

ANNO TERTIO

GULIELMI IV. REGIS.

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CAP. XIII.

An Act to provide for the Execution of the Duties performed by the Barons of Exchequer in *Scotland* in relation to the Public Revenue, and to place the Management of the Assessed Taxes and Land Tax in *Scotland* under the Commissioners for the Affairs of Taxes.

[17th *May* 1833.]

WHEREAS by an Act passed in the Sixth Year of the Reign of Her Majesty Queen *Anne*, intituled *An Act for settling and establishing a Court of Exchequer in the North Part of* Great Britain *called* Scotland, it was enacted, that from and after the Fifth Day of *May* One thousand seven hundred and eight a Court of Exchequer should be and was thereby constituted and established in *Scotland*, and such Court was thereby enacted to be a Court of Record, Revenue, and Judicature for and within *Scotland*; and it was by the said Act among other things enacted, that all Officers and Persons employed in or about the collecting, receiving, managing, paying, answering, or accounting for any of the Crown Revenues, Debts, or Duties in *Scotland* should be under and subject to the Orders, Authority, and Jurisdiction of the said Court of Exchequer in all things touching the said Revenues, Debts, or Duties, and the Securities to be given and Oaths to be taken relative thereto, not 6 Anne, c. 26.

 contrary

contrary to or inconsistent with the Commands, Orders, or Directions in force of or from the Queen's Majesty, Her Heirs and Successors, or of or from the Lord High Treasurer of *Great Britain*, or the Lords Commissioners of the Treasury in *Great Britain* for the Time being: And whereas an Act was passed in the Forty-third Year of the Reign of His Majesty King *George* the Third, intituled
43G.3.c.150. *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; and another Act was passed in the said Forty-third Year of the Reign of
43G.3.c.161. His said Majesty, intituled *An Act for repealing the several Duties under the Management of the Commissioners for the Affairs of Taxes, and granting new Duties in lieu thereof; for granting new Duties in certain Cases therein mentioned; for repealing the Duties of Excise on Licences, and on Carriages constructed by Coachmakers, and granting new Duties thereon, under the Management of the said Commissioners for the Affairs of Taxes; and also new Duties on Persons selling Carriages by Auction or on Commission;* and another Act was passed in the
45G.3.c.95. Forty-fifth Year of the Reign of His said Majesty, 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 another Act was passed in the Fifty-
52G.3.c.95. second Year of the Reign of His said Majesty, intituled *An Act to amend and regulate the Assessment and Collection of the Assessed Taxes, and of the Rates and Duties on Profits arising from Property, Possessions, Trades, and Offices, in that Part of* Great Britain *called* Scotland; and another Act was passed in the Fifty-fifth Year of the Reign of
55G.3.c.161. His said Majesty, intituled *An Act to amend and render more effectual an Act of the Fifty-second Year of His present Majesty, to amend and regulate the Assessment and Collection of the Assessed Taxes, and of the Rates and Duties on Profits arising on Property, Professions, Trades, and Offices, in that Part of* Great Britain *called* Scotland; and another Act was passed in the First and Second Years of the Reign of His
1 & 2 G. 4. c. 113. Majesty King *George* the Fourth, intituled *An Act to continue several Acts for the Relief of Persons compounding for Assessed Taxes from an annual Assessment, for a further Term; and to amend the Acts relating to Assessments and Compositions of Assessed Taxes*, by which, and other Acts relating to the Assessed Taxes, and Compositions for the same, various Powers and Duties are conferred and imposed upon the said Barons in relation to the Assessment and Recovery of the Assessed Taxes in *Scotland*: And whereas an Act was passed in the Thirty-eighth Year of the Reign of His late Majesty King *George* the
38G.3.c.60. 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*: And whereas another Act was passed in the Forty-second Year
42G.3.c.116. of the Reign of His said Majesty, intituled *An Act for consolidating the Provisions of the several Acts passed for the Redemption and Sale of*

