ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. LXXXIV.

An Act for augmenting Parochial Stipends, in certain Cases, in *Scotland*. [15th *June* 1810.]

Scotch Acts respecting Teinds in 1633, recited.

WHEREAS by an Act of the Parliament of *Scotland*, made in the Year One thousand six hundred and thirty-three, intituled, *Anent the Rate and Price of Teinds*; and by another Act of the Parliament of *Scotland*, made in the same Year One thousand six hundred and thirty-three, intituled, *Commission for Valuation of Teinds not valued, rectifying the Valuations of the same already made, and other Particulars therein contained*, it was statuted, ordained, and declared, that all Heritors and Life-renters of Lands in *Scotland* should be entitled to have the Teinds or Tithes of their Lands valued at certain fixed Rates, to be paid for the same in all Time to come: And whereas in many Parishes in *Scotland* where the Stipends of the Parochial Ministers are payable out of the Teinds or Tithes in consequence of the Depreciation of the Value of Money, the Stipends of such Parochial Ministers have become inadequate to their Support and Maintenance, and on account of the Valuations of Teinds which have taken place, no Funds exist out of which future Augmentations of such Stipends can be granted: And whereas in several Parishes where the Stipends of the Parochial Ministers are payable out of Funds and Revenues separate and distinct from the Teinds, such Stipends have also become inadequate to the Support and Maintenance of the Ministers thereof, and no Funds exist out of which such Stipends can be augmented: And whereas it is expedient that Means should be provided for augmenting the Stipends of each of such Ministers as aforesaid, to a yearly Amount or Value of One hundred and fifty Pounds Sterling, and it appears that an annual Sum not exceeding Ten thousand Pounds Sterling will be sufficient to carry these Purposes into Effect: 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 paſſing of this Act, there ſhall in every Year be ſet apart and appropriated in the Hands of His Majeſty's Receiver General and Paymaſter in *Scotland* out of the Publick Revenues and Money received and collected by him, an annual Sum, not exceeding in the whole the Sum of Ten thouſand Pounds of lawful Money of *Great Britain*, to anſwer the Purpoſes of this Act, to be applied in Manner herein-after mentioned.

10,000l. yearly may be ſet apart in the Hands of the Receiver General in Scotland for the Purpoſes after mentioned.

II. And be it further enacted, That as ſoon as conveniently may be after the paſſing of this Act, the Clerks to the different Preſbyteries within *Scotland*, ſhall make up Accounts of the different Pariſhes within each Preſbytery, the Stipends of which Pariſhes do not extend in their yearly Amount or Value to the Sum of One hundred and fifty Pounds Sterling, and which cannot be augmented to that Extent under the Laws at preſent in force, either by reaſon of the Teinds of ſuch Pariſhes being already exhauſted, or for other want of Funds out of which ſuch Augmentations could be made, or where, from the ſmall Amount or Value of the unexhauſted Teinds, it has been deemed inexpedient to bring Actions of Augmentation; which Accounts ſhall ſpecify the Amount of each ſuch Stipend in Money, Grain, or other Articles in which the ſame is payable, and the Rate at which ſuch Grain or other Articles, if not in uſe to be paid in Kind are convertible into Money, and if in uſe to be paid in Kind, the Value thereof on an Average of the laſt Nine Years preceding the paſſing of this Act, and the Period when ſuch Stipend was laſt augmented, and if any unexhauſted Teind remains, ſpecifying the Amount or Value thereof, as far as the ſame can be aſcertained, and the ſaid Accounts ſhall be tranſmitted to the Teind Clerk or Principal Clerk to the Lords of Council and Seſſion, as Commiſſioners for Plantation of Kirks and Valuation of Teinds appointed by an Act of the Parliament of *Scotland* in One thouſand ſeven hundred and ſeven.

Clerks of the Preſbyteries ſhall make up Accounts of the different Pariſhes, the Stipends of which do not amount to 150l.

