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T H E

Statutes at Large,

Anno tricesimo nono GEORGE III. Regis:

Being the THIRD Session of the

Eighteenth Parliament of GREAT BRITAIN.

VOL. XLII. PART I.

THE
Statutes at Large,

FROM

MAGNA CHARTA

To the END of the

Eleventh Parliament of GREAT BRITAIN,

Anno 1761.

CONTINUED.

By **DANBY PICKERING**, of Gray's-Inn, Esq.
Reader of the Law Lecture to that Honourable Society.

V O L. XLII.

C A M B R I D G E,

PRINTED BY JOHN BURGESS PRINTER TO THE UNIVERSITY;

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CUM PRIVILEGIO.

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A
T A B L E
OF THE
S T A T U T E S
P U B L I C K and P R I V A T E,

Passed *Anno tricesimo nono*

GEORGI II I. *Regis:*

Being the Third Session of the Eighteenth Parliament
of *Great Britain.*

P U B L I C K G E N E R A L A C T S.

Cap. 1. **F**OR settling and securing a certain annuity on *Horatio Nelson* lord *Nelson*, and the two next persons to whom the title of baron *Nelson* of the *Nile*, and of *Burnham Thorpe*, in the county of *Norfolk*, shall descend, in consideration of the eminent service performed by the said *Horatio Nelson* lord *Nelson*, to his Majesty and the publick.

Cap. 2. For continuing and granting to his Majesty certain duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and ninety-nine.

Cap. 3. For continuing and granting to his Majesty a duty on pensions, offices, and personal estates, in *England, Wales*, and the town of *Berwick upon Tweed*; and certain duties on sugar, malt, tobacco, and snuff; for the service of the year one thousand seven hundred and ninety-nine.

Cap. 4. Further to continue, until the expiration of six weeks after the commencement of the next session of parliament, an act, passed in the session of parliament holden in the thirty-sixth and

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thirty-seventh years of his present Majesty, chapter seventy, *videlicet*, On the sixth day of *June* one thousand seven hundred and ninety-seven, for the better prevention and punishment of attempts to seduce persons serving in his Majesty's forces, by sea or land, from their duty and allegiance to his Majesty, or to incite them to mutiny or disobedience.

Cap. 5. To continue, until the expiration of one month after the commencement of the next session of parliament, an act, passed in the last session of parliament, chapter sixty-six, *videlicet*, On the twenty-first day of *June* one thousand seven hundred and ninety-nine, intituled, *An act for empowering his Majesty for a time and to an extent to be limited, to accept the services of such parts of his military forces in this kingdom as may voluntarily offer themselves to be employed in Ireland.*

Cap. 6. To enlarge the time limited for the redemption of the land tax; and to explain and amend an act, made in the last session of parliament, 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.*

Cap. 7. For raising the sum of three millions by way of annuities.

Cap. 8. For extending the time allowed for taking out certificates for using or wearing armorial bearings or ensigns, until the fifteenth day of *February* one thousand seven hundred and ninety-nine.

Cap. 9. To continue, until the first day of *February* one thousand seven hundred and ninety-nine, an act, made in the last session of parliament, chapter seven, on the second day of *December* one thousand seven hundred and ninety-seven, intituled, *An act to continue, until the expiration of six weeks after the commencement of the next session of parliament, two several acts, passed in the session of parliament holden in the thirty-sixth and thirty-seventh years of his present Majesty, the one, chapter thirty-two, on the tenth day of March, and the other, chapter sixty-one, on the twenty-fifth day of May one thousand seven hundred and ninety-seven, for suspending, for a limited time, the operation of certain acts, made in the fifteenth and seventeenth years of the reign of his present Majesty for restraining the negotiation of promissory notes and bills of exchange, under a limited sum, within that part of Great Britain called England; and also to amend the said act, and further to continue the same, so amended, until the twenty-fifth day of March one thousand seven hundred and ninety-nine.*

Cap. 10. To continue, until the twenty-fifth day of *March* one thousand seven hundred and ninety-nine, and amend an act, passed in the thirty-eighth year of the reign of his present Majesty, chapter two, *videlicet*, On the thirtieth day of *November* one thousand seven hundred and ninety-seven, intituled, *An act to continue, until the expiration of thirty days after the commencement of the next session of parliament, an act, passed in the session of parliament*

parliament of the thirty-sixth and thirty-seventh years of his present Majesty, chapter one hundred and thirty-seven, videlicet, On the twentieth of July one thousand seven hundred and ninety-seven, intituled, "An act to continue an act, made in this present session of parliament, intituled, "An act to revive and continue for a limited time, and amend an act, passed in the present session of parliament, intituled, "An act to allow the banks, and certain banking companies, in that part of Great Britain called Scotland, to issue notes for sums under a certain amount, for a limited time; and for indemnifying all persons who have issued notes for small sums of money in that part of the united kingdom," for a limited time."

Cap. 11. For allowing further time for the payment of instalments to become due on certain sums advanced by way, of loan, to certain persons connected with and trading to the islands of Grenada and Saint Vincents.

Cap. 12. To continue, until the expiration of six weeks after the commencement of the next session of parliament, an act, passed in the thirty-fifth year of the reign of his present Majesty, chapter fifteen, videlicet, On the sixteenth day of March one thousand seven hundred and ninety-five; and also an act, passed in the same year, chapter eighty, videlicet, On the twenty-second day of May one thousand seven hundred and ninety-five; and also another act, passed in the thirty-sixth year of his present Majesty, chapter seventy-six, videlicet, On the fourteenth day of May one thousand seven hundred and ninety-six, relating to the admission of certain articles of merchandize in neutral ships, and the issuing of orders in council for that purpose; and to continue, for the same period, an act, passed in the session of parliament holden in the thirty-sixth and thirty-seventh years of his present Majesty, chapter twenty-one, videlicet, On the twenty-eighth day of December one thousand seven hundred and ninety-six, authorising his Majesty to make regulations respecting the trade and commerce to and from the Cape of Good Hope.

Cap. 13. To repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties.

Cap. 14. For exempting, during the present war, certain persons, serving in volunteer corps, from being balloted for the supplementary militia, under certain conditions; and for making out new lists of men liable to serve in the said militia.

Cap. 15. To continue, until the twenty-first day of May one thousand seven hundred and ninety-nine, an act, made in the last session of parliament, intituled, An act to empower his Majesty to secure and detain such persons as his Majesty shall suspect are conspiring against his person and government.

Cap. 16. To revive and continue, until thirty days after the commencement of the next session of parliament, an act, passed in the thirty-third year of the reign of his present Majesty, chapter seventy-six, videlicet, On the seventeenth day of June one

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thousand seven hundred and ninety-three, intituled, *An act for establishing courts of judicature in the island of Newfoundland, and the islands adjacent.*

Cap. 17. To indemnify such persons as have omitted to qualify themselves for offices and employments; and to indemnify justices of the peace, or others, who have omitted to register or deliver in their qualifications within the time directed by law, and for extending the time limited for those purposes, until the twenty-fifth day of *December* one thousand seven hundred and ninety-nine; to indemnify members and officers, in cities, corporations, and borough towns, whose admissions have been omitted to be stamped according to law, or having been stamped, have been lost or mislaid, and for allowing them, until the twenty-fifth day of *December* one thousand seven hundred and ninety-nine, to provide admissions duly stamped; to permit such persons as have omitted to make and file affidavits of the execution of indentures of clerks to attornies and solicitors, to make and file the same on or before the first day of *Michaelmas* term one thousand seven hundred and ninety-nine; to allow to such persons who have omitted to pay the duties on the indentures and contracts of clerks, apprentices, or servants, until the twenty-second day of *June* one thousand seven hundred and ninety-nine, for payment of the same; to indemnify attornies who have omitted to enter their certificates according to law, and for allowing them, until the first day of *Easter* term, to enter the same with the proper officer; and for indemnifying deputy lieutenants and officers of the militia, who have neglected to transmit descriptions of their qualifications to the clerks of the peace within the time directed by law, and for extending the time limited for that purpose, until the first day of *September* one thousand seven hundred and ninety-nine.

Cap. 18. For raising a certain sum of money, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.

Cap. 19. For the regulation of his Majesty's marine fores while on shore, until the twenty-fifth day of *March* one thousand eight hundred.

Cap. 20. For the punishing mutiny and desertion; and for the better payment of the army and their quarters.

Cap. 21. To amend and render more effectual two acts, passed in the thirty-eighth year of his present Majesty's reign and the present session of parliament, for the redemption and purchase of the land tax.

Cap. 22. For extending the time for returning statements under an act, passed in the present session of parliament, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties; and to amend the said act.*

Cap. 23.

Cap. 23. To repeal certain parts of three acts, made in the thirty-seventh and thirty-eighth years of the reign of his present Majesty, for raising a provisional force of cavalry; and for making further provision respecting such part of the provisional cavalry of this kingdom as is now actually called out and embodied.

Cap. 24. To continue, until the twenty-fifth day of *May* next, an act, made in the thirty-ninth year of the reign of his present Majesty, chapter nine, *videlicet*, On the fourth day of *January* one thousand seven hundred and ninety-nine, for continuing several acts, made in the thirty-sixth and thirty-seventh, and in the thirty-eighth years of the reign of his present Majesty, for suspending the operation of certain acts, made in the fifteenth and seventeenth years of the reign of his present Majesty, for restraining the negotiation of promissory notes and bills of exchange, under a limited sum, within that part of *Great Britain* called *England*.

Cap. 25. To continue, until the twenty-fifth day of *May* next, an act, passed in the thirty-ninth year of the reign of his present Majesty, chapter ten, *videlicet*, On the fourth day of *January* one thousand seven hundred and ninety-nine, for continuing several acts for allowing the banks, and certain banking companies, in that part of *Great Britain* called *Scotland*, to issue notes for sums under a certain amount.

Cap. 26. To continue, until the twenty-fifth day of *March* one thousand eight hundred, an act, passed in the session of parliament holden in the thirty-sixth and thirty-seventh years of his present Majesty, chapter seventy-six, *videlicet*, On the sixth day of *June* one thousand seven hundred and ninety-seven, for disallowing the bounty on the exportation to *Ireland* of sail cloth or canvas of the manufacture of *Great Britain*.

Cap. 27. To revive and continue, until the twenty-fifth day of *March* one thousand eight hundred, an act, passed in the session of parliament of the thirty-sixth and thirty-seventh years of his present Majesty, chapter seventy-two, *videlicet*, On the sixth day of *June* one thousand seven hundred and ninety-seven, for prohibiting the importation of cambricks and *French* lawns into this kingdom, not being the manufacture of *Ireland*, except for the purpose of being warehoused for exportation.

Cap. 28. To continue, until the twenty-fourth day of *June* one thousand eight hundred, an act, made in the twenty-ninth year of the reign of his late majesty King *George* the Second, chapter fifteen, *videlicet*, On the thirteenth day of *November* one thousand seven hundred and fifty-five, for granting a bounty on certain species of *British* and *Irish* linens exported; and taking off the duties on the importation of foreign raw linen yarns made of *flax*.

Cap. 29. For enabling his Majesty to settle an annuity of twelve thousand pounds on his royal highness's prince *Edward*, and a like annuity of twelve thousand pounds on his royal highness's prince *Ernst Augustus*, during his Majesty's pleasure.

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Cap. 30. To enable his Majesty to settle on her royal highness the princess *Amelia*, part of the annuity of thirty thousand pounds *per annum*, which his Majesty was enabled to settle on their royal highnesses his Majesty's other daughters, out of the hereditary revenues, by virtue of an act passed in the eighteenth year of the reign of his present Majesty.

Cap. 31. To continue, until the tenth day of *July* one thousand seven hundred and ninety-nine, and amend an act, passed in the last session of parliament, chapter ninety-two, *videlicet*, On the twenty-ninth day of *June* one thousand seven hundred and ninety-eight, for granting to his Majesty additional duties on distilleries in the several parts of the highlands of *Scotland*, for a limited time, and for regulating the duties on distilleries in the respective districts in *Scotland*; and for granting to his Majesty certain additional duties on spirits distilled for consumption, and a duty on unmalted grain used in distillation in *Scotland*.

Cap. 32. To permit ships to sail from certain ports of the island of *Newfoundland*, and from the coast of *Labrador*, without convoy.

Cap. 33. For raising a further sum of money, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.

Cap. 34. For repealing two acts, passed in the thirty-sixth year of the reign of his present Majesty, which limit the time for killing partridges in *England* and *Scotland*; and for amending so much of an act, passed in the second year of the reign of his present Majesty, as relates to such limitation within that part of *Great Britain* called *England*, by making other provisions for that purpose.

Cap. 35. For exempting, during the present war, persons serving in volunteer corps and associations, from being ballotted for the militia, under certain conditions.

Cap. 36. For increasing the rates of subsistence to be paid to innkeepers and others on quartering soldiers.

Cap. 37. For remedying certain defects in the law respecting offences committed upon the high seas.

Cap. 38. To continue, until the twenty-fourth day of *June* one thousand eight hundred and four, and amend an act, made in the thirty-fifth year of the reign of his present Majesty, for allowing the importation of rape seed, and other seeds used for extracting oil, whenever the prices of middling *British* rape seed shall be above a certain limit; and to continue several laws relating to the allowing the importation of seal skins cured with foreign salt, free of duty, until the twenty-fourth day of *June* one thousand eight hundred and four; to the more effectual encouragement of the manufactures of flax and cotton in *Great Britain*, until the twenty-fourth day of *June* one thousand eight hundred and three; and so much of an act, made in the thirty-fifth year of the reign of his present Majesty, for better securing the duties on glass, as was to continue in force for a limited time, until the fifth day of *June* one thousand eight hundred.

Cap. 39. To amend an act, made in the thirty-fourth year of the reign of his present Majesty, intituled, *An act for granting to his Majesty certain stamp duties on indentures of clerkships to solicitors and attornies, in any of the courts in England, therein-mentioned.*

Cap. 40. To amend so much of three acts, made in the last and present sessions of parliament, for making perpetual, subject to redemption and purchase, the several sums of money charged as a land tax, as relates to that part of *Great Britain* called *Scotland.*

Cap. 41. For raising an additional sum of money, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.

Cap. 42. To enable the commercial commissioners appointed to carry into execution certain acts for granting duties upon income, to extend the time limited by the said acts for receiving returns of income; and for explaining and amending the said acts.

Cap. 43. For enlarging the time limited by certain acts passed for the redemption of the land tax, for receiving contracts and making transfers of stock thereon, and for explaining and amending the said acts:

Cap. 44. For further continuing, until the first day of *March* one thousand eight hundred, an act, made in the last session of parliament, intituled, *An act to empower his Majesty to secure and detain such persons as his Majesty shall suspect are conspiring against his person and government.*

Cap. 45. For making perpetual so much of an act made in the nineteenth year of the reign of his present Majesty, chapter seventy-four, *videlicet*, On the twenty-sixth day of *November* one thousand seven hundred and seventy-eight, intituled, *An act to explain and amend the laws relating to transportation, imprisonment, and other punishment of certain offenders*, as relates to the punishment of burning in the hand of certain persons convicted of felony within the benefit of clergy.

