Anno tricesimo secundo

Georgii II. Regis.

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.



Preamble, reciting Clauses in an Act of last Session.

WHEREAS by 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, it is (among other Things) declared and enacted, That a Deduction shall be made of the Sum of One Shilling out of every Twenty Shillings payable for or in respect of the Salary, Wages, or Fees, of any Offices and Employments payable by the Crown in Great

Britain, which exceed One hundred Pounds per Annum; and for or in respect of any Pension or Gratuity, which is or shall be payable out of any Revenue belonging to His Majesty in Great Britain, exceeding the Value of One hundred Pounds per Annum; and that the Money so deducted by the Officers of His Majesty's Exchequer in England, shall remain there for the Purposes in the said Act declared; and that such Part of the Money as shall be so deducted by any Officer or Officers of the Dutchies of Lancaster and Cornwall, or by any other Commissioners, Officers, and Persons, by whom the said Salaries, Wages, Fees, Pensions, and Gratuities, are or shall be respectively payable in England, shall be by them paid into the Receipt of His Majesty's Exchequer at Westminster: And whereas the said recited Directions may be expensive in the Execution thereof, by subjecting each of the Officers, Commissioners, and Persons, by the said Act required to make the Deduction aforesaid, to a separate Account before the Auditors of the Imprests, for the several Sums by them respectively deducted: And whereas the said recited Directions have appeared to be in other Respects inconvenient; 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 all Sums of Money which on the Fifth Day of July, One thousand seven hundred and fifty-nine, and afterwards from time to time, shall become due, and be deducted by virtue of the said Act, for or in respect of the Salaries, Fees, or Wages, of any Offices and Employments payable by the Crown in that Part of Great Britain called England, Wales, or Berwick upon Tweed, and for or in respect of any Pension or Gratuity payable out of any Revenue belonging to His Majesty, in England, Wales, or Berwick upon Tweed, shall, by the Commissioners, Officers, and Persons deducting the same, be respectively paid into the Hands of a Receiver or Receivers to be for that Purpose appointed by His Majesty, His Heirs, and Successors; and it shall and may be lawful to and for such Receiver or Receivers to retain, out of the Monies so paid into his or their Hands as aforesaid, such Sum, as a Reward or Compensation for his or their Trouble, as His Majesty, His Heirs, and Successors shall appoint, not exceeding Three-Pence in the Pound; and the said Receiver or Receivers shall give Security for their good Behaviour in discharging the Trust

Sums deducted for the Duties upon Offices and Pensions in *England* to be paid over to Receivers to be appointed by His Majesty.

3 *d.* in the Pound allowed him for his Trouble.

Security to be given by him.

Trust in them reposed, by giving Bond in such Penalty, and with such Surety or Sureties, as the Commissioners of His Majesty's Treasury for the time being, or any Three or more of them, or the Lord High Treasurer for the time being, shall think fit; and the Payments of the several Sums so deducted as aforesaid, shall be made into the Hands of such Receiver or Receivers, in the Course of the Quarter wherein the said Sums shall have been deducted; and such Receiver or Receivers shall, within the Compass of the next ensuing Quarter, pay the same Sums respectively into the Receipt of His Majesty's Exchequer at Westminster: And the several Commissioners, Officers, and Persons, making the Deductions aforesaid, are hereby directed and required, at the Request of such Receiver or Receivers, to deliver to him or them a just and true Account of all and every the Salaries, Fees, and Wages, and likewise of the annual Pensions and Gratuities by the said Commissioners, Officers, and Persons respectively payable, and of the Names of the Persons intitled to receive the same; of which Accounts the said Receiver or Receivers are to enter exact Copies in Books to be by them kept for that Purpose.

Deductions of the Duties to be paid over Quarterly to the Receiver, and by him, within the Quarter following, into the Exchequer.

An Account of the Salaries, Fees, and Pensions, &c. to be delivered to the Receivers;

and entered by them in proper Books.

And be it further enacted by the Authority aforesaid, That all Sums of Money which have been, or ought to have been, deducted or retained under the said Act, by the Officers of the Exchequer, or of any other Office, or by any Commissioner or Commissioners, or other Persons, in England, Wales, or Berwick upon Tweed, for the Duties payable under the said Act of the Thirty first Year of His present Majesty's Reign, for or in respect of the Salaries, Fees, or Wages of any Office or Employment, or for or in respect of any Pension or Gratuity out of any Revenue belonging to His Majesty, shall be accounted for to such Receiver or Receivers as shall be, in pursuance of this present Act, appointed by His Majesty, His Heirs, and Successors; and the Accounts thereof shall be examined, audited, and passed, by such Receiver or Receivers, or One of them, and not by the Auditors of the Imprests, or the Auditors of the Court of Exchequer.

The Monies which have been, or ought to have been deducted under the said Act, to be accounted for to the said Receivers, and passed by them.

