

ANNO QUINQUAGESIMO

GEORGII III. REGIS.

****

CAP. LVI.

An Act to explain and amend an Act passed in the last Session of Parliament, for continuing and making perpetual several Duties of One Shilling and Sixpence in the Pound, repealed by an Act of the last Session of Parliament on Offices and Employments of Profit, and on Annuities, Pensions and Stipends. [9th *June* 1810.]

WHEREAS by an Act passed in the Seventh Year of the Reign of His late Majesty King *George* the First, intituled, *An Act for raising a Sum not exceeding Five hundred thousand Pounds by charging Annuities at the Rate of Five Pounds* per Centum per Annum, *upon the Civil List Revenues, till redeemed by the Crown; and for enabling His Majesty, His Heirs or Successors (by causing such a Deduction to be made as therein is mentioned) to make good to the Civil Lists the Payments which shall have been made upon the said Annuities; and for borrowing upon certain Lottery Tickets; and for discharging the Corporations for Assurances of Part of the Money which they were obliged to pay to His Majesty; and for making good a Deficiency to the* East India *Company;* it was among other Things enacted, that it might be lawful for His Majesty to cause a Deduction to be made not exceeding Sixpence in the Pound, out of all Monies which after the First Day of *August* should be paid for or upon all Pensions and Annuities, payable upon any of the said Hereditary or Temporary Duties, for and upon all Salaries, Fees and Wages payable for or in respect of Offices of Profit, granted by or derived from the Crown, with certain Exceptions therein particularly specified: And whereas by another 7 G. 1. c. 27.

Act passed in the Twelfth Year of the Reign of His said late Majesty King
12 G. 1. c. 2. *George* the First, intituled, *An Act for granting to His Majesty the Sum of One Million, to be raised by Way of Lottery*, the said Deductions were further continued for the Purposes in the said Act mentioned: And whereas by another Act passed in the Thirty-first Year of the Reign of His late Ma-
31 G. 2. c. 22. jesty King *George* the Second, intituled, *An Act for granting to His Majesty several Rates and Duties upon Offices and Pensions, and upon Houses, and upon Windows or Lights, and for raising the Sum of Five Millions by Annuities and a Lottery, to be charged on the said Rates and Duties*, it was among other Things enacted, that there should be yearly raised, levied and paid to His Majesty, His Heirs and Successors, the Sum of One Shilling, over and above all other Duties already charged or payable, 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*, and the like 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 Value of One hundred Pounds *per Annum*: And whereas by another Act passed in the Thirty-second Year of the Reign of His said late Majesty King *George*
32 G. 2. c. 33. the Second, intituled, *An Act to explain and amend an Act made in the last Session of Parliament, intituled, 'An Act for granting to His Majesty 'several Rates and Duties upon Offices, and Pensions, and upon Houses, and 'upon Windows or Lights, and for raising the Sum of Five Millions by 'Annuities, and a Lottery, to be charged on the said Rates and Duties,' so far as the same relates to the Rates and Duties on Offices and Pensions*, certain Provisions were made for collecting and paying the said last mentioned Duty of One Shilling in the Pound: And whereas by another Act passed in the Twenty-seventh Year of the Reign of His present Majesty,
27 G. 3. c. 13. intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties together with the other Duties composing the Public Revenue, for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the European Dominions of the* French *King into this Kingdom, and for applying certain unclaimed Monies remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt*, the said respective Duties of Sixpence and One Shilling were carried to and made part of the Consolidated Fund: And whereas by another Act passed in the Forty-eighth Year of the Reign of His present Majesty, intituled,
48 G. 3. c. 2. *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 regulating 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*, by which the said recited Acts passed in the Seventh and Twelfth Years of the Reign of His said late Majesty King *George* the First, and the said recited Acts in the Thirty-first and Thirty-second Years of the Reign of His said late Majesty King *George* the Second, and in the Twenty-ninth Year of the Reign of His present Majesty respectively, so far as the same relate to the said Duties of Sixpence and One Shilling in the Pound respectively, should from and after the Twenty-fifth Day of *March* One thousand eight hundred and eight, be and the same were thereby repealed with an Exception therein mentioned; and it was by the said last recited Act enacted,

that for and upon all Penſions charged upon any of His Majeſty's Revenues, or any Rates or Duties granted to His Majeſty, or upon the Contingent Fund, Fees, or Incidents of any Office, or upon any Public Monies, and alſo upon all Salaries, Fees, or Wages, payable for or in reſpect of any Offices of Profit granted by or derived from the Crown, upon, for, or in reſpect of which before the paſſing of this Act, the ſaid Deduction of Sixpence in the Pound was charged or chargeable, there ſhould be impoſed a Duty of Sixpence in the Pound, and for and upon 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, and for every Twenty Shillings of all Penſions and other Gratuities payable out of any Revenue belonging to His Majeſty in *Great Britain*, or out of the Contingent Fund, Fees, or Incidents of any Office, or out of any Public Monies exceeding the Value of One Hundred Pounds *per Annum*, and in reſpect of which Penſions or other Gratuities, before the paſſing of the ſaid laſt recited Act, the ſaid Deduction of One Shilling in the Pound was charged or chargeable, or made, or liable to be made, there ſhould be charged a Duty of One Shilling, and it was by the ſaid laſt recited Act further enacted, That the ſaid ſeveral Duties of Sixpence and One Shilling reſpectively, by the ſaid Act granted ſhould be charged and chargeable for One Year from the Twenty-fifth Day of *March* One thouſand eight hundred and eight: And whereas another Act was paſſed in the laſt Seſſion of Parliament, intituled, *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*, by which it was enacted, That from and after the Twenty-fifth Day of *March* One thouſand eight hundred and nine, there ſhould 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 the ſaid Act annexed, the ſeveral Rates and Duties reſpectively inſerted and contained therein: And whereas Doubts have ariſen whether the Rates and Duties ſpecified in ſuch Schedule extend to the ſaid Duties of Sixpence and One Shilling reſpectively, charged and chargeable in *Scotland*, by the ſaid recited Acts paſſed in the Seventh Year of the Reign of His ſaid late Majeſty King *George* the Firſt, and in the Thirty-firſt Year of the Reign of His ſaid late Majeſty King *George* the Second; 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 the ſaid Duties of Sixpence and One Shilling reſpectively, ſhall be aſſeſſed, raiſed, levied, and paid in *Scotland*, for the Purpoſes directed by the ſaid laſt recited Act, for and in reſpect of all Penſions and Annuities, and for and in reſpect of all Salaries, Fees, Wages, and Perquiſites, and for and in reſpect of all Penſions, or Gratuities, for or in reſpect of which or of any of which the ſaid Duties were reſpectively charged or chargeable in *Scotland*, prior to the paſſing of the ſaid laſt recited Act, by virtue of the ſaid Two recited Acts, paſſed in the Seventh Year of the Reign of His ſaid late Majeſty King *George* the Firſt, and in the Thirty-firſt Year of the Reign of His ſaid late Majeſty King *George* the Second, or by virtue of any Act or Acts paſſed prior to the paſſing of the ſaid laſt recited Act

49 G. 3. c. 32.

The Duties of 6d. and 1s. ſhall be raiſed in Scotland in reſpect of Penſions, &c.

Act paſſed in the laſt Seſſion of Parliament, in the Manner in which the ſame were reſpectively raiſed, aſſeſſed, levied and paid prior to the paſſing of the ſaid recited Act paſſed in the Forty-eighth Year of the Reign of His preſent Majeſty.

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