Cap. 46. For making perpetual so much of an act made in the nineteenth year of the reign of his present Majesty, chapter seventy-four, *videlicet*, On the twenty-sixth day of *November* one thousand seven hundred and seventy-eight, intituled, *An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment of certain offenders*, as relates to the lodgings of judges at county assizes.

Cap. 47. To continue, until the fifth day of *July* next, an act, made in the present session of parliament, chapter twenty-four, *videlicet*, On the twenty-first day of *March* one thousand seven hundred and ninety nine, for continuing several acts, made in the thirty-sixth and thirty-seventh and in the thirty-eighth years of the reign of his present Majesty, for suspending the operation of certain acts, made in the fifteenth and seventeenth years of the reign of his present Majesty, for restraining the negotiation of promissory notes and bills of exchange, under a limited sum, within that part of *Great Britain* called *England.*

Cap. 48. To continue, until the fifth day of *July* one thou-

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land seven hundred and ninety-nine, an act, passed in the present session of parliament, for continuing several acts for allowing the banks, and certain banking companies, in that part of *Great Britain* called *Scotland*, to issue notes for sums under a certain amount.

Cap. 49. To extend the bail to be given in cases of criminal information, in that part of *Great Britain* called *Scotland*.

Cap. 50. For making perpetual an act, made in the thirty-third year of the reign of his present Majesty, intituled, *An act for the further relief of debtors, with respect to the imprisonment of their persons; and to oblige debtors, who shall continue in execution in prison beyond a certain time, and for sums not exceeding what are mentioned in the act, to make discovery, and deliver, upon oath, their estates for their creditors benefit.*

Cap. 51. For continuing, until the twenty-fifth day of *March* one thousand eight hundred and two, several laws relating to the transportation of felons and other offenders, and to the authorising the removal of offenders to temporary places of confinement in *England* and *Scotland* respectively.

Cap. 52. For continuing, until the twenty-fifth day of *March* one thousand eight hundred and two, so much of an act, made in the nineteenth year of the reign of his present Majesty, chapter seventy-four, *videlicet*, On the twenty-sixth day of *November* one thousand seven hundred and seventy-eight, intituled, *An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment of certain offenders, as relates to penitentiary houses.*

Cap. 53. To continue, until the twenty-fifth day of *March* one thousand eight hundred and four, so much of an act, made in the twenty-third year of the reign of his present Majesty, for rendering the payment of creditors more equal and expeditious in that part of *Great Britain* called *Scotland*.

Cap. 54. To indemnify all persons who may have incurred penalties or forfeitures under an act, passed in the second year of the reign of the King *James* the First, intituled, *An act concerning tanners, curriers, shoemakers, and other artificers occupying the cutting of leather; and to repeal parts of the said act, relating to the buying of hides.*

Cap. 55. For encouraging the improvement of lands subject to the servitude of thirlage, in that part of *Great Britain* called *Scotland*.

Cap. 56. To explain and amend the laws relative to colliers in that part of *Great Britain* called *Scotland*.

Cap. 57. For indemnifying governors, lieutenant governors, and persons acting as such in the *West India* islands, who have permitted the importation and exportation of goods and commodities in foreign bottoms.

Cap. 58. To enable his Majesty to grant a certain annuity to sir *James Marriott* knight, late judge of the high court of admiralty, in consideration of his diligent and faithful services in the execution of that office.

Cap. 59. For permitting certain goods, imported from the

East Indies, to be warehoused; and for repealing the duties now payable thereon and granting other duties in lieu thereof.

Cap. 60. For raising the sum of fifteen millions five hundred thousand pounds by way of annuities.

Cap. 61. To repeal the duty granted by an act of the last session of parliament on raw linen yarn, the produce of the territories of the king of *Prussia*, and imported directly from thence into this kingdom; and for charging another duty in lieu thereof.

Cap. 62. To amend an act made in the thirty-seventh year of the reign of his present Majesty, and two acts made in the last session of parliament, for raising a militia force in that part of the kingdom of *Great Britain* called *Scotland*.

Cap. 63. For granting to his Majesty certain additional duties on sugar imported and exported, and on coffee exported; and for reducing the drawbacks now allowed on the exportation of sugar.

Cap. 64. For granting to his Majesty the sum of two hundred thousand pounds, to be issued and paid to the governor and company of the bank of *England*, to be by them placed to the account of the commissioners for the reduction of the national debt.

Cap. 65. For allowing, until the twenty-fourth day of *June* one thousand eight hundred and five, a further bounty upon pilchards exported; and for amending an act made in the thirty-eighth year of the reign of his present Majesty, for transferring the management of the salt duties to the commissioners of excise.

Cap. 66. For placing the salaries of the sheriff deputies and substitutes of *Scotland*, upon the *Scots* civil list establishment.

Cap. 67. To enable such person as his Majesty shall please to appoint to the vacant office of a baron of the exchequer, to take upon himself the degree of a serjeant at law.

Cap. 68. For enabling his Majesty to raise the sum of three millions for the uses and purposes therein-mentioned.

Cap. 69. For raising the sum of three millions five hundred thousand pounds by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.

Cap. 70. For raising the sum of three millions, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.

Cap. 71. To enable the lords commissioners of his Majesty's treasury to issue exchequer bills to a limited amount, on the credit of such monies as shall arise by virtue of an act of this session, for granting certain duties on income.

Cap. 72. To amend an act made in the present session of parliament, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties*, so far as relates to the assessments made upon trustees, agents, receivers, and guardians.

Cap. 73. For exempting certain specifick legacies which shall be given to bodies corporate, or other publick bodies, from the

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payment of duty; and also the legacy of books and other articles given by the will of the late reverend *Clayton Mordaunt Cracchode* to the trustees of the *British* museum.

Cap. 74. For further continuing until the first day of *February* one thousand eight hundred and three, an act, made in the twenty-seventh year of the reign of his present Majesty, intituled, *An act to enable the lord high treasurer, or commissioners of the treasury for the time being, to let to farm the duties granted by an act, made in the twenty-fifth year of his present Majesty's reign, on horses let to hire for travelling post, and by time, to such persons as should be willing to contract for the same.*

Cap. 75. For reviving and making perpetual an act, made in the fourteenth year of the reign of his present Majesty, intituled, *An act to prohibit the importation of light silver coin of this realm from foreign countries into Great Britain or Ireland; and to restrain the tender thereof beyond a certain sum.*

Cap. 76. For the more secure conveyance of ship letters, and for granting to his Majesty certain rates of postage thereon.

Cap. 77. For repealing the duties on salt made in *Scotland*, and on salt imported from *Scotland* into *England* and *Wales*, and granting other duties in lieu thereof.

Cap. 78. To continue, until the tenth day of *November* one thousand eight hundred, and amend an act, passed in the present session of parliament, for continuing an act of the last session of parliament, for granting to his Majesty additional duties on distilleries, in the several parts of the highlands of *Scotland*, for a limited time; and for regulating the duties on distilleries in the respective districts in *Scotland*; and for granting to his Majesty certain additional duties on spirits distilled for consumption, and a duty on unmalted grain used in distillation in *Scotland*.

Cap. 79. For the more effectual suppression of societies established for seditious and treasonable purposes; and for better preventing treasonable and seditious practices.

Cap. 80. For better regulating the manner of carrying slaves, in *British* vessels, from the coast of *Africa*.

Cap. 81. To prevent unlawful combinations of workmen.

Cap. 82. To explain and amend an act, passed in the thirty-sixth year of the reign of his present Majesty, intituled, *An act for amending, and reducing into one act of parliament, two several acts, passed in the thirty-fourth and thirty-fifth years of his present Majesty, for the better ordering the militia of the city of London, and for further regulating the trained bands or militia of the said city.*

Cap. 83. For transferring to the commissioners for auditing the publick accounts, the duties now performed in the offices of the auditors of the land revenue; and for directing the mode of attesting the accounts of the paymaster general of his Majesty's forces.

Cap. 84. To enable the lords commissioners of the treasury to contract with the most noble *Charles* duke of *Richmond*, for the absolute purchase of the property of the said duke, and all others interested, in a certain duty of twelve-pence per chaldron

on coals shipped in the river *Tyne*, to be consumed in *England*, and to grant a compensation for the same, by way of annuity, payable out of the consolidated fund.

Cap. 85. To protect masters against embezzlements by their clerks or servants.

Cap. 86. For ascertaining the rate of duty to be paid for retail spirit licences; and for authorising the justices of the peace for any county to grant licences to sell ale, beer, or other liquors, by retail, in cities and places where a sufficient number of magistrates cannot be found qualified to grant such licences.

Cap. 87. For enabling his Majesty to prohibit the exportation, and permit the importation, of corn, and for allowing the importation of other articles of provision, without payment of duty, to continue in force until six weeks from the commencement of the next session of parliament.

Cap. 88. For erecting the county of *Edinburgh* into a separate district, for the purpose of regulating the importation and exportation of corn.

Cap. 89. For regulating the manner in which the united company of merchants of *England* trading to the *East Indies*, shall hire and take up ships for their regular service.

Cap. 90. To amend two acts, passed in the twenty-sixth and thirty-seventh years of the reign of his present Majesty, so far as the same relate to the militia of the counties of *Middlesex* and *Surrey*; and for applying certain monies remaining in the hands of the clerks to the deputy lieutenants of the county of *Middlesex*, and other persons, towards the completing of the said militia.

Cap. 91. For granting to his Majesty a certain sum of money, to be raised by lottery.

Cap. 92. For altering the period of making up the annual account of the duties on stamped vellum, parchment, and paper.

Cap. 93. To repeal so much of an act, passed in the seventh year of the reign of queen *Anne*, and also so much of an act, passed in the seventeenth year of the reign of his late majesty King *George* the Second, as puts an end to the forfeiture of inheritances upon attainder of treason, after the death of the pretender and his sons.

Cap. 94. To ascertain the salary of the master and worker of his Majesty's mint.

Cap. 95. To permit goods the produce of any foreign colony in *America*, imported directly from thence in any ship or vessel belonging to the subjects of any country or place in amity with his Majesty, to be entered and landed without payment of the duty granted by an act of the last session of parliament, for the better protection of the trade of this kingdom.

Cap. 96. To enable *Matthew Boulton*, engineer, to export the machinery necessary for erecting a mint in the dominions of his imperial Majesty, the emperor of all the *Russias*.

Cap. 97. For defraying the charge of the pay and cloathing of the militia in that part of *Great Britain* called *England*, for one year, from the twenty-fifth day of *March* one thousand seven hundred and ninety-nine.

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Cap. 98. To allow the importation of *Spanish wool*, in ships belonging to countries in amity with his Majesty.

Cap. 99. To encourage the trade into the *Levant Seas*, by providing a more convenient mode of performing quarantine, and for reducing the duty granted by an act of the last session, on goods the manufacture of *Great Britain*, exported to any place within the streights of *Gibraltar*.

Cap. 100. To revive and continue, until the end of the next session of parliament, an act, made in the thirty-fifth year of the reign of his present Majesty, to continue and amend an act, made in the twenty-sixth year of the reign of his present Majesty, intituled, *An act for the more effectual encouragement of the British fisheries*; and to amend an act, made in the twenty-sixth year of the reign of his present Majesty, for extending the fisheries, and improving the sea coast of this kingdom.

Cap. 101. To continue several laws relating to the further support and encouragement of the fisheries carried on in the *Greenland Seas* and *Davis's Streights*, until the twenty-fifth day of *December* one thousand eight hundred, and to the discontinuing the duties payable on the importation of tallow, hog's lard, and grease until the twenty-fifth day of *March* one thousand eight hundred and six.

Cap. 102. To revive and continue, until the first day of *January* one thousand eight hundred and one, the bounties granted by an act, made in the twenty-sixth year of the reign of his present Majesty, for encouraging the fisheries carried on at *Newfoundland*, and parts adjacent, from *Great Britain* and *Ireland*, and the *British dominions in Europe*.

Cap. 103. For making allowances in certain cases to subaltern officers of the militia in time of peace.

Cap. 104. To amend an act, made in the twenty-ninth year of the reign of King *George the Second*, intituled, *An act to enable his Majesty to grant commissions to a certain number of foreign protestants, who have served abroad as officers or engineers, to act and rank as officers or engineers in America only, under certain restrictions and qualifications*.

Cap. 105. To continue and amend so much of an act, made in the thirty-third year of the reign of his present Majesty, as permits sir *William Bishop*, *George Bishop*, and *Argles Bishop*, to carry on the manufacture of *Maidstone geneva*.

Cap. 106. For the reduction of the militia forces, at the time and in the manner therein limited; for enabling his Majesty more effectually to increase his regular forces, for the vigorous prosecution of the war; and for amending the laws relating to the militia.

Cap. 107. For granting to his Majesty certain stamp duties on bills of exchange and promissory notes for small sums of money.

Cap. 108. To amend and render more effectual several acts for the redemption and purchase of the land tax.

Cap. 109. For better recruiting the forces of the *East India company*.

Cap. 110. For the augmentation of the salaries of the judges

of the courts in *Westminster Hall*, and also of the lords of session, lords commissioners of justiciary, and barons of exchequer, in *Scotland*; and for enabling his Majesty to grant annuities to persons in certain offices in the said courts of *Westminster Hall*, on their resignation of their respective offices.

Cap. 111. To permit, until the first day of *August* one thousand eight hundred and two, the importation of certain naval stores from *Hamburg*, and other ports of *Germany*.

Cap. 112. To enable his Majesty, by order in council, to permit, until six weeks after the commencement of the next session of parliament, such goods as shall be specified in such order to be imported into this kingdom, in neutral ships.

Cap. 113. To enable such persons as his Majesty may be pleased to appoint to the office of chief justice, or of one of the justices of either bench, or of chief baron, or one of the barons of the exchequer, to take upon themselves the degree of a serjeant at law in vacation.

Cap. 114. For granting to his Majesty a certain sum of money out of the consolidated fund, for applying certain sums of money therein mentioned, for the service of the year one thousand seven hundred and ninety-nine; and for further appropriating the supplies granted in this session of parliament.

PUBLICK LOCAL AND PERSONAL ACTS.

1. AN act to enable *Thomas Coutts* esquire, banker, to make a communication between his buildings on the opposite sides of *William Street*, in the parish of *Saint Martin in the Fields*, within the city and liberty of *Westminster*, by a covered passage to be built over the said street.