And be it further enacted by the Authority aforesaid, That if any Dispute shall arise whether the Fees, Salary, or Wages of any Office or Employment, or whether any Pension or Gratuity, be chargeable under the said Act of the Thirty first Year of His present Majesty's Reign, or under this Act, or touching the Sum of Money which ought to be stopped and deducted out of such Salary, Fees,

Disputes concerning the charging any particular Office or Pension, or Sums to be deducted thereout,

to be heard and determined by the Barons of the *Exchequer* in *England* or *Scotland* respectively.

Wages, Pensions, or Gratuities, such Disputes shall be heard by the Barons of the Exchequer in England, if the Office or Employment in Question is exercised, or the Pension or Gratuity is payable, in England, Wales, or Berwick upon Tweed; or by the Barons of the Exchequer in Scotland, if the Office or Employment in Question is exercised, or the Pension or Gratuity is payable, in that Part of Great Britain; and such Hearing is to be given on the Complaint or Representation laid in Writing before the Barons of the Exchequer in England or Scotland respectively, either by the Party who shall think himself aggrieved, or by such Receiver or Receivers who shall be appointed in pursuance of this Act, in respect of England, Wales, or Berwick upon Tweed, and by the Receiver General or Receivers in Scotland, in respect of that Part of the United Kingdom.

Copy of the Complaint to be given to the Person complained against, and to be determined in a summary Way.

Provided always, That the Complainant shall give a Copy of his Complaint or Representation to the Person or Persons against whom the same is made, within Ten Days after the same shall have been lodged with the said Barons; and the said Barons in England and Scotland respectively shall hear and determine such Disputes in a summary Way, and their Determination shall be binding without further Appeal.

And whereas the Profits of several Offices and Employments in Great Britain arise in the Whole, or in Part, from Perquisites which are due and payable in the Course of Office; and it is therefore, by the said Act of the Thirty first Year of His present Majesty's Reign, enacted, That such Part of the Sums of Money thereby granted as are payable for or in respect of the Profits of any Office or Employment in any Part of England, Wales, or Berwick upon Tweed, which arise from such Perquisites, shall be computed, raised, levied, and paid, according to the annual Value at which such Profits stood valued and rated to the last Assessment to the Land Tax; with a Proviso, That such Profits arising from such Perquisites as aforesaid, should be deemed and taken to have been valued and rated in such last Assessment to the Land Tax, at so much only as the entire Sum at which any such Office was valued and rated in the said Assessment should exceed the Amount of the Salaries, Wages, and Fees, payable as aforesaid in respect of the same Office: And whereas, for the better rating, ordering, levying, and collecting of the Duty by the said Act charged upon such Perquisites of such of the said Offices and Employments as are in that Part

of Great Britain called England, Wales, and Berwick upon Tweed, the Commissioners of the Land Tax for the time being are thereby authorized and required to ascertain, and set down in Writing, the Amount of the Duty of One Shilling in the Pound, to be paid in pursuance of the said Act by all Commissioners and other Officers, their Clerks, Agents, Secondaries, Substitutes, and other inferior Ministers and Persons whatsoever, having, using, or exercising any of the said Offices or Employments, the Salaries, Wages, Fees, and Perquisites whereof exceed the Value of One hundred Pounds per Annum, within their respective two Hundreds, Laths, Wapentakes, Rapes, Wards, or other Divisions, in Proportion to the annual Value at which the Profits of such Offices or Employments respectively stood valued and rated in the last Assessment to the Land Tax for the said respective Hundreds and Divisions respectively: And whereas it hath been found that, in Consequence of the said before recited Limitations put by the said Act upon the rating, valuing, and assessing of the Profits of Offices and Employments arising from Perquisites due and payable in the Course of Office, the said Offices and Employments have not contributed in equal Proportion with those whereof the Profits arise from Salaries, Fees, and Wages, payable by the Crown; be it therefore enacted by the Authority aforesaid, That the Commissioners of the Land Tax for the time being shall fix and ascertain, according to their best Judgement and Discretion, the Sum Total or Amount of the Perquisites arising from each and every Office within their respective Districts, distinct from the Salary, Fees, and Wages, thereunto belonging, which are to be deducted under the said Act, and independently of any former Valuation or Assessment of the same to the Land Tax; and shall rate and assess all such of the said Offices and Employments, whereof the Perquisites shall be found to exceed One hundred Pounds a Year, at One Shilling for every Twenty Shillings arising by the said Offices and Employments.

The Perquisites of Office to be ascertained by the Commissioners of the Land Tax, distinct from the Salary, and independent of any former Valuation.

Offices, &c. where the Perquisites exceed 100 *l.* to be rated 1 *s.* in the Pound.

And, to the End that the Duty of One Shilling in the Pound may be paid upon all Offices and Employments whereof the Salary, Fees, and Wages, together with the Perquisites, shall exceed One hundred Pounds a Year; it is hereby further enacted by the Authority aforesaid, That the Receiver or Receivers to be appointed by virtue of this Act, shall transmit to the Commissioners of the Land Tax in every District where any Office or Employment is to be assessed, an Account of all such

Receivers to transmit to the Commissioners of the Land Tax, an Account of all such Offices, &c. the Fees and Salaries whereof do not exceed 100 *l. per Annum*;

such Offices and Employments, whereof the Fees, Wages, and Salaries, do not exceed One hundred Pounds a Year; and if the said Commissioners of the Land Tax shall find the Perquisites arising from the said Office, with the Salary, Fees, and Wages, of the same, as certified by such Receiver or Receivers, to exceed together the Amount of One hundred Pounds a Year, then the said Commissioners are to rate and assess such Office and Employment, and to cause the Duty of One Shilling in the Pound to be levied and collected thereon.

and such as, together, shall be found to exceed 100*l. per Ann.* are to be charged with the Duty of 1*s.* in the Pound.