the Land Tax, into One Act, and for making further Provision for the Redemption and Sale thereof; and for removing Doubts respecting the Rights of Persons claiming to vote at Elections for Knights of the Shire and other Members to serve in Parliament, in respect of Messuages, Lands, or Tenements, the Land Tax upon which shall have been redeemed or purchased; and other Acts were passed, relating to the Redemption of the Land Tax: And whereas by various Acts in force in relation to the Courts of Law and Equity, and the Records of that Part of the United Kingdom called *Scotland*, the said Barons are authorized and required to ascertain and fix the Compensation of certain Officers and others connected with the said Courts or Establishments, and to authorize the Issue of Money for the Payment of such Compensations or Parts thereof, and other Powers and Duties are by such Acts conferred upon the said Barons: And whereas the said Barons are also empowered, by various Acts in relation to sundry Public Works, Buildings, Undertakings, or Establishments in *Scotland*, to authorize the Issue of Money toward the Payment or part Payment of the Expence of Erection, Repair, or Maintenance of such Public Works, Buildings, Undertakings, or Establishments, and to attend to the Security and Interest of the Public in procuring or enforcing the Repayment of Monies advanced towards such Purposes or some of them, and in procuring or enforcing the Payment of the Interest accruing upon Monies due in respect of such Works or some of them: And whereas an Act was passed in the Fiftieth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for augmenting Parochial Stipends in certain Cases in* Scotland; and another Act was passed in the Fifth Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act for amending and rendering more effectual an Act for augmenting Parochial Stipends in certain Cases in* Scotland; by which Two last-recited Acts the said Barons were authorized and directed to issue their Precepts or Warrants to His Majesty's Receiver General in *Scotland* for the Payment annually of certain Sums to certain of the Parochial Ministers of the Church of *Scotland*, and for Payment of Ann to the Representatives of such Ministers who may be entitled thereto, and of vacant Stipends, for the Purposes and in the Manner therein set forth: And whereas an Act was passed in the Fifth Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act to amend an Act for building additional Places of Worship in the Highlands and Islands of* Scotland; by which Act the Commissioners for building additional Places of Worship in the Highlands and Islands of *Scotland* are directed to account to the said Barons of Exchequer for the Expenditure of the Sums to be issued under the said last-recited Act for the Purposes aforesaid, and the said Barons are thereby directed to issue Precepts to the Ministers officiating at such Places of Worship for the Payment of the Stipends thereby directed to be paid, and the Ann when due is directed to be paid in the Manner prescribed by the said recited Act for augmenting Parochial Stipends: And whereas the said Barons of the Court of Exchequer in *Scotland* have been heretofore in use, under or by virtue of Writs of Privy Seal, Royal Warrants, Custom, Usage, or otherwise, to issue Precepts for the Sums applicable to the Payment of the Charges of the Courts of Law