2. An act to amend and render more effectual an act, passed in the twenty-seventh year of the reign of his present Majesty, for rebuilding the pier of *Margate* in the *Isle of Thanet* in the county of *Kent*; and for other purposes mentioned in the said act.

3. An act for making and maintaining the road from or near *Whiteburn* in the county of *Berwick* to the town of *Kelfo* in the county of *Roxburgh*, to continue for twenty-one years, and from thence to the end of the then next session of parliament.

4. An act for the better relief and employment of the poor of the parish of *Saint Bridget*, otherwise *Saint Bride*, *Fleet Street*, in the city of *London*.

5. An act for explaining, amending, and rendering more effectual, several acts, passed in the ninth, fifteenth, twenty-sixth, and thirty-fourth years of the reign of his present Majesty, for making and maintaining a navigable canal from the *Coventry* canal navigation to the city of *Oxford*.

6. An act to enable the lords of the manor of *Brixham*, in the county of *Devon*, to repair and enlarge, or rebuild, the pier or quay at *Brixham Quay*, within the said manor, to improve the harbour there,

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there, to regulate the moorings of vessels therein, and to establish a market there.

7. An act for dividing, allotting, and inclosing, the arable lands, intermixed pastures, open fields, half year lands, commons, and waste grounds, within the parish of *Upton*, in the county of *Norfolk*, and such parts of the open fields, called *Upton Field* and *Fishley Crofts*, as lie in the parish of *Fishley*, in the said county, and for draining the same.

8. An act for rendering more effectual an act, passed in the twelfth year of the reign of his present Majesty, intituled, *An act for making and keeping in repair a road or passage for horses, on the banks of the river Severn, between Bewdley Bridge and a place called The Meadow Wharf, at Coalbrook Dale, for haling and drawing vessels along the said river; and for other purposes therein-mentioned.*

9. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of two several acts, the one made and passed in the twenty-fifth year of the reign of his late majesty King *George* the Second, and the other in the eleventh year of the reign of his present Majesty, for repairing the road from *Knarebrough*, in the county of *York*, by *Long Flatt Lane*, *Gouldsbrough Fields*, *Flaxby*, *Allerton Mauleverer*, and *Scate Moor*, to *Greenhamerton*, in the same county, and for making the same a high carriage road.

10. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of three several acts, passed in the fourteenth and twenty-sixth years of the reign of his late majesty King *George* the Second, and in the twenty-third year of the reign of his present Majesty, for repairing the roads from *Doncaster*, through *Ferrybridge*, to the south side of *Tadcaster Cross*, and also from *Ferrybridge* to *Wetherby*, and from thence to *Boroughbridge*, in the county of *York*, so far as same relate to the road between *Ferrybridge* and *Wetherby*, and from thence to *Boroughbridge*.

11. An act to continue for the term of twenty-one years, and from thence to the end of the then next session of parliament, and for enlarging the powers of an act, made in the eighteenth year of the reign of his present Majesty, for repairing and widening the road from *Evesham Bridge*, in the borough of *Evesham*, in the county of *Worcester*, to *The Globe Inn* in *Alcester*, in the county of *Warwick*.

12. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers of two acts, made in the thirty-second year of the reign of his late majesty King *George* the Second, and in the twentieth year of the reign of his present Majesty, for repairing and widening certain roads leading to and from the towns of *Nottingham* and *Derby*, so far as relates to the road leading from *Chappel Bar*, near the west end of the town of *Nottingham*, to *Saint Mary's Bridge* in the town of *Derby*,

Derby, and from the guide post in the parish of *Lenton* to *Sawley Ferry*.

13. An act to continue, for the term of twenty-one years, and from thence to the end of the then next session of parliament, the term, and for altering and enlarging the powers, of an act, made in the nineteenth year of the reign of his present Majesty, for repairing the road leading from *Kilburn Bridge*, in the county of *Middlesex*, to *Sparrow's Herne*, in the county of *Hertsford*.

14. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and increasing, altering, and enlarging the powers, of two several acts, passed in the twenty-sixth year of the reign of his late majesty King *George* the Second, and in the fourth year of the reign of his present Majesty, for repairing and widening the road from the west end of the town of *Burton-upon-Trent*, in the county of *Stafford*, through the said town, to the south end of the town of *Derby*, in the county of *Derby*.

15. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers of two acts, passed in the twenty-ninth year of the reign of his late majesty King *George* the Second, and the eighteenth year of the reign of his present Majesty, for amending, widening, and keeping in repair, several roads leading from the market house in the town of *Much Wenlock*, and from *Gleeton Hill* to *Cressage*, in the county of *Salop*.

16. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of an act, passed in the eighteenth year of the reign of his present Majesty, for repairing and widening the road from *The Birges Brook* to *Buildwas Bridge*, and from thence to join the *Watling Street* turnpike road at *Terns Bridge*, in the county of *Salop*, so far as relates to the last-mentioned road.

17. An act to continue, for twenty-one years, and from thence to the end of the then next session of parliament, the term, and to amend the powers, of an act, passed in the twentieth year of the reign of his present Majesty, for repairing and widening the roads from *Gosport*, through *Fareham* and *Wickham*, to *Bishop's Walkham*, and from *Wickham* aforesaid, to *Chawton Pond*, in the parish of *Chawton*, all in the county of *Southampton*.

18. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term and powers of two acts, passed in the thirtieth year of the reign of his late majesty King *George* the Second, and the eighteenth year of the reign of his present Majesty, for amending widening, and keeping in repair, the roads from the east end of the town of *Hertsford*, in the county of *Hertsford*, through *Watton*, to *Broadwater*, and from the town of *Ware*, through *Watton*, to the north end of the town of *Walkern*, in the said county.

19. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of several acts, passed in the

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the eleventh year of King *George* the First, the sixth and twenty-sixth years of his late Majesty, and in the twelfth year of the reign of his present Majesty, for repairing the roads from the parish of *Enfield*, in the county of *Middlesex*, to the town of *Hertford*, and from the end of the town of *Hertford* to *Amwell End*, near *Ware*, in the county of *Hertford*, and other roads in the said acts mentioned.

20. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of two acts, passed in the second and twenty-second years of the reign of his present Majesty, for repairing and widening the road from the turnpike road at *Weyhill*, in the county of *Southampton*, to the turnpike road at *Lydney*, in the county of *Wilt*.

21. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of three several acts, passed in the fourteenth and twenty-fourth year of the reign of his late majesty King *George* the Second, and in the twenty-sixth year of the reign of his present Majesty, so far as the same relate to the road from *Selby* to *Leeds*, in the west riding of the county of *York*.

22. An act for repairing the several roads in the counties of *Dumfries* and *Roxburgh*, to continue in force for twenty-one years, and from thence to the end of the then next session of parliament.

23. An act to continue, for twenty-one years, and from thence to the end of the then next session of parliament, the term and powers of two acts, passed in the thirtieth year of the reign of his late Majesty, and the eighteenth year of the reign of his present Majesty, for building a bridge over the river *Lea*, at or near a place called *Jeremy's Ferry*, and for making, repairing, and widening roads from thence into the great roads at *Snarebrook* in the county of *Essex*, and at *Clapton* in the county of *Middlesex*.

24. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of two acts, passed in the third and twenty-fourth years of the reign of his present majesty King *George* the Third, for repairing, widening, and keeping in repair the road from *Kirkby Kendall*, in the county of *Westmorland*, to *Kirkby Ireleth*, in the county of *Lancaster*.

25. An act for more effectually repairing and improving the roads from *Manchester*, in the county palatine of *Lancaster*, through *Oldham* to *Austerlands*, in the parish of *Saddleworth*, in the county of *York*, and from *Oldham* to *Ashton-under-Lyne*, and from *Oldham* to the village of *Royton*, in the said county palatine of *Lancaster*.

26. An act for more effectually repairing and improving the road from *Foston Bridge*, in the county of *Lincoln*, to *Little Drayton*, in the county of *Nottingham*.

27. An act for amending and rendering more effectual an act, passed in the thirty-third year of the reign of his present Majesty, intitled,

intended, An act for making and maintaining a navigable canal from Loch Gilp to Loch Crinan in the shire of Argyll.

28. An act for building a bridge over the river *Severn*, from or near *Cressage*, in the county of *Salop*, to the opposite shore; and for making proper roads or avenues to and from the same.

29. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and alter and enlarge the powers, of two acts, made in the twenty-ninth year of the reign of his late Majesty, and in the twenty-fifth year of the reign of his present Majesty, for repairing and widening the roads from *Coleham Bridge*, in *Shrewsbury*, to the market place in *Church Stretton*, and to the top of *Lythwood Hill*, and from *Pulley Common* to the maypole in *Condover*; and from *Coleham Bridge* to *Longdon*, and from the fifth milestone near *Longdon*, to the turnpike gate at *Castle Pulverbatch*, in the county of *Salop*.

30. An act to continue for twenty-one years, and from thence to the end of the then next session of parliament, the term, and enlarge the powers, of two acts, passed in the twenty-eighth year of the reign of his late majesty King *George* the Second, and in the fourteenth year of the reign of his present Majesty, for repairing the roads from the north end of *Brown's Lane*, in *Great Staughton* in the county of *Huntingdon*, to the way post near *Wellingborough Bridge* in the county of *Northampton*, and from the pound in *Kimbolton* to the way post near *Brington Bridge*, in the said county of *Huntingdon*.

31. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of several acts, for repairing the road from the north end of *Mulling Street*, near the town of *Lewes*, and certain other roads in the county of *Suffex*.

32. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers of an act, passed in the thirteenth year of the reign of his present Majesty, for repairing and widening the road from *Newark-upon-Trent*, in the county of *Nottingham*, to join the turnpike road from *Nottingham* to *Grantbam*, in the county of *Lincoln*, near the guide post on the *Foss Road* near *Bingham*, in the said county of *Nottingham*.

33. An act to continue for twenty-one years, and from thence to the end of the then next session of parliament, the term, and to alter, enlarge, and repeal some of the provisions, of two acts, passed in the twenty-seventh year of the reign of King *George* the Second, and in the fifth year of the reign of his present Majesty, so far as the said acts relate to the repairing of the roads from an intrenchment on *Askerwell Hill*, through *Bridport* to *Penn Inn*, from *Bridport* to *Beaminster*, from the north end of the south street of *Bridport Harbour*, from the north turnpike gate at *Beaminster* to *Beaminster Wood*, otherwise *Wood Common*, and to *Leatham's Water*, all in the county of *Dorset*.

34. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the

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term, and altering and enlarging the powers, of two acts, passed in the eighteenth year of the reign of his late majesty King *George* the Second, and the eighteenth year of his present Majesty, so far as the said acts relate to the repairing and widening the road from the north end of *Dapden Wharf*, in the parish of *Stoke*, next *Guldeford*, through *Guldeford*, to *Andrew's Cross*, and to *Alford Bars*, in the county of *Surrey*, and from thence to *New Bridge*, in the county of *Suffex*.

35. An act to continue for twenty-one years, and from thence to the end of the then next session of parliament, the term, and to alter and enlarge the powers of an act, passed in the nineteenth year of the reign of his present Majesty, for repairing and widening the roads from *Gander-Lane* in the county of *Derby*, to *Sheffield* in the county of *York*, and from *Mosbrough-Green* to *Clown*, both in the said county of *Derby*.

36. An act for better supplying the town and port of *Liverpool* with water, from certain springs in the township of *Bootle* in the county palatine of *Lancaster*.

37. An act for continuing, for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers of two several acts, the one passed in the twenty-fifth year of the reign of his late majesty King *George* the Second, and the other in the fifth year of the reign of his present Majesty, for amending and keeping in repair the road leading from the north-east corner of *Nuffield Common*, by the parish church of *Nuffield*, otherwise *Tuffield*, in the county of *Oxford*, through *Wallingford* to *Wantage*, and from thence to *Farrington*, in the county of *Berks*.

38. An act for altering, enlarging, and repealing some of the provisions in an act, passed in the eighteenth year of the reign of his present Majesty, for repairing several roads leading from the town of *Taunton*, and other roads adjoining thereto, in the county of *Somerset*; and also for extending the provisions of the said act, to a road from *Tucker's Gate*, in the parish of *Lyng*, to *Piper's Inn*, in the parish of *Ascott*, in the said county of *Somerset*.

39. An act for continuing for thirty-eight years, and rendering more effectual several acts for charging a duty of two pennies *Scots* (or one sixth part of a penny sterling) on every pint of ale and beer vended or sold within the towns of *Port Glasgow* and *Newark*, and privileges thereof.

40. An act for continuing for thirty-eight years, and rendering more effectual an act passed in the twenty-eighth year of the reign of his late Majesty, for continuing the duty of two pennies *Scots*, or one sixth part of a penny sterling, on every pint of ale and beer vended or sold within the city of *Glasgow* and village of *Gorbals*, and liberties and privileges thereof.

41. An act for better regulating and employing the poor, and for more effectually watching the squares, streets, lanes, and other places, within that part of the parish of *Saint Andrew Holborn* which lies above the bars, in the county of *Middlesex*, and the parish of *Saint George the Martyr*, in the said county.

42. An act for the better and more effectual relief and employment of the poor in the hundred of *Samford*, in the county of *Suffolk*.

43. An act for more effectually repairing and amending the road leading from *Long Horfeley Bar or Gate*, on the post road near the town of *Morpeth*, by or through *Long Horfeley*, *Weldon Bridge*, and *Whittingham*, to the river *Breamish*, and from thence to *Piercy's Cross*, in the county of *Northumberland*, to continue in force for twenty one years, and from thence to the end of the then next session of parliament.

44. An act to amend two acts, made in the twenty-eighth and thirty-eighth years of the reign of his present Majesty, for enlarging and improving the harbour of *Leith*.

45. An act for explaining and amending two acts, passed in the thirty-first and thirty-second years of the reign of his present Majesty, for repairing the roads from *Livingstone*, by the kirk of *Shotts*, to the city of *Glasgow*, and other roads therein mentioned.

46. An act for making and repairing the road from *Dunkeld* to *Coupar of Angus*, by the bridge of *Isla*, and the road leading out of the road between *Dunkeld* and *Perth* to the *Boat at Caputh*, by or through the village of *Stanley* in the county of *Perth*, to continue in force for twenty-one years, and from thence to the end of the then next session of parliament.

47. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and enlarging and altering the powers, of two acts, the one passed in the thirtieth year of the reign of his late majesty King *George the Second*, and the other in the second year of the reign of his present Majesty, for amending, widening, and keeping in repair, the road leading from *Burleigh Bridge*, in the town of *Loughborough* to *Abby-de-la-Zouch*, in the county of *Leicester*; and for repairing and widening the road, branching out of the said road at *Coleorton Church*, over *Coleorton Moor*, and through *Worthington* and *Sutton Bonington*, to *Remfston*, in the counties of *Leicester* and *Nottingham*.

