ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

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C A P. LX.

An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in *Great Britain* as a Land Tax for One Year, from the Twenty-fifth Day of *March* One thousand seven hundred and ninety-eight. [21st *June* 1798.]

Preamble.

WHEREAS it may materially conduce to strengthening and supporting the Publick Credit, and to augmenting the National Resources at this important Conjuncture, that the Duty now payable for One Year on Land should be made perpetual, but subject to Redemption and Purchase, on transferring to the Commissioners for the Reduction of the National Debt a certain Proportion of Capital Stock, in the Manner herein-after stated; 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 and respective Sums of Money charged by virtue of an Act of the present Session of Parliament, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and ninety-eight*, on the respective Counties, Ridings, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places in *Great Britain*, in respect of

c. 5. Land Tax, after *March* 25, 1799, shall be raised yearly for ever;

of the Manors, Meſſuages, Lands, Tenements, and Hereditaments in the ſaid Act mentioned, lying within the ſame Counties, Ridings, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively, to be raiſed, levied, and paid unto His Majeſty, within the Space of One Year from the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-eight, ſhall, from and after the Expiration of the ſaid Term, (except as herein-after mentioned), continue, and be raiſed, levied, and paid yearly to His Majeſty, His Heirs and Succeſſors, from and after the Twenty-fifth Day of *March* in every Year for ever; and that all the ſeveral Powers, Rules, Directions, Proviſions, Articles, Clauſes, Matters, and Things, contained in the ſaid Act of the preſent Seſſion of Parliament, as far as the ſame are not varied or otherwiſe provided for in and by this Act, ſhall continue and be in full Force, and be duly obſerved, practiſed, and put in Execution as fully and effectually as if the ſame Powers, Rules, Directions, Proviſions, Articles, Clauſes, Matters, and Things were particularly repeated and re-enacted in the Body of this Act, and expreſsly applied to the Proviſions thereof, ſubject nevertheleſs to the Rules, Regulations, Reſtrictions, and Conditions of Redemption or Purchaſe herein mentioned.

See § 2, 3.

ſubject to Redemption or Purchaſe.

This Act ſhall not extend to Perſonal Eſtate, Offices, Penſions, &c.; the Rates on which, after *March* 25, 1799, ſhall be levied according to the Direction of future Acts.

II. Provided always, and be it further enacted, That none of the Proviſions in this Act contained ſhall extend, or be conſtrued to extend, to any Sum or Sums of Money charged, by virtue of the ſaid Act of the preſent Seſſion of Parliament, upon any Eſtate in Ready Money, Debts, Goods, Wares, Merchandizes, or Perſonal Eſtate, or upon any Perſon or Perſons in reſpect of any Publick Office or Employment of Profit, or any Salaries, Gratuities, Bounty Monies, Rewards, Fees, Profits, Perquiſites, Advantages, Penſions, Annuities, Stipends, or Yearly Payments, payable out of the Receipt of His Majeſty's Exchequer in *England*, or out of His Majeſty's Publick Revenues in *Great Britain*, in the ſaid Act mentioned, but that the ſeveral Sums of Money charged upon any Eſtate in Ready Money, Debts, Goods, Wares, Merchandizes, or Perſonal Eſtate, by the ſaid Act, and alſo the ſeveral Sums of Money charged under and by virtue of the ſaid Act upon any Offices or Employments of Profit, or any Salaries, Gratuities, Bounty Monies, Rewards, Fees, Profits, Perquiſites, Advantages, Penſions, Annuities, Stipends, or Yearly Payments, ſhall, after the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, be aſcertained, raiſed, levied, collected, and paid, according to the Directions of any Act or Acts to be paſſed for that Purpoſe.

Rates on Perſonal Eſtate, Offices, Penſions, &c. in the Year ending *March* 25, 1799, ſhall be diſtinguiſhed from thoſe on Land in the Aſſeſſments and Duplicates.

III. And be it further enacted, That the ſeveral and reſpective Sums of Money, charged or to be charged under and by virtue of the ſaid Act of the preſent Seſſion of Parliament, for and in reſpect of any Eſtate in Ready Money, Debts, Goods, Wares, Merchandizes, or Perſonal Eſtates, and for and in reſpect of any Offices or Employments of Profit, Salaries, Gratuities, Bounty Monies, Rewards, Fees, Profits, Perquiſites, Advantages, Penſions, Annuities, Stipends, or Yearly Payments aforeſaid, by any Aſſeſſment made in the Year ending on the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, ſhall, in every Pariſh or Place where ſuch Sums are charged and aſſeſſed, be ſeparated and divided from the Remainder of the Monies charged in ſuch Pariſh or Place, by virtue of the ſaid Act of the preſent Seſſion of Parliament, and

ſhall

ſhall be ſo returned in the ſeveral Duplicates thereof, to be tranſmitted according to the Directions of the ſaid Act.

The King may appoint Commiſſioners for ſelling the Land Tax from the Land Tax Commiſſioners in each District.

IV. And be it further enacted, That it ſhall be lawful for His Majeſty, His Heirs and Succeſſors, by Warrant under His Royal Sign Manual, to nominate and appoint, in every County, Riding, Stewartry, City, Borough, Cinque Port, Town, and Place, in *Great Britain*, ſuch and ſo many of the Perſons who are or ſhall be named or appointed in or by any Act or Acts now in force, or hereafter to be paſſed, to carry into Execution the Act of the preſent Seſſion of Parliament before-mentioned or this Act, as to His ſaid Majeſty ſhall ſeem fit, to be Commiſſioners for the Purpoſe of ſelling the Land Tax ariſing in the ſeveral Counties, Ridings, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places, wherein they are or ſhall be reſpectively ſpecially nominated and appointed, and the ſaid ſeveral Perſons ſo to be nominated or appointed by His Majeſty, His Heirs or Succeſſors, ſhall be Commiſſioners for the ſaid Purpoſe.

Commiſſioners' Oath.

V. And be it further enacted, That every Commiſſioner eſpecially nominated and appointed for the Purpoſe of this Act, and alſo every Commiſſioner of Appeals, before he ſhall enter upon the Execution of the ſaid Office, ſhall take an Oath to the Effect following; that is to ſay,

'I *A. B.* do ſwear, That I will faithfully, impartially, and honeſtly, according to the beſt of my Skill and Judgement, execute the ſeveral Powers and Truſts repoſed in me by an Act of the Thirty-eighth Year of the Reign of His Majeſty King *George* the Third, intituled, *An Act for making perpetual, ſubject to Redemption and Purchaſe in the Manner therein ſtated, the ſeveral Sums of Money now charged in* Great Britain *as a Land Tax for One Year, from the Twenty-fifth Day of* March *One thouſand ſeven hundred and ninety-eight*, according to the Tenor and Purport of the ſaid Act. So help me GOD.'

Which Oath ſhall and may be adminiſtered by any One of the Perſons appointed to be a Commiſſioner to any other or others of them.

Commiſſioners may examine and receive Information, on Oath, from Perſons deſirous of redeeming or purchaſing any Land Tax; and from other Perſons intereſted in the Lands in Remainder, &c.

with Power to require Inſpection of any Deed relating thereto; and to receive Affidavits of the Facts

VI. And be it further enacted, That it ſhall be lawful for the Commiſſioners ſpecially appointed for the Purpoſes of this Act, and they are hereby authorized and empowered, to examine upon Oath or Affirmation (which Oath or Affirmation they or any One or more of them are and is hereby authorized to adminiſter) all Perſons who ſhall be deſirous of redeeming or purchaſing any Land Tax under this Act, and all other Perſons who ſhall be willing to be examined touching any Matters or Things, relating to the Title of any Perſon or Perſons in Remainder, Reverſion, or Expectancy to any Eſtate, or having any Mortgage, Lien, or Incumbrance upon any Eſtate, the Land Tax charged upon which is propoſed to be redeemed or purchaſed under this Act, or touching any Matter or Thing relating thereto, that ſuch Commiſſioners may think neceſſary for their Information, for the Execution of the Powers veſted in them; and alſo to require, from any Perſon or Perſons claiming any Benefit of Preference under this Act, the Production, upon Oath or Affirmation, of any Deed, Conveyance, or Inſtrument relating to ſuch Eſtate; and to receive any Affidavit or Depoſition in Writing, upon Oath or Affirmation, which ſhall be made in any Part of *Great Britain* above the

Diſtance of Ten Miles from the Place where the ſaid reſpective Commiſſioners ſhall meet, before any Mayor or Magiſtrate of any City, Town, or Place, having Authority to adminiſter an Oath in any Matter Civil or Criminal in ſuch City, Town, or Place, or before any Juſtice of the Peace of any County or Diſtrict where the Perſon making ſuch Affidavit, Depoſition, or Affirmation ſhall happen to be; or to receive any Affidavit or Depoſition in Writing, upon Oath, or Affirmation, which ſhall be made in any Parts beyond the Seas, before any Magiſtrate of the County, Territory, or Place, having competent Power and Authority to adminiſter an Oath, and reſiding near the Place where the Perſon making ſuch Oath or Affirmation ſhall alſo reſide, and certified and tranſmitted to the ſaid Commiſſioners under the Hand and Seal of ſuch Magiſtrate: Provided, that in every ſuch Affidavit, Depoſition, or Affirmation, there ſhall be expreſſed the Addition of the Party making the ſame, and the particular Place of his or her Abode, and the ſame ſhall be entitled an Affidavit, Depoſition, or Affirmation made in purſuance of this Act.

provided the Affidavit be made in purſuance of the Act.

Perſons making any falſe Oath or Affidavit, ſhall incur the Penalties of Perjury.

VII. And be it further enacted, That if any Perſon, upon Examination on Oath or Affirmation before the ſaid Commiſſioners reſpectively, or in any Affidavit, Depoſition, or Affirmation, before any Mayor, Magiſtrate, or Juſtice of the Peace in *Great Britain*, in any Matter relating to the Execution of this Act, ſhall wilfully and corruptly give falſe Evidence, or ſhall in any ſuch Affidavit, Depoſition, or Affirmation, wilfully and corruptly ſwear or affirm any Matter or Thing which ſhall be falſe or untrue, every ſuch Perſon ſo offending, and being thereof duly convicted, ſhall be, and is hereby declared to be ſubject and liable to ſuch Pains and Penalties as, by any Law now in being, any Perſons convicted of wilful and corrupt Perjury are ſubject and liable to.

Two Commiſſioners may contract with Perſons and Corporations holding Lands, for Redemption of the Land Tax thereon, by virtue of the Act of the preſent Seſſion.

VIII. And be it further enacted, That it ſhall be lawful for the Commiſſioners ſpecially to be appointed for the Purpoſe of this Act, or ſo many of them as ſhall be preſent at any Meeting or Meetings to be holden in any County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, or any Two or more of them, to contract and agree with all and every Perſons or Perſon, Bodies Politick and Corporate, Guilds, Myſteries, Fraternities, and Brotherhoods, whether Corporate or not Corporate, having or holding any Manors, Meſſuages, Lands, Tenements, or Hereditaments deſcribed in the ſaid Act of the preſent Seſſion of Parliament, for the Redemption of the Land Tax charged upon their reſpective Manors, Meſſuages, Lands, Tenements, or Hereditaments aforeſaid, according to the Aſſeſſment and Rate made or to be made in purſuance of the ſaid Act, upon the Terms and Conditions, and in Manner herein-after deſcribed and mentioned.

Form of the Contract in Schedule (B.)

IX. And be it further enacted, That every Contract and Agreement made and entered into by virtue of this Act, with the Commiſſioners ſpecially to be appointed for the Purpoſe aforeſaid, by any Perſon or Perſons, Bodies, Corporations, or Companies before deſcribed, for the Redemption of any Land Tax charged upon his, her, or their Manors, Meſſuages, Lands, Tenements, or Hereditaments aforeſaid, ſhall be in the Form mentioned and deſcribed in the Schedule to this Act annexed, marked (B.), and the Conſideration therein to be inſerted, and contracted and agreed to be given for ſuch Redemption as aforeſaid, ſhall be ſo much

The Conſideration of the Redemption ſhall be ſo

Capital

Capital Stock of Publick Annuities transferrable at the Bank of *England*, bearing an Intereſt after the Rate of Three Pounds *per Centum per Annum*, commonly called *The Three Pounds per Centum Conſolidated Annuities*, and *The Three Pounds per Centum Reduced Annuities*, as will yield an Annuity or Dividend exceeding the Amount of the Land Tax ſo to be redeemed as aforeſaid by One Tenth Part thereof, ſuch Capital Stock to be transferred to the Commiſſioners appointed by an Act of the Twenty-ſixth Year of the Reign of His preſent Majeſty for the Reduction of the National Debt, in Truſt for the Purpoſes of this Act.

much Stock in 3 *per Cent.* Conſols, or 3 *per Cent.* Reduced, as will produce a Dividend exceeding the Amount of the Land Tax redeemed by 1-10th.

X. And be it further enacted, That the Transfer of the whole Amount of the Capital Stocks in the Three Pounds *per Centum* Annuities, or either of them, to be transferred as before mentioned, ſhall be made to the Commiſſioners for the Reduction of the National Debt, within the Period of Four Years from the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, by Four Inſtalments in every Year; *videlicet*, on or before the Firſt Day of *May*, the Firſt Day of *Auguſt*, the Firſt Day of *November*, and the Firſt Day of *February* in each Year, the Firſt Inſtalment to be made on ſuch of the ſaid Days as ſhall next enſue the entering into ſuch Contract: Provided always, That it ſhall be lawful for any Perſon or Perſons, Bodies, Corporations, or Companies before deſcribed, to ſtipulate with the ſaid Commiſſioners for the Transfer of the Whole of the ſaid Capital Stock at One Time, or that the ſame ſhall be transferred by Inſtalments within a leſs Period than Four Years, ſo that the ſame be made by even Inſtalments at equal Intervals within the Period agreed upon, and on the reſpective Days before-mentioned in each ſuch Year, or on ſuch of the ſaid Days as ſhall fall within the Period agreed upon for ſuch Transfer: Provided alſo, That any Perſon ſo contracting as aforeſaid, may transfer the whole Stock ſo agreed to be transferred as the Conſideration for ſuch Contract, or any Part thereof, in advance, to the Commiſſioners for the Reduction of the National Debt; and that, from and after the Transfer of any Stock in advance, no Intereſt on Account of ſuch Stock ſo transferred in advance ſhall be paid, as herein-after is directed: Provided always, That if the Whole of the Stock ſo agreed to be transferred ſhall not be transferred at One Time, but by Inſtalments, and if a Diviſion of the entire Quantity of Stock into equal Sums, to be paid by ſuch Inſtalments, would occaſion a Fraction, leſs than the Fraction of One Penny, the fractional Part or Parts leſs than One Penny, neceſſary to ſuch equal Diviſion, ſhall be taken from the prior Inſtalment and added to the laſt Inſtalment, ſo as to avoid any Fraction leſs than a Penny.

Such Stock ſhall be tranſferred to the Commiſſioners for reducing the National Debt, within Four Years, from *March* 25, 1799, by Four Inſtalments in each Year; or the Whole may be transferred at once, (when no Intereſt ſhall be payable (*See* § 91.), or by ſhorter Inſtalments, if ſo ſtipulated.

Fractions leſs than 1 *d.* to be avoided.

XI. And be it further enacted, That it ſhall be lawful for all Bodies Politick, Corporate, or Collegiate, Corporations Aggregate or Sole, and all Guilds, Myſteries, Fraternities, or Brotherhoods, whether Corporate or not Corporate, and all Truſtees for Charities or other publick Purpoſes, who are or ſhall be ſeiſed or poſſeſſed of any Manors, Meſſuages, Lands, Tenements, or Hereditaments whereon any Land Tax hereby made ſaleable ſhall be charged, to contract and agree for the Redemption of ſuch Land Tax, or any Part thereof, notwithſtanding any Statutes of Mortmain, or other Statutes or Acts of Parliament to the contrary; and it ſhall be alſo lawful for all Committees and Curators of Lunaticks or of Idiots, and for all Tutors and Guardians of Infants, and for

Corporations, Truſtees for Charities, &c. Committees of Lunaticks, Guardians and private Truſtees for incapacitated Perſons, enabled to contract for Redemption of the Land Tax, on their reſpective Truſt Eſtates.

for all Perſons having Authority to act for Infants, married Women, and other Perſons incapable of acting for themſelves, to contract and agree on Behalf of ſuch Lunaticks, Idiots, Infants, married Women, and other Perſons incapable of acting for themſelves, for the Redemption of the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, wherein ſuch Lunaticks, Idiots, Infants, married Women, or other Perſons incapable of acting for themſelves, ſhall be intereſted, or any Part thereof, in the ſame Manner as ſuch Perſons might have done if not under any Incapacity; and it ſhall alſo be lawful for all Truſtees to contract and agree in like Manner, on Behalf of the Perſons for whom they ſhall be Truſtees, for the Purchaſe of any Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, of which they ſhall be Truſtees.

Such Corporations and Truſtees, and Perſons in Poſſeſſion or Reverſion, or having any Intereſt in the Land, (except Tenants at Rack Rent or Tenants of Crown Lands, *etc.*), enabled to contract, in Preference to all others, till *March* 25, 1799.

§ 8.

XII. And be it further enacted, That it ſhall be lawful for all ſuch Bodies Politick and Corporate, and Companies, and Perſons before deſcribed, and all other Perſons having any Eſtate or Intereſt in, or being ſubſtitute Heirs of Entail entitled in their Order to ſucceed to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon any Land Tax hereby made ſaleable ſhall be charged (except Tenants at Rack Rent for any Term of Years, or from Year to Year, or at Will, and except Tenants holding, under the Crown any Lands or Tenements within the Survey and Receipt of the Exchequer or the Duchy of *Lancaſter*, or under the Duke of *Cornwall* any Lands or Tenements belonging to and Parcel of the Duchy of *Cornwall*, for Years, or from Year to Year, or at Will) to contract and agree with the ſaid Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, in the County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, where ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, are ſituate, for the Redemption of the ſaid Land Tax charged thereon, or any Part thereof, upon the Terms and Conditions, and ſubject to the Regulations herein-after mentioned, and that ſuch Bodies Politick and Corporate, Companies, and Perſons having ſuch Eſtate or Intereſt as aforeſaid, ſhall be entitled ſo to contract, in Preference to all other Bodies Politick and Corporate, and Perſons whatſoever, provided they ſhall contract on or before the Twenty-fifth Day of *March*, which will be in the Year One thouſand ſeven hundred and ninety-nine.

Corporations, and Perſons in Poſſeſſion, ſhall be preferred to thoſe in Reverſion, till *Dec.* 25, 1798, and thoſe in Reverſion ſhall be preferred to all having no Intereſt in the Land, till *March* 25, 1799.

XIII. Provided always, and be it further enacted, That all ſuch Bodies Politick and Corporate, and Companies, and all Perſons who ſhall be in the actual Poſſeſſion of or immediately entitled to the Rents and Profits of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments as aforeſaid, whereon any Land Tax hereby made ſaleable ſhall be charged, (other than and except Tenants at Rack Rent for any Terms of Years, or from Year to Year, or at Will, and except Tenants holding, under the Crown any Lands or Tenements within the Survey and Receipt of the Exchequer or the Duchy of *Lancaſter*, or under the Duke of *Cornwall* any Lands or Tenements belonging to and Parcel of the Duchy of *Cornwall*, for any Term of Years, or from Year to Year, or at Will), and ſuch Committees, Curators, Tutors, Guardians, or Truſtees as aforeſaid, on the Behalf of the Perſons to whom they are ſuch Committees, Curators, Tutors, Guardians, or Truſtees, ſhall be preferred in the Purchaſe of ſuch Land Tax, or any Part thereof, to any

Bodies, Corporations, or Companies, or Perſons having any Eſtate or Intereſt in Remainder, Reverſion, or Expectancy, or being ſubſtitute Heirs of Entail, in the ſame Manors, Meſſuages, Lands, Tenements, or Hereditaments: Provided ſuch Bodies Corporate, or Companies, and Perſons ſo to be preferred, ſhall offer to contract for the Redemption of ſuch Land Tax on or before the Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-eight; and in caſe no Contract ſhall be entered into, by or in the Behalf of the Bodies, Corporations, or Companies, or Perſons ſo in Poſſeſſion, or immediately entitled as aforeſaid, for the Redemption of the ſaid Land Tax, on or before the ſaid Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-eight, then the Bodies, Corporations, or Companies, or the Perſon or Perſons having ſuch Eſtates and Intereſts in Remainder, Reverſion, or Expectancy, or the ſubſtitute Heirs of Entail called to ſucceed in the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, or their reſpective Committees, Curators, Tutors, Guardians, or Truſtees, on their Behalf, ſhall be entitled to redeem ſuch Land Tax, or any Part thereof, in preference to any other Perſon or Perſons having no Eſtate or Intereſt therein, and not being called to ſucceed therein as ſubſtitute Heirs of Entail, according to the Priority of ſuch reſpective Eſtates or Intereſts, ſuch Priority to be ſettled by the ſaid Commiſſioners, in caſe the Parties ſhall differ about the ſame: Provided always, That no ſuch Bodies Politick or Corporate, or Companies, or Perſons in Remainder, Reverſion, or Expectancy, or ſubſtitute Heirs of Entail as aforeſaid, ſhall be entitled to ſuch Benefit of Preference as laſt-mentioned, unleſs a Contract for the Redemption of ſuch Land Tax ſhall be entered into by or on the Behalf of him, her, or them, on or before the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine.

Perſons beneficially entitled to Rents of Lands, &c. let at Rack Rents, ſhall be conſidered as actual Poſſeſſors, and preferred accordingly.

XIV. And be it further enacted, That where any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments as aforeſaid, ſhall be leaſed or demiſed at a Rack Rent for any Term or Number of Years, or at Will, the Perſon or Perſons, Bodies, Corporations, or Companies beneficially entitled to the Rent reſerved or made payable on any ſuch Leaſe or Demiſe, ſhall (notwithſtanding any Covenant or Agreement for the Payment of the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, by the Tenant or Leſſee thereof) be conſidered as being in the actual Poſſeſſion of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, for the Purpoſe of claiming and being entitled to ſuch Benefit of Preference as aforeſaid; and where any ſuch Tenant or Leſſee ſhall be bound by Agreement to pay ſuch Land Tax during the Continuance of any ſuch Demiſe, and the Contract for ſuch Land Tax ſhall be entered into by or on the Behalf of the Perſon or Perſons, Bodies, Corporations, or Companies, ſo beneficially entitled, the Amount of the Land Tax ſo purchaſed ſhall, during the Continuance of ſuch Leaſe or Demiſe, be conſidered as Rent reſerved or made payable on ſuch Leaſe or Demiſe, and the ſame Powers ſhall be had, uſed, or enjoyed, for the Recovery thereof, as for the Recovery of ſuch Rent when in Arrear.

Where Land Tax is payable by Tenant and redeemed by Landlord, it ſhall be added to the Rent, and recoverable as ſuch.

Where Lands are charged with Fee Farm Rents, &c. out of which a

XV. And be it further enacted, That it ſhall be lawful for all and every Perſons and Perſon, Bodies, Corporations, or Companies, who ſhall, under and by virtue of this Act, redeem any Land Tax charged upon any

Proportion of the Land Tax may now be deducted by the Owner of the Land, ſuch Deduction may continue to be made by him after his Redemption of his Land Tax.

any Manors, Meſſuages, Lands, Tenements, or Hereditaments, that ſhall, at the Time of ſuch Redemption, be charged with or ſubject to the Payment of any Fee Farm, Feu Duty, or other Annual Rent, for which he, ſhe, or they would, upon Payment of the Land Tax, be entitled to abate and deduct a juſt Proportion of Rate under the Act of this preſent Seſſion of Parliament, to continue to abate and deduct a juſt Proportion, from Time to Time, upon every Payment of ſuch Fee Farm, Feu Duty, or other Annual Rent, as if ſuch Land Tax had not been redeemed.

Where Tythes, Fee Farm Rents, &c. have not been diſtinctly aſſeſſed to the Land Tax, the Commiſſioners of Land Tax may adjuſt the Proportions to be paid by the Owners of ſuch Tythes, &c. and which they ſhall be preferably entitled to redeem.