Particulars of Stipends to be ſpecified.

III. And be it enacted, That when and as ſoon as the Accounts ſhall be received from the Clerks to the different Preſbyteries in Manner before mentioned, the ſame ſhall, upon the Application of any of the Miniſters intereſted, or of the Procurator for the Church on Behalf of the whole, be taken into Conſideration by the Lords of Council and Seſſion as Commiſſioners as aforeſaid, and a Liſt or Schedule ſhall thereupon be made up under their Direction and Authority, of all ſuch Stipends which from the Cauſes aforeſaid cannot be augmented to the annual Amount or Value of One hundred and fifty Pounds, under the Laws at preſent in force, ſpecifying the Amount of each Stipend in Money, Grain, or other Articles in which the ſame is payable, and the Rate at which ſuch Grain and other Articles, if not in uſe to be paid in Kind, are convertible into Money, or if in uſe to be paid in Kind, the Value thereof on an Average of the laſt Nine Years preceding the paſſing of this Act, and of the Sums neceſſary to augment each ſuch Stipend, including its preſent annual Amount or Value to the annual Amount or Value of One hundred and fifty Pounds Sterling, provided that the ſaid Augmentations ſhall not exceed in the whole the annual Sum of Ten thouſand Pounds Sterling; and in ſuch Liſt or Schedule it ſhall and may be lawful to the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, to ſpecify thoſe Caſes in which in their Opinion

Lords of Seſſion, as Commiſſioners of Teinds, to take into Conſideration the Liſt of ſuch Stipends, and the Sums neceſſary to augment them to 150l.; and to ſpecify thoſe Caſes in which Teinds ſhould be exhauſted before Relief is given.

Opinion the Teinds ſhould be fully exhauſted before any Relief or Augmentation ſhould be granted under the Authority of this Act.

In ſuch Caſes Proceſs of Modification for obtaining unexhauſted Teinds ſhall be inſtituted.

IV. Provided always, and be it enacted, That it ſhall and may be lawful in thoſe Caſes where the preſent Stipend does not amount to One hundred and fifty Pounds, and where the unexhauſted Teinds will not be ſufficient to augment it to an Amount beyond One hundred and fifty Pounds, and where the Commiſſioners are of Opinion that the Teinds ſhould be in the firſt Inſtance exhauſted for each Miniſter whoſe Caſe ſhall be ſo ſpecified as aforeſaid, forthwith to inſtitute a Proceſs of Modification and Augmentation for obtaining the Remainder of ſuch unexhauſted Teinds; and that it ſhall be lawful for the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, to award to him the Whole of ſuch unexhauſted Teinds as ſoon as the Courſe of ſuch Proceſs ſhall admit, any Thing in an Act paſſed in the Forty-eighth Year of His preſent Majeſty's Reign, intituled, *An Act for defining and regulating the Powers of the Commiſſion of Teinds, in augmenting and modifying the Stipends of the Clergy of* Scotland, or in any other Act or Acts, to the contrary contained in anywiſe notwithſtanding. 48 G. 3. c. 138.

Liſt of ſuch Stipends, when made up, to be printed and ſent to each Miniſter, &c.

V. And be it enacted, That the Liſt or Schedule ſo to be made up as aforeſaid, ſhall, under the Directions of the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, be forthwith printed, and a Copy thereof ſhall be ſent by their Clerk to each Miniſter whoſe Stipend ſhall have been included in the Accounts tranſmitted from the Preſbyteries to the ſaid Teind Clerk, or Principal Clerk of the ſaid Lords of Council and Seſſion, as Commiſſioners aforeſaid, in Manner before mentioned, and a Copy to the Clerk of each Preſbytery within *Scotland*, who ſhall thereupon give Notice to each Miniſter of the Preſbytery of the Receipt of ſuch printed Copy of the aforeſaid Liſt or Schedule.