48. An act for more effectually amending, widening, and keeping in repair, the road from the turnpike road at the bottom of *Shaw Hill*, in the parish of *Melksham*, through *Googe's Lane*, *Corsham*, *Biddestone*, and *West Yatton*, to the turnpike road at *Upper Coombe*, in the parish of *Castle Coombe*, in the county of *Wilts*.

49. An act for more effectually repairing, widening, altering, and improving the road at or near *Beckhampton*, and from the north side of *Stowdon* to the *Carpenter's Arms* in *Blunston*, and several other roads therein mentioned, in the county of *Wilts*.

50. An act for continuing for twenty-one year, and from thence to the end of the then next session of parliament, the term, and altering and amending the powers, of three several acts, passed in the twenty-fifth, twenty-seventh, and thirty-third years of the reign of his late majesty King *George the Second*,

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for repairing and widening the road leading from *Market Harbour*, in the county of *Leicester*, to the pound in the parish of *Brampton*, in the county of *Huntingdon*.

51. An act for more effectually amending, widening, improving, and keeping in repair, the road from *Gateshead*, in the county of *Durham*, to the *Church Lane* near *Ryton Lane Head*, and from the *Bar Moor* to the *Hexham* turnpike road, near *Dilston Bar*, in the county of *Northumberland*, and also several other roads therein described, lying within the said counties.

52. An act for more effectually repairing and improving the road from *Skipton*, in the county of *York*, to *Clitheroe*, in the county of *Lancaster*.

53. An act for building a bridge over the river *Tweed*, at or near the town of *Kelfo*, in the county of *Roxburgh*.

54. An act for vesting part of the settled estates of the right honourable *John* lord *Rolle* in trustees, to sell or exchange the same, and purchase, or take in exchange, other estates to be settled in lieu thereof to the same uses.

55. An act for vesting certain estates in *Tokenhouse Yard*, in the city of *London*, in the trustees of the other settled estates of the marquis of *Lansdown* and the right honourable *John Henry Petty*, commonly called *Earl of Wycombe*, in trust to be sold, and for laying out the monies arising from the sale in the manner therein directed; and for empowering the said trustees of the said settled estates to apply the monies arising from the sale of any part thereof in the manner therein directed; and for discharging the said settled estates from a rent charge of five hundred pounds given to *James Petty* esquire, and the heirs male of his body, by the will of *Henry* formerly earl of *Shelburne*, deceased.

56. An act for vesting part of the settled estates of *Simon Payne* esquire, and *Hester* his wife, in the county of *Gloucester*, in trustees, to be exchanged for part of their unsettled estates, in the county of *Somerset*.

57. An act for dividing, allotting, and enclosing, a certain tract or parcel of common, waste, and marsh grounds, called *Thornton Marsh*, within the several parishes of *Poulton* and *Bishopham*, in the county palatine of *Lancaster*.

58. An act for regulating the rates of portorage to be taken by innkeepers and other persons, within the cities of *London* and *Westminster*, the borough of *Southwark*, and places adjacent.

59. An act to enlarge the term, and alter and enlarge the powers, of several acts, relating to the harbour of *Liverpool*; and for making two additional wet docks and piers in or near the port of *Liverpool*; and for rendering more safe and commodious the said port and docks.

60. An act for authorising the company of proprietors of the *Stratford upon Avon* canal navigation to vary the course of certain parts of the said canal, directed to be made by an act, passed in the thirty-third year of the reign of his present Majesty, and also to make a branch out of the said canal, and also to vary the course of a navigable cut directed to be made from the said

Stratford upon Avon canal, in the parish of Lapworth, into the Warwick and Birmingham canal, in the manor of Kingwood, in the county of Warwick, by another act, passed in the thirty-fifth year of the reign of his present Majesty, and for amending the said acts.

61. An act for paving the footways, and for cleansing, lighting, and regulating, the streets, lanes, and other publick passages and places, within the town of *Trowbridge*, in the county of *Wilts*; and for removing and preventing nuisances, annoyances, and obstructions, therein.

62. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering and enlarging the powers, of an act, passed in the thirteenth year of the reign of his present majesty King George the Third, intituled, *An act for enlarging the term and powers of three acts, passed in the first, ninth, and twenty-second years of the reign of his late majesty King George the Second, for repairing and enlarging the road leading from the house called The Sign of the Bells, in the parish of Saint Margaret, in Rochester, to Maidstone, and other roads therein mentioned, in the county of Kent.*

63. An act for more effectually repairing and improving the road from *The Green Man*, in the chapelry of *Seend*, in the county of *Wilts*, through *Trowbridge*, to *Beckington*, in the county of *Somerset*, and several other roads communicating with, or lying near to, the said road; and for making and maintaining certain pieces of new road in *Trowbridge* aforesaid.

64. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and enlarging the powers of an act, passed in the thirty-third year of the reign of his present Majesty, intituled, *An act for repairing, widening, altering, diverting, and turning the road from Ardwick Green, near Manchester, in the county of Lancaster, to the bridge at the corn mills at Wilmslow, in the county of Chester.*

65. An act to continue, for twenty-one years, and from thence to the end of the then next session of parliament, the term, and alter and enlarge the powers of an act, passed in the seventeenth year of the reign of his present Majesty, intituled, *An act for more effectually amending, widening, and keeping in repair, several roads therein mentioned, leading from a gate, in the town and county of Poole, called Poole Gate; and for repealing two acts of parliament, of the twenty-ninth and thirtieth years of his late Majesty, relating to the said roads; and also for applying a certain sum of money therein mentioned, towards paving and repairing a certain street or way within the said town and county.*

66. An act to empower the right honourable *Henry earl Fauconberg* to charge his settled estates in the counties of *York* and *Chester* with the sum of fifteen thousand pounds, in lieu of the right of him the said *Henry earl Fauconberg*, and the other tenants for life of the said estates, to cut down timber growing thereon; and to grant building leases of such parts of the said settled

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estates as are near, or adjoining to, the town of *Macclesfield*, in the said county of *Chester*; and for vesting the manor and other hereditaments of and in *Sutton in the Forest*, in the said county of *York*, other part of the said settled estates, in trustees, in trust to sell the same, and, out of the money arising from the sale thereof, to discharge the incumbrances on the said settled estates.

67. An act for more easily effectuating the sale of part of the freehold estates late of *James Duberly* esquire, deceased, and for applying the clear monies to arise therefrom upon the trusts of the marriage settlements of his five daughters.

68. An act for vesting the fee simple of several estates in the county of *Chester*, (devised by the will of *Philip Egerton* esquire, deceased, to a trustee for a term of years, for the purpose of discharging his debts, with remainder to the uses therein mentioned), in trustees, to be sold for discharging the said debts, and to lay out the surplus (if any) of the monies arising by such sale in the purchase of lands to be settled to the same uses.

69. An act for rendering more commodious, and for better regulating, the port of *London*.

70. An act for enabling the *Grimsbj* haven company to finish and complete the navigation of the said haven, and for amending an act, passed in the thirty-sixth year of the reign of his present Majesty, for widening, deepening, enlarging, altering, and improving, the haven of the town and port of *Great Grimsby*, in the county of *Lincoln*.

71. An act for empowering the company of proprietors of the *Forth and Clyde* navigation to repay, into the court of exchequer in *Scotland*, the sum advanced to them for the purpose of completing the said navigation; for repealing so much of an act, of the twenty-fourth year of his present Majesty, as relates to the said company; and for enabling the barons of the said court of exchequer to advance part of the sum so to be received to the company of proprietors of the *Crinan Canal*, on certain conditions.

72. An act for settling the right of patronage or presentation of or to the new chapel of *Cradley*, in that part of the parish of *Halesowen* which lies in the county and diocese of *Worcester*, and for other purposes.

73. An act for making and maintaining a tunnel, or road, under the river *Thames*, from or near to the town of *Gravesend*, in the county of *Kent*, to or near to *Tubury Fort*, in the county of *Essex*.

74. An act for making a new street from the *Haymarket* into *Charles Street*, *St. James's Square*, within the city and liberty of *Westminster*.

75. An act for amending, widening, altering, and keeping in repair, the road leading from *Cheadle*, through *Alveton*, to the *Uttoxeter* and *Ashborne* turnpike road, at or near *Quickhill Bank*; and also the road leading from the *Stone* and *Uttoxeter* turnpike road, at *Beir's Brook*, through *Hollington*, to the said *Uttoxeter* and *Ashborne* turnpike road, at or near the *Churnet Bridge* at *Rochester*,

after, in the county of *Stafford*, to continue in force for twenty-one years, and from thence to the end of the then next session of parliament.

76. An act to continue for twenty-one years, and from thence to the end of the then next session of parliament, the term and powers of an act, passed in the seventeenth year of the reign of his present Majesty, intituled, *An act for amending, widening, and keeping in repair, the road leading from the turnpike road, in the parish of Asthall, in the county of Oxford, to the turnpike road at or near Buckland, in the county of Berks.*

77. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and enlarging the powers, of three acts, passed in the fourth and twenty-fourth years of the reign of his late majesty King *George the Second*, and in the seventeenth year of the reign of his present Majesty, for repairing the roads leading from the most southern part of *Butt Lane*, in the parish of *Lawton*, in the county palatine of *Chester*, to *Lawton*, and from thence to *Henshall's Smithy*, upon *Cranage Green*, in the said county.

78. An act for continuing for twenty-one years, and from thence to the end of the then next session of parliament, the term, and altering the powers, of an act, made in the seventeenth year of his present Majesty's reign, for repairing the road from the town of *Skipton* to the turnpike road from *Leeds* to *Ripon*, near *Oibek*, in the township of *Bilton with Harrowgate*, and from thence to the road leading from *Knareborough* to *Wetherby*, in the west riding of the county of *York*.

79. An act for enabling *William Stephen Poyntz* esquire, and the honourable *Elizabeth Mary* his wife, to charge the estates late of the right honourable *George Samuel* lord viscount *Montague* deceased, in the county of *Suffex*, with a competent sum of money for improving the same, and for other purposes.

80. An act for confirming and rendering effectual a partition and division between the late honourable *Penn Assheton Curzon* deceased, and the right honourable *Thomas* lord *Ribbledale* (then *Thomas Lister* esquire) of the rectory of *Wballey*, and of the chapels, glebe lands, messuages, tenements, tythes, obventions, profits, and hereditaments thereto belonging, now held under a lease from the lord archbishop of *Canterbury*, and for that purpose to enable the said lord archbishop and his successors, at all times hereafter, to grant the said rectory and premises by two several leases, according to the said partition and division.

81. An act for vesting a piece of ground and hereditaments in the parish of *Saint Mary Woolnoth*, in the city of *London*, belonging to the parish of *Saint Mary le Bow*, in *Abraham Robarts*, *William Curtis*, *Ellis Were*, and *Charles Hornyeld*, of the said city of *London*, bankers and co-partners, in fee simple, upon payment of the sum of one thousand three hundred and fifty pounds, upon trust, to be applied in the manner therein mentioned, for the support of a lecturer, and for better regulating the appointment of the said lecturer.

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82. An act to amend an act, made in the eighteenth year of the reign of his present Majesty, for erecting a building for holding the courts, and exercising the jurisdiction, of the dean and chapter of the collegiate church of *Saint Peter*, in *Westminster*, and for holding the quarter sessions of the peace, and transacting the other publick business of the said city and liberty.

83. An act for enabling his Majesty to incorporate, by charter, a company to be called *The Globe Insurance Company*, for insurance on lives, and against loss or damage by fire, and for other purposes therein mentioned.

PRIVATE ACTS.

1. AN act for dividing, allotting, and inclosing the whole year lands, common fields, half year or shack lands, commons, and waste lands, within the parish of *Shropham*, in the county of *Norfolk*.

2. An act to enable *Thomas Full*, of *Ash*, next *Sandwich*, in the county of *Kent*, esquire, and his issue, to assume and take the surname of *Godfrey* only, and to bear the arms and crests of the *Godfreys*, pursuant to the directions contained in a codicil to the will of *Thomas Godfrey*, late of *London*, merchant, deceased.

3. An act for naturalizing *Charles Frederick Hennings*.

4. An act for naturalizing *John Roger Tschemacher*.

5. An act for naturalizing *Hermenegild Augustus Maria Castellain*.

6. An act for naturalizing *John Alexander Martin*.

7. An act for naturalizing *John Everard Heyman*.

8. An act for naturalizing *Anthony Schick*.

9. An act for naturalizing *John Lawrence Gries*.

10. An act for naturalizing *Adolphus Kent*.

11. An act for naturalizing *Johann George Wicke*.

12. An act for dissolving the marriage of *Edward Jervis Ricketts* esquire, with the honourable *Cassandra Twisleton*, and to enable him to marry again; and for other purposes therein mentioned.

13. An act for naturalizing *Pierre Jacques Papillon* and *Pierre François Papillon*.

14. An act for naturalizing *George Christopher Moller*.

15. An act for dividing, allotting, and inclosing, the open and common fields, meadows, commonable lands, and waste grounds, in the parish of *Melbworth*, in the county of *Huntingdon*.

16. An act for dividing, allotting, and inclosing, the commons and waste grounds, within the parish of *Rackbeath*, in the county of *Norfolk*.

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17. An act for dividing and allotting certain waste lands, and open and common fields, within the parishes of *Leintwardine, Burrington, Downton, Aston, and Elton*, in the county of *Heresford*.

18. An act for dividing and allotting several open and common lands and grounds, within the tithing of *Oars*, in the parishes of *Wilcot and Huisb*, in the county of *Wilts*.

19. An act for dividing, allotting, and enclosing, the open and common fields, common meadows, and other commonable lands and grounds, in the parish of *Reunenham*, in the county of *Berks*.

20. An act for confirming and establishing a division and inclosure of the open and common fields and pastures, within the manors or lordships of *Nether Seal and Over Seal*, in the parish of *Nether Seal*, in the counties of *Leicester and Derby*, or one of them, and certain exchanges of lands and estates within the said parish.

21. An act to dissolve the marriage of *William Williams* with *Mary Charlotte* his now wife, late *Mary Charlotte Willis*, and to enable him to marry again; and for other purposes therein mentioned.

22. An act for naturalizing *Godfrey Bitterman*.

23. An act for naturalizing *Salomon Lange*.

24. An act for naturalizing *Christian John Adam Witke*.

25. An act for naturalizing *George Bong*.

26. An act for naturalizing *John Philip Marindin*.

27. An act for naturalizing *John De Luc*.

28. An act for naturalizing *Justin Eliza Cæsar Audra*.

29. An act for naturalizing *Adrien Charles Papillon*.

30. An act for naturalizing *Lorents Braun*.

31. An act for dividing, allotting, and enclosing, the open and common fields, half year or shack lands, warrens or reputed warrens, commons, heaths, commonable lands, and waste grounds, within the parishes of *Hevingham and Marsham*, in the county of *Norfolk*; and for extinguishing all rights of sheepwalk, shackage, and common, in, over, and upon, all the lands and grounds within the said parishes.