50 G. 3. c. 84.

5 G. 4. c. 72.

5 G. 4. c. 90.

Law in *Scotland*, and also to direct and order Payment of other Charges not relating to the Courts of Law; and Powers and Duties are also exercised and performed by the said Barons in relation to the Payment of Fees and Salaries payable out of the Civil Establishment of *Scotland*; and the said Barons are also by such Authority in use to order and take cognizance regarding the Payment of the Salaries of Sheriffs and their Substitutes; to issue Payments to the Sheriff of *Edinburgh* for Expences incurred in the Public Service, and to see to the accounting for the same; to issue, on the Application of the Lord Advocate, the Monies necessary for defraying the Expence of Criminal Prosecutions, and otherwise in relation to the receiving, ordering, issuing, and Administration of Public Monies; to grant Tacks of Teinds; and to appoint to Bursaries falling under the Gift of the Crown: And whereas an Act was passed in the Fourth Year of
4 G. 4. c. 23. the Reign of His Majesty King *George* the Fourth, intituled *An Act to consolidate the several Boards of Customs, and also the several Boards of Excise, of* Great Britain *and* Ireland: And whereas another Act was passed in the Seventh and Eighth Year of the Reign of His said
7 & 8 G. 4. c. 53. Majesty King *George* the Fourth, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland: And whereas another Act was passed in the Second Year of the Reign of His present
2 W. 4. c. 54. Majesty King *William* the Fourth, intituled *An Act for making Provision for the Dispatch of Business now done by the Court of Exchequer in* Scotland: And whereas another Act was passed in the Second and Third Year of the Reign of His said Majesty King *William* the Fourth,
2 & 3 W. 4. c. 103. intituled *An Act to provide for the Examination and Audit of the Customs and Excise Revenues in* Scotland; and another Act was passed in the said Second and Third Year of the Reign of His said
2 & 3 W. 4. c. 112. Majesty King *William* the Fourth, intituled *An Act to authorize the Hereditary Land Revenues of the Crown in* Scotland *being placed under the Management of the Commissioners of the Land Revenues*: And whereas it is expedient that all the Powers, Authorities, and Duties heretofore exercised or performed by the said Barons of the Court of Exchequer in *Scotland*, in relation to and concerning the managing, ordering, paying, issuing, or administering any of the Monies of or belonging or indebted to the Crown in *Scotland*, other than the Duties or Revenues of Customs and Excise, in so far as the same or any Part thereof are by the said recited Acts in that Behalf put under the Management and Disposal of the Board of Customs and Excise of the United Kingdom, and the said Crown Revenues of *Scotland*, so far as the same are by the said recited Act in that Behalf put under the Commissioners of His Majesty's Woods, Forests, Land Revenues, Works, and Buildings, should be vested in the Lords Commissioners of His Majesty's Treasury in the Manner and to the Effect herein-after mentioned; and that all the Powers and Duties of the said Barons (not being Judicial Powers and Duties) in relation to the Assessment, Collection, Management, or Appropriation of the Land Tax or any of the Assessed Taxes, and the Regulation or Payment of any of the Officers or other Persons therewith connected, and the taking the Security to be given by such Officers and Persons, should be transferred to and conferred upon the Commissioners for

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the Affairs of Taxes for the Time being: 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 from and after the passing of this Act all the Powers and Authorities at present exercised or exerciseable by the said Barons of the Court of Exchequer in *Scotland*, and all the Duties performed by the said Barons, either in issuing Precepts or Directions to the Collectors of the Customs or Cashier of Excise, or any other Officer or Officers in the Collection or Receipt of any of the Duties or Revenues of Customs or Excise, or Crown Revenues, or of the Land Tax or Assessed Taxes, or other Public Monies, to pay such Revenues, Duties, or Monies either to the Receiver General for *Scotland*, or other Officer or Person whatsoever, for the Public Service, or any other Purpose whatsoever; or in relation to the ascertaining, ordering, issuing, allowing, or paying any Sum or Sums of Money applicable and paid towards the Charges of the Courts of Law, or other Charges not relating to the said Courts, or to any Fees and Salaries payable out of the Civil Establishment of *Scotland*; to the ascertaining, ordering, issuing, allowing, or paying any Sum or Sums of Money payable by way of Compensation or superannuation Allowance or retiring Salary to any Judge, Officer, or other Person whatsoever connected with any of the Courts of Law or Equity in *Scotland*, or of or connected with the General Register House or other Establishment in *Scotland*; or in relation to the ascertaining, ordering, issuing, allowing, or paying any Sum or Sums of Money towards the Payment of the Expences of the Erection, Repair, or Maintenance of any Public Work, Building, Undertaking or Establishment; or to the Securities to be taken for any Sum or Sums of Money so paid or allowed, or to the Repayment of such Sum or Sums, or the Payment of the Interest due or to become due thereon; or in relation to the issuing or paying any Stipend or Stipends, or Ann or vacant Stipends, to any of the Parochial Ministers of the Church of *Scotland*, or others entitled thereto, or to the Ministers of the Churches erected under the said recited Act of the Fifth Year of the Reign of His Majesty King *George* the Fourth, in that Behalf, or others entitled thereto; or in relation to the Payment of any Sheriff or Sheriff Substitute in *Scotland*, or any Money to be paid to or under the Direction or Superintendence of any Sheriff, for the Public Service, or to or for the Crown Agent or any other Officer or Person, for the defraying the Expences of Criminal Prosecutions in *Scotland*; or otherwise towards the receiving, ordering, issuing, or paying any such Duties, Revenues, or Public Monies, and all the ministerial Powers and Duties connected with such Payment and Administration, or in relation to the granting Tacks of Teinds, or to the appointing to Bursaries in the Gift of the Crown; and also all the Powers and Duties of the Barons of the said Court of Exchequer, in regard to passing the Sheriffs Accounts or other Accounts, and taking Securities, and receiving Bonds, (excepting Recognizances and other Securities, and the Oaths taken in the Discharge of the Judicial Duties of the said Barons,) shall from and after the passing of this Act cease and determine; and all such Powers, Authorities, and Duties shall be transferred to, conferred upon, and vested in the

The Powers and Duties of the Barons of the Exchequer in Scotland, as at present exercised, to cease, and be vested in the Commissioners of the Treasury.