Miniſters may apply to Preſbyteries if their Stipends be not ſpecified in Liſt, or if they object to their Stipends being ſpecified.

VI. And be it enacted, That it ſhall and may be lawful to and for every Miniſter of the Preſbytery whoſe Stipend ſhall not be ſpecified in the ſaid Liſt or Schedule, but whoſe Stipend ſhould in virtue of this Act have been ſo ſpecified therein, to make a Repreſentation to the Preſbytery of the Bounds, ſhewing why his Stipend ſhould be ſo ſpecified, and for every Miniſter whoſe Stipend ſhall be ſpecified in the ſaid Liſt or Schedule to preſent Objections thereto, if he ſhall ſee cauſe to ſuch Preſbytery of the Bounds; and it ſhall be lawful to each Preſbytery, and ſuch Preſbytery is hereby required to take ſuch Repreſentations and Objections into Conſideration, and to report their Opinion upon ſuch Liſt or Schedule as the ſame may appear to them, to the ſaid Lords of Council and Seſſion, as Commiſſioners foreſaid: Provided always, that ſuch Report ſhall be made by each Preſbytery, and tranſmitted by the Clerk of ſuch Preſbytery to the Teind Clerk, or Principal Clerk of the ſaid Lords of Council and Seſſion, as Commiſſioners aforeſaid, within Six Calendar Months next after the ſaid Liſt or Schedule ſhall have been received by the Clerk of ſuch Preſbytery.

Preſbyteries to report thereon.

Miniſters, thinking themſelves aggrieved by ſuch Report, may petition

VII. And be it enacted, That if any Miniſter ſhall think himſelf aggrieved by any Report made by or Proceedings of any Preſbytery in the Matters aforeſaid, it ſhall and may be lawful to ſuch Miniſter to preſent his Petition to the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, ſtating the

Commiſſioners of Teinds.

the Grounds of his Objection or Complaint in the Premiſes; and the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, ſhall order ſuch Petition tobe taken into Conſideration in a ſummary Way, and direct the ſame to be anſwered, or otherwiſe; and ſhall determine in the Matter of ſuch Objection or Complaint as early as the Circumſtances of the Caſe will permit; and ſuch Determination ſhall be final and concluſive, and not ſubject to any Appeal to the Houſe of Lords.

Liſt of Stipends, when confirmed, ſhall be recorded in the Books of the Commiſſioners of Teinds.

VIII. And be it enacted, That the ſaid Lords of Council and Seſſion, as Commiſſioners aforeſaid, ſhall, with all convenient Diſpatch after ſuch Reports ſhall have been received from the Preſbyteries as aforeſaid, take the ſame with the Determination that may have been given on any Petition as aforeſaid, and the Liſt or Schedule formerly prepared by them into Conſideration, and ſhall confirm the ſaid Liſt or Schedule, or make ſuch Alterations thereon as to them ſhall ſeem juſt and expedient, and ſhall adjuſt and ſettle the ſame, and after it ſhall have been ſo adjuſted and ſettled ſhall order the ſame to be recorded in their Books.

Certified Copy of the recorded Liſt to be ſent to the Barons of Exchequer in Scotland, who ſhall iſſue Precepts to the Miniſters for Payment of the Sums neceſſary.

IX. And be it enacted, That the ſaid Teind Clerk or Clerk to the Lords of Council and Seſſion as Commiſſioners aforeſaid, ſhall forthwith make out an Extract or certified Copy of the ſaid recorded Liſt or Schedule, and tranſmit the ſame to the Barons of His Majeſty's Exchequer in *Scotland*, who ſhall appoint the ſame to be alſo forthwith recorded in their Books; and ſhall thereupon iſſue a Precept or Warrant, addreſſed to His Majeſty's ſaid Receiver General and Paymaſter in *Scotland*, to each of the Miniſters of the reſpective Pariſhes mentioned in ſuch Liſt or Schedule for Payment to ſuch Miniſter, of the annual Sum, which, according to ſuch Liſt or Schedule is neceſſary for augmenting his Stipend to the annual Amount or Value of One hundred and fifty Pounds, to be paid to him at the Terms or Times herein-after directed during his Incumbency in the Pariſh mentioned in ſuch Precept or Warrant, and ſhall cauſe ſuch Precept or Warrant to be tranſmitted to the Miniſter therein mentioned.

