

ANNO QUARTO & QUINTO

GULIELMI IV. REGIS.

****

CAP. LX.

An Act to amend the Laws relating to the Land and Assessed Taxes, and to consolidate the Boards of Stamps and Taxes.

[13th *August* 1834.]

WHEREAS, for the more convenient Execution of the Acts relating to the Land Tax, it is expedient to authorize the Commissioners acting in the Execution of the said Acts for any County, Shire, or Riding to alter the Jurisdiction of any Parishes, Tithings, Townships, Hamlets, or Places, by transferring any One or more thereof from one Division to another of the same County, or by creating thereout any new Division or Divisions for the Purposes of the said Act, as Occasion shall require: 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 it shall and may be lawful for the said Commissioners, at a General Meeting or Meetings for any County, Riding, or Shire, if and as they shall see fit (subject as herein provided), to transfer the Jurisdiction of any of the Parishes, Townships, Hamlets, Tithings, or Places in any County from the Division or Divisions to which the same respectively now belong, together with the Quotas payable by them respectively at the Time of such Transfer,

Commissioners empowered to transfer Jurisdictions from one Hundred or Division to another, or to create new Divisions.

Transfer, to any adjoining or other Division or Divisions of the same County, or to any new Division or Divisions, which new Division or Divisions it shall be lawful for the said Commissioners and they are hereby expressly authorized and empowered to create in any such County, provided every such Alteration or Creation of Divisions respectively shall be certified in Writing under the Hands of the Majority of the Commissioners present at such General Meeting to His Majesty's Commissioners of Stamps and Taxes, and provided the same shall be approved of by the Commissioners of His Majesty's Treasury for the Time being; and such Approbation, together with the Quotas to be assessed and levied on the Parishes, Townships, Tithings, Hamlets, or Places so as aforesaid transferred, shall be certified to the Commissioners of the respective Divisions under the Hands of the Commissioners of Stamps and Taxes, or any Two or more of them, but not otherwise; and the Commissioners whose respective Divisions shall be extended or created in manner aforesaid shall have full Jurisdiction and Control in, over, and throughout the several Parishes, Townships, Tithings, Hamlets, or Places so as aforesaid transferred, and shall and may execute all the Powers and Provisions of the Acts relating to the Land Tax, and of the Acts relating to the Duties of Assessed Taxes, in assessing, charging, raising, and enforcing Payment of the said Taxes respectively in and throughout the same; and the Parishes, Townships, Tithings, Hamlets, or Places so as aforesaid respectively transferred shall be considered as forming Part of the Division to which they shall be or shall have been transferred, for all the Purposes of the Acts relating to the Land Tax and the Assessed Taxes respectively, any thing in any former Statute contained to the contrary thereof notwithstanding; and all the Alterations herein provided for, which may have been made at any Time previous to the passing of this Act, shall be as valid, lawful, and effectual, and be acted on in all respects, as if the same had taken place after the passing of this Act, and in pursuance hereof: Provided nevertheless, that nothing herein contained shall be construed to authorize the Alterations of the Limits or Jurisdiction of any of the Cities, Boroughs, Cinque Ports, Towns, and Places respectively in *Great Britain* for which separate and distinct Quotas of Land Tax are provided by and enumerated in the Acts now in force relating to the Land Tax.

Proviso.

Assessments of certain Lands in the Places in which they have usually been assessed declared valid.

II. And whereas divers Open Fields, Commons, and Waste Lands, since the Inclosure thereof, have been rated and assessed to the Land Tax, wholly or in part, in other Parishes, Townships, Hamlets, or Places than those in which such Lands do lie, the Inhabitants of such Parishes, Townships, Hamlets, or Places in which such Lands are rated and assessed having been before the Inclosure thereof entitled to Common of Pasture or other Common Rights in such Open Fields, Commons, and Waste Lands: And whereas Doubts have arisen touching the Legality of rating and assessing such Lands as aforesaid elsewhere than in the Parishes, Townships, Hamlets, or Places in which the same do lie, and it is expedient to remove such Doubts; be it therefore enacted and declared, That all Allotments and Pieces or Parcels of Land which at any Time heretofore have been Part or Parcel of any such Open Fields, Commons, or Waste Lands shall and

