and also the reasonable Costs attending the Prosecution, to be duly ascertained and awarded by such Justice, shall and may be enforced and recovered in the same Manner as any pecuniary Penalties may be recovered in *England* or *Wales* under the Provisions of an Act passed in the Twelfth Year of Her Majesty, intituled *An Act to facilitate the Performance of the Duties of Justices of the Peace out of Sessions within* England *and* Wales *with respect to summary Convictions and Orders:* Provided always, that in all Cases in which there shall not be sufficient Goods whereon any Penalty or Forfeiture can be levied, the Offender may be committed and imprisoned, with or without Hard Labour, for any Time not exceeding Six Months; which said Act shall be used and applied in *Scotland* and in *Ireland* for the Recovery of all such pecuniary Penalties and Forfeitures, and Forfeiture of Treble Value, as fully to all Intents as if such Act had extended to *Scotland* and *Ireland*, anything in the said Act, or in an Act passed in the Session holden in the Fourteenth and Fifteenth Years of Her Majesty, intituled *An Act to consolidate and amend the Acts regulating the Proceedings at Petty Sessions, and the Duties of Justices of the Peace out of Quarter Sessions in* Ireland, to the contrary notwithstanding. 11 & 12 Vict. c. 43. 14 & 15 Vict. c. 93.

XXIV. One Moiety of every such Penalty or Forfeiture, not including the Treble Value of any Articles, shall go to the Person who shall inform or sue for the same, and the other Moiety, together with the Treble Value of any Articles, or where the Offence shall be proved by the Person who shall inform then the whole of the Penalty and such Treble Value, shall be paid over and applied in such Manner as the Lord High Admiral or the Commissioners for executing the Office of Lord High Admiral shall direct; anything in an Act passed in the Sixth Year of King *William* the Fourth, intituled *An Act to provide for the Regulation of Municipal Corporations in* England *and* Wales, or in any other Act of Parliament, to the contrary notwithstanding; and every Justice who shall adjudge any Penalty under this Act shall, within Four Days thereafter at the furthest, report the same, and his Adjudication thereof, to the Secretary of the Admiralty. Appropriation of Penalties. 5 & 6 W. 4. c. 76.

CAP. LXXIV.

An Act to reduce the Terms on which the Land Tax in *Great Britain* may be redeemed or purchased. [15th *August* 1853.]

'WHEREAS it is expedient to reduce the Terms on which the Land Tax in *Great Britain* may be redeemed or purchased under the several Acts in force in that Behalf:' Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

From and after the passing of this Act, in lieu of the Consideration mentioned in the Act passed in the Forty-second Year of the Reign of King *George* the Third, Chapter One hundred and sixteen, Sections Twenty-two and Twenty-three, and the Table in the Schedule marked (L.) to the said Act annexed, to be given or paid for the Redemption of the Land Tax in *Great Britain* under the Provisions of the several Acts in force in that Behalf, the Consideration for such Redemption shall be a Sum of the Capital Stocks or One of them mentioned in Section Twenty-two of the said Act less by and at the Rate of Seventeen Pounds Ten Shillings *per* One hundred Pounds than the Amount of the Stock Consideration calculated and ascertained according to the said last-mentioned Enactment, or a Sum of Money less by and at the like Rate that the Amount of the Money Consideration calculated and ascertained according to the said Section Twenty-three and the said Table in Schedule (L.) of the said Act; and the Consideration for the Purchase of Land Tax under the several Provisions contained in the said Act in that Behalf shall be such Sum of Capital Stock or Money at the least as is herein-before directed to be given or paid for the Redemption of Land Tax. Consideration for the Redemption of Land Tax to be less by 17*l.* 10*s.* per Cent. than the Consideration fixed by 42 G. 3. c. 116. ss. 22. and 23.