XVI. Provided always, and be it further enacted, That in caſe any Difficulty ſhall ariſe in the Sale of the Land Tax which ought to be charged on any Tythes, or any Fee Farm Rent, Feu Duty, or other Rent, or any Lands, Tenements, or Hereditaments, becauſe ſuch Tythes, or ſuch Rents, Feu Duty, Lands, Tenements, or Hereditaments, have not been aſſeſſed, or not diſtinctly aſſeſſed to the Land Tax, or becauſe the Land Tax has been by the ſeveral Acts impoſing the ſame directed to be deducted out of ſuch Rents, by the Owners or Occupiers of the Lands charged with ſuch Rents, it ſhall be lawful for the Perſons, Bodies Politick or Corporate, entitled to ſuch Tythes, Rents, Lands, Tenements, and Hereditaments, to apply to the Commiſſioners of Land Tax or Supply, to ſettle and adjuſt the Proportion of Land Tax which ought to be borne and paid by ſuch Perſons, Bodies Politick or Corporate reſpectively, on Account of ſuch Tythes, Rents, Lands, Tenements, or Hereditaments which have not been aſſeſſed, or not diſtinctly aſſeſſed as aforeſaid, and thereupon it ſhall be lawful for ſuch Perſons, Bodies Politick and Corporate reſpectively, to claim the like Benefit of Preference for Redemption of ſuch Land Tax, and to contract for the Purchaſe thereof, and to do all Acts neceſſary for the Purpoſe of carrying ſuch Contract into Execution, in the ſame Manner as if ſuch Tythes, Rents, Lands, Tenements, or Hereditaments had been diſtinctly aſſeſſed to the Land Tax.

Perſons claiming Benefit of Preference, ſhall produce a Deſcription of their Lands charged, containing the Particulars thereof to the Land Tax Commiſſioners, who ſhall ſettle and certify the Amount of the Land Tax thereon, (*See Schedule* (A.); On the Production of which Certificate to the Commiſſioners under this Act, they may examine, and amend the ſame if requiſite, and make and certify a

XVII. And be it further enacted, That all and every Perſons and Perſon, Bodies, Corporations, or Companies, claiming on their own Behalf, or on the Behalf of others, the Benefit of Preference herein mentioned, ſhall produce to any Two Commiſſioners of Land Tax acting in and for the Hundred, Ward, Lathe, Wapentake, Rape, or other Diviſion of the County, Riding, City, Borough, Cinque Port, Town, or Place in *England*, or if in *Scotland* to any Two Commiſſioners of Supply of the County or Stewartry, or Chief Magiſtrate of the City or Borough, within which any Manors, Meſſuages, Lands, Tenements, or Hereditaments charged with Land Tax propoſed to be redeemed are ſituate, a Schedule or Deſcription in Writing of all and every the Manors, Meſſuages, Lands, Tenements, or Hereditaments charged with ſuch Land Tax, which Schedule ſhall contain the reſpective Natures and Quantities, or reputed Quantities, of the Premiſes, and the Name or Names of the Occupier or Occupiers thereof, and the ſaid Commiſſioners of Land Tax or Supply, or Chief Magiſtrate reſpectively, ſhall aſcertain, ſettle, and adjuſt the Amount of the Land Tax charged upon the reſpective Manors, Meſſuages, Lands, Tenements, or Hereditaments contained in ſuch Schedule, diſtinguiſhing according to the Form and Method in the Schedule to this Act annexed, marked (A.), the Pariſh or Place, Pariſhes or Places, within which, and the Manors, Meſſuages, Lands, Tenements, or Hereditaments, upon which each ſeparate Aſſeſſment

Assessment of Land Tax shall be charged, and the District or Division within which such Land Tax shall be charged, and shall grant a Certificate thereof to the Person or Persons, Bodies, Corporations, or Companies applying for the same; and on the Production of the said Certificate to the Commissioners specially appointed for the Purposes of this Act, for the County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, within which such Manors, Messuages, Lands, Tenements, or Hereditaments are respectively situate, the said last-mentioned Commissioners are hereby authorized and required to examine such Certificate, and amend the same, if necessary, according to the Assessment of Land Tax, and thereupon to contract and agree with the Person or Persons, Bodies, Corporations, or Companies, applying for the Redemption of such Land Tax, according to the Directions of this Act, and in the Form set forth in the Schedule to this Act annexed, marked (B.); and upon the Production, at the Bank of *England*, of such Contract and Certificate, and upon the Transfer to the Commissioners for the Reduction of the National Debt, of so much Stock in the Three Pounds *per Centum* Bank Annuities before-mentioned, or either of them, as will yield an Annuity or Dividend exceeding the Amount of the Land Tax so to be redeemed or purchased by One Tenth Part thereof, or of such Proportion of such Stock as shall have been contracted and agreed to be transferred as the First Instalment thereof, (being not less than One Sixteenth of the whole Amount of the Capital Stock to be transferred on Account of the Redemption or Purchase of such Land Tax), every such Person, Body, Corporation, or Company, shall be entitled to have a Certificate or Receipt from the Cashier or Cashiers of the Governor and Company of the Bank of *England*, acknowledging such Transfer, which Certificate or Receipt the said Cashier or Cashiers is or are hereby required to give, and the same may either be indorsed on such Contract, in the Form prescribed in the Schedule to this Act annexed, marked (C.), or be distinct therefrom, as the Governor and Company of the Bank of *England* shall judge expedient, or in such other Form as the said Governor and Company shall devise, which Certificate or Receipt shall be an Acquittance and Discharge to the Person or Persons, Bodies, Corporations, or Companies aforesaid, transferring such Stock as aforesaid; and upon the Registry or Entry of such Certificates, Contracts, and Receipts, with His Majesty's Commissioners for the Affairs of Taxes, the said Manors, Messuages, Lands, Tenements, and Hereditaments, comprized in such Contract, shall thenceforth be wholly freed and exonerated from the Land Tax charged thereon, and from all further Assessments thereof, unless the Person or Persons, Bodies, Corporations, or Companies, contracting for such Land Tax, shall, at the Time of entering into the Contract for the same, declare to the Commissioners, with whom such Contract shall be entered into, his, her, or their Option to be considered on the same Footing as a Person not interested in the said Manors, Messuages, Lands, Tenements, or Hereditaments, purchasing the Land Tax charged thereon, is by this Act considered; in which Case, and upon such Option and Declaration so made being inserted in the Contract, the Person or Persons, Bodies, Corporations, or Companies, so contracting, his, her, or their Executors, Administrators, or Assigns, shall be entitled and subject to such and the like Benefits, Advantages, Conditions, and Restrictions, as Persons not interested as aforesaid would be entitled and subject to on their becoming the Purchasers of such Land Tax under

Contract for the Redemption of such Land Tax, (*See Schedule* (B.)

On the Production of this Contract and Certificate at the Bank, and transferring the 3 *per Cent.* Stock, agreed for, or the First Instalment thereof, to the Commissioners for reducing the National Debt, the Cashiers of the Bank shall give a Receipt, (*Schedule* (C.)

On the Registry or Entry of this Receipt with the Commissioners for Taxes, the Lands shall be exonerated from the Land Tax; unless the Person contracting has declared his Option to be considered on the Footing of a Third Person purchasing the Land Tax, in which Case he shall be entitled to the same Benefits, and subject to the same Restrictions as such Third Person. (*See* § 37, 72, 77, &c.)

under this Act, after the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine.

If Land Tax is contracted for under ſuch Preference by Perſons not having the Fee Simple of the Lands, any Reverſioner, *&c.* on his Eſtate veſting in Poſſeſſion, ſhall be entitled to demand from the original Contractors, their Executors, *&c.* an Aſſignment of their Intereſt in ſuch Contract, upon transferring to them the ſame Quantity of 3 *per Cents.* as ſuch Contractors paid for the Redemption of the Tax; and ſo in all Caſes the Reverſioner, *&c.* coming into Poſſeſſion may call for ſuch Aſſignment from the Proprietor, who may be compelled to make the ſame by Order of Chancery, *&c.* though an Infant, or under any other legal Diſability: On ſuch Aſſignment the Land to be exonerated, unleſs the Aſſignee declares a like Option as the original Contractor. (*See* § 17.)

XVIII. And be it further enacted, That when any Land Tax ſhall have been contracted for, under any ſuch Benefit of Preference as aforeſaid, by or on the Behalf of any Perſon or Perſons, Bodies, Corporations, or Companies, aforeſaid, not having the abſolute Eſtate or Intereſt in Fee Simple therein, then and in every ſuch Caſe the Perſon or Perſons, Bodies, Corporations, or Companies, having or being beneficially entitled to any Eſtate or Intereſt in Succeſſion, Remainder, Reverſion, or Expectancy, or being ſubſtitute Heirs of Entail, entitled to ſucceed in their Order, in the Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax whereof ſhall have been ſo contracted for, ſhall, at any Time or Times after ſuch Eſtate or Intereſt ſhall veſt in Poſſeſſion, by reaſon of the Determination of the preceding Eſtate or Intereſt, or by the Eſtate devolving upon the ſubſtitute Heir of Entail, be entitled, and he, ſhe, and they is and are hereby authorized and empowered to demand from the original Contractors for ſuch Land Tax, their Executors, Adminiſtrators, or Aſſigns, an Aſſignment of his, her, or their Intereſt in ſuch Contract, or ſuch Part thereof as ſhall then be in force, to them, their Executors, Adminiſtrators, or Aſſigns, upon transferring to ſuch original Contractors, their Executors, Adminiſtrators, or Aſſigns, the like Amount of Three Pounds *per Centum* Bank Annuities in the ſame Stocks reſpectively as was transferred by ſuch original Contractors as the Conſideration for the Redemption of ſuch Land Tax, or ſuch Part thereof as ſhall then be remaining in the Names of the Commiſſioners for the Reduction of the National Debt in purſuance of this Act, which Aſſignment ſuch original Contractors, their Executors, Adminiſtrators, or Aſſigns, are hereby required to execute accordingly, and ſo from Time to Time every other Perſon, Body, Corporation, or Company, beneficially entitled in Remainder, Reverſion, or Expectancy, and every ſubſtitute Heir of Entail called to ſucceed to the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall at any Time or Times after their reſpective Eſtates and Intereſts ſhall veſt in Poſſeſſion by reaſon of the Determination of the preceding Eſtate, or of the Eſtate devolving upon the ſubſtitute Heir of Entail, in like Manner be entitled, and he, ſhe, and they is and are hereby authorized and empowered to demand an Aſſignment from the Perſon or Perſons, Bodies, Corporations, or Companies, who ſhall then be the Proprietor or Proprietors of ſuch Land Tax, of his, her, or their Intereſt therein, upon tranſferring to him, her, or them, the like Amount of Three Pounds *per Centum* Bank Annuities as aforeſaid, which Aſſignment ſuch Proprietor or Proprietors is or are hereby required to make and execute accordingly; and in caſe any Proprietor or Proprietors hereby required to make any ſuch Aſſignment as aforeſaid (being of full Age, and competent to make the ſame) ſhall refuſe ſo to do, then and in every ſuch Caſe the Proprietor or Proprietors ſo refuſing ſhall and may be compelled, by an Order of the High Court of Chancery in *England*, or Court of Seſſion in *Scotland*, or the Court of Exchequer in *England* or *Scotland* reſpectively, (to be made upon hearing all Parties concerned, on the Petition of the Party hereby authorized to demand the ſame), to make ſuch Aſſignment as aforeſaid, and ſuch Court ſhall have Power to award Coſts to either Party, if upon the Circumſtances

cumſtances it ſhall think fit ſo to do; and it ſhall be lawful for any ſuch Proprietor or Proprietors hereby required to make any ſuch Aſſignment as aforeſaid, who at the Time the ſame ſhall be demanded ſhall be under the Age of Twenty-one Years, or be under any other legal Diſability or Incapacity, by the Direction of the ſaid Court of Chancery, Seſſion, or Exchequer, reſpectively, ſignified by an Order to be obtained as aforeſaid, to make ſuch Aſſignment, which ſhall be as good and effectual in Law, to all Intents and Purpoſes whatſoever, as if he, ſhe, or they were of the full Age of Twenty-one Years, and free from any legal Diſability or Incapacity; any Law, Cuſtom, or Uſage to the contrary thereof in anywiſe notwithſtanding: Provided always, That upon every ſuch Aſſignment, the Manors, Meſſuages, Lands, Tenements, and Hereditaments, whereon the Land Tax ſo aſſigned ſhall have been charged, ſhall from thenceforth be freed and exonerated from ſuch Land Tax, unleſs the Aſſignee or Aſſignees thereof ſhall cauſe the like Option to be inſerted in the Aſſignment, which is herein-before directed to be inſerted in the original Contract, in Caſes where ſuch Option ſhall have been declared by the original Contractor.

For the Purpoſe of redeeming the Land Tax, Corporations and Truſtees for publick Purpoſes enabled to ſell Part of the Lands charged, and to convey the ſame to any Perſons, freed from Land Tax, by Indentures duly enrolled (or regiſtered, as the Caſe may require); or to mortgage any Part to free the Whole from Land Tax; or to grant any Rent Charge to the Amount of the Land Tax.

XIX. And be it further enacted, That for the Purpoſe of redeeming the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, it ſhall be lawful for all Bodies Politick or Corporate, and Companies aforeſaid, and all Truſtees for charitable and other publick Purpoſes, being in the actual Poſſeſſion, or entitled beneficially to the Rents and Profits of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, under the Reſtrictions and Regulations herein-after mentioned, to ſell ſuch Part or Parts of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, as ſhall be eligible and neceſſary, for the Purpoſe of redeeming or purchaſing ſuch Land Tax, and, by Indenture or Indentures duly ſealed and delivered, and enrolled for Eſtates in *England* within Six Calendar Months after the Execution thereof in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Courts of the Counties Palatine of *Cheſter*, *Lancaſter*, or *Durham*, or in the Courts of Great Seſſion in *Wales*, as the Caſe ſhall require, or regiſtered in the Counties of *Middleſex* and *York* in the Manner required by Law for Conveyances of Real Eſtates ſituated in thoſe Counties reſpectively, and by proper Deeds or other Conveyances, to be executed and regiſtered in the Manner required by the Law of *Scotland* for Eſtates in *Scotland*, abſolutely to convey the ſame, freed and diſcharged from Land Tax, unto any Perſon or Perſons whomſoever; or to charge a ſufficient Part of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, with ſuch Sum or Sums of Money as ſhall be ſufficient to redeem or purchaſe the Land Tax charged on the Whole of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, and for ſecuring the Re-payment of ſuch Sum or Sums of Money, with Intereſt, by like Indenture or Indentures enrolled or regiſtered as aforeſaid, to convey, ſurrender, or demiſe, by Way of Mortgage or other Real Security, ſuch Part of the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, freed and diſcharged from Land Tax, as ſhall be a ſufficient Security for that Purpoſe, to any Perſon or Perſons who ſhall advance or lend ſuch Sum or Sums of Money upon the Security thereof, his, her, or their Heirs, Executors, Adminiſtrators, or Aſſigns, either in Fee Simple, or for any Term or Number of Years; or, by like Indenture or Indentures enrolled or regiſtered

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as aforeſaid, to grant, limit, or appoint any Yearly Sum or Sums of Money by Way of a perpetual Rent Charge not exceeding the Amount of the Land Tax charged upon the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, to be iſſuing out of, and charged and chargeable upon ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments: Provided always, That nothing herein-before contained ſhall be conſtrued to extend to authorize any Sale, Conveyance, or Mortgage or Grant of any Rent Charge by any Archbiſhop or Biſhop, without the Confirmation of the Dean and Chapter, or by any Parſon, Vicar, or other Perſon having any Spiritual or Eccleſiaſtical Living or Benefice, without the Conſent of the Ordinary, and alſo of the Patron, if adult, and within the Realm; or by any Curate of any Perpetual Curacy, without the Conſent of the Perſon having the Power of Appointment to ſuch Curacy; or by any Maſter or Fellows of any College, or by any Chapter of any Cathedral or Collegiate Church, Maſter or Guardian of any Hoſpital, or any Spiritual or Eccleſiaſtical Perſon or Perſons whatever, without ſuch Conſent as by Law was required for that Purpoſe before the making of any Statute or Statutes for reſtraining the Sales, Conveyances, Mortgages, or Grants of ſuch Perſons, Bodies Politick or Corporate, or any of them, or for diſabling ſuch Perſons, Bodies Politick or Corporate, from making any ſuch Sales, Conveyances, Mortgages, or Grants, or any of them.

Eccleſiaſtical Perſons, Fellows of Colleges, &c. to be ſubject to the ſame Reſtraints as at preſent.

Perſons in actual Poſſeſſion of Lands, but not having the abſolute Intereſt (except Tenants at Rack Rents, or Tenants of Crown Lands, &c.) and all Committees of Lunaticks, Guardians, Executors, and private Truſtees whatſoever, enabled in like Manner to ſell, mortgage, or grant a Rent Charge for redeeming the Land Tax.

XX. And be it further enacted, That for the Purpoſe of redeeming or purchaſing the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, it ſhall be lawful for all and every Perſons and Perſon being in the actual Poſſeſſion, or entitled beneficially to the Rents and Profits thereof, but not having the abſolute Intereſt therein (other than and except Tenants at Rack Rent for any Terms of Years, or from Year to Year, or at Will, and Tenants holding under the Crown any Lands or Tenements within the Survey and Receipt of the Exchequer, or the Duchy of *Lancaſter*, or under the Duke of *Cornwall* any Lands or Tenements belonging to and Parcel of the Duchy of *Cornwall*), and alſo for all Committees and Curators of Lunaticks or of Idiots, and Tutors or Guardians of Infants, ſeiſed or poſſeſſed of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, and for all Executors and Adminiſtrators, Curators or Truſtees whatſoever, ſeiſed or poſſeſſed of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, who have Authority to act for Infants, Minors, Iſſue unborn, Femes Covert, or other incapacitated Perſons, or Perſons incapacitated by Law or Deed to act for themſelves, under the Reſtrictions and Regulations herein-after mentioned, to ſell ſuch Part or Parts of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, as ſhall be eligible and neceſſary, for the Purpoſe of redeeming or purchaſing ſuch Land Tax, and, by Indenture or Indentures duly ſealed and delivered, and executed and enrolled, or regiſtered as herein-before mentioned, abſolutely to convey the ſame, freed and diſcharged from Land Tax, unto any Perſon or Perſons whomſoever; or to charge a ſufficient Part of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, with ſuch Sum or Sums of Money as ſhall be ſufficient to redeem or purchaſe the Land Tax charged on the Whole of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments; and for ſecuring the Re-payment of ſuch Sum or Sums of Money, with Intereſt, by like Indenture

denture or Indentures, enrolled or regiſtered as aforeſaid, to convey, ſurrender, or demiſe, by Way of Mortgage or other Real Security, ſuch Part of the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, freed and diſcharged from the Land Tax to be purchaſed as aforeſaid, as ſhall be a ſufficient Security for that Purpoſe, to any Perſon or Perſons who ſhall advance or lend ſuch Sum or Sums of Money upon the Security thereof, his, her, or their Heirs, Executors, Adminiſtrators, or Aſſigns, either in Fee Simple or for any Term or Number of Years; or, by like Indenture or Indentures enrolled or regiſtered as aforeſaid, to grant, limit, or appoint, any Yearly Sum or Sums of Money by Way of a perpetual Rent Charge, not exceeding the Amount of the Land Tax charged upon the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, to be iſſuing out of, and charged and chargeable upon ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments: Provided always, That no Sale, Conveyance, Mortgage, or Grant, which ſhall be made by virtue and in purſuance of this Act, ſhall be valid and effectual, unleſs Two at leaſt of the Commiſſioners, to be ſpecially appointed for the Purpoſes of this Act, in the County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, where the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, to be ſold, mortgaged, or charged by virtue of this Act, ſhall be ſituate, ſhall certify their Conſent thereto and Approbation thereof by ſigning and ſealing the ſame as Parties thereto: Provided alſo, That nothing in this Act contained ſhall be conſtrued to extend to the empowering any Heir of Entail in Poſſeſſion of any entailed Eſtate in *Scotland*, to ſell or diſpoſe of any Part of the ſaid Eſtate without Application to the Court of Seſſion by Petition, and obtaining the Authority of that Court to ſuch Sale, and to the due Application of the Money thence ariſing, as herein-after directed.

Two Commiſſioners under this Act to be Parties to all Conveyances for the Purpoſes thereof, (*but ſee* § 21.)

Heir of Entail in Poſſeſſion in *Scotland*, to act only under the Authority of the Court of Seſſion.

See § 26.

XXI. Provided alſo, and be it further enacted, That in all Caſes in which the Authority of any Court is required by this Act for any Sale, Diſpoſition, or Purchaſe, warranted by this Act, it ſhall not be neceſſary alſo to require the Conſent of the Commiſſioners appointed for the Purpoſes of this Act, to authorize ſuch Sale, Diſpoſition, or Purchaſe.

When the Authority of a Court is required, Commiſſioners need not be Parties.

XXII. And be it further enacted, That it ſhall be lawful for any Perſon who ſhall be ſeiſed in Fee Tail of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, in *England*, to convey ſuch Part or Parts thereof as ſhall be deemed eligible and neceſſary to be ſold for the Purpoſe of redeeming or purchaſing the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, by Deed duly ſealed and delivered, and acknowledged and enrolled in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Courts of the Counties Palatine of *Cheſter*, *Lancaſter*, or *Durham*, or in the Courts of Great Seſſion in *Wales*, or regiſtered in the Counties of *Middleſex* or *York*, as the Caſe ſhall require; and ſuch Deed being duly executed and enrolled, or regiſtered as aforeſaid, ſhall as effectually and abſolutely bar all Eſtates Tail, and other Eſtates in Poſſeſſion, Reverſion, Remainder, or Expectancy, in the Hereditaments ſo conveyed, as if ſuch Tenant in Tail had levied a Fine, or ſuffered a common Recovery thereof in due Form of Law.

Tenants in Tail may convey for the Purpoſe of ſuch Redemption, by Deed enrolled or regiſtered, without Fine or Recovery.

After enrolling and registering Conveyance, and Payment of Money into the Bank, the Sale, &c. to be valid to all Intents. Grantees of Rent Charges entitled to all the Remedies of Landlords.

XXIII. And be it further enacted, That every Sale, Mortgage, or Grant of any Rent Charge, which shall be made by virtue of this Act, shall, after the same shall be enrolled or registered as aforesaid, and after the Payment of the Purchase or Mortgage Money into the Bank of *England*, in the Manner herein-after directed, be good, valid, and effectual in the Law, to all Intents and Purposes whatsoever; and the respective Persons to whom any Rent Charges shall be granted, by virtue of this Act, shall have and be entitled to use and take the same Powers, Remedies, Benefits, and Advantages, for the Recovery thereof, as Landlords by Law have or are entitled to use and take for the Recovery of Rents reserved on common Leases or Demises.

All such Sales to be by publick Auction before Two Commissioners, who shall give 10 Days Notice thereof.

XXIV. Provided always, and be it further enacted, That every Sale of any Manors, Messuages, Lands, Tenements, or Hereditaments, to be made for the Purpose of purchasing Land Tax under this Act, shall be by publick Auction before Two or more of the Commissioners specially to be appointed for the Purposes thereof, or some Person or Persons appointed by them for that Purpose, and such Commissioners shall cause Notice to be published in some Newspaper usually circulated in the County, Riding, Stewartry, or Place, where such Property intended to be sold shall be situate, of such Sale, at least Ten Days before the same shall take place.

Tenants for Lives or Years, where a Fine was paid, not to sell without Consent of the Reversioner.

XXV. Provided always, and be it further enacted, That nothing herein contained shall be construed to extend to enable any Tenant for Lives, or for Years determinable on Lives, or for Years absolute, though not at Rack Rent, to sell any Part of the Tenement demised in any Case of a Demise for which any Fine or Premium was paid, without the Consent of the Person or Persons, Bodies Politick or Corporate, entitled to the immediate Estate in Reversion upon such Demise.

Heirs of Entail in Possession in *Scotland*, their Tutors, &c. shall apply by Petition to the Court of Session, in all Cases of intended Sales, for the Purpose of redeeming the Land Tax; the said Court shall proceed summarily to authorize such Sale, and the Extract of their Decree shall authorize the Commissioners to sell.