When Commiſſioners ſhall have decided in Proceſſes for unexhauſted Teinds, and determined on augmenting Stipends, they ſhall prepare Liſts, order them to be recorded, and ſent in like Manner to the Barons of Exchequer, who ſhall iſſue Warrants for Payment, &c.

X. And be it enacted, That as ſoon as the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid ſhall have decided in any Proceſs or Proceſſes for obtaining the Remainder of any unexhauſted Teinds in Manner herein-before directed, and ſhall thereupon, or upon any other Ground have determined with reſpect to the Stipend or Stipends of any Miniſter or Miniſters which ought to be augmented under the Authority of this Act, and ſhall have aſcertained the Sum neceſſary for augmenting each ſuch Stipend to the annual Amount or Value of One hundred and fifty Pounds, the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid ſhall cauſe a Liſt or Schedule of ſuch Stipend or Stipends to be made out in Manner as herein-before directed, ſpecifying the Sum neceſſary for augmenting each ſuch Stipend to the annual Sum of One hundred and fifty Pounds; and ſuch Liſt or Schedule ſhall be recorded in the Books of the Teind Court, and an Extract or certified Copy thereof ſhall be made out in Manner herein-before directed, and ſhall be tranſmitted to the Barons of Exchequer, who ſhall cauſe the ſame to be alſo recorded in their Books, and ſhall iſſue their Precept or Warrant, addreſſed to His Majeſty's ſaid Receiver General and Paymaſter in *Scotland*, to each of the Miniſters of the reſpective Pariſhes mentioned in ſuch Liſt or Schedule, for Payment to ſuch Miniſter of the annual Sum which

according to such List or Schedule is necessary for augmenting his Stipend to the annual Amount or Value of One hundred and fifty Pounds, to be paid to him at the Terms or Times herein-after directed, during his Incumbency, in the Parish mentioned in such Precept or Warrant, and shall cause such Precept or Warrant to be transmitted to the Minister therein mentioned.

Augmentations to be paid half-yearly by the Receiver General.

XI. And be it enacted, That the Augmentations by this Act granted out of the Fund before-mentioned shall be payable by Two half-yearly Payments at the Terms of *Whitsunday* and *Michaelmas* in each Year; and the First Half-yearly Payment thereof shall be due and payable for the Half-year immediately preceeding the Term of *Whitsunday* last; and the same shall be so expressed in the Precepts or Warrants to be issued by the Barons of Exchequer in Manner herein-before directed; and at the First Term of *Whitsunday* or *Michaelmas* after the passing of this Act, or as soon thereafter as the Amount of the respective Augmentations shall be fixed and settled, the said Receiver General and Paymaster shall be and is hereby required to pay to the Minister mentioned in such Precept or Warrant as herein-before directed to be issued, or to any Person or Persons duly authorized to that Effect by such Minister, the Half-yearly Payments that may be due and payable to such Minister at the Time, subject to Deduction for the First Year, in Manner herein-after mentioned; and at every subsequent Term of *Whitsunday* or *Michaelmas* thereafter, the said Receiver General and Paymaster shall be and is hereby required to pay to such Minister, or Person or Persons authorized as aforesaid, the Half-yearly Payment or Payments that may be due to such Minister at the Time.