Lord High Treasurer of the United Kingdom of *Great Britain* and *Ireland*, or the Commissioners of His Majesty's Treasury of the United Kingdom, for the Time being; any Act or Acts of Parliament, or any Writ of Privy Seal, or Royal Warrant, or Law, Usage, Custom, or Authority, to the contrary in anywise notwithstanding.

Commissioners of the Treasury authorized to regulate the Powers and Duties of the Offices of King's Remembrancer, &c.

II. And be it enacted, That it shall be lawful to the said Commissioners of His Majesty's Treasury, or any Three of them, and they are hereby authorized and empowered, by Warrant to be made and signed by them from Time to Time, to regulate all or any of the Duties of the Offices of King's Remembrancer in *Scotland*, Lord Treasurer's Remembrancer in *Scotland*, Auditor of Exchequer in *Scotland*, and Receiver General of *Scotland*, and to consolidate, transfer, or regulate the Duties of the said Offices, and also to direct the Exercise and Performance of all or any of the Powers and Duties herein-before enumerated as heretofore exercised and performed by the said Barons of Exchequer in *Scotland*, in such Manner and under such Regulations and Conditions as the said Commissioners of His Majesty's Treasury shall think fit; any Act or Acts of Parliament, or any Law, Usage, Custom, or Authority, to the contrary notwithstanding.

Commissioners of the Treasury may call upon the Barons to execute Conveyance of Property vested in them by any of the recited Acts.

III. And be it enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury for the Time being, or any Three of them, to call upon and direct the said Barons of His Majesty's Court of Exchequer in *Scotland*, by any Minute to be issued by the said Commissioners of His Majesty's Treasury, to grant, execute, and deliver any Disposition, Assignation, Conveyance, or other Deed whatever which may be necessary for divesting the said Barons of Exchequer of all Property, Heritable and Moveable, vested in them by or under any Act or Acts herein recited or referred to, or otherwise, not already transferred or authorized to be transferred or affected by the said last-recited Act of the Second and Third Year of the Reign of His present Majesty, and which they hold either in Property or in Security, for or in Name and Behalf of His Majesty, or of the Commissioners of His Majesty's Treasury, or otherwise for or in behalf of the Public, to and in favour of any Person or Persons to be nominated and appointed by the said Commissioners of His Majesty's Treasury for that Effect; and it shall be lawful to the said Barons of Exchequer, and they are hereby authorized and required, upon such Requisition by the said Commissioners of His Majesty's Treasury, to grant, execute, and deliver all such Dispositions, Assignations, Conveyances, or other Deeds whatsoever as shall be necessary to divest them of any such Heritable or Personal Property held by them as aforesaid, to and in favour of any Person or Persons to be nominated and appointed by the said Commissioners of His Majesty's Treasury as aforesaid; for the doing whereof this Act, and such Minute by the said Commissioners of His Majesty's Treasury, shall be full Warrant and Exoneration to the said Barons of Exchequer.

Barons authorized to grant such Conveyance.

Collection and Management of Assessments under recited Acts to continue.

IV. And be it enacted, That from and after the passing of this Act the Execution of the said recited Acts, in relation to the Management

Management and Collection of the Assessed Taxes and Land Tax of *Scotland*, shall be under the Management and Direction of the said Commissioners for the Affairs of Taxes for the Time being; and it shall be lawful for the said Commissioners to order and direct, in relation to the Division, or Union, or Arrangement of the several Counties, Stewartries, Cities, Burghs, and Districts in *Scotland*, for the Purpose of the Collection of the said Assessed Taxes and Land Tax respectively, and the surveying, assessing, levying, and collecting the same, to settling the Accounts of Collectors, and to all Fines, Penalties, and Forfeitures, and to Compositions and Allowances to Informers, due or payable or arising in relation thereto, and in all other Matters concerning the same, in such Manner and to the same Effect as the said Barons of the Court of Exchequer might have ordered and directed or allowed; and the several Collectors and other Persons now employed or hereafter to be employed under and in the Execution of the said recited Acts, in relation to the said Taxes, shall be subject to the Order, Controul, and Directions of the said Commissioners for the Affairs of Taxes, in all things relating thereto, in the same Manner as by the said recited Acts or any of them they were heretofore under the said Barons of Exchequer.