XXVI. And be it further enacted, That where any Heir of Entail in Possession of an entailed Estate in *Scotland*, or his or her Tutor or Tutors, or where he or she is an Idiot or Lunatick, his or her Curator or Curators, mean to sell Part of the said Estate to purchase the Land Tax of the Estate, in Terms of this Act, it shall be competent and requisite for him, her, or them, to apply by Petition to the Court of Session, stating the Amount of the Land Tax payable out of the said Estate, what Part of the Estate it is proposed to sell, and the Rent or annual Value of that Part of the Estate, and praying the Court, upon the Allegations on these Points being proved to the Satisfaction of the Court, and it being shewn that the Sale of the Part of the Estate proposed to be sold will not materially injure the Residue of the Estate remaining unsold, and that the Part so proposed to be sold is proper (considering all Circumstances) to be sold for the Purpose aforesaid, to authorize such Sale to proceed in Manner herein-after enacted; and the Judges of the said Court are hereby authorized and required to order such Petitions to be intimated upon the Walls of the outer and inner House of the said Court in common Form, for Ten Sederunt Days, which Intimation shall be a valid and effectual Intimation and Service, to all Intents and Purposes, as much as if the said Petitions had been personally intimated to or served upon all Persons having or pretending to have any Interest with regard to the said Estate, as substitute Heirs of Entail,

Creditors on the ſaid Eſtate, or in any other Way or Character whatever; and ſuch Intimation being duly made, the Court ſhall proceed ſummarily in the Matter, and ſhall authorize the Sale of that Part of the Eſtate which the Petitioner or Petitioners are willing to ſell, which the Court thinks ought to be ſold for the Purpoſe above mentioned, and againſt the Sale of which no ſufficient Reaſon is ſtated by any Perſon having Intereſt; and the Extract of the Decree of the Court authorizing the Sale, ſhall be ſufficient Authority to the Commiſſioners appointed by this Act to carry on the Sale in the Manner herein-after directed.

In Caſes of borrowing Money by ſuch Heir, &c. in *Scotland*, and granting heritable Security for the ſame, like Application to be made to, and Proceedings had by, the Court of Seſſion.

XXVII. And be it further enacted, That where any Heir of Entail in Poſſeſſion of an entailed Eſtate in *Scotland*, or his or her Tutor or Tutors, or where he or ſhe is an Idiot or Lunatick, his or her Curator or Curators, mean to burthen the ſaid Eſtate with a Sum of Money to be borrowed, to enable him, her, or them, to purchaſe the Land Tax of the ſaid Eſtate, it ſhall be competent and neceſſary for him, her, or them, to apply by Petition to the Court of Seſſion, ſtating the Amount of the Land Tax payable out of the Eſtate, the Sum propoſed to be borrowed, and whether it is propoſed to grant the heritable Security over the Whole or Part of the Eſtate, and if over Part of the Eſtate what Part, and praying the Court to authorize him, her, or them, to borrow ſuch Sum as the Court ſhall think proper for the Purpoſes of this Act, and to grant heritable Security in common Form for that Sum over the whole Eſtate, or Part thereof, as the Caſe may be, and the Judges of the ſaid Court are hereby authorized and required to order ſuch Petitions to be intimated in the ſame Manner as Petitions praying for Authority under this Act to ſell Part of entailed Eſtates are by this Act ordered to be intimated, and the Effect of ſuch Intimation ſhall be the ſame in both Caſes; and ſuch Intimation being duly made, the Court ſhall proceed ſummarily in the Matter, and ſhall authorize the Petitioner or Petitioners to grant heritable Security over the Whole of the entailed Eſtate, or Part thereof, provided no ſufficient Reaſon is ſtated to the contrary by any Perſon having Intereſt.

Such Sales in *Scotland* and heritable Securities ſhall be valid to all Intents; but the entailed Eſtate ſhall never be adjudged for Money lent on Intereſt.

XXVIII. And be it further enacted, That where any Part of an entailed Eſtate in *Scotland* is ſold for the Purpoſes of this Act in the Manner herein-before directed, and where any heritable Security is granted upon any entailed Eſtate alſo in the Manner herein-before directed, ſuch Sale and heritable Security ſhall be as valid and effectual, to all Intents and Purpoſes, as if the Eſtate, Part of which is ſo ſold, or upon which the heritable Security is granted, had been held by the Seller and Grantor of the heritable Security in Fee Simple unfettered by any Entail, and the Perſon to whom ſuch heritable Security is granted, his Heirs, Executors, and Aſſignees, ſhall have and be entitled to uſe all the Powers, Remedies, and Means known in Law, to recover either the Intereſt due upon the Money lent or the Principal Sum: Provided always, That it ſhall not be competent to adjudge all or any Part of the entailed Eſtate, either for the Intereſt or Principal Sum of the Money ſo lent.

Previous to any Sale, Mortgage, or Grant, under this Act, a Schedule ſhall be produced

XXIX. Provided always, and be it further enacted, That before any Sale, Mortgage, or Grant as aforeſaid ſhall be made by virtue of this Act, the Perſon or Perſons deſirous of making the ſame ſhall produce to the Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, in the County,

to the Commissioners by the Seller, &c. stating the Particulars of his Interest, and that of all Reversioners and Mortgagees.

County, Riding, Stewartry, or Place, where the Manors, Messuages, Lands, Tenements, and Hereditaments intended to be sold, mortgaged, or charged, are situate, a Schedule, in Writing, declaring the Quantity or Duration of the Estate or Estates which he, she, or they shall have in the Manors, Messuages, Lands, Tenements, or Hereditaments, whereon the Land Tax proposed to be redeemed shall be charged; and if the same shall not be an Estate of Inheritance, then the Name or Names of the Person or Persons, Bodies, Corporations, or Companies next entitled to any beneficial Interest in such Manors, Messuages, Lands, Tenements, or Hereditaments, expectant on the Determination of the immediate Estate or Interest therein, and if such Manors, Messuages, Lands, Tenements, or Hereditaments shall be subject to any Mortgage, Charge, Lien, or Incumbrance, then the Name or Names of the Person or Persons, Bodies, Corporations, or Companies, having such Mortgage, Charge, Lien, or Incumbrance, and the Amount thereof, and (if more than One) the Priorities of the respective Incumbrances.

Money shall be paid by Purchasers, &c. under this Act, into the Bank, to the Account of Commissioners for reducing the National Debt, who shall invest the same in 3 *per Cents.*; the Cashier's Receipt shall discharge the Purchasers; and the Persons whose Land Tax shall be so redeemed, shall stand in the same Situation as if they had transferred 3 *per Cents.*

No more Money shall be raised, or Land sold, than the Commissioners shall think necessary, on an Estimate upon Oath of the Value, and that the Estate will not be materially injured.

XXX. And be it further enacted, That all and every Sum and Sums of Money to arise by virtue of any Sale, Mortgage, or Grant, to be made in pursuance of this Act, shall be paid by the respective Purchasers, Mortgagees, or Grantees, into the Bank of *England*, to be there placed to the Account of the Commissioners for the Reduction of the National Debt, under the Title "An Account of the Sale of the Land Tax," who shall keep distinct Accounts thereof, and invest the same in the Purchase of Three Pounds *per Centum* Bank Annuities, according to the Directions of this Act; and the Receipt of the Cashiers of the Bank, or any One of them, shall be a full and sufficient Discharge to the several Purchasers, Mortgagees, or Grantees, paying in such Monies as aforesaid; and the Person or Persons, Bodies, Corporations, or Companies, whose Land Tax shall have been redeemed therewith, shall be entitled to have and receive the same Certificates and Discharges, and his, her, or their Estate shall be exonerated and discharged from such Land Tax in the same Manner, in all Respects, as if the Quantity of Three Pounds *per Centum* Bank Annuities, to be purchased with such Monies, had been actually transferred by him, her, or them to the said Commissioners, as the Consideration for the Redemption of such Land Tax: Provided always, That no more Money shall be raised by Way of Mortgage, or by Grant of any Rent Charge, than what shall appear to the said Commissioners for the Purposes of this Act, to be sufficient to purchase the Amount of Bank Annuities to be transferred as the Consideration for the Redemption of such Land Tax: Provided also, That no other or greater Quantity of Estate shall be sold, than what shall appear to the said Commissioners eligible and necessary to be sold for the Purposes aforesaid: Provided also, That the said Commissioners shall not certify their Consent to, or Approbation of, any such Sale as aforesaid, without having an Estimate in Writing, upon Oath or solemn Affirmation, of the Value of such Part of the Estate as shall be proposed to be sold, and that the Sale thereof will not materially injure the Residue of the Estate remaining unsold, and that the Part so proposed to be sold is proper (considering all Circumstances) to be sold for the Purposes aforesaid.

Reversioners of Estates in *England*, or their Guard-

XXXI. Provided always, and be it enacted, That it shall be lawful for any Person or Persons interested in Remainder, Reversion, or Expectancy, in any Estate in *England*, any Part of which shall be proposed to be

be ſold or mortgaged under the Authority of this Act, or for the Guardians, Committees, or Truſtees, of any ſuch Perſon or Perſons who ſhall be aggrieved by ſuch intended Sale or Mortgage, or conceive themſelves ſo to be, at any Time before ſuch Eſtate ſhall have been actually conveyed by way of Sale or Mortgage, to preſent a Petition to the High Court of Chancery, which Court ſhall have Power in a ſummary Way to make ſuch Order reſpecting the Suſpenſion of or proceeding in ſuch Sale or Mortgage, or for the Sale or Mortgage of any other Part of the Eſtate in Queſtion, as well as for the Payment of any Coſts occaſioned by ſuch Petition, as ſuch Court ſhall think fit.

Guardians, *etc.* may petition Chancery againſt ſuch Sales or Mortgage.

XXXII. And be it further enacted, That wherever, by reaſon of any Fluctuation in the Price of the ſaid Bank Annuities, or that the preciſe Quantity of Eſtate neceſſary to be ſold for the Purpoſes aforeſaid cannot be ſet apart to be ſo ſold, there ſhall be any Surplus of Stock purchaſed with the Money ariſing by any Sale, Mortgage, or Grant, to be made under or by virtue of this Act, after reſerving ſo much of Three Pounds *per Centum* Bank Annuities as ſhall be agreed to be transferred as the Conſideration for ſuch Land Tax, the ſaid Surplus Stock ſhall, where ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſo ſold, mortgaged, or charged, are ſituated in *England*, be placed in the Books of the Bank of *England*, in the Name and with the Privity of the Accountant General of the Court of Chancery, to the Intent that the ſame may be applied in the Manner herein-after mentioned; (that is to ſay), to the Intent that ſuch Surplus Stock may at a convenient Time be ſold, and the Money ariſing therefrom applied, under the Direction and with the Approbation of the ſaid Court, to be ſignified by an Order made upon a Petition to be preferred in a ſummary Way, in the Diſcharge of any Debt or Debts, or Part thereof, affecting the Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax charged whereon ſhall have been ſo redeemed, or where the ſame ſhall not be ſo applied, then the ſame ſhall be laid out and inveſted, under the like Direction and Approbation of the ſaid Court, in the Purchaſe of other Manors, Meſſuages, Lands, Tenements, and Hereditaments, which ſhall be conveyed and ſettled to, for, and upon, ſuch and the like Uſes, Truſts, Intents, and Purpoſes, and in the ſame Manner as the Manors, Meſſuages, Lands, Tenements, and Hereditaments, which ſhall be ſo ſold, mortgaged, or charged, as aforeſaid, ſtood ſettled and limited, or ſuch of them as at the Time of making ſuch Conveyance and Settlement ſhall be exiſting, undetermined, and capable of taking effect, and in the mean Time the Dividends and Annual Produce of ſuch Surplus Stock ſhall from Time to Time go and belong to the Perſon or Perſons who would, for the Time being, have been entitled to the Rents and Profits of the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, in caſe ſuch laſt-mentioned Purchaſe and Settlement were made; or to the Intent that ſuch Surplus Stock may be transferred to the Commiſſioners for the Reduction of the National Debt, under the Direction and with the Approbation of the ſaid Court of Chancery, to be ſignified in Manner aforeſaid, for the Purchaſe of any Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſituate in any Part of *Great Britain*; and ſuch Land Tax, when ſo purchaſed, ſhall be deemed to be of the Nature of Real Eſtate, and ſhall go and be applied in the ſame Manner as the Eſtate ſold would have gone and been applied, if the ſame had not been ſo ſold.

If on ſuch Sale, *etc.* there ſhall be any Surplus of Stock, after transferring ſufficient to redeem the Land Tax, ſuch Surplus (from Lands in *England*) ſhall be inveſted in the Bank in the Accountant General's Name, and applied under Order of Chancery in Payment of Debts affecting the Seller's Eſtate, or in the Purchaſe of other Lands, to be ſettled as the Lands ſold were; the Dividends meanwhile to be paid to the Perſon entitled to the Lands; or ſuch Surplus may be laid out in the Purchaſe of Land Tax, which ſhall then be conſidered as Real Eſtate.

In *Scotland* such Surplus Stock shall be placed in One of the publick Banks, subject to the Order of the Court of Session, who may apply the same in Payment of Debts, or the Purchase of other Lands or Land Tax; and meantime place the same out at Interest for the Benefit of the Person entitled to the Lands.

XXXIII. Provided always, and be it further enacted, That where such Manors, Messuages, Lands, Tenements, and Hereditaments so sold, mortgaged, or charged, are situated in *Scotland*, such Surplus Stock may be sold and the Money arising therefrom be paid into or placed in One or other of the Two Publick Banks of *Scotland*, with the previous Authority of the Court of Session, the Judges of which Court are hereby empowered and required, upon summary Petition to be presented to them by or on the Behalf of the Proprietor or Heir in Possession for the Time, to direct and order that the said Surplus Money or Balance shall be laid out and employed as soon as conveniently may be, under the Direction and with the Approbation of the said Court, either in the Payment of Debts affecting the said entailed Estate, or in the Purchase of other Lands, Tenements, or Hereditaments, or of any Land Tax, which respectively shall be limited and settled to the same Persons and Uses, and under the same Clauses and Conditions as the said Manors, Messuages, Lands, Tenements, and Hereditaments, which shall be so sold, mortgaged, or charged as aforesaid, stood settled and limited; and in the mean Time, till the said Surplus Money or Balance shall be so employed, to order and direct the Money to be laid out upon such Security as to the Court shall seem proper, upon Interest, and to direct such Clauses to be inserted in the Bond or other Security to be taken for the Money, as shall be effectual to secure the Person or Persons who would for the Time being have been entitled to the Rents and Profits of the said Manors, Messuages, Lands, Tenements, and Hereditaments, in case such Sale, Mortgage, or Grant had not been made, and the succeeding Heirs of Entail who shall successively come to the Possession of the same, the Enjoyment of the Interest of the said Money, and to preserve the Capital until the Money shall be employed as aforesaid.

If the Surplus does not exceed 200*l.* Stock, it may be transferred to a Trustee without Interference of the Courts.

XXXIV. Provided always, and be it further enacted, That if such Surplus as aforesaid shall not exceed the Amount of Two hundred Pounds Principal Stock, the same shall be transferred to a Trustee to be named by the Person or Persons, Bodies, Corporations, or Companies redeeming such Land Tax, in order that the same may be applied in any Manner hereinbefore directed, without obtaining or being required to obtain the Direction or Approbation of the Court of Chancery or Court of Session as aforesaid.

Mortgagees, &c. under this Act not to have Priority over former Mortgagees of Estates, except for Interest of Mortgage; and such former Mortgagees to have the Preference of advancing Money to redeem the Land Tax.

XXXV. Provided always, and be it further enacted, That all and every Persons or Person, Body, Corporation, or Company, having any Mortgage, Charge, Lien, or Incumbrance on any Manors, Messuages, Lands, Tenements, or Hereditaments, which shall be mortgaged, or out of which any Rent Charge shall be granted by virtue of this Act, shall have and be entitled to all such Remedies, Privileges, and Advantages, both at Law and in Equity, as he, she, or they would have had or been entitled to in case this Act had not been passed, or no Mortgage or Grant had been made under or by virtue thereof; and the Person or Persons lending any Money for the Purposes of this Act shall not have Priority of Security on the said Manors, Messuages, Lands, or Hereditaments, by force and virtue of this Act, over any such prior Mortgage, Charge, Lien, or Incumbrance, in respect of the Principal Money lent for the Purposes of this Act, but in respect of the Interest thereof only: Provided also, That all Persons, Bodies, Corporations, or Companies, having any prior Mortgages, Charges, Liens, or Incumbrances on such Manors, Messuages, Lands, Tenements,

Tenements, or Hereditaments, ſhall be entitled, according to their reſpective Priorities, to advance the Money required for the Redemption of ſuch Land Tax in preference to all other Perſons.

No Reverſioner, on coming into Poſſeſſion, to be liable to the Payment of more than One Year's Intereſt, &c. in Arrear.

XXXVI. And be it further enacted, That no Perſon or Perſons, Bodies, Corporations, or Companies, entitled in Remainder, Reverſion, or Expectancy to, or having any future Intereſt in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſo conveyed, ſurrendered, or demiſed by Way of Mortgage, or whereout any ſuch Rent Charge or Rent Charges as aforeſaid ſhall be granted and made payable, in purſuance of this Act, ſhall be liable, upon his, her, or their coming into the Poſſeſſion of, or being beneficially entitled to ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, to the Payment of Arrears of Intereſt on any Sum or Sums of Money ſecured by Mortgage as aforeſaid, or of Arrears of any Rent Charge for more than Twelve Calendar Months preceding the Time that the Title to ſuch Poſſeſſion ſhall have accrued.

Any Perſon having Benefit of Preference, and not an Eſtate of Inheritance, redeeming the Land Tax out of his own Eſtate, and declaring his Option to be conſidered as a Purchaſer, ſhall hold the Land Tax redeemed as an Annuity iſſuing out of the Lands, (ſubject to the Reverſioner's Right of Redemption under § 18); but if the Lands are exonerated from the Tax, the Purchaſer will be entitled to the Amount of the 3 *per Cents.* transferred as the Conſideration, with Intereſt equal to the Land Tax redeemed;

but Reverſioners ſhall be liable to the Payment of ſuch Intereſt only from the Time of their coming into Poſſeſſion.

XXXVII. And be it further enacted, That where any Perſon or Perſons having ſuch Benefit of Preference as herein-before mentioned, and who ſhall not be ſeiſed of or entitled to any Eſtate of Inheritance in the Manors, Meſſuages, Lands, Tenements, and Hereditaments, whereon any Land Tax ſhall be charged, ſhall redeem ſuch Land Tax by and out of his, her, or their own Eſtate, and ſhall, at the Time of entering into the Contract for the Redemption thereof, have declared his, her, or their Option to be conſidered on the Footing of a Purchaſer or Purchaſers as aforeſaid, ſuch Perſon or Perſons, his, her, or their Executors, Adminiſtrators, or Aſſigns, ſhall have, hold, and enjoy the Land Tax ſo redeemed by him, her, or them, as an Annuity iſſuing out of ſuch Manors, Meſſuages Lands, Tenements, and Hereditaments (ſubject to ſuch Right and Power of Redemption thereof as herein-before is given to the Perſon or Perſons beneficially entitled to the next Eſtate or Intereſt in Reverſion, Remainder, or Expectancy, as and when ſuch Eſtate or Intereſt ſhall veſt in Poſſeſſion); and when any ſuch Perſon or Perſons as aforeſaid ſhall not, at the Time of entering into the Contract for the Redemption of ſuch Land Tax, have declared his, her, or their Option as aforeſaid, whereby ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon the Land Tax ſhall have been charged, will by virtue of this Act be exonerated therefrom, ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be and become chargeable for the Benefit of ſuch Perſon or Perſons, his, her, or their Executors, Adminiſtrators, or Aſſigns, with the Amount of the Three Pounds *per Centum* Bank Annuities, which ſhall have been transferred as the Conſideration for the Redemption of the ſaid Land Tax, and with the Payment of ſuch Yearly Sum or Sums of Money, by Way of Intereſt thereon, as ſhall be equal to the Amount of the Land Tax redeemed: Provided always, That no Perſon or Perſons in Remainder, Reverſion, or Expectancy, or having any future Intereſt as aforeſaid, who ſhall afterwards, in Order of Succeſſion, come into the Actual Poſſeſſion, or be beneficially entitled to the Rents and Profits of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be liable to the Payment of any ſuch Annuity, or of any Yearly Sum or Sums of Money by way of Intereſt as aforeſaid, ſave only from

from the Time he, ſhe, or they ſhall come into Poſſeſſion, or be beneficially entitled as aforeſaid;

No Lands ſhall be ſold or mortgaged for the Purpoſes of this Act, without One Month's Notice to the Commiſſioners; nor if the Perſon entitled to the firſt or next beneficial Eſtate, or his Guardian, *etc.* ſhall, on One Month's Notice, (which in every Caſe muſt be given him), advance the Money neceſſary; in which Caſe they ſhall be conſidered as preferably entitled.

XXXVIII. Provided always, and be it further enacted, That no Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſold or mortgaged, nor any Rent Charge granted, in purſuance of the Powers and Authorities given by this Act, without One Calendar Month's previous Notice in Writing given to the ſaid Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, by the Perſon or Perſons deſirous of making ſuch Sale, Mortgage, or Grant, nor if the Perſon or Perſons who ſhall be beneficially entitled to the Firſt or next beneficial Eſtate in Remainder, Reverſion, or Expectancy therein, (if any ſuch ſhall be), or the Guardian or Guardians of ſuch Perſon or Perſons, in caſe of Minority, or Committee or Committees of his or her Eſtate, in caſe of Lunacy, ſhall, within One Calendar Month after Notice in Writing ſhall be given to him, her, or them, by the Perſon or Perſons deſirous of making ſuch Sale, Mortgage, or Grant, (which Notice ſuch Perſon or Perſons is and are hereby required to give in every ſuch Caſe), agree to advance the Money, which ſhall be required for the Purchaſe of the Stock to be transferred, as the Conſideration for the Redemption of the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, and which Money ſuch Guardian or Guardians, Committee or Committees, is or are hereby authorized or empowered to advance for that Purpoſe; and in every ſuch Caſe the Contract ſhall be made in the Name of, or aſſigned to the Perſon or Perſons by whom or on whoſe Behalf ſuch Money ſhall be advanced, who ſhall be bound to complete the ſame, and have and enjoy all Benefits and Advantages ariſing therefrom, in the ſame Manner as if ſuch Perſon or Perſons had been originally entitled to ſuch Benefit of Preference as aforeſaid: Provided always, That nothing herein contained ſhall extend to prevent any Perſon or Perſons, hereby required to give ſuch Notice to the ſaid Commiſſioners as aforeſaid, who ſhall be the Guardian or Guardians of ſuch Infant, or Committee or Committees of ſuch Lunatick Perſon or Perſons in Remainder, Reverſion, or Expectancy, from making any ſuch Sale, Mortgage, or Grant of any Rent Charge, in the ſame Manner as if ſuch Infant Perſon or Perſons had been of full Age, and had refuſed to advance ſuch Money as aforeſaid.

Guardians of Infants in Remainder, *&c.* may ſell as if Infants had been of full Age, and had refuſed to advance the Money on Notice.

Truſt Property directed to be laid out in Land may be applied in Redemption of the Land Tax on the limited Lands, and the Land Tax ſhall in ſuch Caſe merge in the ſaid Lands.

XXXIX. Provided always, and be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſettled or limited to or for any particular Uſes, Truſts, Intents, or Purpoſes, and any other Property ſhall be ſubject to any Truſt to be laid out or inveſted in the Purchaſe of other Manors, Meſſuages, Lands, Tenements, or Hereditaments, to be ſettled to or for the ſame Uſes, Truſts, Intents, or Purpoſes, or to be applied in the Payment of any Debts or Charge affecting the ſame, then and in every ſuch Caſe it ſhall be lawful to apply ſuch other Property in the Redemption of the Land Tax charged upon ſuch ſettled Manors, Meſſuages, Lands, Tenements, and Hereditaments, with ſuch Conſent as ſhall be neceſſary for the Purpoſe of applying ſuch other Property in the Purchaſe of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, according to the Terms of the Truſt affecting the ſame, whether ſuch Truſt ſhall have been created

or directed by any Act of Parliament, Deed, Will, or otherwiſe; and when any ſuch Truſt Property ſhall be under the Direction or Controul of any Court, the ſame ſhall be ſo applied under the Order of ſuch Court; and ſuch Land Tax, when all the Inſtalments ſhall be completed, ſhall ſink and become merged in the ſame Manors, Meſſuages, Lands, Tenements, or Hereditaments, for the Benefit of the Perſon or Perſons for the Time being beneficially entitled thereto.

Truſt Property directed to be laid out in the Funds, may be inveſted in the Purchaſe of Land Tax under this Act; as alſo Truſt Property to be applied in Purchaſe of Real Eſtate; in which Caſe the Land Tax ſhall be conſidered as Real Eſtate; but the Entail in which may be barred by Deed enrolled and regiſtered.