32. An act for dividing, allotting, and enclosing, the commons and waste lands within the manor of *Bromsgrove*, in the county of *Worcester*.

33. An act to dissolve the marriage of *William Henry Ricketts* esquire, with the right honourable lady *Elizabeth Jane Lambert*, and to enable him to marry again; and for other purposes therein mentioned.

34. An act for naturalizing *John Gabriel Migault*.

35. An act for naturalizing *John Daniel Humbert*.

36. An act for naturalizing *Charles Henry Rigaud*.

37. An act for naturalizing *Francis Henry Christin*.

38. An act for vesting certain parts of the lands and barony of *Craigieball*, lying in the county of *Linlithgow*, and comprised in the deed of entail executed by the deceased *Sophia* marchioness of *Annandale*, with consent of *William* marquis of *Annandale*, her husband,

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husband, upon the thirty-first *July*, one thousand seven hundred and eight; and also for vesting certain parts and parcels of the lands and barony of *Leny*, lying in the county of *Edinburgh*, and comprised in a disposition and deed of entail thereof, dated the third *November* one thousand seven hundred and forty-six, granted by sir *Robert Myrton*, of *Gogar*, baronet, with consent therein mentioned in trustees, in trust, to sell or exchange the same, and invest the money arising from such sale in the purchase or exchange of other lands to be settled and secured to the same series of heirs, and under the same conditions and limitations as are contained in the aforesaid deeds of entail; and for vesting in *William Hope Weir* esquire, of *Craigiehall* and *Blackwood*, and the same series of heirs, in fee tail, certain other parts of the said lands, baronies, and others.

39. An act for dividing, allotting, and inclosing, the open and common fields, meadows, pastures, downs, wastes, and other commonable lands, within the several hamlets or tithings of *Berrington*, *Broad Campden*, and *Westington*, in the parish of *Chipping Campden*, in the county of *Gloucester*.

40. An act for dividing, allotting, and inclosing, a certain tract or piece of commonable land called *Leigh Common*, situate in the tything of *Leigh*, in the parish of *Yetminster*, in the county of *Dorset*.

41. An act for dividing, allotting, and inclosing, certain moors, commons, or waste lands, lying and being within the manor and parish of *Clevedon*, in the county of *Somerset*.

42. An act for dividing, allotting, and inclosing, the whole year lands, fen lands, heaths, commons, and waste grounds, within the parish of *Kenninghall*, in the county of *Norfolk*.

43. An act for dividing, allotting, and inclosing, the lammas meadows, fen grounds, commons, and waste lands, within the parishes of *Bressingham* and *Fersfield*, in the county of *Norfolk*, and for extinguishing all rights of common, sheepwalk, and shackage, in, over, and upon, all the lands and grounds within the said parishes.

44. An act for dividing, allotting, and inclosing, the open common fields, common downs, and all commonable places and waste lands, in the parish of *Easton*, in the county of *Southampton*.

45. An act to amend, and render more effectual, the power of exchange in an act, passed in the thirty-seventh year of his present Majesty's reign, intituled, *An act for dividing and inclosing the open and common fields, meadows, pastures, waste lands, and other commonable lands and grounds, in the parish of Southill, in the county of Bedford*.

46. An act for dividing, allotting, and inclosing, the common fields, commons, and waste grounds, within the parish of *Great Ellingham*, in the county of *Norfolk*.

47. An act for dividing, allotting, and inclosing, the open and common fields, common meadows, common pastures, commonable

able lands, and waste grounds, within the parish and manor of *Horton*, in the county of *Buckingham*.

48. An act to dissolve the marriage of the most honourable *John James* marquis of *Abercorn*, with the most honourable *Cecil Hamilton* his now wife, and to enable him to marry again; and for other purposes therein mentioned.

49. An act to dissolve the marriage of *John Stanton* with *Sarah Wright*, his now wife, and to enable him to marry again; and for other purposes therein mentioned.

50. An act for naturalizing *Catherine Nassau*.

51. An act for naturalizing *Henry von dem Busch*.

52. An act for naturalizing *Diederick Arnold Bielsfeld*.

53. An act for naturalizing *Henry Berthoud*.

54. An act for dividing, allotting, and inclosing, certain commons, waste lands, and commonable places, within the manors of *Forfeld*, *Brombill*, *Bellbroughton*, and *Brians Bell*, in the parish of *Bellbroughton*, in the county of *Worcester*.

55. An act for dividing, allotting, and inclosing, the commons, waste lands, and commonable places, within the parish of *Rowley Regis*, in the county of *Stafford*.

56. An act for vesting divers lands and hereditaments in the county of *Bucks*, entailed by the will of *John* late duke of *Bedford* in *Francis* duke of *Bedford*, in fee simple, and for settling other estates in the said county of greater value in lieu thereof.

57. An act for vesting part of the settled estates of *Robert Catterback* esquire, in trustees, to be sold, and for applying part of the money arising therefrom, under the direction of the court of chancery, in manner, and for the purposes therein mentioned, and for laying out the residue in the purchase of other estates, to be settled in lieu thereof, and to the same uses.

58. An act for confirming, and rendering effectual, a partition between *Lewis John Marie Haussoullier* esquire, and *Tryphena Trist* spinster, an infant, of divers manors, boroughs, lands, and hereditaments, in the county of *Devon*.

59. An act for empowering the judges of the court of session in *Scotland* to sell such part or parts of the estate of *Maibermore*, in the stewartry of *Kircudbright*, which belong to *Patrick Dunbar*, late of *Machermore*, esquire, as shall be sufficient for the payment of the debts of the said *Patrick Dunbar*, and his predecessors, and the sums with which he charged the said estate.

60. An act for dividing and inclosing the open and common fields, common meadows, common pastures, and other commonable lands and grounds, within the liberties and precincts of *Greens Norton*, and hamlet of *Duncott*, in the parish of *Greens Norton*, in the county of *Northampton*.

61. An act for dividing, allotting, and inclosing, the open fields, meadows, downs, marshes, commonable lands, and waste grounds, within the parish of *Charlton Marshall*, in the county of *Dorset*,

62. An

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62. An act for dividing and inclosing the commons and commonable lands in the parish of *Mapowder*, in the county of *Dorset*.

63. An act for dividing, allotting, and inclosing, the open common fields, ings, marsh, and waste grounds, within the township of *Hirst Courtney*, in the parish of *Birkin*, in the west riding of the county of *York*.

64. An act for dividing, allotting, and inclosing, the open and common fields, and other commonable lands, in the parish of *Purton*, otherwise *Puriton*, in the county of *Wils.*

65. An act for dividing, allotting, and inclosing, all the commons and waste lands and grounds within the parish of *Church Staunton*, in the county of *Devon*.

66. An act for dividing, allotting, and inclosing, the open and common fields, and common or commonable meadows, pastures, lands, and grounds, and common or waste lands, within the parish of *Sherborne*, in the county of *Warwick*.

67. An act for dividing, allotting, and inclosing, the common fields, half year or shack lands, common meadows, heaths, commonable lands, commons, and waste grounds, within the parish of *Honington*, in the county of *Suffolk*.

68. An act for confirming and establishing the division, allotment, and inclosure, of certain whole year lands, common fields, half year or shack lands, commons, and waste grounds, in the parish of *Ranworth*, in the county of *Norfolk*.

69. An act for dividing, allotting, and otherwise improving, several stinted moors, stinted pastures, wastes, and other commonable lands and grounds, within the park and forest of *Wear-dale*, in the parish of *Stanhope*, in the county of *Durham*.

70. An act for dividing and inclosing the commons, waste grounds, and mosses, within the town and hamlet of *Ulverstone*, in the parish of *Ulverstone*, in the county palatine of *Lancaster*.

71. An act for dividing, allotting, and inclosing, the commons and waste grounds, and stinted pastures, within the hamlet of *Moorgate*, in the parish of *Clarbrough*, in the county of *Nottingham*.

72. An act for dividing, allotting, and inclosing, certain moors, commons, and waste lands, lying and being within the parishes of *South Brent* and *Lympsbam*, in the county of *Somerset*.

73. An act for dividing and inclosing the commons and waste lands within the manor of *Water Eaton*, in the county of *Stafford*.

74. An act for dividing, allotting, and inclosing, the open and common fields, meadows, pastures, commons, and waste grounds, within the township and liberty of *Harworth*, in the county of *Nottingham*.

75. An act for dividing, allotting, and inclosing, the open and common fields, common lammas meadows, and a certain common called *Chestnut Common*, within the parish of *Chestnut*, in the county of *Hertford*.

76. An act for dividing and allotting the open and common fields, and other commonable lands and grounds, in the parishes of *Stratford-under-the-Castle* and *Milford*, in the county of *Wilts.*

77. An act to dissolve the marriage of *Shulldham Peard* esquire, with *Elizabeth* his now wife, late *Elizabeth Bligh*, and to enable him to marry again; and for other purposes therein mentioned.

78. An act to dissolve the marriage of *John Thoroton* clerk, with *Elizabeth* his now wife, and to enable him to marry again; and for other purposes therein mentioned.

79. An act for naturalizing *Maria Gro'schner*, otherwise *Huntley*.

80. An act for naturalizing *Simeon Jacob Charles Collet D'Escary*.

81. An act for naturalizing *William Conrad Korff*.

82. An act for naturalizing *Abraham Zimon Doncker Cukvelje*.

83. An act for dividing, allotting, and inclosing, the open arable fields, open meadows, common pastures, common grounds, and waste grounds, in the township of *Grafthorpe*, in the county of *Nottingham*.

84. An act for dividing, allotting, and inclosing, the open and common fields, meadows, pastures, commons, and waste lands, within the parishes of *Houghton* and *South Stoke*, in the county of *Suffex*.

85. An act for dividing and inclosing several open fields and stinted pastures within the township of *Long Preston*, in the parish of *Long Preston*, in the west riding of the county of *York*; and for embanking and draining several parcels of ground within the same township, called *Long Preston Ings*.

86. An act for dividing and inclosing a moor or common called *Knayton Moor*, and other waste lands, within the township of *Knayton*, and parish of *Leek*, in the north riding of the county of *York*.

87. An act for dividing, allotting, and inclosing, the common fields, undivided enclosures, commons, waste grounds, and commonable places, within the townships of *Sandall Magna*, *Walton*, and *Criggleshone*, in the parish of *Sandall Magna*, in the west riding of the county of *York*.

88. An act for dividing, allotting, and inclosing, the open and common fields, common meadows, common pastures, and other commonable and waste lands, grounds, and places, within the hamlet of *Walton*, in the parish of *Aylesbury*, in the county of *Buckingham*.

89. An act for dividing, allotting, inclosing, and improving, divers open and common fields, common meadows, common pastures, and other commonable lands and waste grounds, within the several parishes of *Lyddington with Caldecott* and *Uppingham*, in the county of *Rutland*, and also a common or waste within the same county, called *Uppingham Brand*; and for extinguishing all the tythes arising within the same parishes, and all the deer browse and rights of common upon *Beaumont Chase*, in the same county;

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county; and making a compensation for such tythes and common rights respectively.

90. An act to amend an act, passed in the thirty-fourth year of the reign of his present Majesty, for dividing and inclosing the open fields and common in the township of *Althorpe*, in the county of *Lincoln*, and for draining the same and certain inclosed lands within the said township.

91. An act for dividing, allotting, and enclosing, the open and common fields, commons, wastes, and other commonable lands and grounds, in the parish of *Carlton cum Willingham*, in the county of *Cambridge*, and for extinguishing the tythes in the same parish.

92. An act for vesting part of the settled estate of *Richard Long* esquire, deceased, in trustees, to be conveyed pursuant to articles entered into for the sale thereof, and for applying the money arising therefrom for the several purposes therein mentioned.

93. An act for vesting the inheritance in fee simple of part of the settled estates of sir *Henry Every* baronet, in trustees, in trust to make sale thereof, and to apply the money produced by such sale, or a competent part thereof, in payment and discharge of divers debts, charges, and incumbrances, affecting the same, and to invest the surplus of such money, (if any such shall be) in the purchase of other lands or hereditaments to be settled to the same uses.

94. An act for effecting an exchange of lands between the trustees of the free grammar school in *Watton under Edge*, in the county of *Gloucester*, and *Nicholas Owen Smythe Owen* esquire.

95. An act for dividing, allotting, and inclosing, the arable lands, intermixed fields, meadows and pastures, commons and waste grounds, within the respective manors of *Pattingham* and *Patshull*, in the county of *Stafford*.

96. An act for dividing, allotting, and inclosing, the common, fen droves, and waste lands, in the parish of *Gosberton*, in the county of *Lincoln*.

97. An act for dividing, allotting, and inclosing, the open fields, meadows, and pastures, within the parishes of *Yarkhill*, *Weston Beggard*, *Dormington*, with the chapelry of *Bartestree*, in the said parish of *Dormington* and *Stoke Edith*, with the chapelry of *Weshide*, in the said parish of *Stoke Edith*, all in the county of *Heresford*.

98. An act for dividing, allotting, and inclosing, the several moors, commons, and waste lands, lying and being within the parish of *Axbridge*, in the county of *Somerset*.

99. An act for dividing, allotting, and inclosing the open common fields, commons, and waste grounds, within the several manors or townships of *Brayton*, *Thorp Willowby*, *Burton*, and *Gateforth with Lund*, in the parish of *Brayton*, in the west riding of the county of *York*.

100. An act to divide, allot, inclose, and improve, the several open fields, commons, and waste grounds, and other open and uninclosed

uninclosed lands, in the parish of *Tuxford*, in the county of *Nottingham*.

101. An act for dividing, allotting, and otherwise improving, all the common fields, commons, wastes, and other commonable lands and grounds, within the manor and parish of *Teddington*, otherwise *Todington*, otherwise *Tettington*, otherwise *Tuddington*, in the county of *Middlesex*.

102. An act to dissolve the marriage of *sir Hyde Parker* knight, with *Ann Boteler*, his now wife, and to enable him to marry again; and for other purposes therein mentioned.

103. An act to dissolve the marriage of *Charles Collins Campbell* esquire, a major in the army, with *Harriett Fraser*, his now wife, and to enable him to marry again; and for other purposes therein mentioned.

104. An act to dissolve the marriage of *John Buller*, of *Calcutta*, in the province of *Bengal*, in the *East Indies*, esquire, with *Eliza Catherine Wiggins*, his now wife, and to enable him to marry again; and for other purposes therein mentioned.