may lawfully be rated and assessed to the Land Tax in such Manner, and in such Parishes, Townships, Hamlets, or Places, as the same have since the Allotment or Inclosure thereof been usually rated and assessed, although such Lands may not lie in the Parishes, Townships, Hamlets, or Places in which the same have been or may be so as aforesaid rated or assessed; and that all Rates and Assessments which have been at any Time heretofore or may be at any Time hereafter made or charged upon or in respect of any such Lands as aforesaid, in or for the Parishes, Townships, Hamlets, or Places respectively in which the same have heretofore been usually rated or assessed, are hereby declared to have been and shall be deemed to be respectively as valid and effectual to all Intents and Purposes, and shall be collected and levied in like Manner, as if such Lands had been situated within the Parishes, Townships, Hamlets, or Places in or for which such Rates or Assessments have been or shall be made or charged.

Certain Provisions of the Acts herein recited repealed.

III. And whereas by an Act passed in the Second Year of the Reign of His present Majesty, intituled *An Act to amend the Representation of the People of* England *and* Wales, it is enacted, that in order to entitle any Person to vote in any Election of a Knight of the Shire or other Member to serve in Parliament in respect of any Messuages, Lands, or Tenements, it shall not be necessary that the same shall be assessed to the Land Tax: And whereas by reason of the said last-recited Enactment the Provisions herein-after mentioned or referred to of an Act passed in the Eighteenth Year of the Reign of King *George* the Second, intituled *An Act to explain and amend the Laws touching the Elections of Knights of the Shire to serve in Parliament for that Part of* Great Britain *called* England, and of an Act passed in the Twentieth Year of the Reign of King *George* the Third, intituled *An Act to remove certain Difficulties relative to Voters at County Elections*, have been rendered unnecessary, and it is expedient to repeal the same; be it therefore enacted, That so much of the said recited Act of the Eighteenth Year of the Reign of King *George* the Second as requires the Commissioners of the Land Tax to deliver or cause to be delivered to the Clerks of the Peace for their respective Counties any Duplicate of the Copies of the Assessments of Land Tax; and so much of the said recited Act of the Twentieth Year of the Reign of King *George* the Third as requires the Assessors of the Land Tax to make Three Duplicates of their Assessments, and to cause One of the said Duplicates, or a Copy thereof, to be stuck upon the Door of any Church or Chapel; and also so much of the said last-mentioned Act as requires the said Assessors to deliver One of such Duplicates, amended as in the said Act is mentioned, to any Chief Constable, or as requires any such Chief Constable to deliver such Duplicate to the Clerk of the Peace in the Manner mentioned in the said Act; and also so much of the said last-mentioned Act as inflicts any Fine, Penalty, or Forfeiture upon any Assessor or Chief Constable for any Neglect or Omission to deliver such Duplicate in manner in the said Act mentioned, or as relates to the levying and recovering of any such Fine, Penalty, or Forfeiture, shall be and the same is and are hereby repealed; and all Persons who have incurred any Fine, Penalty, or Forfeiture by reason of any such Neglect

2 W. 4. c. 45 s. 22.

18 G. 2. c. 18.

20 G. 3. c. 17.

Neglect or Omission as aforesaid since the passing of the said recited Act of the Second Year of His present Majesty's Reign shall be and are hereby indemnified, freed, and discharged from the same.

So much of 53 G. 3. c. 123. as is herein recited repealed.