XL. And be it further enacted, That any Truſt Property, which by any Act of Parliament, or any Deed or Will, or otherwiſe, is directed to be applied in the Purchaſe of Stock in the Publick Funds or other Securities, at the Diſcretion of any Truſtee or Truſtees, or Curator or Curators, or ſubject to the Conſent of the Perſon or Perſons for whoſe Benefit the Truſt ſhall be created, or any of them, then and in every ſuch Caſe it ſhall be lawful to lay out and inveſt the ſame in the Purchaſe of any Land Tax which ſhall be ſold in purſuance of this Act, in the ſame Manner in all Reſpects as if ſuch Inveſtment had been authorized by the Terms of the Truſt, affecting ſuch Property; and if any ſuch Truſt Property ſhall be ſubject to any Truſt to apply the ſame in the Purchaſe of Real Eſtate, to be ſettled to or for any particular Uſes, Intents, or Purpoſes, it ſhall be lawful to apply the ſame in the Purchaſe of any Land Tax to be purchaſed in purſuance of this Act; and ſuch Land Tax, when ſo purchaſed and conveyed to the Uſes, and ſubject to the Truſts, and for the Intents and Purpoſes to and for which ſuch Real Eſtate, if purchaſed, would have been ſubject, ſhall be deemed to be of the Nature of Real Eſtate, and ſhall go and be applied in the ſame Manner as Real Eſtate, if purchaſed with the ſame Funds, would have gone and been applied: Provided always, That it ſhall be lawful for all and every Perſon and Perſons who ſhall become entitled to any ſuch Land Tax ſo purchaſed and ſettled as Real Eſtate, to bar and deſtroy any Entail thereof, which might have been barred by Recovery or Fine by Deed acknowledged by ſuch Perſon or Perſons, and enrolled in One of His Majeſty's Courts of Record at *Weſtminſter*, or in the Courts of the ſaid Counties Palatine, or the Great Seſſions in *Wales*, as the Caſe ſhall require, or regiſtered in the Office for regiſtering Deeds in the Counties of *Middleſex* or *York*, as the Caſe ſhall require.

Timber may be cut down by Perſons in Poſſeſſion under Order of Chancery, &c. and the Produce and Surplus applied in Redemption of Land Tax, &c. as in caſes of Real Eſtate, under the Direction of the Courts; having regard to the Rights of all Perſons intereſted.

XLI. And be it further enacted, That for the Purpoſe of redeeming or purchaſing the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments ſubject to any Reſtriction, in the Power of the Perſon or Perſons in Poſſeſſion, or entitled to the Rents and Profits thereof, to cut down Timber ſtanding thereon, it ſhall be lawful for ſuch Perſon or Perſons in Poſſeſſion, with the Approbation (if in *England*) of the Court of Chancery, and (if in *Scotland*) of the Court of Seſſion, upon an Application in a ſummary Way, to cut down ſuch Quantity of Timber as the ſaid Courts ſhall reſpectively direct, and apply the Produce thereof, under the Directions of ſuch Courts, in the Redemption or Purchaſe of the Land Tax, or any Part thereof, charged on any Manors, Lands, Tenements, or Hereditaments, whereon the ſaid Timber ſhall be growing, or any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſubject to the ſame Reſtriction; and in caſe there ſhall be any Surplus of Money ariſing by Sale of ſuch Timber, the ſame ſhall be applied in Manner herein-before directed, with reſpect to Surplus Money ariſing by

Sale of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, hereby authorized to be ſold: Provided always nevertheleſs, That the Court by whoſe Direction any ſuch Timber ſhall be ſold, ſhall further direct in what Manner the Income derived therefrom ought to be applied during ſo long Time as the Manors, Lands, Tenements, or Hereditaments, on which ſuch Timber ſhall be growing, ſhall be in Poſſeſſion of any Perſon or Perſons having a limited Intereſt or limited Intereſts therein, having regard to the Rights of all Perſons intereſted therein.

Copyhold or Cuſtomary Eſtates may be enfranchiſed for the ſame Purpoſes.

XLII. And be it further enacted, That it ſhall be lawful for any Body Politick or Corporate, or Company, and for any Perſon or Perſons ſeiſed of any Manors in *England*, of which any Copyhold or Cuſtomary Eſtates ſhall be holden, with the Approbation of the Court of Chancery, to enfranchiſe any ſuch Copyhold or Cuſtomary Eſtates, and to apply the Money ariſing thereby, under the Direction of the ſaid Court, in the ſame Manner and under the ſame Reſtrictions as herein-before directed and provided with reſpect to any Timber hereby authorized to be cut down on any Manors, Lands, Tenements, or Hereditaments, for the like Purpoſe.

Money may be given or deviſed for the Redemption of the Land Tax on Eſtates of Charities.

XLIII. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons by Will or otherwiſe, or any Bodies Politick or Corporate, to give any Sum or Sums of Money for the Purpoſe of applying the ſame in the Redemption or Purchaſe of the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments ſettled to any charitable Uſes, and which may and ſhall be applied accordingly; any Statutes of Mortmain, or other Statute or Law to the contrary notwithſtanding.

Pariſhes entitled to Lands ſettled to charitable Uſes, may redeem the Land Tax thereon out of the Poors Rate, *&c.* with the Approbation of Two Juſtices, and on publick Notice in Church for Two *Sundays*.

XLIV. And be it further enacted, That it ſhall be lawful for any Pariſh or Place entitled to the Benefit of any Lands, Tenements, or Hereditaments ſettled to charitable Uſes, to apply ſuch Sum or Sums of Money as ſhall be neceſſary for the Redemption of the Land Tax charged thereon, out of any Rate made or to be made on ſuch Pariſh or Place for the Relief of the Poor, in caſe the Rents and Profits of ſuch Lands ſhall be applicable for the Benefit of the Poor, and out of any Church Rate, in caſe the Rents and Profits ſhall be applicable to the Repairs of any Church or Chapel, or otherwiſe out of ſuch Pariſh Rate as the Circumſtances of the particular Caſe ſhall require: Provided always, That no ſuch Rate ſhall be ſo applied without the Approbation of Two Juſtices of the Peace of the County, Riding, Diviſion, or Place, certified in Writing to the Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, and upon Proof before ſuch Juſtices on Oath or Affirmation, of Notice having been given during Divine Service on Two *Sundays* at the leaſt in the Church or Chapel, belonging to ſuch Pariſh or Place, or where there ſhall be no Church or Chapel, then in the Church or Chapel of ſome Pariſh adjoining thereto, of an Intention to make ſuch Application, and of the Time and Place of applying for the Approbation of ſuch Juſtices.

Surveyor General of the Crown, the Chancellor and Council of the Duchy

XLV. And be it further enacted, That it ſhall be lawful for the Surveyor General of the Land Revenues of the Crown, in reſpect of the Land Tax charged on the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues of the Crown, within the Survey and Receipt of

of the Exchequer for the Time being, with the Conſent of the Lord High Treaſurer, or the Commiſſioners of the Treaſury for the Time being, and for the Chancellor and Council of the Duchy of *Lancaſter* for the Time being, in reſpect of the Land Tax charged on the Manors, Meſſuages, Lands, Rents, Tenements, Hereditaments, or other Revenues of the Crown, within the Survey and Receipt of the ſaid Chancellor and Council, and Officers of the ſaid Duchy, and for the Surveyor General of the Duchy of *Cornwall*, in reſpect of the Land Tax charged on the Manors, Meſſuages, Lands, Tenements, Rents, and other Revenues of the Duchy of *Cornwall*, to contract and agree with the Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, for the Redemption of the Land Tax charged upon any of the ſaid Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues reſpectively, and to proceed to the Completion of ſuch Contract, in ſuch and the like Manner, in all Reſpects, as is herein-before directed in Caſes of Redemption of any Land Tax, with and ſubject to ſuch Benefit of Preference, and with ſuch Power of Redemption as is herein-before given to any Bodies Politick or Corporate by this Act, except where it ſhall be otherwiſe expreſsly provided by this Act.

of *Lancaſter*, and Surveyor General of the Duchy of *Cornwall*, may agree for Redemption of the Land Tax on Lands within their reſpective Surveys, as in the caſe of Bodies Corporate.

XLVI. And be it further enacted, That it ſhall be lawful for His Majeſty, His Heirs and Succeſſors, by Warrant under His Royal Sign Manual, to nominate and appoint ſuch and ſo many Perſons as His Majeſty may think proper, for the Purpoſe of aſcertaining the Proportions of the Land Tax charged upon all and every of the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues belonging to the Crown, within the Survey and Receipt of the Exchequer in *England*, and ſuch Commiſſioners are hereby required, as ſoon as they conveniently can, to certify and report, in Writing under their Hands and Seals, unto the Commiſſioners of His Majeſty's Treaſury for the Time being, the Proportions of ſuch Land Tax, and the ſeveral Pariſhes and Places within which, and the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues upon which the ſame is charged and payable, and to tranſmit a Copy of ſuch Certificate to the Surveyor General of His Majeſty's Land Revenue.

The King may appoint Perſons to aſcertain the Land Tax on the Crown Lands in the Survey of the Exchequer; a Report of which ſhall be ſent to the Treaſury.

XLVII. And be it further enacted, That it ſhall be lawful for the Surveyor General of the Land Revenues of the Crown, now or for the Time being, to contract or agree with any Perſon or Perſons, or any Bodies Politick or Corporate, for the Sale, from Time to Time, of ſuch or ſo much of the Manors, Meſſuages, Lands, Tenements, Tythes, Mines, Minerals, Collieries, Woods, Wood Grounds, Fens, Marſhes, or Waſte Lands belonging to the Crown, as are within the Survey and Receipt of the Exchequer in *England*, for the beſt Prices or Conſiderations in Money which the ſaid Surveyor General ſhall be able to procure for the ſame, as will raiſe a Sum of Money ſufficient for the Redemption of the Land Tax charged upon the Manors, Meſſuages, Lands, Tenements, Rents, or any other Revenues of or belonging to the Crown, and the Purchaſe Monies to be paid for the ſame ſhall from Time to Time be paid into the Bank of *England*, to the Account of the Commiſſioners of His Majeſty's Treaſury, under which Title the Governor and Company of the Bank of *England* are hereby required to open an Account accordingly, and ſhall be laid out by Order of the Surveyor General in the Purchaſe of Three Pounds *per Centum* Conſolidated Bank Annuities, in the Names of the Commiſſioners

Surveyor General of the Crown may contract for Sale of Part of the Crown Lands, to redeem the Land Tax thereon; the Money to be paid into the Bank, and laid out by his Order in the Purchaſe of 3 *per Cents.* in the Name of the Treaſury, as under 34 *Geo.* III, c. 75; but the Accounts to be kept diſtinct from thoſe under that Act.

miſſioners of His Majeſty's Treaſury, in like Manner as is directed by an Act, paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for the better Management of the Land Revenue of the Crown, and for the Sale of the Fee Farm and other unimproveable Rents*; but nevertheleſs in ſuch Manner that the Accounts thereof may be kept ſeparate and diſtinct from the Accounts of the Sales made, and Stock purchaſed, in purſuance of that Act.

Such Contracts to be made only by Warrant from the Treaſury.

XLVIII. Provided always, and be it further enacted, That no ſuch Contract ſhall be made, unleſs by Special Warrant to be iſſued for that Purpoſe by the Lord High Treaſurer, or the Commiſſioners of the Treaſury for the Time being.

Chancellor, &c. of the Duchy of *Lancaſter* may appoint Perſons to aſcertain the Land Tax on Crown Lands within Survey of the Duchy to be reported to them.

XLIX. And be it further enacted, That it ſhall be lawful for the Chancellor and Council of the Duchy of *Lancaſter* for the Time being, under the Seal of the ſaid Duchy, to nominate and appoint ſuch and ſo many Perſons as the ſaid Chancellor and Duchy may think proper, for the Purpoſe of aſcertaining the Proportions of the Land Tax charged upon all and every the Manors, Meſſuages, Lands, Tenements, Rents, and other Revenues belonging to the Crown, within the Survey and Receipt of the ſaid Duchy and its Officers; and ſuch laſt-mentioned Commiſſioners are hereby required, as ſoon as they conveniently can, to certify and report, in Writing under their Hands and Seals, unto the Chancellor and Council, the Proportions of ſuch Land Tax, and the ſeveral Pariſhes and Places within which, and the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues upon which the ſame is charged and payable, and to tranſmit a Copy of ſuch Certificate to ſuch Officer of the ſaid Duchy as the ſaid Chancellor and Council ſhall appoint.

Surveyor General, on making a Contract, ſhall give a Certificate thereof to the Purchaſer; on the Production of which, the Caſhiers of the Bank ſhall receive his Money, and give him a Receipt; which Certificate and Receipt ſhall be enrolled in the Office of Auditor of the Land Revenue, &c. and the Enrolment, atteſted on the ſaid Certificate, ſhall be full Evidence of the Purchaſer's Title.

L. And be it further enacted, That whenever the ſaid Surveyor General ſhall have contracted with any Perſon or Perſons, Bodies Politick or Corporate, for the Sale of any Manors, Meſſuages, Lands, Tenements, Tythes, or other Hereditaments belonging to the Crown, the ſaid Surveyor General ſhall grant to the reſpective Purchaſer or Purchaſers a Certificate under his Hand, ſpecifying the Premiſes ſo contracted for, and the Amount of the Purchaſe Money to be paid for the ſame; and the Caſhiers of the Bank, or One of them, ſhall, upon the Production of ſuch Certificate, accept and receive the Purchaſe Monies therein ſpecified, and at the Foot or on the Back of ſuch Certificate acknowledge the Receipt of the ſame, without Fee or Reward; and the ſaid Certificate and Receipt ſhall be afterwards enrolled in the Office of the reſpective Auditor of the Land Revenue, or in the Office of the Clerk of the Pipe, if the Premiſes ſhall be in Charge before him; and ſuch Auditor or Clerk of the Pipe, or their reſpective Deputy or Deputies, having enrolled the ſaid Certificate and Receipt, ſhall atteſt the ſame under his or their Hand or Hands, and return the ſaid Certificate and Receipt to the Purchaſer or Purchaſers, and from and immediately after ſuch Enrolment, and thenceforth for ever, the reſpective Purchaſers, their Heirs, Succeſſors, or Aſſigns, ſhall by Force of this Act be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of the Premiſes ſo by them reſpectively purchaſed, and ſhall hold and enjoy the ſame peaceably and quietly, freed and diſcharged of and from all Claims and Demands which can or may be made by His Majeſty, His Heirs, or Succeſſors, or by any Perſon

Perſon or Perſons lawfully claiming, by, from, or under him or them, and of and from all Manner of Incumbrances whatſoever, as fully and amply, to all Intents and Purpoſes, as His Majeſty, His Heirs or Succeſſors, might or could have held or enjoyed the ſame.

Expences of Surveys neceſſary, ſhall be defrayed by the Treaſury.

LI. And be it further enacted, That it ſhall be lawful for the Lord High Treaſurer or Commiſſioners of the Treaſury for the Time being, to order any Expences that may be neceſſarily incurred for making Surveys of any of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, hereby authorized to be ſold or otherwiſe, in relation to the Sale thereof, to be defrayed out of the Purchaſe Monies ariſing from ſuch Sales.

Form of Contracts and Receipts on Sale of ſuch Lands, in Schedules, E, F, G, H.

LII. And be it further enacted, That every Contract made under the Authority of this Act, for the Sale of any Part of the Land Revenues of the Crown within the Survey and Receipt of the Exchequer, ſhall be in the Form ſpecified in the Schedule hereunto annexed, marked (F.); and every Certificate for the Sale of any Part of the Revenues of the Crown within the Survey or Receipt of the Chancellor and Council of the Duchy of *Lancaſter*, ſhall be in the Form ſpecified in the Schedule hereunto annexed, marked (E.); and every Certificate of Contract for the Sale of any Part of the Revenues of the Duchy of *Cornwall*, ſhall be in the Form in the Schedule hereunto annexed, marked (G.); and the Receipt or Acknowledgement for the Conſideration of every ſuch Sale ſhall be in the Form in the Schedule hereunto annexed, marked (H.)

Chancellor, &c. of Duchy of *Lancaſter* may ſell Lands, &c. within the Duchy, to redeem the Land Tax; the Purchaſe Money to be paid to the Receiver General of the Duchy, and inveſted under the Directions of 19 *Geo.* III. Cap. 45.

LIII. And be it further enacted, That it ſhall be lawful for the Chancellor and Council of the Duchy of *Lancaſter* for the Time being, to ſell and diſpoſe of, to any Perſon or Perſons, Bodies Politick or Corporate, from Time to Time, and thereupon to grant and aſſure, in the Name of His Majeſty, His Heirs and Succeſſors, under the Seal of the ſaid Duchy, ſuch and ſo much of the Manors, Meſſuages, Lands, Tenements, Tythes, Mines, Minerals, Collieries, Woods, Grounds, Fens, Marſhes, or Waſte Lands, belonging to the Crown, as are within the Survey and Receipt of the ſaid Duchy and the Officers of the ſame, at or for the beſt Prices or Conſiderations in Money which the ſaid Chancellor and Council ſhall be able to procure for the ſame, as will raiſe a Sum of Money ſufficient for the Redemption of the Land Tax charged upon the Manors, Meſſuages, Lands, Tenements, Rents, or any other Revenues of or belonging to the Crown, within the Survey and Receipt of the ſaid Duchy and the Officers of the ſame, and the Purchaſe Money to be paid for the ſame ſhall from Time to Time be paid into the Hands of the Receiver General of the Revenues of the ſaid Duchy, and Acquittances and Receipts given by him for the ſame, and the ſame ſhall be laid out and inveſted in like Manner, in all Reſpects, as is directed by an Act, paſſed in the Nineteenth Year of the Reign of His preſent Majeſty, intituled, *An Act to enable the Chancellor and Council of the Duchy of* Lancaſter *to ſell and diſpoſe of certain Fee Farm Rents, and to enfranchiſe Copyhold and Cuſtomary Tenements, within their Survey, and to encourage the Growth of Timber on Lands held of the ſaid Duchy*, or any other Act or Acts now in Force for the Sale of any Manors, Meſſuages, Lands, Tenements, Rents, or Hereditaments, within the Survey and Receipt of the ſaid Duchy or its Officers.

The Treaſury, and the Chancellor, &c. of the Duchy, may, from the Produce of ſuch Sales reſpectively, transfer to Commiſſioners for reducing the National Debt, ſo much Stock as ſhall be neceſſary to redeem their reſpective Proportions of Land Tax on the Crown Lands.

LIV. And be it further enacted, That it ſhall be lawful for the Lord High Treaſurer, or the Commiſſioners of the Treaſury, in reſpect of the Crown Lands within the Survey and Receipt of the Exchequer, and for the Chancellor and Council of the Duchy of *Lancaſter* in reſpect of the Crown Lands in the Survey and Receipt of the ſaid Duchy, for the Time being, by Order of His Majeſty in Council, from Time to Time to cauſe to be transferred to the Commiſſioners for the Reduction of the National Debt, ſo much of the Capital Stock veſted in their reſpective Names, ariſing from any Sales made by them reſpectively in purſuance of the ſaid reſpective Acts of the Nineteenth and Thirty-fourth Years of the Reign of His preſent Majeſty and of this Act, or any other Act or Acts now in Force for the Sale of any of the Manors, Meſſuages, Lands, Tenements, Rents, and other Revenues of the Crown, within the Survey and Receipt of the Exchequer, or the Duchy of *Lancaſter*, as may be neceſſary for the Redemption of the Land Tax charged upon any of the ſaid Manors, Meſſuages, Lands, Tenements, Rents, and other Revenues of the Crown reſpectively; and that in the mean Time, and until the ſame ſhall be ſo transferred, the Intereſt or Yearly Dividends thereof, and alſo the Intereſt or Yearly Dividends of any Part of ſuch Capital Stock which ſhall not be applied or diſpoſed of for the Redemption or Purchaſe of ſuch Land Tax, ſhall be from Time to Time received, accounted for, applied, and appropriated in like Manner, in all Reſpects, as is directed by the ſaid Acts of the Nineteenth and Thirty-fourth Years of His Majeſty's Reign, in reſpect of the Dividends of Stock purchaſed in purſuance of the ſaid Acts, or either of them, reſpectively.

The Intereſt, meantime, and that of the Surplus, if any, to be applied according to the Directions of 19 *Geo.* III. and 34 *Geo.* III.

On ſuch Transfer the Crown Lands to be exonerated from the Land Tax, and the Amount thereof payable by Tenants of the Crown, to be conſidered and recoverable as Rent.

LV. And be it further enacted, That upon the Redemption by the Transfer of Stock, in the Manner herein-before mentioned, of any Land Tax charged upon any Manors, Meſſuages, Lands, or Rents, or any other Revenues belonging to the Crown, and upon the Regiſtry thereof in the Manner herein directed, the Manors, Meſſuages, Lands, or Rents, or any other Revenue belonging to the Crown, upon which ſuch Land Tax ſhall have been charged, ſhall thenceforth be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof, and the Amount of ſuch Land Tax ſhall thenceforth during the Continuance of any Leaſe or Demiſe now in being, be conſidered as Rent due to His Majeſty, His Heirs and Succeſſors, and be recovered and recoverable as ſuch by His Majeſty, His Heirs and Succeſſors, againſt any Leſſee or Leſſees, and by ſuch Leſſee or Leſſees againſt his, her, or their Under Leſſees or Tenants reſpectively, and ſhall be collected and received by ſuch Perſon or Perſons, and ſubject to ſuch Orders and Regulations as the Lord High Treaſurer or Commiſſioners of the Treaſury in reſpect of the Crown Lands within the Survey and Receipt of the Exchequer, and the Chancellor and Council of the Duchy of *Lancaſter* in reſpect of the Crown Lands in the Survey and Receipt of the ſaid Duchy, ſhall from Time to Time appoint and eſtabliſh for the better collecting and anſwering the ſame to His Majeſty, His Heirs and Succeſſors.

Prince of *Wales* may appoint Perſons to aſcertain

LVI. And be it further enacted, That it ſhall be lawful for His Royal Highneſs *George* Prince of *Wales* and Duke of *Cornwall*, by Warrant under His ſaid Royal Highneſs's Sign Manual, to nominate and appoint

appoint such and so many Persons as His said Royal Highness may think proper, for the Purpose of ascertaining the Proportions of the Land Tax charged upon any of the Manors, Messuages, Lands, Tenements, or other Revenues belonging to and Parcel of the Duchy of *Cornwall*, and such Commissioners are hereby required, as soon as they conveniently can, to certify and report, in Writing under their Hands and Seals, unto the Council or Commissioners of the Revenues of His said Royal Highness, the Proportions of such Land Tax, and the District within which, and the Manors, Messuages, Lands, Tenements, or other Revenues upon which the same is charged and payable, and to transmit a Copy of such Certificate to the Surveyor General of the Duchy of *Cornwall*.

His Proportions of Land Tax in the Duchy of *Cornwall*; to be reported to His Council, &c. and a Copy sent to the Surveyor General of the Duchy.

LVII. And be it further enacted, That it shall be lawful for the Surveyor General of the Duchy of *Cornwall*, now or for the Time being, to contract or agree with any Person or Persons, or any Bodies Politick or Corporate, for the Sale, from Time to Time, of such or so much of the Manors, Messuages, Lands, Tenements, Rents, Tythes, Mines, Minerals, Collieries, Woods, Wood Grounds, Fens, Marshes, or Waste Lands, belonging to and Parcel of the said Duchy of *Cornwall*, for the best Prices or Considerations in Money, which the said Surveyor General shall be able to procure for the same, as will raise a Sum of Money sufficient for the Redemption of the said Land Tax charged upon the Manors, Messuages, Lands, Tenements, or any other Revenues belonging to and Parcel of the said Duchy of *Cornwall*, and the Purchase Money to be paid for the same shall, from Time to Time, be paid by the respective Purchasers into the Bank of *England*, to be there received by the Cashiers of the Bank, and accounted for and invested in the Manner herein-after directed.

Surveyor General of the Duchy may contract for Sale of Lands to redeem the Land Tax; the Purchase Money to be paid into the Bank.

LVIII. Provided always, and be it further enacted, That no such Contract shall be made, unless by Special Warrant to be issued for that Purpose by the Council or Commissioners of the Revenues of His said Royal Highness, or any Three or more of them, for the Time being.

Such Contracts shall be made only by Warrant from the Prince's Council, &c.

LIX. And be it further enacted, That the Governor and Directors of the Bank of *England* shall, and they are hereby required to open an Account in their Books, under the Title of "The Account of the Duchy of *Cornwall*," and carry to the Credit of such Account the several Monies directed as aforesaid to be paid to the Cashiers of the Bank, for or on Account of the Purchase of any such Manors, Messuages, Lands, Tenements, Rents, or other Revenues of the said Duchy of *Cornwall*, and whensoever the Surveyor General of the said Duchy of *Cornwall* shall have contracted with any Person or Persons, Bodies Politick or Corporate, for the Sale of any such Manors, Messuages, Lands, Tenements, Rents, or other Revenues of the said Duchy of *Cornwall*, the said Surveyor General shall grant unto the Purchaser or Purchasers a Certificate under his Hand, specifying the Premises so contracted for, and the Amount of the Purchase Money to be paid for the same; and the said Cashiers of the Bank, or One of them, shall, upon the Production of such Certificate, accept and receive from such Purchaser or Purchasers the Purchase Monies therein specified, and at the Foot or on the Back of such Certificate acknowledge the Receipt of the said Monies without Fee or Reward;

The Bank shall open an Account with the Duchy. The Surveyor, on contracting for the Sale of Lands, shall give the Purchaser a Certificate; on the Production of which, and Payment of the Money, the Bank shall give him a Receipt: The Certificate and Receipt shall be enrolled in the Office of the Auditor of the Duchy, and the Enrolment attested thereon, &c.

