ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. XXXII.

An Act for continuing and making perpetual ſeveral Duties of One Shilling and Sixpence, repealed by an Act of the laſt Seſſion of Parliament, on Offices and Employments of Profit, and on Annuities, Penſions, and Stipends, and thereby granted for One Year to the Twenty-fifth Day of *March* One thouſand eight hundred and nine. [28th *April* 1809.]

WHEREAS certain Rates and Duties were granted to His Majeſty for One Year, from the Twenty-fifth Day of *March* One thouſand eight hundred and eight, by an Act paſſed in the laſt Seſſion of Parliament, intituled, *An Act for continuing to His Majeſty certain Duties on Malt, Sugar, Tobacco and Snuff, in* Great Britain, *and on Penſions and Offices in* England, *and for repealing ſo much of certain Acts as relate to certain Duties of Sixpence and One Shilling reſpectively, on Offices and Penſions, and for re granting the ſaid Duties of Sixpence and One Shilling reſpectively, and the ſaid other Duties for the Service of the Year One thouſand eight hundred and eight*, and it is expedient to continue the ſame to His Majeſty, His Heirs and Succeſſors for ever: May it therefore pleaſe your Majeſty that it may be enacted; and be it 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 from and after the Twenty-fifth Day of *March* One thouſand eight hundred and nine, there ſhall be aſſeſſed, raiſed, levied and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon all Annuities, Penſions, Stipends and other Payments, Salaries, Fees, Wages, and Perquiſites, as ſet forth in the Schedule to this Act annexed, the ſeveral Rates and Duties reſpectively inſerted and contained therein, which Schedule and the Rates and Duties therein reſpectively contained, and

48 G. 3. c. 2.

From March 25. 1809, there ſhall be paid upon all Annuities, &c. the Duties ſet forth in the Schedule.

and the Rules and Exemptions therein reſpectively mentioned ſhall be deemed and conſtrued a Part of this Act, as if the ſame were ſeverally and reſpectively incorporated therewith, and under a ſpecial Enactment; and the Duties hereby granted and contained in the ſaid Schedule when paid, collected or deducted, ſhall be under the Care and Management of the Commiſſioners for the Affairs of Taxes for the Time being appointed or to be appointed by His Majeſty, His Heirs, or Succeſſors.

Duties to be under the Commiſſioners for Taxes.

The Duties to be under the Regulations of

II. And be it further enacted, That the ſaid Rates and Duties ſhall be aſſeſſed, raiſed, levied, paid and accounted for under the Proviſions and Regulations of the ſeveral Acts hereinafter mentioned, *videlicet*, One Act paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſame*; One other Act paſſed in the ſame Year of the Reign of His preſent Majeſty, intituled, *An Act for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſaid Acts ſo far as the ſame relate to that Part of* Great Britain *called* Scotland; Two other Acts paſſed in the Forty-fifth Year of the Reign of His preſent Majeſty, One thereof intituled, *An Act for explaining and amending an Act made in the Forty-third Year of His preſent Majeſty for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſame, ſo far as relates to the Power of acting as Commiſſioners in certain Diſtricts*; and the other thereof, intituled, *An Act to amend ſo much of an Act of the Forty-third Year of His preſent Majeſty, for conſolidating certain of the Proviſions of the Acts relating to the Duties in* Scotland, *under the Management of the Commiſſioners for the Affairs of Taxes as relates to the Appointment of Aſſeſſors and Sub-Collectors, and the Notices required to be delivered to Perſons aſſeſſed to the ſaid Duties*; and One other Act paſſed in the Forty-ſixth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty during the preſent War and until the Sixth Day of* April *next after the Ratification of a Definitive Treaty of Peace further additional Rates and Duties in* Great Britain, *on the Rates and Duties on Profits ariſing from Property, Profeſſions, Trades and Offices, and for repealing an Act paſſed in the Forty-fifth Year of His preſent Majeſty for repealing certain Parts of an Act made in the Forty-third Year of His preſent Majeſty for granting a Contribution on the Profits ariſing from Property, Profeſſions, Trades and Offices, and to conſolidate and render more effectual the Proviſions for collecting the ſaid Duties*; and One other Act paſſed in the Forty-eighth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to amend the Acts relating to the Duties of Aſſeſſed Taxes, and of the Tax upon the Profits of Property, Profeſſions, Trades and Offices, and to regulate the Aſſeſſment and Collection of the ſame.*

43 G. 3. c. 99.

43 G. 3. c. 150.

45 G. 3. c. 5.

46 G. 3. c. 65.

48 G. 3. c. 141.

Commiſſioners, Inſpectors, &c. for putting in Execution the recited Acts ſhall put this Act in Execution.