IV. And whereas by an Act passed in the Fifty-third Year of the Reign of King *George* the Third, intituled *An Act to amend and render more effectual several Acts passed for the Redemption and Sale of the Land Tax*, certain general Rules and Directions contained in a Schedule marked (E.) to the said last-recited Act annexed were enacted with reference to certain Contracts for the Redemption of Land Tax therein mentioned, and amongst other Rules it was enacted as follows; (that is to say,) First, the Commissioners for executing this Act who shall have entered into any such Contract shall, as soon as conveniently can be done after the Date of each Contract, cause an Abstract of so much thereof as shall be necessary to be transmitted to the Commissioners acting in the Execution of the Land Tax Act in the Division where the Land Tax contracted for shall be charged, and the said last-mentioned Commissioners shall from Time to Time cause Assessments to be made of the Payments which according to such Contracts shall become due in each Year ending the Twenty-fifth Day of *March*, together with the Amount of the Land Tax contracted for, and the Names of the Contractors and Occupiers of the Premises whereon the Land Tax is charged, in such Form or Forms as shall be made out at the Office for Taxes for that Purpose, and shall annually return Duplicates thereof to the Receiver General and the King's Remembrancer, in such Form and Manner and at such Times as they are directed to return Duplicates of Land Tax, in order that the respective Receivers General may be charged therewith at the Receipt of His Majesty's Exchequer: And whereas it is expedient to repeal the said last-recited Rule; be it therefore enacted, That from and after the passing of this Act so much of the Rules and Directions contained in the said Schedule (E.) to the said last-recited Act annexed as is herein-before expressly recited shall be and the same is hereby repealed.

Certificate of Land Tax Commissioners in lieu of Duplicates mentioned in last-recited Act.

V. And be it enacted, That in lieu of the Duplicates by the said last-recited Act directed to be returned to the Receiver General and the King's Remembrancer, the Certificate of the Commissioners for the Time being acting in the Execution of the Acts for the Redemption and Sale of the Land Tax, to the Commissioners for auditing the Public Accounts, of the Payments which according to such Contracts shall become due in each Year as aforesaid, shall be a sufficient Authority for charging the respective Receiving Officers with the same, and such Certificate shall be in such Form as shall be devised by the said Commissioners acting in the Execution of the said Acts for that Purpose.

District Commissioners, with the Approbation of the Treasury, may remunerate Assessors for making

VI. And whereas by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to provide for the Application of Monies arising in certain Cases of Assessments for Land Tax in* Great Britain, the Commissioners of His Majesty's Treasury are authorized, on the Receipt of any such Certificate as is thereupon required to be transmitted by the Commissioners of Districts

Districts of the Amount of Excess of Assessment and Collection of Land Tax in any such Cases as are therein specified, to direct the net Produce and Amount of such Excess of Assessment and Collection to be applied to His Majesty's Use in such Manner and for such Purposes as in the said last-recited Act are mentioned: And whereas it is expedient to amend the said recited Act in the Manner herein-after mentioned; be it therefore enacted, That it shall and may be lawful for the said Commissioners acting within and for any District or Division in which any Excess of Assessment and Collection of Land Tax shall arise to cause to be deducted from the Amount of such Excess, and to be paid to the respective Assessors of the several Cities, Boroughs, Towns, Parishes, Wards, or Places in which such Excess shall arise, as a Remuneration to the said Assessors for their Trouble in making the Assessments to the Land Tax, such Sum or Sums of Money as the said last-mentioned Commissioners shall certify to be a just and reasonable Remuneration to the said Assessors, and as the Commissioners of His Majesty's Treasury shall sanction and approve, and then and in such Case the Balance only of such Excess of Assessment and Collection, after making such Deduction as aforesaid, shall be paid and applied to His Majesty's Use in the Manner directed by the said last-recited Act; any thing therein or in any other Act or Acts contained to the contrary thereof in anywise notwithstanding.

their Assessments, out of the surplus Land Tax. 6 G. 4. c. 32.