Reward; and the ſaid Certificate and Receipt ſhall be afterwards brought to the Office of the Auditor of the Duchy of *Cornwall*, and be there forthwith inrolled in proper Books to be provided and kept for that Purpoſe, ſeparate and apart from the other Buſineſs and Proceedings of the ſaid Office; and the ſaid Auditor, or his lawful Deputy, having inrolled the ſaid Certificate and Receipt, ſhall atteſt the ſame under his Hand, and return the ſaid Certificate and Receipt to the Purchaſer or Purchaſers; and from and immediately after ſuch Inrolment, and thenceforth for ever, the reſpective Purchaſers of any ſuch Manors, Meſſuages, Lands, Tenements, Rents, Tythes, Mines, Minerals, Collieries, Woods, Wood Grounds, Fens, Marſhes, or Waſte Lands, belonging to and Parcel of the ſaid Duchy of *Cornwall*, and the Heirs, Succeſſors, or Aſſigns of ſuch Purchaſers, ſhall, by Force of this Act, be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues ſo by them reſpectively purchaſed, and ſhall hold and enjoy the ſame peaceably and quietly, and in as full and ample Manner, to all Intents and Purpoſes, as His ſaid Royal Highneſs, His Heirs or Succeſſors, Dukes of *Cornwall*, might or could have held or enjoyed the ſame.

Contracts, if not certified and enrolled and the Money paid within 40 Days, to be void, unleſs the Surveyors General ſhall reſpectively order the Certificate to be enrolled *nunc pro tunc*.

LX. Provided always, and be it further enacted, That if any Perſon or Perſons, with whom the Surveyor General of the Land Revenue of the Crown or of the Duchy of *Cornwall* ſhall contract for the Sale of any of the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues, by this Act authorized to be ſold as aforeſaid, ſhall neglect to procure and ſue forth the Certificate of the reſpective Surveyor General of his, her, or their Contract, or ſhall neglect to pay into the Bank of *England* the Conſideration Money therein to be ſpecified, or ſhall neglect to inrol ſuch Certificate, and the Caſhier's Receipt for the ſaid Money, according to the Directions of this Act, for the Space of Forty Days, to be computed from the Day on which ſuch Contract ſhall have been made, the ſaid Contract ſhall be null and void, and the Conſideration Money, if paid into the Bank, ſhall be forfeited, unleſs the reſpective Surveyor General ſhall, for any reaſonable Cauſe to him ſhewn for the Omiſſion of ſuch Inrolment, order the ſaid Certificate to be inrolled *nunc pro tunc*, and which, upon ſuch Cauſe being ſhewn, he is hereby authorized to order accordingly.

Money paid into the Bank under this Act on Account of the Duchy, ſhall be and remain inveſted in 3 *per Cents.* in the Name of the Duke of *Cornwall*, and the Dividends ſhall be paid into the Hands of the Receiver of the Duchy as Part of the Revenues thereof.

LXI. And be it further enacted, That all and every Sum and Sums of Money, which ſhall be paid into the Bank of *England*, under or by virtue of this Act, on Account of the Duchy of *Cornwall*, ſhall, from Time to Time be laid out, by Order of the Council or Commiſſioners of the Revenues of His ſaid Royal Highneſs for the Time being, in the Purchaſe of Three Pounds *per Centum* Bank Annuities, in the Name of the Duke of *Cornwall*, in which Name the Governor and Company of the Bank of *England* are hereby authorized and required to permit Transfers to be made of the Annuities, Funds, or Stocks, ſo to be purchaſed, and ſuch Transfers to be accepted by the Receiver General of the Duchy of *Cornwall*, or his Deputy, for and in the Name of the Duke of *Cornwall*, and the ſaid Receiver General, or his Deputy, is hereby required to accept the ſame accordingly; and that all and ſingular the Annuities ſo to be purchaſed and accepted ſhall remain inveſted in the Name of the Duke of *Cornwall*, and ſhall not be transferred or transferrable

ferrable to any Perſon or Perſons whatſoever, except in the Manner herein-after deſcribed; and that all the Dividends ſhall, from Time to Time, be paid by the ſaid Governor and Company into the Hands of the ſaid Receiver General of the Duchy of *Cornwall* for the Time being, or his Deputy, and ſhall, by force and virtue of this Act, be deemed and taken by Law to be Part of the Revenues of the ſaid Duchy of *Cornwall*, and ſhall be from Time to Time anſwered, accounted for, applied, and appropriated, to ſuch and the ſame Uſes and Purpoſes as the Revenues of the Duchy of *Cornwall* now are or would hereafter have been liable to, and been applied and appropriated in caſe this Act had not been made. § 62.

LXII. Provided always, and be it further enacted, That it ſhall be lawful for the Council or Commiſſioners of the Revenues of His ſaid Royal Highneſs for the Time being, or any Three or more of them, by Warrant or Power of Attorney under their Hands and Seal of Office, from Time to Time to transfer to the Commiſſioners for the Reduction of the National Debt ſo much of the Capital Stock veſted in the Name of the Duke of *Cornwall*, ariſing from any Sales made in purſuance of this Act, as may be neceſſary for the Redemption of the Land Tax charged upon any of the Manors, Meſſuages, Lands, Tenements, or other Revenues belonging to and Parcel of the ſaid Duchy of *Cornwall*. The Prince's Council, &c. may transfer to the Commiſſioners for reducing the National Debt ſo much of the ſaid Stock as ſhall be neceſſary for the Redemption of His Land Tax.

LXIII. And be it further enacted, That upon the Redemption, by the Transfer of Stock in the Manner herein-before mentioned, of any Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or other Revenues belonging to and Parcel of the ſaid Duchy of *Cornwall*, and upon the Regiſtry thereof in the Manner herein directed, the Manors, Meſſuages, Lands, Tenements, or any other Revenues belonging to and Parcel of the ſaid Duchy of *Cornwall*, upon which ſuch Land Tax ſhall have been charged, ſhall thenceforth, during the Continuance of any Demiſe, be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof, and the Amount of ſuch Land Tax ſhall thenceforth during the Continuance of any Demiſe be conſidered as Rent, and be recovered and recoverable as ſuch by His ſaid Royal Highneſs the Prince of *Wales* and Duke of *Cornwall*, His Heirs and Succeſſors, againſt any Leſſee or Leſſees, or Tenant or Tenants, and by ſuch Leſſee or Leſſees, or Tenant or Tenants, againſt his, her, or their Under Leſſees or Under Tenants reſpectively. The Lands of the Duchy to be thereupon exonerated from the Land Tax, which ſhall be conſidered as Rent where payable by the Tenants.

LXIV. And be it further enacted, That it ſhall be lawful for the Governors of the Bounty of Queen *Anne* for the Augmentation of the Maintenance of the Poor Clergy, to lay out from Time to Time any Sum or Sums of Money, which now are or hereafter ſhall be applicable by them towards the Augmentation of any Living or Livings, under and by virtue of any Act or Acts, Law or Laws, now in Force, or of the Charter granted in the Reign of Queen *Anne* for that Purpoſe, in the Purchaſe of ſo much of Three Pounds *per Centum* Bank Annuities before-mentioned, as may be neceſſary for the Redemption of the Land Tax charged, or hereafter to be charged, in purſuance of the ſaid Act of the preſent Seſſion, upon the Lands, Tythes, or other Profits ariſing from any Living or Livings being within the Meaning of the ſaid Charter, or any Act or Acts now in Force, directing the Application of ſuch Bounty, and which Land Governors of Queen *Anne's* Bounty may lay out Money in redeeming Land Tax on Livings.

Tax ſhall have been contracted for within the Time before limited by the Incumbent or Incumbents of ſuch Living or Livings, with the Conſent of the ſaid Governors, and from Time to Time to transfer to the Commiſſioners for the Reduction of the National Debt ſuch Three Pounds *per Centum* Bank Annuities according to ſuch Contracts; and ſuch Transfer of Stock ſhall, from the Quarter Day preceding the making thereof, wholly exonerate and diſcharge the Lands, Tythes, or other Profits of ſuch Living or Livings, from the Payment of the Land Tax ſo redeemed.

Governors of Hoſpitals may apply Legacies in Redemption of Land Tax.

LXV. And be it further enacted, That it ſhall be lawful for the Governors and Directors of Hoſpitals and other charitable Inſtitutions, to apply any Legacies or voluntary Donations bequeathed or given to or for the Benefit of ſuch Hoſpitals and charitable Inſtitutions, and which ſhall not have been directed by the Perſon or Perſons bequeathing or giving the ſame to be applied in any particular Manner, for or towards the Redemption of the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, and Hereditaments belonging to ſuch Hoſpitals or charitable Inſtitutions.

Any Number of Perſons whoſe Land Tax ſhall not exceed 25*s.* each, may join in appointing a Truſtee (by Deed duly regiſtered) to redeem their reſpective Land Taxes, and ſuch Truſtee may purchaſe the Whole of ſuch reſpective Land Taxes in One Contract, producing to the Commiſſioners the Deed of Truſt, and the neceſſary Affidavits as to Right of Preference, and Payment of the Money, &c.

LXVI. And be it further enacted, That in every Caſe where the Land Tax charged on the Meſſuages, Lands, Tenements, or Hereditaments, of any Perſon, ſhall not exceed the Annual Sum of Twenty-five Shillings, it ſhall be lawful for any Number of ſuch Perſons whoſe Land Tax reſpectively ſhall not exceed ſuch Sum, being reſpectively entitled to the Benefit of Preference as aforeſaid, and who ſhall reſpectively advance the Money required for the Purchaſe of ſuch Land Tax out of his, her, or their own Eſtate, by any Deed or Inſtrument in Writing under their reſpective Hands and Seals, (a Memorial of which Deed ſhall be regiſtered *gratis* with the proper Officer to be appointed as herein is directed), to ſubſtitute and appoint any other Perſon or Perſons to be a Truſtee or Truſtees, for the Purpoſe of redeeming the Land Tax charged upon their reſpective Meſſuages, Lands, Tenements, or Hereditaments; and ſuch Truſtee or Truſtees ſhall have full Power and Authority to demand the proper Certificates from the Commiſſioners for executing the ſaid Act of the preſent Seſſion, of the Amount of Land Tax charged upon the ſeveral Parties to ſuch Deed or Inſtrument, and alſo upon obtaining ſuch Certificates to contract and agree, in his or their own Name or Names, with the Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, for the Redemption of ſuch Land Tax, upon the ſame Terms and Conditions, and in the ſame Manner; and to do all ſuch other Acts neceſſary for completing ſuch Contract, as the Perſons ſo ſubſtituting him or them could ſeverally and reſpectively have done by virtue of this Act; and the ſaid Commiſſioners are hereby authorized and empowered by One Contract, to contract and agree with ſuch Truſtee or Truſtees, in his, her, or their own Names, for the Sale of the Whole of ſuch Land Tax accordingly, and as if the Whole of ſuch Land Tax was charged on the Property of ſuch Truſtee or Truſtees, without mentioning the Proportions thereof: Provided always, That ſuch Truſtee or Truſtees ſhall produce and ſhew to the ſaid Commiſſioners, the Deed or Inſtrument conſtituting ſuch Truſt, and alſo an Affidavit, Depoſition, or Affirmation, of each of the Parties to ſuch Truſt Deed or Inſtrument, to be made in the Form and Manner herein directed, with reſpect to Affidavits, Depoſitions, and Affirmations authorized

rized by this Act, declaring that the Deponent in such Affidavit, Deposition, or Affirmation is entitled by virtue of this Act to the Benefit of Preference granted by this Act, by reason of his or her Estate in the Lands, Tenements, or Hereditaments, whereon his or her Proportion of the Land Tax, intended to be purchased by such Trustee, is charged; and that he or she has advanced, or has agreed to advance, the whole Sum required for the Purchase of such Proportion of Land Tax to such Trustee or Trustees out of his or her Estate: Provided also, That nothing herein contained shall be construed to authorize any Sale or Mortgage of any Lands, Tenements, or Hereditaments, or Grant of any Rent Charge to be made by any Person or Persons joining in such Trust Deed or Instrument as aforesaid, for the Purpose of raising the Money required for the Purchase of such Land Tax, or any Part thereof: Provided also, That no Deed or Instrument, appointing any such Trustee or Trustees, and registered as aforesaid, shall be liable to any Stamp Duty whatever.

Not to authorize Sale or Mortgage, *etc.* of Lands by Persons so joining.

Such Trust Deeds not liable to Stamp Duty.

LXVII. And be it further enacted, That the said Trustee or Trustees shall, and he or they is or are hereby authorized and empowered, at any Time after the Purchase of the Land Tax to be contracted for by him or them shall have been completed, (upon the Application of the respective Persons by whom he or they shall have been substituted), to assign to such Persons respectively their respective Proportions of the Land Tax so purchased, and such Assignment shall be in the Form specified in the Schedule hereunto annexed, marked (I.); and Memorials of all such Assignments shall be registered and Certificates thereof granted, and Duplicates of such Certificates delivered to the Receiver General in *England*, or Collector in *Scotland*, in such Manner in all Respects as is herein directed, in case of Assignments of Land Tax for valuable Consideration; and after such Assignment, the Assignee of the Land Tax thereby assigned, shall have, hold, and enjoy, the same, upon the same Terms, and with the same Benefits and Advantages, and liable to the same Conditions as if the same had been originally redeemed by him or her; and no Assignment to be made by any such Trustee or Trustees as aforesaid, shall be liable to any Stamp Duty whatever.

Such Trustees to assign their Portion of Land Tax to each Party (*Schedule* (I.); and the Assignee shall thereby become entitled to the Land Tax.

§ 78.

Assignment not liable to be stamped.

LXVIII. And be it further enacted, That as soon after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, as Circumstances will permit, the Commissioners appointed for the Purposes of this Act, or any Two or more of them, in every of the said Counties, Ridings, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places, where the Whole of the Land Tax hereby made saleable shall not have been contracted for according to the Preference hereby given, shall put up to Sale, either by publick Auction or otherwise, as the Commissioners of the Treasury for the Time being shall direct, the Whole, or any Part or Parcel of the Land Tax so remaining unsold within their respective Districts, and it shall be lawful for the Commissioners, specially to be appointed for the Purposes of this Act, or any Two or more of them, to contract and agree with any Person or Persons, Bodies, Corporations, or Companies, for the Sale of the Land Tax so remaining unsold, in such Parcels as the said Commissioners, with the Approbation of the Commissioners of His Majesty's Treasury, shall think fit, such Sales to be completed by the Purchaser or Purchasers, by such Rules, Methods, and Directions as are prescribed with respect to Contracts to be entered into by any Person or Persons

After *March* 25, 1799, Commissioners may put up to Sale such Land Tax as shall remain unsold in their respective Districts.

Perſons entitled to ſuch Preference as aforeſaid, as far as ſuch Rules, Methods, or Directions are applicable to ſuch Sales reſpectively: Provided always, That in every ſuch Contract, a Clauſe or Proviſo ſhall be inſerted for the Redemption of ſuch Land Tax by the Perſon or Perſons in Poſſeſſion of or beneficially entitled to the Manors, Meſſuages, Lands, Tenements, or Hereditaments whereon ſuch Land Tax ſhall be charged, or by any Perſon or Perſons, Bodies, Corporations, or Companies, in Remainder, Reverſion, or Expectancy, or having any future Intereſt as aforeſaid, at ſuch Time and in ſuch Manner as is herein directed: Provided alſo, That in all ſuch Caſes all the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, whereon the Land Tax ſo purchaſed as laſt aforeſaid ſhall be charged, ſituated in the ſame Pariſh, Conſtablewick, or Place, ſhall, until ſuch Redemption ſhall take place, be ſubject to a new Aſſeſſment of the ſaid Land Tax, from Year to Year, by an equal Rate, according to the Annual Value of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, in common with each other, without any Power in the Purchaſer or Purchaſers thereof to exonerate the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, from the ſame, or to fix the Rate of Land Tax to be charged thereon, or, if the Premiſes be in *Scotland*, by an Aſſeſſment according to the Rules, and in the Manner eſtabliſhed by Law or Cuſtom in regard to the Ceſs or Land Tax in that Country, as herein-after mentioned.

A Clauſe to be inſerted in the Contract of Sale, for the Redemption of the Land Tax, by Perſons beneficially intereſted.

See § 18, 93.

Till ſuch Redemption, their Lands to be ſubject to a new Aſſeſſment of the Land Tax, by an equal Pound Rate, without any Power in the Purchaſer to exonerate them from, or to fix the Rate of Land Tax.

LXIX. Provided always, and be it further enacted, That if at any Time before the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, any Perſon or Perſons, Body or Bodies Politick or Corporate, entitled to the Benefit of Preference aforeſaid, ſhall give Notice to the Commiſſioners appointed for the Purpoſes of this Act, that he, ſhe, or they does not or do not intend to claim the Benefit of ſuch Preference, it ſhall be lawful for the ſaid Commiſſioners immediately to treat and contract with the Perſon or Perſons, Body Politick or Corporate, next entitled to ſuch Benefit of Preference, and ſo from Time to Time as long as any Perſon or Perſons, Body Politick or Corporate, ſhall be entitled to ſuch Benefit, and ſhall not have given Notice of his, her, or their Intention not to claim the Benefit thereof; and if all the Perſons, Bodies Politick or Corporate, ſo entitled, ſhall, before the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, give Notice to the ſaid Commiſſioners that they reſpectively do not intend to claim ſuch Benefit, it ſhall be lawful for the ſaid Commiſſioners to treat and contract with any Perſon or Perſons not entitled to ſuch Preference, in the ſame Manner as the ſaid Commiſſioners might otherwiſe do after the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine.

If, before *March* 25, 1799, Perſons entitled, ſhall give Notice to Commiſſioners that they do not mean to claim their reſpective Benefit of Preference, Commiſſioners may ſell to Perſons next entitled, and finally to Perſons not entitled to ſuch Preference.

LXX. And be it further enacted, That the Conſideration to be inſerted in any ſuch laſt-mentioned Contract, ſhall be the Transfer of ſo much Stock at the leaſt in either of the Three Pounds *per Centum* Annuities, transferrable at the Bank of *England* as aforeſaid, unto the Commiſſioners appointed for the Reduction of the National Debt, as will yield an Annuity or Dividend exceeding the Amount of the Land Tax ſo to be purchaſed as aforeſaid, by One Fifth Part thereof, ſuch Transfer to be made within the Period of One Year from the Time of entering into ſuch laſt-mentioned Contract, by Four Inſtalments of not leſs

The Conſideration of Purchaſes by Perſons not entitled to Preference, to be ſo much 3 *per Cent.* Stock as will yield a Dividend exceeding the Amount of the Land Tax

leſs than One Fourth Part of the whole Amount of the Stock to be ſo transferred as aforeſaid, at Intervals of Three Months from each other, and on the reſpective Days before-mentioned; the Transfer of ſuch Stock for the Firſt Inſtalment to be made on ſuch of the ſaid Days as ſhall happen next after the Time of entering into ſuch laſt-mentioned Contract: Provided always, That it ſhall be lawful for all ſuch Perſon or Perſons, Bodies, Corporations, or Companies, purchaſing any ſuch Land Tax as aforeſaid, to contract and agree with the ſaid Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, to transfer the Whole of the Stock agreed to be transferred, as the Conſideration for ſuch Redemption or Purchaſe at the Time herein-before preſcribed for the Transfer of the Firſt Inſtalment thereof, or to transfer ſuch Stock in any greater Proportions, and in any leſs Number of Inſtalments than are herein-before preſcribed, ſo as that ſuch Inſtalments ſhall not be made at a greater Interval than Three Months from each other.

by 1-5th, to be transferred by Four Inſtalments within One Year, or the Whole may be transferred at once, or by larger Inſtalments, at not more than Three Months Interval.

§ 10.

LXXI. And be it further enacted, That as ſoon after the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine as conveniently may be, the Commiſſioners for the Affairs of Taxes for the Time being ſhall cauſe to be prepared a Schedule or Deſcription in Writing of the Amount and Proportions of Land Tax remaining unſold, in all and every the Counties, Ridings, and Places, in that Part of *Great Britain* called *England*, and the Receiver General for *Scotland* ſhall prepare a like Schedule or Deſcription for the Land Tax remaining unſold in *Scotland*, and tranſmit a Duplicate thereof to the ſaid Commiſſioners for the Affairs of Taxes, which ſaid Duplicate ſhall be depoſited in ſome convenient Office for the Inſpection of any Perſon or Perſons during Office Hours, on Payment of, to the Clerk having the Cuſtody thereof, the Sum of One Shilling and no more for each Search; and the ſaid Commiſſioners for Taxes ſhall, with the Direction of the Commiſſioners of the Treaſury, cauſe the ſaid Schedules, or any Parts or Proportions thereof, to be from Time to Time publiſhed in the Newſpapers uſually circulated in the reſpective Counties, Ridings, Stewartries, and Places, where ſuch Proportions of Land Tax ſhall be charged, and ſhall, in ſuch Advertiſements, give Notice of the Times and Places to be appointed for Sale thereof, or any Parcel or Proportion thereof, in order that all Perſons deſirous of purchaſing ſuch Land Tax may receive the neceſſary Information.

After *March* 25, 1799, Returns to be made to Commiſſioners of the Taxes of the Land Tax remaining unſold; ſuch Returns to be publiſhed by the ſaid Commiſſioners, under Direction of the Treaſury, with Notice of the intended Time and Place of Sale of ſuch Land Tax.

LXXII. And be it further enacted, That all and every Perſons and Perſon; Bodies, Corporations, or Companies, deſirous of purchaſing the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments aforeſaid, ſhall make out and produce to the Commiſſioners of the Land Tax acting in and for the Hundred, Rape, Lathe, Wapentake, Ward, or other Diviſion in *England*, (or if in *Scotland*, to any Two Commiſſioners of Supply of the County or Stewartry, or the Chief Magiſtrate of the City or Burgh), within which ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments are ſituate, a Schedule or Deſcription in Writing, containing the Amount of the Land Tax he, ſhe, or they is or are deſirous of purchaſing, and the County, Riding, or Stewartry, and the Pariſh, Conſtablewick, or Place, in which the ſaid Land Tax is charged; and the ſaid reſpective Commiſſioners or Chief Magiſtrate reſpectively are hereby required to ſettle and adjuſt the Amount of the

Perſons deſirous of purchaſing, ſhall produce to the reſpective Land Tax Commiſſioners, Schedules of the Land Tax which they propoſe to purchaſe, which the ſaid Commiſſioners are to adjuſt, and grant a Certificate (*Schedule* (A.)) on the Production of which the Commiſſion-

ers under this Act may contract for the Sale; on the Production of which Contract and Certificate at the Bank, and transferring the 3 *per Cents.* agreed for, or the First Inſtalment, the Caſhiers ſhall give a Receipt, on the Regiſtry or Entry of which, with the Commiſſioners of Taxes, the Purchaſer ſhall be entitled to receive the Land Tax in Manner herein-after directed, ſubject to Redemption by the Perſons entitled to Preference.

the Land Tax to be purchaſed, and to aſcertain the particular Pariſh, Conſtablewick, or Place, in which ſuch Land Tax is charged, and where the Caſe ſhall require the ſame, the particular Manors, Meſſuages, Lands, Tenements, or Hereditaments whereon the ſame is charged, and to grant a Certificate thereof in the Form in the Schedule to this Act annexed, marked (A.), diſtinguiſhing the Amount of each ſeparate Aſſeſſment of Land Tax; and on the Production of the ſaid laſt-mentioned Certificate, the Commiſſioners eſpecially appointed for the Purpoſes of this Act, within the County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, within which ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, are ſituate, may contract and agree for the Sale of ſuch Land Tax, according to the Directions of this Act, and ſubject to the Power of Redemption herein contained; and upon the Production at the Bank of *England* of ſuch laſt-mentioned Contract and Certificate, and upon the Transfer to the Commiſſioners for the Reduction of the National Debt, of ſo much Stock in either of the Three Pounds *per Centum* Bank Annuities before-mentioned, as ſhall be ſtated in ſuch Contract to be the Conſideration for the Purchaſe of the Land Tax therein mentioned, or of ſuch Proportion of ſuch Stock as ſhall have been agreed upon and ſettled in ſuch Contract to be tranſferred, as the Firſt Inſtalment, being not leſs than One Fourth Part of the whole Amount of the Stock ſo to be transferred as the Conſideration of ſuch Purchaſe, the Perſon or Perſons, Bodies, Corporations, or Companies, transferring ſuch Stock as laſt aforeſaid, ſhall be entitled to have a Certificate from the Caſhier or Caſhiers of the Governor and Company of the Bank of *England* of ſuch Transfer being made, which Certificate the ſaid Caſhier or Caſhiers is or are hereby required to give, and the ſame may either be endorſed on ſuch Contract, in the Form preſcribed in the Schedule marked (C.), to this Act annexed, or be diſtinct therefrom, as the Governor and Company of the Bank of *England* ſhall judge expedient, or in ſuch other Form as the ſaid Governor and Company ſhall deviſe; and upon the Regiſtry of ſuch Certificate with the Commiſſioners for the Affairs of Taxes, all and every ſuch Perſons or Perſon, Bodies, Corporations, and Companies, ſhall be entitled to demand, have, and receive, for his, her, or their own Uſe, in the Manner herein directed, the full Amount of the Land Tax ſo purchaſed by him, her, or them as aforeſaid, free of all Charges and Deductions whatever, at the reſpective Times, and in the reſpective Proportions herein directed: Provided always, That the Land Tax ſo purchaſed ſhall be redeemable by the Perſon or Perſons, Bodies, Corporations, or Companies reſpectively entitled to the Benefit of Preference in reſpect of their Tenure in the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, or claiming the ſame by, through, or under the Perſons ſo entitled, at the Period herein-after mentioned for the Redemption of the ſame.