Out of the First Year's Augmentation 1s. in the Pound shall be retained,

XII. And be it enacted, That out of the First Year's Augmentation granted to such Ministers as aforesaid, and payable by virtue of this Act, the said Receiver General and Paymaster shall be and he is hereby authorized and required to deduct and retain the Sum of One Shilling in the Pound Sterling, of the Sum payable to each of such Ministers as aforesaid, to be applied in Manner herein-after directed, but such Deduction shall be made only from the Augmentation payable for the First Year under this Act, and no such Deduction shall be made from the Augmentation payable for any subsequent Year.

to be applied in paying the Expences incurred, &c.

XIII. And be it enacted, That the said Lords of Council and Session as Commissioners aforesaid, shall cause to be made up an Account of the Expences incurred, and of the Recompence to be made to the Persons employed under the Authority of this Act, for their Labour and Trouble in the Matters aforesaid, and shall specify in such Account the Persons to whom such Expences and Recompence shall be paid, and the Sum payable to each Person, not exceeding in the Whole the Amount of the Deduction of One Shilling in the Pound, to be retained by the said Receiver General and Paymaster in Manner before-mentioned, and shall certify the same to the said Barons of Exchequer; and the said Barons of Exchequer shall from Time to Time issue their Warrants upon the said Receiver General and Paymaster, for Payment to the Persons specified in such Account, or to their Order, of the several Sums of Money therein specified.

In Cases of Death or Removal, how Successors shall act.

XIV. And be it further enacted, That when the Minister of any Church or Parish whose Stipend shall have been specified in any List or Schedule herein-before directed to be prepared by the said Lords of Council and Session,

Seſſion, as Commiſſioners aforeſaid, ſhall die or be removed from the Charge of his Church or Pariſh, his Succeſſor in ſuch Church or Pariſh, if no Precept or Warrant had been granted to his Predeceſſor, ſhall be entitled to take all ſuch Steps in regard to the obtaining of ſuch Precept or Warrant as would have been competent to his Predeceſſor, but ſhall be as he is hereby bound and obliged to account for and pay to his Predeceſſor, or to the Executors or perſonal Repreſentatives of his Predeceſſor, whatever Part of the Augmentation granted under the Authority of this Act ſhall be due to ſuch Predeceſſor, or to the Executors or perſonal Repreſentatives of ſuch Predeceſſor reſpectively; and if ſuch Precept or Warrant had previouſly been granted, the Miniſter ſucceeding to ſuch Church or Pariſh ſhall be entitled to apply to the ſaid Barons of Exchequer to be put in the Place and Stead of the Miniſter ſo dying or being removed as aforeſaid, with reſpect to future Payments under this Act, in the Manner herein-after mentioned; and the ſaid Barons of Exchequer upon being ſatisfied that the Miniſter ſo applying has ſucceeded to the Church or Pariſh of the Miniſter ſo dying or being removed as aforeſaid, ſhall forthwith iſſue a Precept or Warrant to the ſaid Receiver General and Paymaſter in favour of the Miniſter ſo applying for Payment to him of the Sums which were payable to the former Miniſter of ſuch Church or Pariſh at the Terms or Times herein-before directed, during his Incumbency in the Church or Pariſh mentioned in ſuch Precept or Warrant, and ſhall cauſe ſuch Precept or Warrant to be tranſmitted to the Miniſter therein mentioned; and the Sums therein mentioned ſhall be payable and be paid upon ſuch Precept or Warrant by the ſaid Receiver General and Paymaſter to the Miniſter mentioned therein, or to any Perſon or Perſons duly authorized to that Effect, at the Term or Terms, and in Manner herein-before directed; and ſo on, as often as the Caſe ſhall happen, with reſpect to all the Miniſters who ſhall ſucceed to any Church or Pariſh, the Stipend of which ſhall be inſerted in any ſuch Liſt or Schedule as aforeſaid.

In caſe of Death or Removal, Rights of Miniſters to Augmentations under this Act to ceaſe in like Manner as their Rights in other Stipends ceaſe.