Provided nevertheless, That in all future Assessments to the Land Tax, the said Offices and Employments shall not be valued or assessed at any higher Rates than those whereat the same Offices and Employments were respectively assessed and rated towards the Land Tax imposed by an Act made in the Thirty first Year of his present Majesty's Reign; any thing to the contrary thereof in any wise notwithstanding.

In future Assessments to the Land Tax, Offices not to be rated higher than they were in 31 *Geo.* II.

And, to prevent any Doubts which might arise concerning the Meaning of the Word Perquisites, in the said Act, and in this present Act mentioned; be it declared and enacted by the Authority aforesaid, That the same shall for the Purposes of the said Act, and likewise of this present Act, be construed, deemed, and taken, as and for such Profits of Offices and Employments in Great Britain, as arise from Fees established by Custom or Authority, and payable either by the Crown, or the Subjects, in Consideration of Business done, from time to time, in the Course of executing such Offices and Employments.

Meaning of the Word *Perquisites* ascertained.

And whereas in and by the said Act it is provided, That no Commissioner of the Land Tax in England, Wales, or Berwick upon Tweed, or Commissioner of Supply in Scotland, who shall be possessed of any Office or Employment subject and liable to the Duty thereby imposed, shall sit, or act, or any Ways interfere, in rating his own Office or Employment, but shall withdraw until the Rating thereof be settled and determined by the rest of the Commissioners then present: And whereas a Doubt hath arisen whether any Commissioner possessed of any such Office or Employment, can sit, or act, or any Ways interfere, in the Execution of the said Act, in regard that the Commissioners of the Land Tax are thereby constituted the Assessors, and that the making and signing any Assessment to be made in pursuance of the said Act by

any Commissioner possessed of any Office or Employment, might be deemed and taken to be sitting, acting, or interfering, in the rating of his own Office or Employment, although such Commissioner had withdrawn, until the rating of his Office was settled and determined; be it therefore enacted by the Authority aforesaid, That nothing in this or in the said in Part recited Act contained, shall be deemed or construed to extend to any such Commissioner, for or in respect of his making or signing any Assessment made, or to be made, in pursuance of the said in Part recited Act, or of this Act; provided such Commissioner shall have withdrawn, or shall withdraw, until the rating of his own Office or Employment shall have been, or shall be, settled or determined.

Commissioners of the Land Tax not liable to Penalties for acting in the Cases here mentioned; provided they withdraw during the rating of their respective Employments.

Provided also, That the Duty of One Shilling in the Pound charged by the said Act made in the Thirty first Year of His present Majesty's Reign upon Pensions and Gratuities, shall not, for the future, be charged on, or payable out of, such Pensions or Gratuities which His Majesty, His Heirs, and Successors, shall be pleased to declare in the Warrant, Order, or other Instrument, directing Payment thereof, to be intended as charitable Donations; any thing to the contrary thereof in any wise notwithstanding.

Charitable Donations exempted from Duties;

Provided also, That nothing in the said Act contained shall extend, or be construed to extend, to the charging of the said Duty upon any Military Officers serving on the Staff, or belonging to any of His Majesty's Garrisons, Regiments, Troops, Companies, the Royal Hospital of Chelsea, or the Hospitals of the Army; any thing to the contrary thereof in any wise notwithstanding.

as also Officers of the Army, and the Hospitals;

Provided always, and be it further enacted by the Authority aforesaid, That the said recited Act passed in the Thirty first Year of His Majesty's Reign, or this Act, or any thing therein or herein contained, shall not charge, or be construed, deemed, or taken to charge, any Pension, Annuity, yearly Payment, Rent, or Sum, issuing out of, or charged upon, any Revenues belonging to his Majesty in Great Britain, that have been by His Majesty's Royal Predecessors, Kings or Queens of England, or by Act of Parliament, granted unto any Person or Persons in Fee or Fee-tail, or till redeemed by Payment of any Sum or Sums of Money mentioned in any Grant or Act of Parliament, with the said Duty

and the Pensions, Annuities, and Rents, &c. granted in Fee, or Fee-tail, &c. by former Kings and Queens of *England*;

or Payment in the said recited Act of One Shilling out of every Twenty Shillings thereof by the Year, but that such Pensions, Annuities, yearly Payments, Rents, or Sums, shall be acquitted and discharged of, from, and against, the said Duty, as if the said recited Act had never been made; any thing therein or herein contained to the contrary notwithstanding.

and Offices in both Universities.

Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend, to charge any Offices or Employments in either of the Two Universities in that Part of Great Britain called England, with the Duty by this Act imposed. 3

FINIS.