§ 93.

Contracts may be alſo made by Commiſſioners with the higheſt Bidder at a publick Auction.

LXXIII. And be it further enacted, That whenever any Land Tax ſhall be ſold by Auction, by virtue of this Act, by the Commiſſioners ſpecially to be appointed as aforeſaid, a Contract or Contracts ſhall be forthwith entered into with the ſaid Commiſſioners by or on the Behalf of the higheſt Bidder or Bidders at ſuch Auction, ſpecifying the Amount of the Land Tax purchaſed, and the Conſideration agreed to be paid for the ſame, and alſo the County, Riding, or Stewartry, and the Pariſh or Place where ſuch Land Tax ſhall be charged, according to the Directions

tions of this Act, which laſt mentioned Contract or Contracts, being produced at the Bank of *England*, ſhall be as effectual to entitle the Purchaſer or Purchaſers to proceed to the Completion of ſuch Sale, as in Caſes of Contracts entered into in the Manner before directed.

The whole Land Tax charged on any Place ſhall continue to be certified by the Land Tax Commiſſioners, ſo long as any Part remains payable to the King, or any Purchaſer; and ſuch Lands as ſhall not be exonerated ſhall continue ſubject to Yearly Aſſeſſments, not exceeding 4*s.* in the Pound; ſuch remaining Land Tax to be raiſed as if the Lands chargeable formed an entire Pariſh, *&c.* the Collectors to return the Amount of the Land Tax redeemed in each Pariſh.

LXXIV. And be it further enacted, That the Whole of the Land Tax charged on any Pariſh or Place ſhall (notwithſtanding the Diſcharge of any Part thereof) continue to be inſerted in the Certificates of Aſſeſſment to be ſigned by the Commiſſioners of Land Tax, ſo long as any Part of the Proportion of Land Tax charged and chargeable in ſuch Pariſh or Place ſhall remain payable in ſuch Pariſh or Place, either to His Majeſty, His Heirs or Succeſſors, or to any Purchaſer or Purchaſers thereof in purſuance of this Act; and that all ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, that ſhall not be exonerated, by virtue of this Act, from the Land Tax, ſhall continue ſubject to a new Aſſeſſment, yearly and from Year to Year, by an equal Rate, according to the Annual Value of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, not exceeding in any Year the Rate of Four Shillings in the Pound on ſuch Annual Value; and that ſuch Part of the ſaid Land Tax, which ſhall remain payable as aforeſaid in any Pariſh or Place, ſhall be raiſed, levied, collected, and received, in ſuch and the like Form and Manner, and under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, as if the Manors, Meſſuages, Lands, Tenements, or Hereditaments, charged with the Land Tax ſo remaining payable as aforeſaid, formed an entire Pariſh or Place, and as are preſcribed, directed, and appointed, by the Act of the preſent Seſſion of Parliament with reſpect to the Quota of each Pariſh and Place: Provided always, That upon the Delivery of the Certificates and Precepts to the ſeveral Collectors, for the raiſing, levying, collecting, and recovering, ſuch Part of the ſaid Land Tax as ſhall ſo remain payable in ſuch Pariſh or Place, the ſaid Collectors ſhall be directed to return, in their Schedule to the Receiver General for the County, Riding, or Place, the Amount of the Land Tax which ſhall have been redeemed in ſuch Pariſh or Place, and from the Payment of which ſuch Pariſh or Place ſhall have been exonerated: Provided alſo, That if any ſuch Lands, Tenements, or Hereditaments, are ſituated in *Scotland*, the ſame ſhall continue ſubject to a new Aſſeſſment yearly, and from Year to Year, according to the Rates and in the Manner eſtabliſhed by Law or Cuſtom in that Country.

Contracts for Redemption of the Land Tax to be regiſtered within Four Months, and before Payment of the 2d Inſtalment, at the Office of Commiſſioners for Taxes; Three Duplicates to be made and returned, One to the Receiver General of the Coun-

LXXV. And be it further enacted, That every Contract entered into in purſuance of this Act for the Redemption or Sale of any Land Tax charged as aforeſaid, ſhall, within Four Calendar Months after the making of ſuch Contract, and before the Time appointed for transferring the Quantity of Stock to be transferred upon ſuch Contract for the Second Inſtalment thereof, be regiſtered with the proper Officer at the Office to be appointed for that Purpoſe by the ſaid Commiſſioners for the Affairs of Taxes, which Regiſters ſhall be made in Books to be provided and kept by ſuch Officer; and the ſaid Officer is hereby required to make out Three Duplicates on Parchment, fairly written, under his Hand and Seal, of the ſeveral Amounts of the ſaid Land Tax ſo redeemed and exonerated, or ſo redeemed or purchaſed as aforeſaid, and not exonerated but remaining chargeable, diſtinguiſhing the ſeveral Pariſhes and Places where

ty, One to Commiſſioners of Land Tax in their Diviſion, and One into the Exchequer.

where the ſame ſhall have been aſſeſſed, and to deliver or cauſe to be delivered One of ſuch Duplicates to the Receiver General for the County, Riding, or Place where ſuch Land Tax ſhall have been charged, and One other of ſuch Duplicates to the Commiſſioners of Land Tax acting for the Diviſion where the Pariſh or Place in which ſuch Land Tax ſhall have been charged is ſituated, and a like Duplicate into the Office of the King's Remembrancer of the Exchequer, whenever the ſame ſhall be required.

Copies of Regiſters ſhall be Evidence of Contracts.

LXXVI. And be it further enacted, That every Copy of any Regiſter of any Contract made in purſuance of this Act, or Aſſignment thereof, regiſtered according to the Directions of this Act, with the proper Officer to be appointed for that Purpoſe, which ſhall be ſigned by him, ſhall be allowed in all Courts and Places, and before all Perſons, to be good and ſufficient Evidence of ſuch Contract or Aſſignment thereof reſpectively.

Receiver General, &c. on Production of the Contract, ſhall pay the Purchaſer or his Aſſigns, the full Amount of the Land Tax purchaſed, on *September* 20 and *March* 26 in every Year.

LXXVII. And be it further enacted, That the Receiver General of or for any County, Riding, or Place in *England*, and the Collector of or for any County, Stewartry, Burgh, Town, or Place, in *Scotland*, where any ſuch Land Tax ſhall remain chargeable as aforeſaid, after the ſame ſhall have been redeemed or purchaſed as aforeſaid, or His Deputy or Deputies, ſhall, before ſuch Land Tax ſhall become due and payable, that is to ſay, on the Twentieth Day of *September*, for the Half Year ending on the Twenty-ninth Day of *September*, and on the Sixteenth Day of *March*, for the Half Year ending on the Twenty-fifth Day of *March* in every Year, upon Demand, and upon Production of the Contract, whenever the Receiver General or his Deputy in *England*, or Collector in *Scotland*, ſhall require the ſame, pay or cauſe to be paid to the Purchaſer or Purchaſers thereof, or the Executors, Adminiſtrators, or Aſſigns, of ſuch Purchaſer or Purchaſers reſpectively, the full Amount of the Land Tax ſo purchaſed as aforeſaid, free of all Charges and Deductions whatever, without Fee or Reward, out of any Money in the Hands of any ſuch Receiver or Collector ariſing from the Produce of the Land Tax, if he ſhall have ſo much in his Hands, and if ſuch Receiver or Collector ſhall not have ſufficient Money in his Hands ariſing out of the Land Tax as aforeſaid, then out of any other Monies in the Hands of ſuch Receiver or Collector ariſing from any other Rates and Duties payable to His Majeſty, His Heirs and Succeſſors, and receivable and received by him as ſuch Receiver or Collector as aforeſaid: Provided, That ſuch Monies of any other Rates and Duties ſhall be replaced by ſuch Receiver or Collector out of the Firſt Monies that ſhall be received by him of the Land Tax ariſing thereafter in ſuch County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place.

Proprietors may aſſign the Land Tax purchaſed by them (*Schedule* (D.), and a Memorial of ſuch Aſſignment ſhall be entered with the proper Officer to be

LXXVIII. And be it further enacted, That it ſhall be lawful for the Proprietors for the Time being of any Land Tax which ſhall have been purchaſed in purſuance of this Act, to ſell, diſpoſe of, and transfer the ſame, in the Manner, and ſubject to the Rules and Conditions herein-after mentioned, and that the Aſſignment thereof ſhall be in Writing, in the Form ſpecified in the Schedule hereunto annexed, marked (D.); and on every ſuch Aſſignment, and alſo in every Caſe where any Aſſignment ſhall be made of any Land Tax in purſuance of any Claim or Demand by

by virtue of this Act, the Assignment of such Land Tax shall be produced to the proper Officer to be appointed for that Purpose, who shall enter a Memorial of such Assignment in a Book or Books to be provided and kept for that Purpose, and shall certify the Entry of such Memorial by an Indorsement on such Assignment; and where any Person or Persons shall, in right or by virtue of his or their Marriage, become entitled to any Land Tax which shall have been redeemed or purchased in pursuance of this Act, an Affidavit, containing a Copy of the Register of such Marriage, shall be made and sworn to or affirmed by some credible Person, before a Judge of One of His Majesty's Courts of Record at *Westminster*, or before a Master in Chancery in *England*, or One of the Judges of the Court of Session in *Scotland*, or a Magistrate or Baillie of some Corporate Town, or One of His Majesty's Justices of the Peace, and shall be transmitted to such Officer as aforesaid, who shall make an Entry thereof in the Book or Books which shall be kept for entering Memorials of Assignments of such Land Tax; and such Officer shall, upon the Application of the Person or Persons entitled to such Land Tax, grant to him, her, or them, a Certificate of such Entry; and where any Person or Persons shall, as Executor or Executors, Administrator or Administrators, of any Person deceased, become entitled to any such Land Tax, the Probate of the Will or testamentary Instrument or Letters of Administration, under which such Person or Persons shall be so entitled, shall be produced and shewn to such Officer, who shall enter the same, and grant a Certificate thereof in Manner aforesaid; and such Officer is hereby required to make out a Duplicate of every such Certificate, fairly written under his Hand, and to deliver or cause to be delivered such Duplicate to the Receiver General in *England*, or Collector in *Scotland*, for the County, Riding, Stewartry, or Place, wherein such Land Tax shall be charged; and after the Delivery of such Duplicate to such Receiver General, or his Deputy or Deputies, or to such Collector, the Person or Persons to whom any such Land Tax shall have been transferred or transmitted as aforesaid, shall, upon the Production of such Certificate to such Receiver General, or his Deputy or Deputies, or such Collector, be entitled to demand, have, and receive, for his, her, or their own Use, the full Amount of the Land Tax which shall be specified and mentioned in such Certificate, free of all Charges and Deductions whatever, and in the same Manner, in all Respects, as if he, she, or they, had been the original Purchaser or Purchasers of such Land Tax, and the Receipt or Receipts of such Person or Persons shall be a sufficient Discharge to such Receiver General, or his Deputy or Deputies, and Collector, for the same: Provided always, That wherever, by reason of any Assignee not having declared such Option as herein-before is mentioned in the Assignment of any Land Tax, the Manors, Messuages, Lands, Tenements, or Hereditaments, charged therewith, shall be exonerated therefrom, such Officer is hereby required to transmit the like Duplicates as herein-before directed in Cases where any Manors, Messuages, Lands, Tenements, or Hereditaments, shall be exonerated from the Land Tax charged thereon in pursuance of the original Contract.

appointed, with whom Persons, becoming entitled to Land Tax by Marriage, shall register Affidavits thereof, and Executors, &c. shall enter Probates, &c. Duplicates of such Entries to be transmitted to Receiver General, who shall pay such Assignees, &c.

Where Assignee does not declare his Option, Lands to be exonerated.

LXXIX. And be it further enacted, That if any Person who shall have entered into any Contract with the said Commissioners, specially to be appointed for the Purposes of this Act, for the Redemption or Purchase of any Land Tax, shall die before the Transfer of all the Instalments of Stock

Where Purchasers die before completing Contracts, the Payments due shall be consi-

dered nd preferred as a Debt to the King on Record; and on Defect of Aſſets, Executors, &c. may ſell and aſſign the Contract, of which the Aſſignee ſhall have all the Benefit.

Stock contracted to be made by him or her, without having made any Proviſion, by Will or otherwiſe, how the future Inſtalments ſhall be made good, then and in ſuch Caſe the future Inſtalments ſhall be paid out of the Aſſets of the Perſon ſo dying, as a Debt to His Majeſty upon Record, and the Executors or Adminiſtrators of the Perſon ſo dying, and the Truſtee or Truſtees, Guardian or Guardians, Curator or Curators of any Infant, Minor, or other Perſon entitled to the Eſtate and Effects of the Perſons ſo dying, ſhall be indemnified againſt ſuch Infant or Minor, and all other Perſons whomſoever, for making good the Inſtalments neceſſary to complete the ſaid Contract, and if ſuch Executor or Adminiſtrator, Truſtee, Curator, or Guardian, ſhall not have Aſſets for that Purpoſe, then they ſhall and may, and they are hereby reſpectively authorized and empowered to ſell, aſſign, and diſpoſe of the ſaid Contract in the Manner and Form herein-after directed; and the Perſon or Perſons to whom ſuch Contract ſhall be aſſigned, ſhall be bound to complete the ſame upon the ſame Terms and Conditions, by the ſame Inſtalments, and at the ſame Periods, and in the ſame Manner, and have and be entitled to the ſame Benefits and Advantages, as the Perſon ſo dying would have been bound to complete the ſame, and would have been entitled to, in caſe he or ſhe had been then living.

Courts of Exchequer may enlarge the Time for Payment of Inſtalments. § 96, 97.

LXXX. Provided always, That the ſaid reſpective Courts of Exchequer may, in all ſuch Caſes, give the like Relief by enlarging the Time for making good any future Inſtalment or Inſtalments, as they are hereby authorized to do in Caſes of Forfeiture through the Default of the Party.

Where Perſons redeeming the Land Tax by Sale of Part of their Lands, &c. ſhall declare their Option to be conſidered as Purchaſers, the Land Tax ſo redeemed ſhall be attendant on the Eſtate of ſuch Purchaſers, and payable to them by the Receiver General.

LXXXI. And be it further enacted, That where any Perſon, Body, Corporation, or Company, ſhall have redeemed any Land Tax out of the Monies ariſing from the Sale or Mortgage of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, or from the Grant of any Rent Charge thereout, under and by virtue of this Act, and ſhall have declared his, her, or their Option to be conſidered on the Footing of a Purchaſer thereof as aforeſaid, in every ſuch Caſe the Land Tax ſo redeemed ſhall continue and be attendant upon the Eſtate and Intereſt of the Perſon or Perſons, Bodies, Corporations, or Companies, who ſhall for the Time being be beneficially entitled to the Rents and Profits of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, and ſhall be payable by the Receiver General in *England*, or Collector in *Scotland*, his Deputy or Deputies, for the Benefit of ſuch Perſon or Perſons, Bodies, Corporations, or Companies; and the Receipt or Receipts of the Perſon or Perſons who ſhall for the Time being be in the actual Perception of the Rents and Profits of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be a ſufficient Diſcharge to ſuch Receiver General or Collector, or his Deputy or Deputies, for ſuch Land Tax.

If the Receiver General, &c. refuſes to pay the Land Tax to any Purchaſer, the Occupier of the Lands charged ſhall

LXXXII. And be it further enacted, That if the Receiver General in *England*, or Collector in *Scotland*, of any County, Riding, Stewartry, or Place, where any ſuch Land Tax ſhall be purchaſed, as a ſpecifick Charge upon any particular Eſtate, ſhall neglect or refuſe to pay to the Purchaſer or Purchaſers of ſuch Land Tax, or the Executors, Adminiſtrators, or Aſſigns, of ſuch Purchaſer or Purchaſers reſpectively, the full Amount of

of the Land Tax ſo purchaſed as aforeſaid, the ſame being lawfully demanded of ſuch Receiver General or Collector, or his Deputy, in the Manner before directed, at or after the Time before limited for ſuch Payment, it ſhall be lawful for ſuch Purchaſer or Purchaſers, or the Executors, Adminiſtrators, or Aſſigns, of ſuch Purchaſer or Purchaſers, to cauſe Notice of ſuch Default to be given to the Occupier or Occupiers of the Manors, Meſſuages, Lands, Tenements, and Hereditaments, on which the Land Tax ſo purchaſed ſhall be charged, and ſuch Occupier or Occupiers ſhall be obliged to pay the ſame upon like Demand, unleſs ſuch Occupier or Occupiers ſhall have previouſly paid the ſame, for Want of ſuch Notice, to the Collector or Collectors of the Pariſh or Place wherein ſuch Land Tax ſhall ariſe, or unleſs the Yearly Value of the Eſtate whereon ſuch Land Tax ſhall have been charged, (eſtimating ſuch Value by the Rack Rents, and the higheſt Improvements made of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments), ſhall be reduced, ſo that the Eſtate ſhall be charged with a higher Rate than Four Shillings in the Pound on ſuch Value, in which caſe the Occupier or Occupiers ſhall not be liable to the Payment of any greater Sum than after the Rate of Four Shillings in the Pound on ſuch Value, or unleſs the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall by any Abatement thereof be reduced to a Sum leſs than the Sum charged on the ſame Manors, Meſſuages, Lands, Tenements, or Hereditaments, at the Time of the Purchaſe, in which Caſe ſuch Occupier or Occupiers ſhall not be liable to the Payment of any greater Sum than the Sum charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, at the Time when ſuch Demand ſhall be made; and in caſe of Neglect or Refuſal by ſuch Occupier or Occupiers to pay the Land Tax ſo payable as aforeſaid, ſuch Occupier or Occupiers not having before paid the ſame, all the Remedies which may be practiſed by any Leſſors or Landlords ſhall be applied and put in Execution for the Recovery of any Land Tax purchaſed in purſuance of this Act, as fully and effectually as if all ſuch Remedies were ſeverally and ſeparately re-enacted in the Body of this Act: Provided always, That in caſe of any Diminution of the Sum to be paid by ſuch Occupier or Occupiers to the Purchaſer or Purchaſers of any Land Tax, his, her, or their Executors, Adminiſtrators, or Aſſigns, by reaſon of ſuch Reduction in the Value of the Eſtate charged therewith, ſuch Purchaſer or Purchaſers, his, her, or their Executors, Adminiſtrators, or Aſſigns, ſhall have the Option of continuing to receive a Sum neceſſary to complete in each Year the whole Annual Amount of the Land Tax originally purchaſed, or of receiving back from the Commiſſioners for the Reduction of the National Debt ſo much Capital Stock in the Three Pounds *per Centum* Bank Annuities originally transferred, in purſuance of the Contract, as ſhall yield an Intereſt exceeding the Amount of the Sum by which the Land Tax originally purchaſed ſhall have been diminiſhed by One Tenth Part, or One Fifth Part, or other Proportion thereof, according to the Terms of the original Contract; and the ſaid Commiſſioners are hereby authorized and required, on the Production of the Certificate of the Commiſſioners for executing the Act of the preſent Seſſion and this Act, of ſuch Abatement, or an atteſted Copy thereof, (which Certificate or Copy the ſaid laſt-mentioned Commiſſioners are hereby required to give, after making any Allowance of ſuch Abatement),

pay it, unleſs previouſly paid (for Want of Notice) to the Collector, or unleſs the Value of the Eſtate is reduced; in which latter Caſe the Occupier ſhall not be liable to pay more than 4*s.* in the Pound on his Rack Rent; or in caſe of any Abatement of the Land Tax, ſuch Sum only as ſhall then be charged thereon; to be recovered of ſuch Occupier as Rent. In caſe of Reduction of the Value of the Eſtate, the Purchaſer of the Land Tax may have his Option, either to receive a Sum adequate to the Deficiency of the old Tax, or ſo much 3 *per Cent.* Stock as will produce 1-5th or 1-10th more than ſuch Deficiency, according to the original Contract.

ment), to transfer such Capital Stock to such Person or Persons as aforesaid.

Receiver General wilfully refusing to pay Land Tax to a Purchaser, to forfeit 100*l.* to the Party grieved.

LXXXIII. And be it further enacted, That if any Receiver General in *England*, or Collector in *Scotland*, of or for any County, Riding, Stewartry, or Place, where any such Land Tax shall be purchased as aforesaid, or his Deputy, shall (having sufficient Money in his Hands arisen out of the Land Tax, or out of any other Rates or Duties receivable by him as such Receiver General or Collector) wilfully neglect or refuse to pay to the Purchaser or Purchasers, or the Heirs, Executors, Administrators, or Assigns of such Purchaser or Purchasers, within the Time herein-before limited, the full Amount of the Land Tax so purchased as aforesaid, free of all Charges and Deductions whatever, and without Fee or Reward, such Receiver General or Collector shall forfeit and pay to the Party grieved the Sum of One hundred Pounds, to be recovered as herein-after is directed.

Receiver General paying to the Person appearing by the Register to be entitled, shall be indemnified.

LXXXIV. Provided always, and be it further enacted, That every Receiver General or his Deputy in *England*, and every Collector in *Scotland*, and every Collector of any Parish or Place in *England*, paying any such Land Tax to any Person or Persons, appearing by any Register kept by the proper Officer to be appointed for that Purpose, under the Direction of this Act, or by the Certificate of such Officer, to be the Person entitled to such Land Tax, shall be indemnified in making such Payment, notwithstanding any Defect of Title in the Person or Persons receiving the same.

Where Land Tax is purchased, and any Abatement takes place, the Receiver General to make good the Deficiency to the Purchaser, unless he has received back an Equivalent in Stock.

LXXXV. And be it further enacted, That where any Purchase shall be made of any Land Tax as a specifick Charge on any particular Manors, Messuages, Lands, Tenements, or Hereditaments, or where any Person or Persons, Bodies, Corporations, or Companies, entitled to Preference, shall have made his, her, or their Option, to be considered on the Footing of a Third Person purchasing the Land Tax, and any Abatement shall afterwards take place in the Sum charged at the Time of such Purchase, the Receiver General in *England*, or Collector in *Scotland*, of or for the County, Riding, Stewartry, or Place, within which such Land Tax is charged, is hereby authorized and required, upon the Production of the Certificate of the Commissioners for executing the Act of the present Session of Parliament and this Act, of such Abatement, or an attested Copy thereof, to pay the full Amount thereof, free of all Charges and Deductions whatever, and without Fee or Reward, to such Person or Persons as aforesaid, in like Manner, and out of such Monies, and at such Times of Payment as is herein directed for the Payment of the Whole of the Land Tax purchased, unless such Person or Persons shall have received back a Proportion of Capital Stock in lieu of such Abatement, according to the Provisions of this Act.

See § 82. 86.