XV. Provided always, and be it enacted, That the Rights and Intereſts of the reſpective Miniſters who may be entitled to the Augmentations to be granted under the Authority of this Act, ſhall, in caſe of their Deceaſe or Removal, ceaſe and determine at the ſame Terms of *Whitſunday* or *Michaelmas*, and in the ſame Manner, as the Rights and Intereſts of the Clergy of *Scotland* in their other Stipends ceaſe and determine by the Law of *Scotland*; and that in like Manner the Rights and Intereſts of their Succeſſors to the ſaid Augmentations to be granted under the Authority of this Act, ſhall commence at the Terms of *Whitſunday* or *Michaelmas* immediately preceding their Admiſſion to their reſpective Churches or Pariſhes, in the ſame Manner as the Rights and Intereſts of the Clergy of *Scotland* to their other Stipends, do commence by the Law of *Scotland*.

Executors may draw for One Half-yearly Moiety of Augmentation, beyond what may be due.

XVI. Provided alſo, and be it enacted, That the Executors or perſonal Repreſentatives of the Miniſters deceaſing, whoſe Stipends ſhall be augmented under the Authority of this Act, and the Executors or perſonal Repreſentatives of their Succeſſors, ſhall be entitled to draw One Half-yearly Moiety of the Augmentations to be granted under the Authority of this Act, in Name of *Ann*, over and above the Stipends that may have been due to the Miniſters deceaſing, in the ſame Manner as is directed by the Law of *Scotland* with reſpect to the other Stipends of the Clergy of *Scotland*; and the Barons of His Majeſty's Exchequer ſhall grant Precepts

or

or Warrants to His Majesty's said Receiver General and Paymaster, for Payment of the said Half-yearly Moiety in Name of *Ann*, to those having Right thereto by the Law of *Scotland*, upon their Receipt, and this without the Necessity of any Confirmation or other Title to be made up in that Behalf.

Augmentations not to be paid during Vacancies,

XVII. And be it enacted, That when the Pastoral Charge in any of the Churches or Parishes, the Stipends of which shall be augmented as herein before mentioned, shall at any Time hereafter become vacant, the several Sums herein-before directed to be appropriated for augmenting such Stipends respectively, shall not during any such Vacancy (excepting only with regard to the Half-yearly Moiety in Name of *Ann*, directed to be paid as herein-before specified), be applicable to the Purposes to which vacant Stipends in *Scotland* are at present by Law applicable; nor shall they in any such Case be subject as vacant Stipends are to the Disposal of the Patrons of such vacant Parishes, or of the Barons of His Majesty's Exchequer in Parishes of which His Majesty is Patron, or of the Synods of *Argyll* or *Glenelg*, which have or claim to have a Right by Law to dispose of the vacant Stipends within their Bounds.

but to be applied to the Fund for the Provision of Widows and Children of Clergymen, by 19 G. 3. c. 20.

XVIII. And be it further enacted, That in the Event of every Vacancy occurring in the Parishes in which the Parochial Stipends shall have been augmented under the Authority of this Act, the annual Sums herein-before directed to be appropriated for augmenting the Stipends herein-before mentioned, shall, after Payment of the *Ann* in Manner before directed, during any Vacancy in any of the said Churches or Parishes, be payable and be paid to the Trustees appointed by the Act of the Nineteenth Year of the Reign of His present Majesty, intituled, *An Act for the better raising and securing a Fund for a Provision for the Widows and Children of the Ministers of the Church of* Scotland, *and of the Heads, Principals, and Masters in the Universities of* Saint Andrews, Glasgow, Edinburgh, and Aberdeen; *and for repealing Two Acts made in the Seventeenth and Twenty-second Years of the Reign of His late Majesty King* George *the Second, for those Purposes*, or to their General Collector, to be applied by the said Trustees in the Way they shall judge most expedient and effectual for securing a permanent Addition to the Annuities provided to the Widows therein mentioned, in all Time coming.

