in, or vending, selling, or retailing, certain Goods, Wares, or Commodities, or keeping or using certain Articles, and by other Persons and for other Purposes in the said Acts specified; and it is expedient to provide for the granting and signing of such Licences: Be it enacted, That all or any of such Licences as aforesaid shall and may lawfully be granted and signed by such Person or Persons as the Commissioners of Inland Revenue shall appoint or authorize in that Behalf; and every such Licence which shall be so granted and signed shall be as valid and effectual for all Purposes whatsoever as it would have been if the same had been granted or signed by or under the Hands and Seals of the said Commissioners of Inland Revenue, or any Number of them, any thing in any Act or Acts contained to the contrary thereof in anywise notwithstanding.

Terms used in former Acts, and in written Documents, relating to the Revenues of Excise or Stamps and Taxes, how to be construed after the passing of this Act.

XVII. And for the better effectuating and carrying out the Purposes and Objects of this Act, be it enacted, That wherever in any Act of Parliament, or in any Bond or Security, or in the Condition thereof respectively, or in any Deed or other Instrument or Writing, or in any Rules, Orders, or Regulations relating to or concerning the several Revenues or Duties of Excise or Stamps and Taxes, or any Matter or Thing which at the Time of the passing of this Act is under the Care or Management of the Commissioners of Excise or the Commissioners of Stamps and Taxes, the several Terms and Expressions herein-after mentioned, or any of them, occur, such Terms and Expressions, so far as the same or any of them may relate to any Duties or Sums of Money, or any Fines, Penalties, or Forfeitures, which shall accrue or be incurred or be or become payable or in arrear, or to any Act, Matter, or Thing to be done or omitted to be done, or which shall take effect at any Time after the passing of this Act, shall respectively be construed and read (where such Construction shall be necessary for or shall tend to effect or promote the Purposes and Objects aforesaid, and shall not be repugnant to or inconsistent with the Facts of the Case or the Matter which may be in question,) as if the substituted Terms and Expressions herein-after mentioned were respectively inserted in such Act, Bond, Security, Condition, Deed, Instrument, or Writing, Rules, Orders, and Regulations respectively, in lieu of the said several other Terms and Expressions which have been used and do occur therein respectively; (that is to say,) for and in lieu of the several Terms and Expressions "Commissioners of Excise," "Commissioners of Stamps and Taxes," "Commissioners of Stamps," and "Commissioners for the Affairs of Taxes" respectively, or any other Term or Expression by which the said respective Commissioners, or any of them, are designated, the Term "Commissioners of Inland Revenue" shall be read and substituted; and for and in lieu of the several Terms and Expressions

Expressions "Secretary of the Commissioners of Excise" and "Secretary of the Commissioners of Stamps and Taxes" respectively, or any other Term or Expression by which the said several Offices of Secretary are respectively designated, the Term "Secretary of the Commissioners of Inland Revenue" shall be read and substituted; and for and in lieu of the several Terms and Expressions "Solicitor of Excise," "Solicitor of Stamps and Taxes," and "Solicitor of Stamps" respectively, or any other Term or Expression by which the said several Offices of Solicitor are respectively designated, the Term "Solicitor of Inland Revenue" shall be read and substituted; and for and in lieu of the several Terms and Expressions "Receiver General of Excise," "Receiver General of Stamps and Taxes," and "Receiver General of Stamp Duties" respectively, or any other Term or Expression by which the said several Offices of Receiver General are respectively designated, the Term "Receiver General of Inland Revenue" shall be read and substituted; and for and in lieu of the several Terms and Expressions "Accountant General of Excise" and "Accountant and Comptroller General of Stamps and Taxes" respectively, or any other Term or Expression by which the said several Offices of Accountant General and Accountant and Comptroller General are respectively designated, the Term "Accountant and Comptroller General of Inland Revenue" shall be read and substituted; and for and in lieu of the several Terms and Expressions "Chief Office of Excise," "Head Office for Stamps and Taxes," and "Head Office for Stamp Duties" respectively, or any other Term or Expression by which the said several Chief or Head Offices are respectively designated, the Term "Chief Office of Inland Revenue" shall be read and substituted; and in all Proceedings at Law or in Equity touching or concerning the said Revenues, Duties, or Sums of Money, Fines, Penalties, or Forfeitures, or any other of the several Matters or Things aforesaid, every such Act, Bond, or Security, or the Condition thereof respectively, and every such Deed, Instrument, or Writing, Rule, Order, or Regulation as aforesaid respectively, may, if necessary for the Purposes and Objects aforesaid, be pleaded as if such substituted Terms and Expressions respectively were inserted therein for and in lieu of the said other Terms and Expressions which may have been used therein respectively.

Act may be amended, &c.

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

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