Where Purchase is made by Persons not entitled to Preference, the Purchaser may, at his Election, in-

LXXXVI. And be it further enacted, That where any Purchase shall be made of any Land Tax as a specifick Charge on any particular Estate or Estates, by any Person or Persons, Bodies, Corporations, or Companies, other than the Persons entitled to Preference as aforesaid, then such Person or Persons, Bodies, Corporations, or Companies may, at his, her, or their Election,

tion, inſtead of receiving the Amount of ſuch Abatement from the Receiver General or Collector, demand of and from the Commiſſioners for the Reduction of the National Debt, a Transfer of ſo much Capital Stock in the Three Pounds *per Centum* Bank Annuities, as ſhall yield an Intereſt exceeding the Amount of ſuch Abatement by One Fifth Part, or One Tenth Part, or other Proportion thereof, according to the Terms of the original Contract, and the ſaid Commiſſioners are hereby authorized and required, on the Production of the Certificate of ſuch Abatement hereinbefore mentioned, or an atteſted Copy thereof, to transfer ſuch Capital Stock to ſuch Perſon or Perſons, Bodies, Corporations, or Companies as aforeſaid.

Inſtead of receiving Amount of ſuch Abatement from the Receiver General, demand an Equivalent in Stock.

LXXXVII. And be it further enacted, That if the Receiver General in *England* of any County, Riding, or Place, where any Land Tax ſhall remain chargeable, after the ſame hath been purchaſed in purſuance of this Act, ſhall neglect or refuſe to pay to the reſpective Purchaſers of ſuch Land Tax, or the Executors, Adminiſtrators, or Aſſigns of ſuch Purchaſers reſpectively, the full Amount of the Land Tax ſo purchaſed as aforeſaid, the ſame being lawfully demanded of ſuch Receiver General, or his Deputy, at or after the Time before limited for ſuch Payment in Manner before directed, then and in every ſuch Caſe it ſhall be lawful for ſuch Proprietors reſpectively, or their reſpective Executors, Adminiſtrators, or Aſſigns, to cauſe Notice of ſuch Default to be given to the Collector for the Time being of the ſaid Land Tax, for the Pariſh or Place where ſuch Land Tax ſhall have been charged, and alſo of his, her, or their Intention to receive the Land Tax in future from ſuch Collector, and on ſuch Notice every ſuch Purchaſer, his or her Executors, Adminiſtrators, or Aſſigns, ſhall be entitled to receive the Amount of ſuch Land Tax from ſuch Collector accordingly.

On Refuſal of the Receiver General to pay the Land Tax to a Proprietor, the Collector, on Notice given, ſhall pay the ſame. (*See* § 82.)

LXXXVIII. And be it further enacted, That where any Abatement ſhall take place in *England* in the Land Tax purchaſed as a ſpecifick Charge on any particular Eſtate or Eſtates, or by any Perſons entitled to Preference, who ſhall have made their Option to be conſidered on the Footing of Third Perſons purchaſing the Land Tax, if the Receiver General of the County, Riding, or Place, ſhall neglect or refuſe to pay to any of the Perſons entitled to ſuch Land Tax the full Amount of ſuch Abatement, the ſame being lawfully demanded of ſuch Receiver General, or his Deputy or Deputies, at or after the Time before limited for ſuch Payment, then and in every ſuch laſt-mentioned Caſe it ſhall be lawful for ſuch Perſon or Perſons to cauſe the like Notice to be given to the Collector for ſuch Pariſh or Place as aforeſaid, to entitle him, her, or them, to receive from ſuch Collector the Amount of ſuch Abatement.

If the Receiver General ſhall refuſe to pay the Amount of Abatement, the Collector ſhall pay the ſame.

LXXXIX. And be it further enacted, That every ſuch Collector, for any Pariſh or Place in *England*, on the Production of the Contract for the Purchaſe of ſuch Land Tax, with the Certificate of the Regiſtry thereof, or an atteſted Copy of ſuch Certificate, is hereby authorized and required, within Ten Days after he ſhall have received the ſame, and after ſuch Notice ſhall be given as aforeſaid, and ſo from Time to Time as any Land Tax ſhall be payable to ſuch Perſon or Perſons, to pay or cauſe to be paid to ſuch Purchaſer or Purchaſers, his, her, or their Executors, Adminiſtrators, or Aſſigns, the full Amount of the Land Tax ſo purchaſed

Collector to pay Proprietor within 10 Days after Production of the Contract and Certificate of its Regiſtry, and ſo from Time to Time, unleſs he ſhall have paid over his whole Receipt,

without Notice, to the Receiver General.

purchaſed as aforeſaid, or in caſe of any Abatement therein, the Amount of ſuch Abatement, free of all Charges and Deductions whatever, and without Fee or Reward, out of any Money in the Hands of ſuch Collector ariſing from the Produce of the Land Tax, or out of the Firſt Monies which ſhall come into his Hands, ariſing from the Produce of the Land Tax in ſuch Pariſh or Place, unleſs ſuch Collector ſhall, for Want of ſuch Notice as aforeſaid, have paid the Whole of the Land Tax charged in ſuch Pariſh or Place to the Receiver General of the County, Riding, or Place, within which ſuch Pariſh or Place is ſituate, at the Time of any ſuch Demand being made; and the Receipt of the Purchaſer or Purchaſers, his, her, or their Executors, Adminiſtrators, or Aſſigns, ſhall from Time to Time be a good and ſufficient Diſcharge to ſuch Collector for the Amount of the Land Tax or Abatement thereof ſo paid, and ſhall be taken by the reſpective Receivers as Caſh, and returned by them as ſuch into the Receipt of the Exchequer; and in caſe of Neglect or Default by ſuch Collector to pay ſuch Land Tax, ſuch Collector not having before paid the ſame, all the Remedies which may be had or practiſed by any Receiver General on Behalf of His Majeſty, or by the Commiſſioners for executing the Act of the preſent Seſſion of Parliament, or this Act, ſhall be applied and put in Execution by the Perſon or Perſons entitled to ſuch Land Tax, againſt ſuch Collector or Collectors, his, her, or their Eſtate or Effects, as fully and effectually as if all ſuch Remedies were ſeverally and reſpectively re-enacted in the Body of this Act.

Proprietor's Receipts ſhall be the Collector's Diſcharge, and taken as Caſh of him.

Proprietor ſhall be entitled to all the Remedies as a Receiver General.

Collector refuſing to pay, after Notice, to forfeit 20 *l.* to the Party grieved.

XC. And be it further enacted, That if any ſuch Collector of any Pariſh or Place in *England* where ſuch Land Tax ſhall be purchaſed, (having ſufficient Money in his Hands, ariſing out of the Land Tax charged on ſuch Pariſh or Place, receivable and received by him as ſuch Collector), ſhall at any Time or Times, after ſuch Notice given as laſt-mentioned, neglect or refuſe to pay to the Purchaſer or Purchaſers of any ſuch Land Tax, or the Executors, Adminiſtrators, or Aſſigns of ſuch Purchaſer or Purchaſers, within the Time herein-before limited, the full Amount of the Land Tax ſo purchaſed, or any ſuch Abatement thereof as aforeſaid, free of all Charges and Deductions whatever, and without Fee or Reward, the ſame being firſt lawfully demanded as aforeſaid, ſuch Collector ſhall forfeit and pay to the Party aggrieved the Sum of Twenty Pounds, to be recovered as herein-after is directed.

On the Transfer of the Second and all other Inſtalments of Stock, the Purchaſer of Land Tax ſhall pay, by way of Intereſt, a Proportion of the Land Tax redeemed.

XCI. And be it further enacted, That upon every Contract entered into as aforeſaid, upon which the Transfer of Stock ſhall be made by Inſtalments, there ſhall be paid at the Time of making the Second Inſtalment upon ſuch Contract, and ſo of every ſubſequent Inſtalment upon ſuch Contract, into the Hands of the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, (whoſe Receipt ſhall be a ſufficient Diſcharge), to the Uſe of His Majeſty, His Heirs or Succeſſors, a Sum of Money by Way of Intereſt, equal to the Amount of the Land Tax redeemed or purchaſed, deducting therefrom a Sum bearing the ſame Proportion to ſuch Land Tax, as the Amount of the Stock before then transferred bears to the whole Amount of the Stock agreed to be transferred on ſuch Contract, having Regard to the Time when the Firſt Dividend after the Transfer of ſuch Stock will become payable; of which Sums ſo to be paid by Way of Intereſt, a ſeparate Account ſhall be kept

at the Bank of *England*, and the ſame ſhall from Time to Time be paid ſeparately into the Receipt of His Majeſty's Exchequer, and ſhall be applicable to ſuch Uſes and Purpoſes as ſhall then have been or ſhall be voted by the Commons in Parliament.

Land Tax purchaſed by Perſons not entitled to Preference, ſhall not be redeemed till the Dividends on the Stock purchaſed for reducing the National Debt exiſting previous to the War, ſhall ceaſe to accumulate.

XCII. And be it further enacted, That the Land Tax, or any Part or Parcel thereof, purchaſed under and by virtue of this Act, by any Perſon or Perſons, Bodies, Corporations, or Companies, not entitled to Preference as aforeſaid, ſhall not be ſubject to Redemption until the Period when the Dividends ariſing from the Purchaſes of Stock made by the Commiſſioners for the Reduction of ſuch Part of the National Debt, which exiſted previous to the Commencement of the preſent War, ſhall, according to the true Intent and Meaning of the Acts now in Force, ceaſe to accumulate, and be conſidered as redeemed and in the Diſpoſition of Parliament.

After that Period, for Three Years, Perſons poſſeſſed of or entitled to Lands charged with Land Tax purchaſed under this Act, ſhall, in Order of Preference, be entitled to redeem the ſame as they might have done, (under § 12, 13), giving Notice within 21 Days of ſuch Redemption to Receiver General, who muſt give Notice to the Proprietors; all Payments to whom ſhall ceaſe from the enſuing Quarter.

XCIII. And be it further enacted, That, from and after the Period herein laſt before-mentioned, and at any Time during Three Years then next enſuing, all and every Perſons and Perſon, Bodies, Corporations, and Companies, being in the Poſſeſſion of, or beneficially entitled to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, charged with any Land Tax, which ſhall have been purchaſed under and by virtue of this Act, ſhall, in the Order in which they reſpectively ſhall be entitled to the Benefit of redeeming their Land Tax, according to the Rate of Preference for the Redemption herein-before mentioned, be entitled to treat with the Commiſſioners ſpecially appointed for the Redemption of ſuch Land Tax, or any Part or Parcel thereof, in ſuch and the like Manner, in all Reſpects, as he, ſhe, or they might have done within the Period firſt herein-before limited, and the ſaid Commiſſioners are hereby authorized to contract and agree with him, her, or them reſpectively, for the Redemption of ſuch Land Tax, or any Part or Parcel thereof, upon the ſame Terms and Conditions, and in like Manner in all Reſpects, as if ſuch Contracts had been made within the Period firſt herein-before limited, provided that he, ſhe, or they ſhall, within Twenty-one Days after the making of ſuch Contract, give Notice in Writing to the Receiver General in *England*, or Collector in *Scotland*, of the County, Riding, Stewartry, or Place, within which ſuch Land Tax ſhall be charged, of ſuch Redemption as aforeſaid, ſpecifying in ſuch Notice the Amount of the Land Tax ſo redeemed, the Pariſh or Place within which, and the Manors, Meſſuages, Lands, Tenements, or Hereditaments, upon which the ſame is charged, and ſuch Receiver General or Collector is hereby required to cauſe Notice in Writing of ſuch Redemption to be given to the original Purchaſer or Purchaſers of ſuch Land Tax, his, her, or their Executors, Adminiſtrators, or Aſſigns, or to the Perſon or Perſons then entitled to receive the ſame from the ſaid Receiver General or Collector of ſuch Land Tax as aforeſaid, as herein-before mentioned, whenever he, ſhe, or they ſhall next demand the ſame; and all Payments to ſuch original Purchaſers on Account of the Land Tax ſo redeemed, ſhall ceaſe and determine from the End of the Quarter of the Year next enſuing ſuch Notice.

Commiſſioners for reducing the National Debt,

XCIV. And be it further enacted, That the Commiſſioners for the Reduction of the National Debt, on Application made to them by the original

shall thereupon transfer to such Proprietor so much of 3 *per Cent.* Stock as was transferred for the original Purchase; or, at the Option of such Proprietor, pay the Value of such Stock according to the Price at the Time of transferring the First Instalment; which Price shall be indorsed on the Contract.

original Purchaser or Purchasers of any Land Tax redeemed as aforesaid, his, her, or their Executors, Administrators, or Assigns, and on Production to the said Commissioners of the original Contract of Purchase of such Land Tax, or Assignment thereof, or Certificate of any Assignment thereof, or Copy, made under the Authority of this Act, of any such Certificate, and of the Notice given to such Purchaser or Purchasers, his, her, or their Executors, Administrators, or Assigns, by the Receiver General or Collector of the County, Riding, or Place, within which such Land Tax is charged, of the Redemption thereof, or any Part thereof, shall transfer to him, her, or them, so much Capital Stock in the Three Pounds *per Centum* Bank Annuities as shall have been transferred by such original Purchaser or Purchasers, his, her, or their Executors, Administrators, or Assigns, as the Consideration for the Purchase of such Land Tax, or such Part thereof as shall be in proportion to the Land Tax redeemed, or at his, her, or their Option, shall pay to him, her, or them a Sum of Money equal to what was the Value of such Capital Stock at the Time of the Transfer of the First Instalment on such Contract, which Value the Cashier or Cashiers of the Bank of *England* is or are hereby required to indorse on such Contract at the Time of such Transfer being made, and such Contract shall thereupon be determined and of no Effect, as to so much of the Land Tax which shall be so redeemed.

On fulfilling the Contract for Redemption, the Lands subject to the Land Tax redeemed to be exonerated.

XCV. And be it further enacted, That whenever any Land Tax purchased under and by virtue of this Act shall be afterwards redeemed in pursuance of this Act, and the Whole of the Capital Stock contracted for as the Consideration of such Redemption, or such Part thereof as shall have been contracted for on Account of the First Instalment, shall have been transferred to the Commissioners for the Reduction of the National Debt, and all other Matters and Things herein-before directed as to Contracts of Redemption made within the Period first herein-before limited, been duly performed, the Manors, Messuages, Lands, Tenements, and Hereditaments comprized in such Contract, shall be wholly freed and exonerated from the Land Tax charged thereon, and from all further Assessments thereof, and such Land Tax shall be no longer payable to the Receiver General or Collector of the County, Riding, Stewartry, or Place, within which such Land Tax shall be charged, nor by such Receiver General or Collector to the Purchaser or Purchasers thereof, after Notice of such Redemption, unless such Contract shall become null and void on Failure of making good any Instalment contracted and agreed for thereon as herein-after mentioned.

Where Persons refuse or neglect to complete their Contract it shall become void, and the Land Tax, if it has ceased, shall be revived, and be again raised, or again sold; and the Contractor making Default

XCVI. And be it further enacted, That if any Person or Persons, after entering into any such Contract as aforesaid for the Redemption or Purchase of any such Land Tax, shall afterwards refuse or neglect to complete the same by the due and regular Transfer of the several Instalments agreed to be made thereon, then and in every such Case, and immediately after Default shall be made in the Transfer of any of the said Instalments, such Contract shall become null and void, and the Whole of the Land Tax so contracted for (in case the same shall have ceased by virtue of this Act) shall be revived, and again become chargeable on the Manors, Messuages, Lands, Tenements, and Hereditaments, whereon the same was charged prior to such Contract, and such Land Tax

Tax (whether the ſame ſhall have been redeemed or purchaſed) ſhall be again aſſeſſed, raiſed, levied, and collected for the Uſe of His Majeſty, His Heirs and Succeſſors, or be again ſold by the Commiſſioners ſpecially appointed for the Purpoſes of this Act, in the ſame Manner as if ſuch Contract had not been entered into, and the Perſon or Perſons ſo making Default ſhall, for the Non-performance of ſuch Contract, be ſubject to a Penalty not exceeding the Amount of the Value of the Stock agreed to be transferred for the Firſt Inſtalment.

ſhall forfeit the Value of his Firſt Inſtalment.

XCVII. And be it further enacted, That where any Contract ſhall become forfeited, it ſhall be lawful for the Courts of Exchequer in *England* and *Scotland* reſpectively, on the Application of the Perſon or Perſons who ſhall have incurred ſuch Penalty, or any other Perſon or Perſons who may be prejudiced by ſuch Default, by Petition to be preferred in a ſummary Way, ſtating the Grounds of ſuch Application, to enlarge the Time for the making good any ſubſequent Inſtalment or Inſtalments, and to grant ſuch Relief to the Party or Parties as to the ſaid Courts reſpectively ſhall ſeem meet, upon Payment of all Coſts, and upon ſuch other Terms and Conditions as to ſuch Courts reſpectively ſhall appear reaſonable.

Courts of Exchequer in *England* or *Scotland* may relieve againſt ſuch Forfeitures.

XCVIII. And be it further enacted, That every Contract entered into and made, under and by virtue of this Act, ſhall be aſſignable by Indorſement made thereon, in the Form contained in the Schedule marked (D.), and where the Aſſignment is only a Part of the Land Tax comprized in ſuch original Contract, then by a like Form to be indorſed upon an atteſted Copy of ſuch original Contract, ſpecifying the Proportion of the Land Tax ſo to be aſſigned, and the Premiſes upon which the ſame is charged, which Aſſignment and Aſſignments ſhall be regiſtered, and Duplicates thereof delivered in ſuch and the like Manner, in all Reſpects, as is herein-before deſcribed with reſpect to the original Contract entered into under and by virtue of this Act.

Contracts may be aſſigned and regiſtered.

§ 78.

XCIX. And be it further enacted, That all Land Tax which ſhall be redeemed or purchaſed in purſuance of this Act, except where the ſame ſhall be diſcharged by virtue of this Act, or in Caſes where other Proviſions are made by this Act, ſhall be deemed Perſonal Eſtate, and tranſmiſſible as ſuch, and not of the Nature of Real Eſtate.

Land Tax redeemed or purchaſed under this Act to be Perſonal Eſtate, except in certain Caſes. (*See* § 32, 40)

C. Provided alſo, and be it further enacted, That where any Contract ſhall have become null and void, in Manner herein-before deſcribed, it ſhall be lawful for any Perſon or Perſons, although not intereſted therein, by Leave of, and under and ſubject to the Directions of the ſaid reſpective Courts of Exchequer, on Application made in a ſummary Way, to contract with the Commiſſioners ſpecially appointed for the Purpoſes of this Act, for the making good all ſuch Inſtalments as ſhall remain due at the Time of ſuch Contract becoming null and void as aforeſaid, and on transferring to the Perſon or Perſons, Bodies, Corporations, or Companies intereſted therein, the Quantity of Capital Stock that ſhall have been transferred under ſuch Contract, or paying the Value thereof, in ſuch Manner, and to ſuch Perſon or Perſons as the ſaid reſpective Courts of Exchequer ſhall direct, and upon making good the Inſtalments that ſhall remain due as aforeſaid, and upon ſuch Regiſtry

In caſe of Contracts becoming void, Strangers may, on Application to the Exchequer, make good the ſame, and ſtand in the Place of the original Purchaſers.

§ 96.

and Delivery of Duplicates in Manner herein-before directed in Cases of Assignment of Contracts, such Person or Persons shall thenceforth be considered as the Purchaser or Purchasers of the Land Tax mentioned in such Contract, and shall be entitled to all such Benefits, Advantages, and Payments, as if he, she, or they had originally contracted for the Purchase thereof, subject to such Redemption thereof as is herein directed with respect to any Purchaser or Purchasers at the Period herein-after mentioned.

Where no such Application is made within Three Months, and the Penalty for Breach of Contract is not sued for, the Commissioners for reducing the National Debt may retain the Penalty out of the Stock actually transferred, and retransfer the Remainder to the Purchaser.

CI. Provided also, and be it further enacted, That where any Contract made under and by virtue of this Act shall have become null and void as aforesaid, and no Application to the said respective Courts of Exchequer shall have been made within Three Calendar Months from the Time of such Default, in Manner herein-before directed, by any Person or Persons not interested in such Contract, nor any Prosecution for the Penalty shall have been brought, it shall be lawful for the Commissioners for the Reduction of the National Debt, and they are hereby required to reserve to the Use of the Publick such Part of the Capital Stock transferred under such Contract as shall be equal to the Penalty incurred, and on Demand thereof made, to transfer the Remainder of such Capital Stock to the Person or Persons, Bodies, Corporations, or Companies, interested in such Stock, his, her, or their Executors, Administrators, or Assigns.

Bank to open an Account of the Sale of the Land Tax, and receive Monies, and make Entries accordingly.

§ 30.

CII. And be it further enacted, That the Governor and Directors of the Bank of *England* shall, and they are hereby required to open an Account in their Books under the Title of "An Account of the Sale of the Land Tax" as before directed, and to carry to the Credit of such Account the Monies directed to be paid into the Bank of *England*, upon the said Account, and the Cashier or Cashiers of the Bank of *England* is and are hereby required to accept and receive all such Monies from any Person or Persons, Bodies, Corporations, or Companies aforesaid, and to make Entries thereof in the Books of the Bank of *England* to be provided for that Purpose.

If any Assessment of the Land Tax shall exceed 4*s.* in the Pound, an Abatement shall be made, and Assessments made accordingly.

CIII. And be it further enacted, That if any Assessment of Land Tax, which shall continue to be charged in pursuance of this Act, shall at any Time hereafter be found to exceed the Rate of Four Shillings in the Pound on the Annual Value of such Manors, Messuages, Lands, Tenements, or Hereditaments, the same shall be subject to an Abatement in the Manner in such Cases directed by the said Act of the present Session of Parliament; and that after such Abatement made, an Assessment specifying such Abatement shall be made thereof accordingly; and the Commissioners making such Assessment, shall cause Duplicates thereof to be returned to the said Receivers General, the Commissioners for the Affairs of Taxes, and the Offices of the King's Remembrancer at *Westminster* and *Edinburgh* respectively, in the Manner therein directed in other Cases of Assessments.

Where Lands now rated together shall be hereafter divided, the Land Tax

CIV. And be it further enacted, That where any Manors, Messuages, Lands, Tenements, or Hereditaments which now are rated together, and chargeable with the Payment of One Gross Sum by way of Land Tax, (and which Land Tax shall be purchased and continued payable, and be collected

collected under the Regulations contained in this Act), shall hereafter be separated or divided, and come into the Possession of different Persons prior to the Time when such Manors, Messuages, Lands, Tenements, or Hereditaments shall be exonerated therefrom by virtue of this Act, then and in every such Case the Commissioners of Land Tax acting in or for the Division wherein such Land Tax shall be charged, if in *England*, or the Commissioners of Supply acting for the County, Stewartry, or Place, if in *Scotland*, or any Two or more of them, shall cause such Land Tax to be apportioned as between such Persons respectively, according to the Value of their respective Estates, and to assess and charge the Proportions in which their respective Estates shall bear and sustain the same, or if in *Scotland* according to the Rules and Regulations followed there in the Division of *Cumulo* valued Rents; and in case any One of such Persons shall, at any Time or Times after such Land Tax shall be apportioned, be compelled to pay the Whole of the said Land Tax, or more than his or her due Proportion thereof, such Person or Persons shall and may, and is and are hereby authorized and empowered to demand of and from the Person or Persons who, under such Assessment, ought to have paid the same, such Sum or Sums of Money as he, she, or they shall have been compelled to pay over and above his, her, or their due Proportion of such Land Tax, and on Refusal to pay the same, to proceed for the Recovery thereof in the same Manner, in all Respects, as Lessors or Landlords can or may, by virtue of any Laws or Acts now in Force in *England* and *Scotland* respectively, proceed for the Recovery of Rent in Arrear.

continuing to be paid, it shall be apportioned by the Land Tax Commissioners; and if either of the Possessors shall be called on to pay the whole Land Tax, he shall recover from the other his Portion as Rent due.

When the Whole of the Land Tax in any Parish is redeemed, and the Parish exonerated, all Assessments thereof shall cease.

CV. And be it further enacted, That whenever, in any Parish or Place, separately assessed to the Land Tax, the Whole of the Land Tax charged upon the Manors, Messuages, Lands, Tenements, or Hereditaments in such Parish or Place, shall have been redeemed, and all the Manors, Messuages, Lands, Tenements, or Hereditaments in such Parish or Place shall be exonerated, under and by virtue of this Act, from the Payment of any Sum or Sums of Money as Land Tax, all Assessments in such Parish or Place, by virtue of this Act, shall cease and determine.

The Interest on 3 *per Cents.* transferred under this Act to Commissioners for reducing the National Debt, shall not be issued from the Exchequer; but remain a Part of the growing Produce of the Consolidated Fund, disposeable by Parliament.

CVI. And be it further enacted, That when any Capital Stock of the Three Pounds *per Centum* Bank Annuities shall, by virtue of this Act, be transferred to the Commissioners for the Reduction of the National Debt, the Interest or Dividend which would have been payable on such Stock, shall from thenceforth cease to be issued from the Receipt of the Exchequer, or to be charged on the Consolidated Fund, and the Money which would have been applicable to the Payment thereof shall remain and be a Part of the growing Produce of the Consolidated Fund, to be applied in such Manner as Parliament shall from Time to Time direct.