VII. And whereas by an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, intituled *An Act to amend the Acts relating to the Duties of Assessed Taxes, and of the Tax upon the Profits of Property, Professions, Trades, and Offices, and to regulate the Assessment and Collection of the same*, it is enacted, that the said Duties shall be collected, levied, paid over, and accounted for under and subject to the Rules and Directions in the said Act contained, and certain Rules and Directions are (amongst others) contained in and enacted by the said Act with reference to the said Duties of Assessed Taxes, and which are intituled, "Number V. Rules and Directions for paying to the Receiver General and accounting for the Duties received by the Collectors:" And whereas by an Act passed in the Third Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to amend the Laws relating to the Land and Assessed Taxes, and to regulate the Appointment of Receivers General in* England *and* Wales, certain Rules and Regulations are (amongst others) contained in and enacted by the said last-recited Act with reference to the said Duties of Assessed Taxes, and which are intituled respectively, "Number II. Rules and Regulations respecting the said Office, in relation to Assessed Taxes," "Number III. Rules and Regulations respecting the Office of Collector of Assessed Taxes," and "Number IV. Rules and Regulations respecting the Offices of other Persons acting in the Execution of the said Acts:" And whereas it is expedient that the Monies arising from the Land Tax should be collected and accounted for under the same Rules, Regulations, and Directions; be it therefore enacted, That from and after the passing of this Act the Monies arising from the Land Tax shall be collected, levied, paid over, and accounted for under and subject to the Rules, Regulations, and Directions

Rules and Regulations contained in 48 G. 3. c. 141. and 3 G. 4. c. 88. to extend and apply to the Land Tax.

rections severally contained in and enacted by the said recited Acts of the Forty-eighth Year of King *George* the Third, and the Third Year of King *George* the Fourth, so far as the same relate to the Duties of Assessed Taxes herein-before mentioned or referred to; and all such Rules, Regulations, and Directions, and all and every the Clauses and Provisions thereof, so far as the same relate to the said Duties of Assessed Taxes, shall be deemed and taken to extend and apply to the collecting, levying, paying over, and accounting for the Monies arising from the Land Tax, in the same Manner, and as fully and effectually, to all Intents and Purposes, as if such Rules, Regulations, and Directions had been expressly enacted by this Act with reference to the said Monies arising from the Land Tax, and to the Commissioners, Receivers, Collectors, and other Officers or Persons acting in the Execution of the Acts relating thereto.

The Boards of Commissioners of Stamps and Commissioners for the Affairs of Taxes to be One consolidated Board of Commissioners of Stamps and Taxes.

VIII. And whereas by His 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 Stamps for the United Kingdom of *Great Britain* and *Ireland*, and by the same Letters Patent the same Persons have also been constituted and appointed and now are Commissioners for the Affairs of Taxes in *Great Britain*: And whereas it is expedient that the several Duties, Matters, and Things under the Care and Management of the said Commissioners of Stamps and of the said Commissioners for the Affairs of Taxes respectively should be and remain under the Care and Management of One consolidated Board of Commissioners, to be called "The Commissioners of Stamps and Taxes;" be it therefore enacted, That from and after the passing of this Act the several Persons so as aforesaid appointed Commissioners of Stamps for the United Kingdom of *Great Britain* and *Ireland* and Commissioners for the Affairs of Taxes in *Great Britain* respectively shall, without any further Commission or other Authority than this Act, be and become one Consolidated Board of Commissioners, and be called "The Commissioners of Stamps and Taxes," and it shall be lawful for His Majesty, His Heirs and Successors, from Time to Time to appoint under the Great Seal of *Great Britain* and *Ireland* such other Persons as He or They shall think fit to be Commissioners of Stamps and Taxes, and that from henceforth all the several 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 Stamps and of the said Commissioners for the Affairs of Taxes respectively shall respectively be collected by and shall be under the Care and Management of the Commissioners of Stamps and Taxes, in the same Manner as such Duties, Matters, and Things respectively have heretofore been collected by or have been under the Care and Management of the said Commissioners of Stamps and of the said Commissioners for the Affairs of Taxes respectively: Provided always, that as well the said Commissioners so to be appointed by His Majesty, His Heirs and Successors, as aforesaid, as the said Commissioners by this Act constituted Commissioners of Stamps and Taxes, shall respectively be and remain Commissioners

of Stamps and Taxes during the Pleasure of His Majesty, His Heirs and Successors, and no longer.

Powers and Authorities vested in the Commissioners of Stamps and Commissioners for the Affairs of Taxes respectively to be exercised by the Commissioners of Stamps and Taxes.