The Barons of Exchequer shall issue their Precept for Payment to the Trustees of the said Fund,

XIX. And be it enacted, That when any such Vacancy shall occur, the said Barons of Exchequer shall, upon the Application of the said Trustees or their General Collector, issue their Precept or Warrant to the said Receiver General and Paymaster, for Payment to the said Trustees or their General Collector, as aforesaid, of the whole Amount of the Sums directed to be appropriated under the Authority of this Act in Augmentation of the Stipend of the said vacant Church or Parish, at the same Term or Terms at which vacant Stipends are at present by the Law of *Scotland* payable to Patrons and others having Interest therein.

who may lend out the Money at Interest for its Benefit.

XX. And be it further enacted, That it shall and may be lawful to and for the said General Collector, under the Authority and by the Directions of the said Trustees, and according to such Regulations as they shall judge expedient, to lend out at Interest, on sufficient Security, the several Sums hereby appointed to be paid to the said Trustees or their General Collector by the said Receiver General and Paymaster as aforesaid, from Time to Time, for the Purpose of providing a permanent Fund, in Addition to the

Annuities before mentioned, eſtabliſhed under the Authority of the ſaid recited Act of the Nineteenth Year of the Reign of His preſent Majeſty.

Payments made by the Receiver General to be allowed in his Accounts.

XXI. And be it enacted, That all Payments to be made by the ſaid Receiver General and Paymaſter, of the ſeveral Sums of Money herein-before directed to be paid by him to the ſeveral Perſons and for the ſeveral Purpoſes herein-before mentioned, upon the Receipts of thoſe legally entitled or authoriſed to receive the ſame, ſhall be allowed in his Accounts.

Precepts and Receipts exempted from Stamp Duty.

XXII. And be it enacted, That the ſeveral Precepts or Warrants to be iſſued in Manner before mentioned, and the Receipts to be granted for the Sums of Money payable as herein-before directed, ſhall not be liable to any Stamp Duty.

Puniſhment of Perſons forging Precepts or Receipts, &c.

XXIII. And be it enacted, That if any Perſon or Perſons ſhall forge or counterfeit, or cauſe or procure to be forged or counterfeited, any ſuch Precept or Warrant, or Precepts or Warrants as aforeſaid, or any Signature or Signatures thereto, or any written Factory or Mandate, for receiving any Sum or Sums of Money made payable under the Authority of this Act, or any Signature or Signatures thereto, or any Receipt or Receipts granted on Payment of ſuch Sums of Money as aforeſaid, or Signature or Signatures thereto, and ſhall iſſue the ſame with an Intent to defraud the ſaid Receiver General and Paymaſter or his Succeſſors in Office, or any Perſon or Perſons entitled to any Sum or Sums of Money payable under the Authority of this Act, then every Perſon ſo offending and being thereof lawfully convicted, ſhall be puniſhed as Perſons guilty of the Crime of Forgery are liable to be puniſhed by the Law of *Scotland*.

No Fees to be paid to Officers, &c.

XXIV. And be it enacted, That no Fees or Expences whatſoever ſhall be charged by or paid to any Clerks or Officers of the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, or of the ſaid Barons of Exchequer, or the ſaid Receiver General and Paymaſter, or any Clerk or Officer employed by or under him, ſave and except the Expences and Recompence for the firſt Year, to be aſcertained in the Account of the ſame, to be made up and paid in Manner before directed.

Commiſſioners of Teinds and Barons of Exchequer may give Directions for the Regulation of their Clerks.

XXV. And be it enacted, That the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, and the ſaid Barons of Exchequer, ſhall and may from Time to Time give ſuch Directions for the Regulation of their reſpective Clerks and Officers employed, or that may be employed to carry this Act into Execution, where ſpecial Directions are not hereby given relative to the ſame, as to the ſaid Lords of Council and Seſſion as Commiſſioners aforeſaid, and to the Barons of Exchequer ſhall ſeem fit and expedient.

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