Assessed Taxes and Land Tax transferred to the Commissioners for the Affairs of Taxes.

V. And be it enacted, That it shall be lawful for the said Commissioners for the Affairs of Taxes, or for the Comptroller of Taxes in *Scotland*, or any other Person to be authorized and appointed by the said Commissioners for the Affairs of Taxes, to order such Process to issue against any Person who shall be in arrear in the Payment of the Taxes due by him or her, or against any Collector or other Officer who shall be in arrear in the accounting for or paying any Sum or Sums collected by them respectively, or be otherwise in default, or against the Surety or Sureties of such Collector or other Officer, in such and the like Manner and to the same Effect as by the said recited Acts in relation to the said Assessed Taxes and Land Tax is authorized and directed to issue for the Recovery of any Sum, Arrears, or Default due or committed under the said recited Acts or any of them.

Commissioners for Affairs of Taxes may order Process to issue for Arrears of Taxes.

VI. Provided always, and be it enacted, That the said Commissioners for the Affairs of Taxes shall in all things relating to the Execution of the Duty of the said Commissioners under this Act be subject to the Authority, Direction, and Controul of the said Lord High Treasurer and Commissioners of His Majesty's Treasury, and shall obey all such Orders and Instructions as shall have been or shall after the passing of this Act from Time to Time be issued to the said Commissioners in that Behalf by the Lord High Treasurer or any Three or more of the Commissioners of His Majesty's Treasury.

Commissioners for Affairs of Taxes to be subject to the Controul of the Commissioners of His Majesty's Treasury.

VII. And be it enacted, That all Commissions, Deputations, and Appointments granted to any Officers acting under the said recited Acts relating to the Assessed Taxes or the Land Tax in *Scotland*, at any Time before the passing of this Act, and in force at the passing of this Act, shall remain in full Force and Effect until the same shall be revoked or recalled; and the Persons holding the same shall continue

Existing Appointments to be good till recalled.

tinue to hold such respective Commissions, Deputations, and Appointments, and have full Power and Authority to execute the Duties of their respective Offices and Appointments, and to enforce all Laws, Regulations, Penalties, and Forfeitures relating to the Matters and Duties to which they shall have been appointed; and all Bonds which shall have been given by any such Officers respectively, and their Sureties respectively, and all Covenants, Deeds, and Engagements made or entered into by any such Officers respectively, relating to the said Taxes or other Matter or Thing under the Charge or Management of such Officers respectively, in virtue of the said recited Acts or any of them, shall remain in full Force and Effect according to the true Intent and Meaning thereof.

All the recited Acts to remain in force, excepting in so far as they are hereby altered or repealed.

VIII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or alter any Act or Acts, or any Part of any Act or Acts, in force relating or having reference to the said Assessed Taxes and Land Tax in *Scotland* at the passing of this Act, or any other Act or Acts by this Act referred to or affected, excepting in so far as such Act or Acts is or are altered or repealed by this Act; nor shall any thing herein contained impair or affect, or be construed in any Manner to impair or affect, the legal Jurisdiction of His Majesty's Court of Exchequer in *Scotland*; and that all Debts, Duties, and Revenues, and all Fines, Penalties, and Forfeitures, which might have at the passing of this Act legally been sued for, prosecuted, and recovered in the said Court of Exchequer, according to the Practice of the said Court, shall continue to be sued for, prosecuted, and recovered in the said Court as heretofore; any thing in this Act to the contrary notwithstanding.

Judicial Powers of the Barons of Exchequer specially saved.

Act may be altered.

IX. And be it enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be passed during the present Session of Parliament.

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