IX. And be it enacted, That the said Commissioners of Stamps and Taxes, or any Three or more of them, shall have, use, and exercise all such Powers and Authorities 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 Stamps or of the said Commissioners for the Affairs of Taxes, 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 Stamps and Taxes, and any Three or more of them, as fully and effectually, to all Intents and Purposes, as if such Powers and Authorities, and all 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 Stamps and Taxes, or any Three or more of them, and which by any Act or Acts in force at or immediately before the passing of this Act are or were required or authorized to be made or done or which might be made or done by the Commissioners of Stamps or the Commissioners for the Affairs of Taxes, or any Three of such Commissioners respectively, shall be and be deemed to be as good, valid, and effectual in the Law to all Intents and Purposes as if made or done by the said Commissioners of Stamps or the said Commissioners for the Affairs of 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 and Penalties for doing or omitting to do any Act, Matter, or Thing contrary to any Rules, Orders, or Regulations of the said Commissioners of Stamps and Taxes, or any Three or more of them, as such Persons respectively would have been subject and liable to for doing or omitting to do the same Acts, Matters, or Things contrary to any Rules, Orders, or Regulations of the Commissioners of Stamps or the Commissioners for the Affairs of Taxes respectively, under or by virtue of any Act or Acts in force at or immediately before the passing of this Act: Provided always, that where by any Act or Acts in force at or immediately before the passing of this Act any Act, Matter, or Thing is expressly required or authorized to be done by any particular or prescribed Number less than Three of the said Commissioners of Stamps or of the said Commissioners for the Affairs of Taxes, every such Act, Matter, or Thing, being done by such particular or prescribed Number of the Commissioners of Stamps and Taxes, shall be good, valid, and effectual to all Intents and Purposes: And provided also, that all Rules, Orders, and Regulations heretofore made by the said Commissioners of Stamps or the said Commissioners for the Affairs of 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 Stamps and Taxes.

X. And

All Commissions and Appointments of Officers under the Commissioners of Stamps and the Commissioners for the Affairs of Taxes to remain in force.

X. And be it enacted, That all Commissions, Deputations, and Appointments at any Time heretofore granted to any Officers of the Commissioners of Stamps or of the Commissioners for the Affairs of 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, Pains, and Penalties relating to the Duties and Revenues 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 Stamps or of the Commissioners for the Affairs of Taxes shall hereafter hold such Offices subject to the Will and Pleasure of the Commissioners of Stamps and Taxes, and all such Officers shall be under the Control and Authority of the said Commissioners of Stamps and Taxes, and shall be liable to the same Pains, Penalties, and Punishments to be inflicted by the said last-mentioned Commissioners as might heretofore have been inflicted upon them by the said Commissioners of Stamps or the said Commissioners for the Affairs of Taxes respectively.

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

XI. And be it enacted, That all Bonds and Securities to His Majesty, or to the Commissioners of Stamps or the Commissioners for the Affairs of Taxes, or to any Officer or Person in their respective Employ, which have been heretofore given or entered into by any Person or 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 Stamps or of the Commissioners for the Affairs of 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 any of them respectively, shall remain and continue in full Force and Effect until the Conditions of such Bonds or Securities shall have been duly performed and fulfilled; and all such Bonds and Securities, and the Conditions thereof respectively, shall be deemed and construed to extend and be applicable to the Duties, Matters, and Things which under or in pursuance of this Act are or shall be placed under the Care or Management of the Commissioners of Stamps and Taxes; and wheresoever in any such Bonds or Securities as aforesaid, or in the Conditions thereof respectively, or in any Act or Acts now in force, Mention is made of the Commissioners of Stamps or of the Commissioners for the Affairs of Taxes, or of any Receiver or other Officer of the Duties or Revenues under the Care or Management of the said Commissioners respectively, the same, with reference to any Act, Matter, or Thing to be done or performed after the passing of this Act, shall be deemed and construed to apply to and to mean the Commissioners of Stamps and Taxes, or the Receiver or other Officer of the Duties or Revenues under the Care or Management of such last-mentioned Commissioners, as the Case may be or require.

Commissioners of the Treasury may appoint Distributors of Stamps to be also Receivers of the Land and Assessed Taxes.