III. And be it further enacted, That all and every the Perſons who now are, or for the Time being ſhall be Commiſſioners for putting in Execution the ſaid Act paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty in Relation to the Duties granted by the ſaid Act, on the Profits ariſing from Offices or Employment of Profit, and upon Penſions or Stipends reſpectively ſhall be Commiſſioners for putting in Execution this Act and the Powers herein referred to or contained in the ſeveral Departments or Diſtricts throughout the ſaid reſpective Parts of *Great Britain*, and the ſeveral

ſeveral Inſpectors General, Inſpectors, and Surveyors reſpectively, and the ſeveral Clerks, Aſſeſſors and Collectors reſpectively appointed or to be appointed, to put in Execution the ſeveral Acts beforementioned, ſhall be Inſpectors General, Inſpectors, Surveyors, Clerks, Aſſeſſors and Collectors to put in Execution this Act within the Limits of their reſpective Departments and Diſtricts to which they are or ſhall be reſpectively appointed, and the ſaid Commiſſioners, Inſpectors General, Inſpectors, Surveyors, Aſſeſſors and Collectors reſpectively, are hereby empowered and required to do all Things neceſſary for putting this Act in Execution with Relation to the ſaid Rates and Duties hereby granted in the like, and in as full and ample a Manner as they or any of them are or is, or ſhall be authorized to put in Execution the ſaid laſt mentioned Act.

This Act to be conſtrued as if the Duties ſpecified in the Schedule were granted by 46 G. 3. c. 65. and the Proviſions contained in 43 and 48 G. 3. ſhall be applied in Execution of this Act, &c.

IV. And be it further enacted, That this Act ſhall be conſtrued in ſuch Manner, and to the like Effect in all Reſpects as if the Rates and Duties granted and mentioned in the Schedule hereto annexed were contained in and granted by the ſaid Act of the Forty-ſixth Year of His preſent Majeſty, and in the Execution of this Act all and every the Proviſions contained in the ſaid ſeveral Acts paſſed in the Forty-third and Forty-eighth Years of His preſent Majeſty, ſhall be uſed and applied in like Manner, and to the like Effect as the ſame Proviſions may be uſed or applied in the Execution of the ſaid Act paſſed in the Forty-ſixth Year aforeſaid, but ſubject nevertheleſs to the ſeveral Rules and Exemptions in the Schedule to this Act contained, and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters and Things contained in the ſaid laſt mentioned Act, except where other Proviſions are made in this Act or in the Schedule thereto annexed, ſhall ſeverally and reſpectively in the Execution of this Act be duly obſerved, practiſed, and put in Execution throughout the reſpective Parts of *Great Britain* in the ſaid ſeveral Acts mentioned as fully and effectually to all Intents and Purpoſes as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things were particularly and reſpectively repeated and re-enacted in the Body of this Act, and ſhall ſeverally, except as aforeſaid, and alſo except as hereinafter is provided, be applied, conſtrued, deemed and taken to belong to this Act in like Manner as if the ſame had been enacted therein and expreſsly applied to the Duties hereby granted: Provided always, that the Allowances to be granted from or out of the Aſſeſſments to be made by virtue of the ſaid Act paſſed in the Forty-ſixth Year of His preſent Majeſty to Perſons in reſpect of their Incomes, ſhall not be made, allowed or granted out of the Duties to be aſſeſſed by virtue of this Act.

Monies ariſing by the Duties to be carried to the Conſolidated Fund.

V. And be it further enacted, That the Monies ariſing from the Rates and Duties of One Shilling and Sixpence in the Pound reſpectively impoſed on the ſeveral Matters and Things contained in the ſaid Schedule, (the neceſſary Charges for raiſing and accounting for the ſame excepted), ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, ſeparate and apart from each other, and from all other Rates and Duties, and ſhall be carried to, and made Part of the Conſolidated Fund of *Great Britain*.

Act may be altered or repealed this Seſſion.

VI. And be it further enacted, That this Act, or any of the Proviſions thereof, may be altered, varied, or repealed by any Act, or Acts to be made in this preſent Seſſion of Parliament.

The

The SCHEDULE referred to by the Act of the Forty-ninth Year of His present Majesty's Reign.

No. I.

For every Twenty Shillings of the Yearly Value or Amount of all Salaries, Fees and Perquiſites incident to, or received for or in reſpect of all Offices and Employments of Profit in *Great Britain*, granted by or derived from the Crown, exceeding the Value of One hundred Pounds *per Annum*, which have been heretofore rated or aſſeſſed by virtue of any Act for granting an Aid to His Majeſty by a Land Tax, and which ſince the Act for the Redemption of ſuch Part thereof as was charged on Lands, Tenements or Hereditaments, have been rated or aſſeſſed to the Tax on Offices or Employments of Profit, by virtue of any Act or Acts for continuing the ſaid laſt mentioned Tax for One Year, and from Year to Year, over and above all other Duties already charged or payable, the Sum of - - - - - - One Shilling.

For every Twenty Shillings of all Penſions and other Gratuities payable out of any Revenue belonging to His Majeſty in *Great Britain* exceeding the Annual Value of One hundred Pounds *per Annum*, over and above all other Duties already charged or payable, the Sum of - - - - One Shilling.

No. II.