105. An act for naturalizing *John Lewis Reinaud*.

106. An act for naturalizing *Philipp Fredrick Behrends*.

107. An act for naturalizing *Francis Louis* count *Byland*.

108. An act for enabling trustees to convey, pursuant to a contract of sale already entered into, an estate at *Charleywood*, in the parish of *Rickmersworth*, in the county of *Herts*, late belonging to *sir David Lindsay* baronet, deceased, devised, in strict settlement, by a codicil to his will; and for laying out the money arising therefrom in the purchase of other estates, to be settled to the same uses, with power of leasing the estates to be settled.

109. An act for dividing, allotting, and inclosing, the open and common fields, common meadows, common pastures, and waste lands, within the parishes of *Kempsford* and *Dryfield*, in the county of *Gloucester*.

110. An act for dividing, allotting, and inclosing, the commons or waste grounds within or belonging to the manor of *King's Bromley*, and also certain open meadows or lands within the parish or manor of *King's Bromley*, aforesaid, in the county of *Stafford*.

111. An act of dividing, allotting, and enclosing, the several commons, moors, and waste grounds within the manor of *Cumberworth*, with *Cumberworth Half*, in the parishes of *Silkstone* and *Kirkburton*, in the west riding of the county of *York*.

112. An act for dividing, allotting, and inclosing, the several commons, moors, and waste grounds, within the manor of *North Crosland*, in the parish of *Almondbury*, in the west riding of the county of *York*.

113. An act for inclosing and leasing, or letting, certain common moors and waste grounds lying within the township of *Kirkheaton*, in the west riding of the county of *York*, and applying the profits thereof in aid of the poors rate, highway rate, and church rate, within the said township; and for confirming and establishing the division, allotments, and inclosure, of the

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open and uninclosed fields, and also several exchanges of lands within the said township.

114. An act for dividing, allotting, and inclosing, the several commons and waste lands within the manor and township of *Dalton*, in the parish of *Kirkheaton*, in the west riding of the county of *York*.

115. An act for dividing and allotting the whole year or every year-lands, common fields, half year or shack lands, common meadows, heaths, warrens, fens, commons, and waste grounds, within the parish of *Worlington*, in the county of *Suffolk*.

116. An act for dividing, allotting, and inclosing the open and common fields, and other commonable lands, commons, and waste grounds, within the manor and hamlet of *Singleborough*, in the parish of *Great Horwood*, in the county of *Buckingham*.

117. An act for dividing, allotting, and inclosing, the open and common fields, common meadows, and other open and commonable lands and waste grounds, lying in the parishes of *Grantshester* and *Coton*, in the county of *Cambridge*.

118. An act for dividing, allotting, and inclosing, the open and common fields, common meadows, commons, and waste grounds, within the parish and manor of *Wywardisbury*, otherwise *Wraisbury*, in the county of *Buckingham*.

119. An act for naturalizing *George Erck*.

120. An act for dividing, allotting, inclosing, and laying in severalty, the common and open fields, common meadows, commonable lands, commons, and waste grounds, within the parish of *Pampisford*, in the county of *Cambridge*.

THE
STATUTES at Large, &c.

*Anno regni GEORGII III. Regis, Magnæ
Britanniæ, Franciæ, et Hiberniæ, tri-
cesimo nono.*

AT the parliament begun and holden at West-
minster, the twelfth day of July, Anno
Domini 1796, in the thirty-sixth year of the
reign of our Sovereign Lord GEORGE the Third,
by the grace of God, of Great Britain, France, and
Ireland, King, defender of the faith, &c. And from
thence continued, by several prorogations, to the twen-
tieth day of November 1798; being the third session of
the eighteenth parliament of Great Britain.

C A P. I.

An act for settling and securing a certain annuity on Horatio Nelson, lord Nelson, and the two next persons to whom the title of baron Nelson of the Nile, and of Burnham Thorpe, in the county of Norfolk, shall descend, in consideration of the eminent service performed by the said Horatio Nelson, lord Nelson, to his Majesty and the publick.—[December 17, 1798.]

A life annuity of 2,000*l.* a year settled on lord Nelson, and the two next succeeding heirs to his title, to commence from August 1, 1798, and to be paid quarterly.

C A P. II.

An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and ninety-nine.—[December 17, 1798.]

C A P. III.

An act for continuing and granting to his Majesty a duty on pensions, offices, and personal estates, in England, Wales, and the town of Berwick upon Tweed; and certain duties on sugar, malt, tobacco, and snuff, for the service of the year one thousand seven hundred and ninety-nine.—[December 17, 1798.]

Most gracious Sovereign.

Preamble.

38 Geo. 3.
c. 60, recited.

WHEREAS by an act, passed in the thirty-eighth year of the reign of his present Majesty, 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, the several and respective sums of money granted to your Majesty by a land tax, for the service of the year one thousand seven hundred and ninety-eight, which were or should be charged on any manors, messuages, lands, tenements, or hereditaments, in Great Britain, are, after the twenty-fifth day of March one thousand seven hundred and ninety-nine, continued and made perpetual, with a provision that the several sums of money charged upon estates in ready money, debts, goods, wares, merchandizes, or personal estates, or upon any person or persons in respect of any publick office or employment of profit in the said act mentioned, should, after the twenty-fifth day of March one thousand seven hundred and ninety-nine, be ascertained, levied, collected, and paid, according to the directions of any act or acts to be passed for that purpose: now we, your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, taking into our serious consideration such expences as are absolutely necessary for supporting your Majesty's government, and being resolved to supply the same, have for that end and purpose cheerfully and voluntarily given and granted, and do by this act give and grant, unto your Majesty, the several and respective rates, assessments, and duties, and sums of money hereafter mentioned: and we do most humbly beseech 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 the several and respective sums of money which shall have been, or shall be charged upon estates in ready money, debts, goods, wares, merchandizes, chattels or other personal estate, by virtue of an act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*; and which were not authorised to be sold in or by another act, made and passed in the same thirty-eighth year aforesaid, 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,*

Rates on personal estate, charged by 38 Geo. 3. c. 5. and not authorised to be sold by 38 Geo. 3. c. 60. and also on offices, pensions, &c. to be levied, within one year, from March 25, 1799.

for one year, from the twenty-fifth day of March one thousand seven hundred and ninety-eight; and also the several sums of money herein-after charged in respect of any publick offices or employments, or any annuities, pensions, stipends, or other annual payments, shall be raised, levied, collected, and paid unto his Majesty, within the space of one year, from the twenty-fifth day of March one thousand seven hundred and ninety-nine, and shall be ascertained, assessed, and taxed, in such manner and form as are herein after expressed.

li. And be it further enacted, That the several and respective sums of money which shall have been or shall be charged, by virtue of the said act, on personal estates as aforesaid, shall be, and are hereby set and imposed on the several and respective parishes, constablewicks, divisions, allotments, and places, wherein the same have been or shall be so charged by virtue of the said act; and that towards raising the said several and respective sums of money hereby charged on the respective parishes, constablewicks, divisions, allotments, and places, in *England, Wales,* and *Berwick*, as aforesaid, in respect of such personal estate as aforesaid, all and every person and persons, bodies politick and corporate, guilds and fraternities, within the same parishes, constablewicks, divisions, allotments, and places respectively, having any estate in ready money, or in any debts whatsoever owing to them, within *Great Britain* or without, or having any estate in goods, wares, merchandizes, chattels, or other personal estate whatsoever, within *Great Britain* or without, belonging to or in trust for them, (except and out of the premises deducted, such sums as he, she, or they, do *bona fide* owe, and such debts owing to them as shall be adjudged desperate by the respective commissioners appointed by this act, and also except the stock upon lands, and such goods as are used for household stuff, and also except such loans and debts as are or shall be owing from his Majesty to any person or persons), shall be charged with as much equality and indifference as is possible, by a pound rate; that is to say, By an equal pound rate for every one hundred pounds of such ready money and debts, and for every one hundred pounds worth of such goods, wares, and merchandizes, chattels, or other personal estate, and so for any lesser or greater sum or value, for or towards the said several and respective sums by this act set or imposed, or intended to be set or imposed, for and upon all and every such parishes, constablewicks, divisions, allotments, and places hereby charged therewith as aforesaid, so that by the said rates so to be taxed or assessed as aforesaid, for or upon the said ready money, debts, goods, wares, merchandizes, chattels, or other personal estate, according to the purport and true meaning of this present act, the full and entire sums hereby set or imposed, or intended to be set and imposed, in *England, Wales,* and *Berwick*, as aforesaid, upon the said personal estates, shall be completely and effectually taxed, assessed, levied, and collected, and shall be paid into the receipt of his Majesty's exchequer by four quarterly payments, the first payment thereof

Personal estates (except desperate debts, stock on land, household goods, and loans to his Majesty), to be charged, with as much equality as possible, by a pound rate for every 100l. in value.

The rate to be paid quarterly, and the first payment

by June 24,
1799.

Offices and employments rated by 38 Geo. 3. c. 5. (military offices of the army or navy excepted), to pay the rate assessed thereon under that act;

and pensions and annuities (not issuing out of premises, or included in any assessment upon them, under 38 Geo. 3. c. 5. or not exempted), to pay 4s. in the pound.

Commissioners of the land tax appointed by 37 Geo. 3. c. 35. and

Anno regni tricesimo nono GEORGII III. c. 3. [1798.

to be made on or before the twenty-fourth day of June which shall be in the year of our Lord one thousand seven hundred and ninety-nine.

III. And be it further enacted, That, for and towards raising the several sums of money hereby charged on persons in respect of publick offices or employments of profit, all and every person and persons, and all and every commissioner and commissioners, having, using, or exercising, any publick office or employment of profit in *England, Wales, or Berwick*, as aforesaid, which is, or shall be, rated or assessed by virtue of an act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*, and all and every their clerks, agents, secondaries, substitutes, and other inferior ministers whatsoever, (such military officers who are or shall be in muster by the muster master general of his Majesty's army, or in pay in his Majesty's army or navy, in respect of such offices only excepted), shall yield and pay unto his Majesty any sum not exceeding the sum at which such office or employment is or shall be assessed in the year commencing from the twenty-fifth day of *March* one thousand seven hundred and ninety-eight, by virtue of the said act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*; and that all and every person and persons, guilds, fraternities, bodies politick and corporate, having an annuity, pension, stipend, or other yearly payment, either out of the receipt of his Majesty's exchequer in *England*, or out of any branch of his Majesty's revenue in *Great Britain*, or payable, or secured to be paid by any person or persons whatsoever in *Great Britain*, (not being or issuing out of any lands, tenements, or hereditaments, or charged upon the same, or included in any assessment made upon lands, tenements, or hereditaments, mentioned in the said act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*, and not being annuities or yearly payments, which, by any act or acts of parliament made or to be made, are or shall be especially exempted from the payment of taxes or aids), shall yield and pay unto his Majesty the sum of four shillings for every twenty shillings, by the year, for every such annuity, pension, stipend, or yearly payment respectively, and after that rate for one whole year; the said several rates and sums of money hereby granted to be assessed, imposed, levied, and collected, in such manner as herein-after is mentioned.

IV. And be it further enacted, That, for the better assessing, ordering, levying, and collecting of the several sums of money so as aforesaid limited and appointed to be raised and paid in the aforesaid part of *Great Britain* called *England, Wales, and Berwick*

wick upon Tweed, and for the more effectual putting this act in execution in reference to the same, all and every person and persons who in and by an act of parliament, made and passed in the thirty-seventh year of his Majesty's reign, intituled, *An act for appointing commissioners for putting in execution an act of this session of parliament, intituled, 'An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-seven;*' or in and by another act, made and passed in the thirty-eighth year of his Majesty's reign, intituled, *An act for rectifying mistakes in the names of several of the commissioners appointed by an act made in the last session of parliament, to put in execution an act, made in the same session, intituled, 'An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-seven;*' and for appointing other commissioners, together with those named in the first mentioned act, to put in execution an act of this session of parliament, for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight; and for indemnifying such persons as have acted as commissioners for executing the said act, for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-seven, were named and appointed commissioners for putting in execution the same acts within the several counties, ridings, cities, boroughs, cinque ports, towns, divisions, and places of *England, Wales,* and town of *Berwick upon Tweed*, duly qualifying themselves according to the said act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight;* in that behalf, shall be commissioners for putting in execution this present act, and the powers therein contained, within and for all and every the parishes, constablewicks, divisions, allotments, and places, situate within the same counties, ridings, cities, boroughs, cinque ports, towns, divisions, and places, respectively.

V. And be it further enacted, That the several commissioners aforesaid shall meet together at the most usual and common places of meeting within their respective hundreds, lathes, rapes, wapentakes, wards, and other divisions respectively, within *England, Wales,* and *Berwick upon Tweed*, within which they are appointed commissioners, on or before the thirtieth day of *April* one thousand seven hundred and ninety-nine; and shall meet afterwards in like manner, as often as it shall be necessary, for putting so much of this act in execution as is hereby committed to their care and charge; and the said commissioners, or so many of them as shall be present at such meeting or meetings, or the major part of them, are hereby authorised and required to inspect and examine the assessments made by virtue of the said act, for the year ending on the twenty-fifth day of *March* one thousand seven hundred and ninety-nine, and ascertain the several and respective

38 Geo. 3.
c. 26. to put
this act in
execution.

Commissioners to meet on or before *April* 30, 1799,

to inspect the assessments for the year ending *March* 25, 1799, on personal estate, offices, &c. and

distinguish
them from
those on land;

spective sums of money charged by virtue of the said act, in every parish, constablewick, division, allotment, or place, for and in respect of any estate in ready money, debts, goods, wares, merchandizes, chattels, or other personal estate; and also for and in respect of any offices or employments of profit, annuities, pensions, or stipend, as aforesaid, by any assessment made for the said year ending on the said twenty-fifth day of *March* one thousand seven hundred and ninety-nine, and separate, divide, and set down in writing, the amount of the several and respective sums charged upon estates in ready monies, debts, goods, wares and merchandizes, chattels, or other personal estate, and also the several and respective sums charged in respect of any offices or employments of profit, annuities, pensions, or stipends, as aforesaid, from the monies charged in such parishes, constablewicks, divisions, allotments, or places by virtue of the said act, upon lands, tenements, or hereditaments; and the said commissioners are hereby required to deliver, or cause to be delivered, a schedule or duplicate, in parchment, under their hands and seals, fairly written, containing the whole sum assessed on each parish, constablewick, division, allotment, or place, where any assessment shall have been made upon personal estates, or in respect of offices and employments of profits, annuities, pensions, or stipends, and also the christian names and surnames of the respective assessors and collectors, unto the receiver general of each county, riding, city, borough, town, and place respectively, where such assessments shall have been made, or his deputy, and shall transmit, or cause to be transmitted, a like schedule or duplicate into the King's remembrancer's office of the exchequer, and this the commissioners shall cause to have done on or before the tenth day of *May* one thousand seven hundred and ninety-nine; for which duplicates the receiver and remembrancer, or their respective deputies, shall give to the person who brings the same a receipt, in writing, *gratis*, under the penalty of ten pounds, to be recovered to the King's use as other penalties are by this act recoverable.

and to deliver
a schedule
containing the
sum assessed
on each place,
and the names
of the assess-
ors and col-
lectors to the
receiver ge-
neral, and
transmit a like
schedule to
the remem-
brancer's of-
fice of the ex-
chequer, be-
fore *May* 10,
1799.