But when Stock is transferred by the said Commissioners to any One, the Dividends shall again be payable.

CVII. Provided always, and be it enacted, That whenever any Capital Stock shall be transferred by the said Commissioners to any Person or Persons in pursuance of this Act, the Dividends shall again be payable thereon in the same Manner as if the same had never been transferred to the said Commissioners.

Duties on Malt by 27 *Geo.* III. c. 13; on Sugar by

CVIII. And be it further enacted, That the several Duties imposed on Malt, by an Act made in the Twenty-seventh Year of the Reign of His present

27 *Geo.* III, c. 13, 34 *Geo.* III, c. 4, and 37 *Geo.* III, c. 15, and the Duties of Excise on Tobacco, by 29 *Geo.* III, c. 68, to determine from *March* 25, 1799.

preſent Majeſty; on Sugar, by Three Acts of the Twenty-ſeventh, Thirty-fourth, and Thirty-ſeventh Years of the Reign of His preſent Majeſty; and the Duties of Exciſe on Tobacco and Snuff, by an Act made in the Twenty-ninth Year of the Reign of His preſent Majeſty, ſhall continue in Force until the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, and no longer, but ſhall from thenceforth ceaſe and determine, except as to Arrears due, or to grow due, unleſs the ſame ſhall be ſpecially continued by Parliament.

Produce of Land Tax after *March* 25, 1799, to make Part of the Conſolidated Fund.

CIX. And be it further enacted, That the ſeveral Sums of Money ariſing from the Produce of the Duty by this Act made perpetual as aforeſaid, which ſhall be paid into the Receipt of the Exchequer in any Year after the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, ſhall from Time to Time be carried to and made Part of the Conſolidated Fund.

No Contracts, Receipts, Certificates, or Aſſignments, under this Act, liable to Stamp Duty.

CX. And be it further enacted, That no Contract entered into with the ſaid Commiſſioners ſpecially to be appointed by virtue of this Act, nor any Certificate or Receipt given under and by virtue of this Act, nor any Aſſignment thereof, ſhall be liable to any Stamp Duty whatever.

Notices under this Act may be left at the Parties Houſes; or if they are Abroad, publiſhed in the *Gazette*.

CXI. Provided always, and be it further enacted, That whenever any Notice, required to be given by this Act, cannot be delivered to the Perſon or Perſons to whom ſuch Notice is directed, it ſhall be ſufficient for the Party obliged to give ſuch Notice, to leave the ſame at the laſt moſt uſual Place of Abode of the Perſon or Perſons to whom ſuch Notice is to be given, if ſuch Perſon ſhall be in *Great Britain*; or if ſuch Perſon ſhall be beyond the Seas, then to publiſh the ſame in the *London Gazette*.

Lands ſold under this Act, exempted from Duty on Auctions.

CXII. And be it further enacted, That the Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſold by Auction according to the Proviſions of this Act, ſhall be exempt from any Duty payable on Sales by Auctions.

Treaſury may pay Salaries and Expences under this Act out of annual Supplies, not exceeding 3*d.* in the Pound to Commiſſioners on Land Tax ſold.

CXIII. And be it further enacted, That it ſhall be lawful to and for the Lords Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, or the Lord High Treaſurer for the Time being, to order and direct any Sum or Sums of Money to be iſſued and paid out of any Aids or Supplies granted, or to be granted, by Parliament for the Service of the Year in which ſuch Expences ſhall be incurred, for the Payment of Salaries to Commiſſioners, Clerks, and Officers, and for diſcharging ſuch incidental Expences as ſhall neceſſarily attend the Execution of this Act, in ſuch Manner as the ſaid Lords Commiſſioners, or any Three or more of them, or the Lord High Treaſurer, ſhall from Time to Time think fit and reaſonable in that Behalf: Provided always, That no greater Sum ſhall be paid to the Commiſſioners ſpecially to be appointed for the Purpoſes of this Act, for any County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, than after the Rate of Three-pence in the Pound on the Amount of the Land Tax ſold by them, to be applied and paid to and amongſt them in equal Proportions: Provided alſo, That an Account of all ſuch Expences ſhall be annually laid before Parliament; Provided alſo, That ſuch Expences

Account of Expences to be laid before Parliament.

ſhall not be liable to account, otherwiſe than before the ſaid Commiſſioners of the Treaſury or Lord High Treaſurer.

Two Commiſſioners for reducing the National Debt, ſufficient for Execution of this Act.

CXIV. And be it further enacted, That it ſhall and may be lawful for any Two of the Commiſſioners for the Reduction of the National Debt for the Time being, to execute and do all Matters and Things which by this Act the Commiſſioners for the Reduction of the National Debt are required and empowered to do.

Acceptance of Commiſſions under this Act, not to vacate Seats in Parliament.

CXV. Provided always, and be it further enacted, That the Acceptance of a Commiſſion from His Majeſty in purſuance of this Act, for the Purpoſe of ſelling the Land Tax, in any County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, ſhall not vacate the Seat of any Perſon returned to ſerve in Parliament, nor ſhall the Election of any Perſon who ſhall have accepted ſuch Commiſſion, be in any Manner impeached thereby or made void; any Law or Statute to the contrary thereof in anywiſe notwithſtanding.

Penalties to Parties grieved, where to be ſued for.

Coſts to Plaintiffs.

Other Penalties to be ſued for in Six Months, Half to the Crown, and Half to the Informer.

CXVI. And be it further enacted, That all Penalties and Forfeitures to be ſued for by the Party aggrieved by virtue of this Act, ſhall and may be ſued for by Action of Debt or on the Caſe in any of His Majeſty's Courts of Law in *England* and *Scotland* reſpectively, holding Pleas to the Amount of Forty Shillings, in which Action or Suit the Plaintiff or Plaintiffs ſhall be entitled to his, her, or their full Coſts, as in other Caſes in the ſaid Courts; and that One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed, other than to the Party aggrieved, ſhall, if ſued for within the Space of Six Calendar Months from the Time of ſuch Penalties or Forfeitures being incurred, be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and which ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England*, or in His Majeſty's Court of Exchequer in *Scotland* for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Protection, Privilege, Wager of Law, nor more than One Imparlance ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General in *England*, or His Majeſty's Advocate in *Scotland*, in caſe it ſhall appear to his Satisfaction that any ſuch laſt-mentioned Penalty or Forfeiture was incurred without Intention of Fraud, to ſtay all further Proceedings, by entering a *noli proſequi*, or otherwiſe, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

Attorney General, &c. may ſtay Proceedings.

After Six Months, Penalties ſhall be recoverable only in the Name of the Attorney General, &c. and be paid to Commiſſioners of Taxes, who may reward the Informer.

CXVII. Provided always, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch laſt mentioned Penalty or Forfeiture ſhall be afterwards recoverable except in the Name of His Majeſty's Attorney General in *England*, and of His Majeſty's Advocate in *Scotland*, by Information in the Court of Exchequer in *England* or *Scotland* reſpectively, in which Caſe the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures, incurred as aforeſaid, belonging to His Majeſty,

Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of ſuch Perſon or Perſons as the Commiſſioners for the Affairs of Taxes ſhall appoint to receive the ſame, to the Uſe of His Majeſty; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Reward as they ſhall think fit, not exceeding One Moiety of ſuch Penalty or Forfeiture ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout, to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Perſons forging, &c. any Contract, Aſſignment, Certificate, or Receipt, guilty of Felony without Benefit of Clergy.

CXVIII. And be it further enacted, That if any Perſon ſhall forge, counterfeit, or alter, or cauſe or procure to be forged, counterfeited, or altered, or knowingly or wilfully act or aſſiſt in the forging, counterfeiting, or altering, any Contract or Contracts for the Sale of any Land Tax, or any Aſſignment or Aſſignments of ſuch Contract or Contracts, or of any Portion of Land Tax therein comprized, or any Certificate or Certificates of the Commiſſioners of Land Tax or of Supply, or any Chief Magiſtrate authorized by this Act to make out ſuch Certificate or Certificates, or of the Surveyor General of the Land Revenue of the Crown, or of the Duchy of *Cornwall*, or any Certificate or Certificates, Receipt or Receipts, of the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, or any Certificate or Certificates, or atteſted Copy of a Certificate or Certificates, directed by this Act to be made out by the proper Officer to the Commiſſioners for the Affairs of Taxes, or ſhall wilfully deliver or produce to any Perſon or Perſons acting under the Authority of this Act, or ſhall utter any ſuch forged, counterfeited, or altered Contract or Contracts, Aſſignment or Aſſignments, Certificate or Certificates, Receipt or Receipts, knowing the ſame to be forged, counterfeited, or altered, with Intent to defraud His Majeſty, His Heirs or Succeſſors, or any Body or Bodies Politick or Corporate, or any Perſon or Perſons whomſoever, then and in every ſuch Caſe all and every Perſon or Perſons ſo offending, and being lawfully convicted thereof, ſhall be adjudged guilty of Felony, and ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy.

Limitation of Actions.

CXIX. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Six Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue. General Iſſue, and give this Act and the Special Matter in Evidence, at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit after the Defendant or Defendants ſhall have appeared, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Treble Coſts. Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſes to recover Coſts by Law.

CXX. And

Land Tax Commissioners, &c. being Justices of Peace, may hear Appeals under this Act.

CXX. And be it further enacted, That the several Persons who are or shall be named or appointed Commissioners of Land Tax, in or by any Act or Acts now in Force, or hereafter to be passed to carry into Execution the Act of the present Session of Parliament before mentioned, or this Act, in any County, Riding, or Place, such Persons being also Justices of the Peace of and for the same County, Riding, or Place, and not being Persons specially appointed Commissioners for the Purposes of this Act as aforesaid, shall be Commissioners for the Purpose of hearing Appeals to be made by virtue of this Act, for the Division of the County or Riding, or the District within which they usually act as Commissioners of Land Tax and Justices of the Peace as aforesaid.

Persons aggrieved in Sale of Land Tax (the Consideration for which shall not exceed 500*l.* Stock), may appeal to such Commissioners at the next Petty Sessions, and their Order shall be final and conclusive.

CXXI. And be it further enacted, That if any Person or Persons shall think himself, herself, or themselves aggrieved by any Determination of the Commissioners specially to be appointed for the Purposes of this Act, with relation to any Right or Benefit of Preference in, or any Right of Redemption of any Land Tax to be sold by virtue of this Act, or with relation to the Sale or Mortgage of any Messuages, Lands, Tenements, or Hereditaments, or the Grant of any Rent Charge thereout, for any of the Purposes of this Act with relation to the Redemption or Purchase of any Land Tax, (for the Redemption or Purchase of which not more than Five hundred Pounds Capital Stock, in the Three Pounds *per Centum* Bank Annuities, would be transferred in the Whole if such Land Tax was redeemed or purchased), it shall be lawful for such Person or Persons, in every such Case, to appeal to the Commissioners appointed by this Act, for the Purpose of hearing Appeals at the next Petty Sessions held by them, within and for the Division or District within which such Land Tax, or any Proportion thereof, shall be charged, and the said Commissioners, or any Two or more of them, shall, and they are hereby authorized and required to hear and determine all such Appeals, at any Petty Sessions to be by them appointed, from Time to Time as there shall be Occasion, and on due Consideration of all the Circumstances attending the Case upon which such Appeal shall arise, and on Examination upon Oath or Affirmation of the Parties interested in such Appeal, and all other Persons who shall be willing to be examined touching any Matters or Things relating to the Matter in Dispute as aforesaid, which Oath or Affirmation they, or any Two or more of such Commissioners, are hereby authorized to administer, and on the Production, upon Oath or Affirmation as aforesaid, of any Deeds, Conveyances, or Instruments, or upon the Production of any Affidavits or Depositions in Writing, upon Oath or Affirmation, to be made in Manner herein directed as to such Affidavits, Depositions, or Affirmations, as may be produced to the Commissioners specially appointed for the Purposes of this Act, it shall be lawful for such Commissioners of Appeal, and they are hereby required to determine such Appeal, and give such Order therein, as in their Discretion shall seem expedient, which Order shall be final and conclusive upon all Parties; and if such Commissioners of Appeal shall have any Doubts, touching any Matters or Things relating to the Determination of such Appeal, it shall and may be lawful for such last mentioned Commissioners to require the Advice and Assistance, or the Opinion of any Counsel learned in the Law, being a Barrister of Five Years standing at the least, as to them shall seem most expedient, and such Commissioners shall and may award the Costs actually incurred

Commissioners of Appeal may have the Advice of Counsel, and award Costs, &c.

in ſuch Appeal, and no more, together with ſuch Expence as ſhall have ariſen from the obtaining the Advice, Aſſiſtance, or Opinion of Counſel, as the Caſe may be, if any ſuch Expence ſhall have been incurred, to be paid either by the Party againſt whom ſuch Appeal ſhall have been determined, or by both the Parties to ſuch Appeal, in ſuch Proportions as to ſuch Commiſſioners ſhall ſeem juſt and reaſonable; and in caſe of Refuſal or Non-payment of any Sums ſo ordered to be paid, by the Space of Twenty-one Days next after ſuch Determination, ſuch Commiſſioners of Appeal, or any Two of them, ſhall and may iſſue forth their Warrant, to levy the ſame by Diſtreſs and Sale of the Goods and Chattels of the Perſon or Perſons ordered to pay ſuch Sum as aforeſaid, rendering the Overplus to the Owner or Owners, after the Payment of the Charge of ſuch Diſtreſs and Sale: Provided always, That where Capital Stock, which would be requiſite to be transferred for the Redemption or Purchaſe of any Land Tax reſpectively, about which any ſuch Diſpute as aforeſaid may ariſe, would in the Whole exceed Five hundred Pounds in ſuch Publick Annuities, the Perſon or Perſons ſo thinking himſelf, herſelf, or themſelves aggrieved as aforeſaid, ſhall and may apply to the Court of Chancery or Exchequer in *England*, or the Courts of Seſſion or Exchequer in *Scotland*, by Petition, to be preferred in a ſummary Way, which Courts reſpectively may thereupon grant ſuch Relief, and make ſuch Order therein, as to the ſaid Courts reſpectively ſhall ſeem meet.

Where the Conſideration exceeds 500*l.* Stock, Appeal may be by Petition to the Courts of Chancery, Exchequer, or Seſſion.

CXXII. Provided always, and be it enacted, That this Act may be altered, varied, or repealed, by any Act or Acts of this preſent Seſſion of Parliament.

Act may be varied or repealed this Seſſion.

SCHEDULE

SCHEDULE to which this Act refers.

(A.)

FORM of the CERTIFICATE of the Amount of the Land Tax, and the Lands upon which it is aſſeſſed.

A. B. and *C. D.* Two of the Commiſſioners of Land Tax, for the County of Do hereby certify, that the Lands [*briefly deſcribing the Lands and Hereditaments chargeable*] are charged with Land Tax to the Amount of [*and if more Parcels of Land Tax than One, repeat the Deſcription*]; and that the Meſſuage and Lands [*briefly deſcribing the ſame*] are charged in like Manner to the Amount of making in the Whole the Amount of

(B.)

FORM of the CERTIFICATE of the CONTRACT.

KNOW all Men, That we *A. B.* and *C. D.* Two of the Commiſſioners appointed for the Purpoſes of an Act [*Here inſert the Title of the Act*], for the [*County, Riding, &c.*] Do hereby certify, that we have contracted and agreed with *A. B.* for the [" Redemption by," *or* " Sale to" him, *as the Caſe may require*] of Land Tax, being the Land Tax [*or*, Parcel of the Land Tax, *as the Caſe may require*] charged upon the [*deſcribe the Lands as in the Certificate of the Commiſſioners of the Land Tax; and if any Land Tax redeemed or purchaſed on other Lands, to be ſpecified in the ſame Manner*] or being Parcel of the Land Tax charged upon the Pariſh of [*inſert the Pariſh and County, and if more Pariſhes, to be inſerted in the ſame Manner.*] The Conſideration of the Sale is declared to be Capital Stock in the *per Centum* Bank Annuities, to be transferred to the Commiſſioners for the Reduction of the National Debt, at the Bank of *England*, in the following Proportions, and at the following Times; *viz.*

	Stock	on or before the
	Stock	on or before the
	Stock	on or before the
	&c.	*&c.*

See § 96. with Intereſt, to be paid at the Time of the Second and each ſubſequent Inſtalment to the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, equal to the Amount of the Land Tax redeemed or purchaſed, deducting therefrom a Sum bearing the ſame Proportion to ſuch Land Tax as the Amount of the Stock transferred before the Time of each Payment bears to the Whole Amount of Stock agreed to be transferred on ſuch Contract: [*And, if the Contract is made with a Purchaſer*, Subject nevertheleſs to the Redemption of the Land Tax hereby ſold, on ſuch Conditions, and at ſuch Time, and in the Manner directed in the Act herein-above mentioned.]

(C.)

FORM of the CERTIFICATE or RECEIPT to be indorsed on the Contract.

Bank of England.	Days when Stock was transferred.	Amount of the Stock transferred.	Name of the Receiver or Acceptor.
1st Inſtalment - -			
2d Inſtalment - -			
3d Inſtalment - -			
4th Inſtalment - -			
&c. &c. &c.			

(D.)

FORM of ASSIGNMENT.

I *A. B.* of in Conſideration of paid to me by *C. D.* of do hereby bargain, ſell, aſſign, and transfer to the ſaid *C. D.* his Executors, Adminiſtrators, and Aſſigns, the Yearly Sum of being the Whole [*or*, Part] of the Land Tax charged upon certain Manors, Meſſuages, &c. [*here deſcribe the Nature of the Eſtate*] in the Pariſh of in the County of [*or*, being Part of the Land Tax charged upon the Pariſh of] to hold to the ſaid *C. D.* his Executors, Adminiſtrators, and Aſſigns, with the ſame Benefits and Advantages, and ſubject to the ſame Right and Power of Redemption, Reſtriction, and Conditions, as I held the ſame immediately before the Execution hereof.

Witneſs our Hands and Seals, the Day of in the Year of Our Lord

(E.)

FORM of CONTRACT for Sale of Crown Lands belonging to the Duchy of *Lancaſter*.

GEORGE the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, and ſo forth, to all to whom theſe Preſents ſhall come, greeting: Know ye, that We, in Conſideration of the Sum of paid into the Hands of Our Receiver General of the Revenues of Our Duchy of *Lancaſter*, as appears by the Receipt of the Receiver General indorſed on theſe Preſents, by and with the Advice and Conſent of Our Chancellor and Council of Our ſaid Duchy, do by theſe Preſents grant, bargain, and ſell unto *A. B.* his Heirs and Aſſigns, all [*deſcribe the Manors, &c. ſold*] to have and to hold the ſaid [*Manors, &c.*] hereby bargained and ſold, and all Benefits and Advantages thereto belonging, unto and to the Uſe of the ſaid *A. B.* his Heirs and Aſſigns for ever. [*In caſe there be any ſubſiſting Leaſe of the Manors, &c. Words to the following Effect are to be added*; Subject nevertheleſs to the Term and Intereſt in the ſaid Manors, *&c.* by virtue of a Leaſe granted under the Seal of bearing Date on or about unto for a Term of which will expire on or about]

In Witneſs whereof

(F.)

FORM of CERTIFICATE of Contracts made by the Surveyor General of the Land Revenue.

By the Surveyor General of His Majeſty's Land Revenue.

THESE are to certify, That in purſuance of a Warrant from the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, bearing Date the Day of the ſaid Surveyor General hath contracted and agreed with *A. B.* of for the Sale to the ſaid *A. B.* of all [*here deſcribing the Premiſes to be ſold*] at or for the Price or Sum of of lawful Money of *Great Britain*, to be paid by the ſaid *A. B.* into the Bank of *England*, and carried to the Account of the Commiſſioners of His Majeſty's Treaſury, [*and in caſe of any ſubſiſting Leaſe, then the following Words to be added*, ſubject nevertheleſs to, *Here deſcribing when and to whom ſuch Leaſe was granted, for what Term of Years or Lives, and when the Term will expire, or which of the Lives are in being*], and from and immediately after the Payment of the ſaid Sum in Manner aforeſaid, and the Enrolment of this Certificate, and the Receipt for the ſaid Purchaſe Money, in the Office of the Auditor of the Land Revenue for the County aforeſaid [*or*, of the Clerk of the Pipe, *as the Caſe may be*], and thenceforth for ever, the ſaid *A. B.* and his [her, *or* their] Heirs, Succeſſors, or Aſſigns, ſhall be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of the ſaid Premiſes ſo by him [her, *or* them] purchaſed, and ſhall hold and enjoy the ſame peaceably and quietly, and in as full and ample Manner, to all Intents and Purpoſes, as His Majeſty, His Heirs or Succeſſors, might or could have held or enjoyed the ſame, by force and virtue of an Act of Parliament, paſſed in the Thirty-eighth Year of the Reign of His Majeſty King *George* the Third, intituled, *An Act*, [*inſerting the Title of this Act*].

Given under the Hand of the ſaid Surveyor General the Day of

Witneſs to the Signing by the ſaid Surveyor General,
[*The Witneſs to be One of the Clerks, or other Officers in his Office.*]

(G.)

FORM of CERTIFICATE of CONTRACTS to be made by the Surveyor General of the Duchy of *Cornwall.*

By the Surveyor General of the Duchy of *Cornwall.*

THESE are to certify, That, by virtue of a Warrant from the Council of His Royal Highneſs the Prince of *Wales* and Duke of *Cornwall*, the ſaid Surveyor General hath contracted and agreed with *A. B.* for the Sale to the ſaid *A. B.* of all [*here deſcribe the Premiſes, or the Rent, to be ſold*] at or for the Price or Sum of of lawful Money of *Great Britain*, to be paid by the ſaid *A. B.* into the Bank of *England*, and carried to the Account of the Duchy of *Cornwall*, [*and in caſe of any ſubſiſting Leaſe, or any Grant by Copy of Court Roll, then the following Words to be added*, ſubject nevertheleſs to, *Here deſcribing when and to whom ſuch Leaſe or Copy was granted, for what Term or Lives, and when the Term will expire, or which of the Lives are in being*], and from and immediately after the Payment of the ſaid Sum in Manner aforeſaid, and the Enrolment of this Certificate, and the Receipt for the ſaid Purchaſe Money, in the Office of the Auditor of the Duchy of *Cornwall*, and thenceforth for ever, the ſaid *A. B.* and his [her, *or* their] Heirs, Succeſſors, or Aſſigns, ſhall be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of the ſaid Premiſes [*or* Rent, *as the Caſe may be*] ſo by him [her, *or* them] purchaſed, [*and where the Purchaſe ſhall be other than for a Rent, then the following Words to be added*, "and ſhall hold "and enjoy the ſame, peaceably and quietly, and in as full and ample "Manner, to all Intents and Purpoſes, as His Royal Highneſs the Prince "of *Wales*, His Heirs or Succeſſors, Dukes of *Cornwall*, might or could "have held or enjoyed the ſame," by force and virtue of an Act of Parliament, paſſed in the Thirty-eighth Year of the Reign of His Majeſty King *George* the Third, intituled, *An Act*, [*inſerting the Title of this Act.*]

Given under the Hand of the ſaid Surveyor General of the Duchy of *Cornwall*, the Day of

Witneſs to the Signing by the ſaid Surveyor General,
[*The Witneſs to be One of the Clerks, or other Officers in his Office.*]

(H.)

FORM of the CASHIER's RECEIPT.

RECEIVED the Day of of and from the above [*or*, within] named *A. B.* the Sum of of lawful Money of *Great Britain*, being the Conſideration Money expreſſed in the above [*or*, within] written Certificate.

Witneſs my Hand,

For the Governor and Company
of the Bank of *England*.

Caſhier.

£.

(I.)

FORM of ASSIGNMENT of LAND TAX by a TRUSTEE.

I *A. B.* of a Truſtee appointed by *C. D.* of together with ſeveral other Perſons, to purchaſe their reſpective Land Tax, do hereby bargain, ſell, aſſign, and transfer to the ſaid *C. D.* his or her Executors, Adminiſtrators, and Aſſigns, the Yearly Sum of being the Land Tax charged upon the [*here deſcribe the Nature of the Property*] of him or her the ſaid *C. D.* ſituate in [*here inſert the Place*] and which is the Proportion purchaſed by me as a Truſtee for the ſaid *C. D.* to hold to the ſaid *C. D.* his or her Executors, Adminiſtrators, and Aſſigns.

Witneſs my Hand and Seal, the Day of
in the Year of our Lord

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