XII. And whereas it would tend to reduce the Expence of receiving and remitting the Public Revenue arising from the Land and Assessed Taxes if the several Persons who act as the Distributors of Stamps, or some of them, were also appointed to receive the said Taxes, and it is therefore expedient to authorize the Appointment of the said Distributors of Stamps to be also the Receivers of the said Taxes; be it therefore enacted, That from and after the passing of this Act it shall be lawful for the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, to nominate and appoint, from Time to Time, such of the Persons for the Time being appointed to execute the Office of a Distributor of Stamps in *England* as the said Commissioners shall think proper to be Officers or Persons for the Receipt of the Land Tax and of Monies payable for the Sale and Redemption thereof, and the respective Rates and Duties of Assessed Taxes under the Management of the Commissioners for the Affairs of Taxes, within and for such Counties, Districts, and Circuits of Receipt as the said Commissioners of the Treasury shall from Time to Time authorize and direct; and it shall also be lawful for the said Commissioners of the Treasury to grant to the Distributors of Stamps appointed Receivers as aforesaid such additional Allowances by way of Remuneration for executing and performing the additional Duties imposed on them under this Act, and for the Expence of a Clerk, as the said Commissioners shall deem to be necessary.

Receivers appointed under this Act to give Security.

XIII. And be it enacted, That every such Distributor appointed a Receiver under the Authority of this Act shall, if required by the Commissioners of Stamps and Taxes, under the Authority of the said Commissioners of His Majesty's Treasury, give and enter into a Bond or Bonds to His Majesty, His Heirs and Successors, either with or without Sureties, as shall be directed by the said Commissioners of Stamps and Taxes under the Authority aforesaid, and in such Penalty and with such Condition as to the said last-mentioned Commissioners shall appear necessary, or shall enter into or give such other Security or Securities as may from Time to Time appear to such Commissioners right and proper for the due Protection of the Revenue; and all Bonds so to be taken to His Majesty under this Act from such Receivers respectively and their respective Sureties shall be of the same Force and Effect, and such Receivers and their Sureties shall be respectively accountable and answerable, in the same Manner as if such Bonds were taken from Receivers of Taxes under the Authority of any former Act or Acts in force.

Powers and Provisions of former Acts to be applied to and executed by the Receivers appointed under this Act.

XIV. And be it enacted, That all and every the Powers, Provisions, Rules, Regulations, and Directions, Penalties, Liabilities, Matters, and Things contained in and imposed by any Act or Acts now in force relating to the Land Tax and to the Sale and Redemption thereof, and the Rates and Duties of Assessed Taxes, or to the Office of a Receiver General, Receiving Inspector, or other Receiver answerable in the Receipt of the Exchequer, or which by Law any Receiver General, Receiving Inspector, or other Receiver is authorized, empowered, or required to do, execute, follow, and perform, shall continue to be in full Force, and be observed, followed, practised,

applied, and put in execution by and against the several Officers or Persons appointed for the Receipt of the said Taxes under this Act, to all Intents as if such Officers or Persons respectively were appointed Receivers General, Receiving Inspectors, or other Receivers under or in pursuance of any former Act or Acts relating to the said Duties, and as if the same Powers, Provisions, Matters, and Things were severally repeated and re-enacted by this Act.

Bonds, Commissions, &c. under this Act to be free from Stamp Duty and Fees.

XV. And be it enacted, That all Bonds, Bills, Securities, and Receipts whatsoever to be entered into with or given by the Receivers to be appointed under the Provisions of this Act, and their respective Sureties with relation to the said Duties of Land and Assessed Taxes respectively, shall be free from all Stamp Duty whatever, and no Distributor of Stamps appointed a Receiver under this Act as aforesaid shall in any Case be liable to or charged with any Stamp Duty, Fee, or Gratuity on his Commission, Warrant, or other Instrument to be obtained or had either on his first Appointment or any renewed or succeeding Appointment to be such Receiver as aforesaid under this Act, nor to any Fee or Gratuity for any Matter or Thing incident to the Execution of his Office, or for auditing or passing his Accounts, either in His Majesty's Treasury, the Office for Taxes, or any Office of the Court or Receipt of the Exchequer.

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