A receipt to
be given for
schedules, on
penalty of 10l.

Places in
which assess-
ments are
made, for the
year ending
March 25,
1799, under
38 Geo. 3.
c. 5. in respect
of offices, &c.
to be there-
after dis-
charged from
the sums
thereby
levied.

Powers and
penalties, &c.
of 38 Geo.
3. c. 5.
made perpe-

VI. Provided always, and be it further enacted, That every parish or place, in which any assessment shall have been or shall be made under and by virtue of the said last recited act on any person or persons in respect of any offices or employments of profit, annuities, pensions, or stipends, by any assessment for the year ending on the twenty-fifth day of *March* one thousand seven hundred and ninety-nine, shall, from and after that time, be wholly discharged from so much of the sums to be levied upon such parish or place according to the proportions established under the said recited act.

VII. And be it further enacted, That all and every the powers, rules, penalties, forfeitures, clauses, matters, and things, which, in and by the said act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight,*

are provided and established for ascertaining, raising, levying, mitigating, adjudging, paying, and managing the rates and assessments granted by the said act; and which, by the said other act, passed in the same thirty-eighth year aforesaid, 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*, are continued and made perpetual in relation to the rates and assessments charged on lands, tenements, and hereditaments, until the redemption and purchase thereof, shall be practised, used, and put in execution, in and for the ascertaining, raising, levying, mitigating, adjudging, paying, and managing the rates, assessments, and sums of money to be charged, assessed, and levied by virtue of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, penalties, and forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this act.

VIII. And be it further enacted, That in case the proportions set by this act upon all and every the respective parishes, con- Where deficiencies arise, new assessments to be made.
stablewicks, divisions, allotments, and places, in *England, Wales, and Berwick upon Tweed*, in respect of any such personal estate as aforesaid, shall not be fully assessed, levied, and paid, according to the true meaning thereof, or if any of the said assessments in respect of such personal estate shall be rated or imposed upon any person not being of ability to pay the same, or that, through any willfulness, neglect, mistake, or accident, the said assessment, charged in each parish or place as aforesaid by virtue of this act, happens not to be paid to the receiver general, his deputy or deputies, as in this act is directed, that then and in all and every such case or cases the several and respective commissioners, assessors, and collectors, acting in the execution of this act, and every of them respectively, are hereby authorized and required to assess and re-assess, or cause to be assessed and re-assessed, levied, and paid, all and every such sum and sums of money upon the respective parishes or places wherein such deficiencies shall happen, as to the said commissioners, or such number of them as by this act are authorized to cause the said first assessment hereby required to be made, shall seem most agreeable to equity and justice; the said new assessment to be made, collected, and paid, in such manner, and by such means, as in this act or any act hereby referred to, is declared and directed for other assessments.

IX. And, in order to ascertain more particularly the mode of assessing and rating the several persons who shall be charged with any rate or assessment, in respect of any estates in ready money, debts, or personal estate, in *England, Wales, or Berwick upon Tweed*, Persons to be rated where
be it further enacted, That every person who is or shall be rated for or in respect of any personal estate to him or her any- resident;
ways belonging, shall be rated at such place where he or she shall be resident at the time of the execution of this act; and all persons not being householders, nor having a certain place of residence,

and if out of the kingdom, in the place of their last abode.

residence, shall be taxed at the place where they shall be resident at the time of the execution of this act; and if any person who ought to be taxed in *England, Wales, or Berwick upon Tweed*, by virtue of this act, for or in respect of his or her personal estate, shall at the time of his or her assessment be out of the realm, such person shall be rated therefore in such parish, constablewick, division, allotment, or place, where he was last abiding within this realm.

Personal estate to be assessed where it shall be,

X. Provided always, That where any person shall have any goods, wares, merchandizes, chattels, or personal estate, in any parish or parishes, constablewick or constablewicks, division or divisions, allotment or allotments, or place or places, other than the parish, constablewick, division, allotment, or place, where he or she shall be resident, or had his or her residence, it shall be lawful, at any time before the twenty-fourth day of *August* one thousand seven hundred and ninety-nine, to rate and assess such person for such goods, wares, merchandizes, chattels, or personal estate, in any parish or parishes, constablewick or constablewicks, division or divisions, allotment or allotments, or place or places, where the same shall be; provided also, That if any person or persons, by reason of his, her, or their, having several mansion houses or places of residence, or otherwise, shall be doubly charged for any personal estate by occasion of this act, then upon certificate made by any two or more of the commissioners for the county, riding, city, or place, of his, her, or their last personal residence, under their hands and seals, of the sum or sums charged upon him, her, or them, (which certificate the said commissioners are hereby required to give without delay, fee, or reward), and upon oath made of such certificate before any two commissioners who have authority to put this act in execution for the county, riding, city, or place, where the said certificate shall be made, which oath the said commissioners are hereby authorized and required to administer, then the person or persons so doubly charged shall, for so much as shall be certified, be discharged in every other parish, constablewick, division, allotment, or place, in *England, Wales, or Berwick upon Tweed*.

Persons doubly rated to be discharged of the excess on certificate.

This act not to extend to personal estates in Scotland, Ireland, Jersey, or Guernsey.

XI. Provided also, That this act shall not extend to the inhabitants of *Scotland, Ireland, Jersey, or Guernsey*, for assessing any such personal estate, which they, or any to their use, have within those places, for or towards the said sum hereby authorized to be charged upon any parish or parishes, constablewick or constablewicks, division or divisions, allotment or allotments, or place or places in *England, Wales, or Berwick upon Tweed*, as aforesaid; and if any person that ought to be taxed by virtue of this act, for or in respect of his or her personal estate, shall, by changing his or her place of residence, or by any other fraud or covin, escape from the taxation, and not be taxed, and the same be proved before the commissioners, or any two or more of them, at any time within one year next after such tax made, every person that shall so escape from the taxation and payment shall be charged, upon proof thereof, at treble the value of so much

Persons avoiding the tax, to be charged treble,

as he or she should or ought to have been charged at by this act; the said treble value, upon certificate thereof made into the exchequer by the commissioners before whom such proof shall be made, to be levied on the goods, lands and hereditaments of such persons.

XII. And for the better discovery of personal estate intended to be charged by this act, be it further enacted, That every householder in England, Wales, or Berwick upon Tweed, shall, upon demand of the assessors of the respective parishes or places, give an account of the names and qualities of such persons as shall sojourn or lodge in their respective houses, under the penalty of forfeiting to his Majesty the sum of five pounds, to be levied and recovered in such manner as any other penalty in this act mentioned shall and may be levied and recovered.

Householders to give an account of their lodgers, on penalty of 5l.

XIII. And be it further enacted, That the several members of parliament who, at the execution of this act, during this or the subsequent session of parliament, shall abide within the cities of London and Westminster, and the suburbs of the same, or within the county of Middlesex, shall for or in respect of their ready money or debts, or any other tax which may be laid on their personal estate or persons in respect thereof, during this or the next session of parliament, be assessed only in the places where such members have their mansion houses, or other places where they most usually reside during the intervals of parliament; and in case any assessor or commissioner shall assess, or cause to be assessed, any member of parliament, contrary to the provision hereby made, he or they shall forfeit to the party grieved the sum of forty pounds, to be recovered by action of debt, or upon the case, together with full costs of suit; any thing herein contained to the contrary notwithstanding.

Members of parliament to be rated at their mansion houses.

XIV. Provided always, That where any person liable to be rated in respect of such personal estate, and inhabiting within the city of London, or any other city or town corporate in England, Wales, or Berwick upon Tweed, hath his dwelling house in one of the parishes or wards therein, and hath any goods, wares, or merchandizes, in any one or more of the other parishes or wards within the same, that then such person shall be taxed, charged, and assessed, for such his goods and merchandizes in the parish or ward where he dwelleth, and not elsewhere within the said city and town corporate.

Inhabitants of towns, having personal estate in one or more parishes, to be assessed in the one where they reside.

XV. And be it further enacted, That the officers in the receipt of his Majesty's exchequer, and in other the publick offices, upon request to them made by the respective assessors, shall deliver gratis, true lists or accounts of all pensions, annuities, stipends, or other annual payments, and of all fees, salaries, and other allowances, payable at the said receipt, or in the said publick offices, to any commissioner or commissioners, officer or officers, for the execution of this act, for the better guidance of the said assessors in the charging of the same; and that in all cases where any pensions, annuities, stipends, or other yearly payments, or the fees, salaries, wages, or other allowances or profits, charged

Officers of the exchequer and other publick offices, on request, to deliver lists of pensions, annuities, &c. to the commissioners, &c. for the guidance of the assessors,

and in default of payment of the rate, it may be there stopped, &c.

by this act, shall be payable at the receipt of the exchequer, or at any other publick office, or by any of his Majesty's receivers or paymasters in *England, Wales, or Berwick upon Tweed*, the tax or payment which in pursuance of this act, shall be charged for or in respect of such annuities, stipends, fees, salaries, wages, allowances, or profits, shall and may (in case of non-payment thereof) be detained and stopped out of the same, or out of any money which shall be paid upon such pensions, annuities, stipends, fees, salaries, wages, allowances, or profits, or for arrears thereof, and be applied to the satisfaction of the rates and duties not otherwise paid as aforesaid; and the proper officers in the said exchequer, and other the publick offices aforesaid, shall keep true accounts of all monies stopped, and (upon request) shall give copies of such accounts to the proper collectors of such monies for the respective parishes or places where the said monies are assessed by this act.

Officers to pay where employed, &c.

XVI. And be it further enacted, That every person in *England, Wales, or Berwick upon Tweed*, rated or assessed for his office or employment, shall be rated and pay for his said office or employment in the county, city, or place, where the same shall be exercised, although the revenue or profits arising by such office or employment are payable elsewhere.

Officers in chancery to be assessed in the rolls liberty.

XVII. Provided always, That the right honourable the master of the rolls, the masters in chancery, six clerks, clerks of the petty bag, examiners, registers, clerks of the inrolments, clerks of the affidavit and subpoena offices, and all other the officers of the court of chancery, that execute their offices within the liberty of the rolls, shall there be assessed for their respective offices, salaries, and other profits, and not elsewhere; and the said masters in chancery for the time being, and the said six clerks and registers for the time being, shall be the commissioners for putting in execution, and shall put in execution this act within the said liberty, and exercise the powers therein contained; and that all annuities, stipends, and pensions, payable to any officers in respect of their offices, shall be taxed and assessed where such officers are rated and assessed for their offices, and not elsewhere; and that all other pensions, stipends, and annuities, in *England, Wales, and Berwick upon Tweed*, not charged upon lands, shall be charged and assessed in the parishes and places where they are payable.

Masters in chancery, six clerks, and registers, to be commissioners.

Pensions, &c. to be rated where payable.

Where any office is executed by deputy, the assessment to be paid by him, &c.

XVIII. And whereas divers offices and employments of profit, chargeable by this act, are executed by deputy, and the principal officers living in places remote from the division, parish or place, where such offices or employments are taxable, the rates and assessments for such particular offices and employments cannot be recovered without great charge and difficulty; be it therefore enacted, That where any office or employment of profit, chargeable by this act, is or shall be executed by deputy, such deputy shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and in case of refusal or nonpayment thereof, such deputy shall be liable to such distress as by

this act is prescribed against any person having and enjoying any office or employment of profit, and to all other remedies and penalties therein respectively contained; and that there shall be the like remedies and penalties for the recovering the monies assessed upon any such office or employment of profit to the land-tax for the year one thousand seven hundred and six, and for any subsequent year not yet satisfied, in all cases where the accounts of those years, or any of them, are not otherwise cleared in the exchequer.

XIX. Provided always, and it is hereby further enacted, That this act, or any thing herein contained, shall not charge, or be construed to charge, her majesty, the Queen, or any of the royal family, for or in respect of any annuities or yearly payments granted to her said Majesty, and to their said royal highnesses; but that such sums of money, annuities, or yearly payments, and her said Majesty, and their royal highnesses, and their treasurers, receivers general, and servants, for the time being, in respect of the same, shall be free and clear from all taxes, impositions, and other charges whatsoever.

Her majesty the Queen, or the royal family, not chargeable in respect of annuities.

XX. Provided also, That this act, or any of the several clauses herein contained, shall not extend to charge the pensions of any superannuated commission or warrant sea-officers, or the pensions of widows of sea-officers slain in the service of the crown; or the revenue of the most noble order of the garter; or the pensions of the poor knights of Windsor, payable out of the exchequer only; or to charge a certain pension of one hundred pounds granted by the late King Charles the Second to the poor clergy of the Isle of Man; or to charge the pensions or salaries of his Majesty's pages of honour; or of the officers and persons employed, or to be employed, in collecting the tolls and duties payable by virtue of any act or acts of parliament for making, repairing, or maintaining any publick roads, by reason of their said offices or employments, or any salary arising thereby.

Superannuated sea officers, pensions of widows of sea officers, poor knights of Windsor, pension to the poor clergy of the Isle of Man, or the salaries of collectors of tolls, not chargeable.

XXI. And whereas the rents and revenues belonging to the residentiaries of the cathedral churches in England and Wales are chargeable to the land tax granted and made perpetual as aforesaid, and in some cases the overplus of the said rents and revenues above such tax repairs, and other charges, is to go in shares for the maintenance of the said residentiaries, which shares are diminished by the said land tax; it is provided and enacted, That in such cases the said residentiaries shall not, by this act or any of the clauses therein contained, be further chargeable as enjoying offices of profit out of the said rents and revenues; any thing herein contained to the contrary notwithstanding.

Residentiaries not chargeable in certain cases.

XXII. And whereas by the said act, passed in the thirty-eighth year of the reign of his present Majesty, 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, it was enacted, That the several duties imposed on sugar, by three acts of the

Duties on
sugar by
27 Geo. 3.
c. 13.
24 Geo. 3. c.
4. and
37 Geo. 3.
c. 15; on malt,
by 27 Geo. 3.
c. 13; and the
duties of
excise on
tobacco and
snuff, by
29 Geo. 3.
c. 68; which,
by 28 Geo. 3.
c. 60. were
to cease on
March 25,
1799, to be
continued till
March 25;
1800.

Monies paid
into the
exchequer
under this act
to be entered
separate from
other pay-
ments.