For and upon all Salaries, Fees, and Wages, payable for or in reſpect of Offices of Profit granted by or derived from the Crown, which have heretofore been rated or aſſeſſed in Manner aforeſaid, and for and upon all Penſions and Annuities charged upon the Revenue of *Great Britain*, over and above all other Duties already charged or payable, the Sum of - Sixpence.

EXEMPTIONS

EXEMPTIONS to the ſeveral Duties, as ſet forth in the Schedules No. I. and II. before mentioned.

Any of the Royal Family.

Any Perſon on the Staff of His Majeſty's Army; any Commiſſioned or Non-commiſſioned Officer or Private in the Army, Artillery, Marines, or Corps of Engineers, or in the Militia or Volunteers, or in the Navy.

Any Penſion or Gratuity which His Majeſty's Royal Predeceſſors, or His Majeſty ſhall have been, or His ſaid Majeſty, His Heirs or Succeſſors, ſhall be pleaſed to declare in the Warrant, Order, or other Inſtrument, directing Payment thereof to be intended as Charitable Donations.

Any Office or Employment in any of the Univerſities in *Great Britain*.

In every Caſe when any Salary, Wages, Fees, Perquiſites, Gratuities, or other Payments payable in reſpect of any Office or Employment of Profit, or any Annuity, Penſion, Stipend, or other Payment, ſhall have been ſpecially exempted from the Payment of Aids and Taxes by any Act of Parliament.

In every Caſe, where any Salary, Stipend, or other Payment of, or in reſpect of any Office or Employment, or any Proportion of ſuch Salary, Stipend, or other Payment which ſhall be payable to any Perſon in reſpect of his having held any Office or Employment, or upon his Superannuation from ſuch Office or Employment, ſhall have been or ſhall be directed to be paid Net or without Deduction, by any Order of His Majeſty in Council, or by any Warrant under the Royal Sign Manual, or by any Order of the Commiſſioners of His Majeſty's Treaſury.

In every Caſe where the Charge or Charges of One Shilling and of Sixpence reſpectively, or of either of them, or any Salary, Stipend, or other Payment aforeſaid, ſhall have been directed to be repaid or re-imburſed to the Party charged with the ſaid Duty of One Shilling and Sixpence reſpectively out of the Public Revenue, or out of the Contingent or Fee Fund or Incidents of any Department of Office by like Order of His Majeſty in Council, or by any Warrant under the Royal Sign Manual, or by Order of the Commiſſioners of His Majeſty's Treaſury.

Provided always, that the Authority for the Payment Net or without Deduction of any Salary, Stipend, or other Payment aforeſaid, and the Authority for the Re-payment out of the Public Revenue, or out of the Contingent or Fee Fund or Incidents of any Department of Office of any Charge made on any Salary, Stipend, or other Payment aforeſaid, ſhall be reſpectively certified by ſome principal Officer in the Department to which ſuch Office or Employment belongs, or ſuch Payment is made, to be ſo paid Net or without Deduction, or to be repaid out of the ſaid Revenue.

RULES for charging the ſaid ſeveral and reſpective Duties contained in No. I. and II. or either of them.

The ſaid Duties ſhall extend to and be charged upon all Payments whatſoever made or to be made to any Perſon who ſhall have been ſuperannuated, or ſhall have retired from any Office or Employment chargeable under this Act, in like Manner and to the like Extent as ſuch Payments would have been chargeable if ſuch Perſon had continued to hold ſuch Office or Employment, except ſuch Offices of Employments of Profit as are expreſsly exempted therefrom by this Act.

The ſaid Duties ſhall extend to all Payments out of any Contingent Fund or Fee Fund, or Incidents of any Department of Office, in like Manner as to any Payment out of the Public Money, except as aforeſaid.

The Profits of every ſuch Office or Employment hereby chargeable with the ſaid Duty of One Shilling upon the Salaries, Fees, and Perquiſites thereof, and the Profits of every ſuch Office or Employment of Profit hereby chargeable with the ſaid Duty of Sixpence, upon the Salary, Fees, and Wages thereof, ſhall ſeverally and reſpectively be computed, raiſed, levied and paid according to the Annual Value at which ſuch Profits reſpectively ſtand valued and rated in the laſt Aſſeſſment to the ſaid Tax on Offices and Employments of Profit by ſuch Annual Act as aforeſaid.

All Offices and Employments of Profit exceeding the Value of One hundred Pounds *per Annum*, and hereby charged with the ſaid Duty of One Shilling, for every Twenty Shillings thereof, ſhall alſo be further chargeable with the ſaid Duty of Sixpence for every Twenty Shillings thereof, according to the Proviſions of this Act reſpecting the ſaid Duty of Sixpence, and all Offices and Employments of Profit exceeding the ſaid Annual Value, and hereby charged with the ſaid Duty of Sixpence, ſhall alſo be further chargeable with the ſaid Duty of One Shilling according to the Proviſions of this Act reſpecting the ſaid Duty of One Shilling, and the Charge or Payment of either of the ſaid Duties in reſpect of ſuch Office or Employment of Profit as laſt aforeſaid, ſhall not be conſtrued to exonerate any Perſon from the Charge or Payment of the other of them.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1809.