2,000,000l.
may be
borrowed on
the credit of
this act.

Tallies of
loan to be
struck, &c.

twenty-seventh, thirty-fourth, and thirty-seventh years of the reign of his present Majesty; on malt by an act made in the twenty-seventh year of the reign of his present Majesty; and the duties of excise on tobacco and snuff, by an act made in the twenty-ninth year of the reign of his present Majesty, should continue in force until the twenty-fifth day of March one thousand seven hundred and ninety-nine, and no longer, but should from thenceforth cease and determine, unless the same should be specially continued by parliament; be it further enacted, That the said several duties on sugar, malt, tobacco, and snuff, and the said acts granting the same, and all the provisions thereof, shall be, and the same are hereby severally and respectively continued, from and after the expiration of the time limited, as aforesaid, until the twenty-fifth day of March one thousand eight hundred; and all the monies arising thereby, which shall be paid into the said receipt of the exchequer, shall be entered separate and distinct from all other monies paid and payable to his Majesty.

XXIII. And be it further enacted, That there shall be provided and kept, in the office of the auditor of the receipt of his Majesty's exchequer, one book of register, in which all the money that shall be paid into the exchequer for the rates and duties hereby granted on sugar, malt, tobacco, and snuff, and also the rates and assessments hereby granted on personal estates, and on offices and employments of profit, pensions, annuities, and stipends, herein-before mentioned, shall be entered and registered apart and distinct from all other monies paid and payable to his Majesty.

XXIV. Provided always, and it is hereby further enacted, That it shall and may be lawful to and for any person or persons, natives and foreigners, bodies politick or corporate, to advance or lend to his Majesty, at the receipt of his Majesty's exchequer, any sum or sums of money, not exceeding in the whole the sum of two millions, upon the funds hereby established and made chargeable as aforesaid, and such other monies as are by this act appointed for repaying the same, with the interest thereof, and to have and receive, for their forbearance of the money lent, interest after a rate not exceeding four pounds and ten shillings *per centum per annum*, upon or in respect of the whole amount of the money so raised, so as such loans to be allowed be made by the commissioners of the treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, who are hereby authorized to issue their warrants for that purpose, as fast as such loans shall be wanted for the publick service; and moreover, that no money so to be lent upon security of this act shall be rated or assessed by virtue of this act, or any other act or acts of parliament whatsoever.

XXV. And be it further enacted, That all and every person and persons who shall lend any money upon the credit of this act as aforesaid, and pay the same into the receipt of the exchequer, shall immediately have a tally of loan struck for the same, and

an order for his, her, or their repayment, bearing the same date with his, her or their tally; in or upon which order shall be also contained a warrant for the payment of interest for the forbearance thereof, so that such interest do not exceed, upon or in respect of the whole amount of the monies raised, the said rate of four pounds and ten shillings *per centum per annum*, and to be paid every three months, until the repayment of the principal; and all such orders for payment of money so to be lent shall be registered in course, according to the dates respectively; and that all and every person and persons shall be paid in course, according as their orders shall stand registered in the said register books, so as the person or persons, natives or foreigners, his, her, or their executors, administrators or assigns, who shall have his, her, or their order or orders first entered in the said book of register, shall be taken and accounted to be the first person or persons to be paid out of the monies to come in by virtue of this act; and he, she, or they, who shall have his, her, or their order or orders next entered, shall be taken and accounted to be the second person to be paid, and so successively and in course; and that the monies composing the funds established by virtue of this act shall be in the same order liable to the satisfaction of the said respective persons and body or bodies politick or corporate, their executors, administrators, successors, or assigns respectively, without any undue preference of one before another, and not otherwise, and shall not be diverted or divertible to any other use, intent, or purpose whatsoever; and that no fee, reward, or gratuity, directly or indirectly, shall be demanded or taken of any of his Majesty's subjects, for providing or making any such books or registers, or any entries, views, or searches, in or for payment of money lent, or the interest thereof, as aforesaid, by any of his Majesty's officer or officers, their clerks or deputies, on pain of payment of treble damages to the party grieved by the party offending, with full costs of suit; or if the officer himself take or demand any such fee or reward, then to forfeit his place also; and if any undue preference of one before another shall be made either in point of registry or payment, contrary to the true meaning of this act, by any such officer or officers, then the party offending shall be liable, by action of debt, or on the case, to pay the value of the debt, with full costs of suit, to the party aggrieved, and shall be forejudged of his place or office; and if such preference shall be unduly made by any deputy or clerk, without direction or privity of his master, then such deputy or clerk only shall be liable to such action, debt, damage, and costs, and shall for ever be incapable of his place or office: and in case the auditor of the receipt shall not direct the said orders of loan, or the clerk of the pells record, or the tellers make payment upon such order according to each person's due place and order, as before directed, then he or they shall be adjudged to forfeit, and the respective deputies and clerks therein offending to be liable to such action, debt, damages, and costs, in such manner as aforesaid: all which said penalties,

Orders to be registered and paid in course.

No fee for registering, &c.

Penalty for undue preference.

penalties, forfeitures, damages, and costs, to be incurred by any the officers of the exchequer, or any their deputies or clerks, shall and may be recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; wherein no essoin, protection, privilege, wager of law, injunction, or order of restraint, shall be in anywise granted or allowed.

It shall not be deemed undue preference which of the tallies, dated or brought the same day, are first entered; nor if subsequent orders be paid before such as were not demanded in course.

XXVI. Provided always, and it is hereby declared, That if it shall happen that several tallies of loan, or orders for payment, as aforesaid, bear date, or be brought the same day to the auditor of the receipt to be registered; then it shall be interpreted no undue preference which of those be entered first, so as he enters them all the same day.

Orders assign-able.

XXVII. Provided also, That it shall not be interpreted any undue preference to incur any penalty in point of payment, if the auditor direct, and the clerk of the pells record, and the tellers do pay subsequent orders to persons that come and demand their monies, and bring their orders, before other persons who did not come to take their monies and bring their orders in course; so as there be so much money reserved as will satisfy precedent orders; which shall not be otherwise disposed of but kept for them; interest upon loan being to cease from the time the money is so reserved and kept in bank for them.

XXVIII. And be it further enacted, That all and every person and persons, to whom any money shall be due for loans to be registered by virtue of this act, after order entered into the book of register aforesaid, his, her, or their executors, administrators, or assigns, by proper words of assignment, to be indorsed and written on his, her, or their order, may assign and transfer, his, her, or their right, title, interest, and benefit of such order to any other; which being notified in the office of the auditor of the receipt aforesaid, and an entry or memorial thereof also made in the book of register as aforesaid for orders, (which the officers shall upon request, without fee or charge, accordingly make), shall entitle such assignee, his executors, administrators, successors, and assigns, to the benefit thereof, and payment thereon; and such assignee may, in like manner, assign again, and so *toties quoties*; and afterwards it shall not be in the power of such person or persons who hath or have made any such assignment to make void, release or discharge the same, or any the monies thereby due, or any part thereof.

Commissioners of the treasury empowered to prepare any number of exchequer bills of one common sum, or different sums, in the principal monies.

XXIX. And to the end there may be no want or failure of a certain sum, not to exceed in the whole two millions, to be raised either by such loans as aforesaid, or by issuing exchequer bills, as is herein after mentioned, or by both or either of those ways or means, for the publick service, be it further provided and enacted, That in case the commissioners of his Majesty's treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall judge it more advisable to raise the said sum of two millions, or any part thereof, by exchequer bills, instead of such loans as aforesaid; that then they respectively are hereby authorized and empowered,

at any time or times, at once, or by such proportions at a time as they respectively shall find to be most for the advantage of the publick, to prepare and make, or cause to be prepared and made, at the exchequer, in such method and form as they or he shall think most safe and convenient, any number of new exchequer bills, containing one common sum or different sums in the principal monies; so that in case there shall be no loans made, then all the principal sums to be contained in the said bills to be made forth by this act shall not exceed two millions; and in case any such loans shall be made as aforesaid, then all the principal sums to be contained in the said bills to be made forth by this act, together with such loans so made, shall not exceed the said sum of two millions.

XXX. And be it further enacted, That the said bills to be prepared and made in pursuance of this act shall and may bear an interest not exceeding the rate of four pounds and ten shillings *per centum per annum*, upon or in respect of the whole amount of the monies thereby raised, and proportionably for any greater or less sum to be contained therein, and to be payable to the bearers thereof respectively; nevertheless the said interest shall be abated and saved upon such of the said bills to be made forth by this act as shall at any time or times be in the receipt of the exchequer, or in the hands or power of any receivers or collectors of any taxes, aids, or revenues whatsoever, payable to his Majesty, his heirs and successors, during such time and times respectively as such bills shall be or remain in the said receipt, or in such hands or power as aforesaid.

Bills to bear an interest at 4l. 10s. per cent. per ann.

XXXI. And it is hereby enacted, That all the said bills so to be prepared and made shall be numbered arithmetically, beginning with No. 1, and so proceeding in an arithmetical progression ascending, wherein the common excess or difference shall always be one, and shall be registered accordingly, so that the principal sum be contained in every such bill, (after the payment of the loans which shall have been made as aforesaid, if any such be, with the interest thereof, or reserving money sufficient for that purpose), may regularly be paid off and discharged, in course, according to the number of every such bill as it shall stand in the said register; and that the interest upon all and every the said bills shall be payable every three months, according to the purport and true meaning of this act; and that upon every such bill there shall be indorsed, printed or written, in words at length or in figures, the sum after which the principal to be contained therein shall be payable in such course as aforesaid, according to the purport and true meaning of this act.

These bills to be numbered arithmetically.

XXXII. Provided always, and be it enacted, That in case the said sum, not exceeding two millions, shall be raised partly by loans, and partly by exchequer bills, according to the powers before given by this act; that then, and in such case, it shall and may be lawful to and for the commissioners of his Majesty's treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, when and as often as they shall, by virtue of the said powers, direct any such loans to be taken, or any such

Treasury to direct the course of payment for loans or exchequer bills,

exchequer bills to be made out, at the same time also to direct and appoint the course and order in which such loans and exchequer bills shall stand upon the said register, and after what time they shall respectively begin to be payable in course, so as no subsequent loans or exchequer bills be made to alter the course at first appointed for prior loans or exchequer bills at the time of taking in or making out such prior loans or exchequer bills; any thing herein-before contained to the contrary notwithstanding.

and to appoint
cheques, &c.

XXXIII. And be it further enacted, That all the said bills shall be prepared and made with such cheques, indents, or counterfoils, as shall be directed by the commissioners of the treasury, or any three or more of them now being, or by the high treasurer, or any three or more of the commissioners of the treasury for the time being; and that the person or persons who is, are, or shall be appointed to pay off the said bills in course, shall from time to time have the use and custody of one part of all the cheques, indents, or counterfoils of the said exchequer bills to be prepared and made by virtue of this act, from which the said bills shall have been cut, to prevent his or their being imposed upon by counterfeit or forged bills; and that the undertakers, contractors for exchanging or circulating the said bills, or such of them as shall be current, shall from time to time have the use and custody, of one other part of the said cheques, indents, or counterfoils of the said exchequer bills from which the same shall have been cut off as aforesaid, in order to prevent their being imposed upon by any counterfeit or forged bills; and that all the said parts of the said cheques, indents, or counterfoils, shall be delivered back into the exchequer, when the said bills to be made forth by virtue of this act shall be paid off, cancelled, and discharged.

The bills to
be placed as
cash in the
exchequer.

XXXIV. And it is hereby enacted, That the commissioners of the treasury, or any three or more of them now being, and the said high treasurer, or any three or more of the commissioners of the treasury for the time being, shall, and they are hereby respectively authorized and empowered, to cause such bills as shall be prepared by virtue of this act, to be placed as so much cash in the respective offices of the tellers of the said receipt of exchequer, each and every of which tellers shall be severally charged with a proportion of the said bills which shall be so placed in his office respectively; any law or usage to the contrary notwithstanding.

Clauses in the
malt act re-
lating to ex-
chequer bills
extended to
this.

XXXV. And be it further enacted, That all the said bills to be issued as aforesaid shall be current in like manner, and with such privileges and advantages, and subject to such rules and directions, as are prescribed and enacted by an act of this present session of parliament, (intituled, *An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and ninety-nine*), for or concerning the exchequer bills thereby authorized to be made forth; and that all and every the clauses and provisoes in the said last-mentioned act relating to the currency, exchanging, or receiving the same last-mentioned exchequer bills by any publick receivers of aids, taxes, or supplies, or in his Majesty's receipt of the exchequer, or for preventing the forging, counterfeiting,

terseiting, or altering the same bills, or for making out new bills in the room of such as shall be filled up with indorsements, lost, burnt, defaced, or otherwise destroyed, or for making out exchequer bills of five thousand pounds each, or for making out exchequer bills without bearing interest, or for making them afterwards to bear an interest, or a higher or lower rate of interest, from time to time, as the contractors shall agree to; or for preventing any misapplication of the fund on which the same are charged, or any other misbehaviour of any officers concerned in the receiving, issuing, exchanging, paying off, or cancelling the same last-mentioned exchequer bills; or for enabling the commissioners of the treasury, or the high treasurer for the time being, to contract from time to time with any person or persons, body or bodies politick or corporate, for payment of the interest of, or exchanging for ready money, on demand, the exchequer bills thereby authorised to be issued, at a rate or premium not exceeding four pounds and ten shillings *per centum per annum*; or for preventing any disabilities in such contractors, or for making them not liable to be bankrupts on account of such contracts; or for appointing a paymaster or paymasters for paying off or cancelling the same exchequer bills in due course and order, shall be extended, and construed to extend, as well to the exchequer bills by this act authorised to be made forth, except only with respect to such matters which are otherwise specially provided for in this act, as to the exchequer bills to be made forth in pursuance of the said act for granting and continuing the duties on malt, mum, cyder, and perry, as amply, fully, and effectually, to all intents and purposes, as if the same clauses or provisoes had been particularly repeated and re-enacted, *verbatim*, in this act.

XXXVI. And be it further enacted, That the loans and exchequer bills to be advanced or lent on the credit of this act shall be repaid at such periods and in such proportions as shall be settled and ascertained in and by any contract to be entered into for that purpose by and between the commissioners of the treasury and the governor and deputy governor of the bank of *England*, on the part of the governor and company of the said bank of *England*, out of the rates, duties, and assessments hereby granted, if the same shall be sufficient; and the monies which shall from time to time arise at the said receipt of exchequer, or for the rates, duties, and assessments, by this act granted, shall, from time to time, as the same shall arise at the said receipt, be issued and applied at the said receipt for or towards paying off and discharging the orders of loan and exchequer bills for the monies which shall have been lent at the said receipt, and for satisfying the interest thereof, at such times and in such proportions as aforesaid, until all the principal and interest payable upon such orders of loan or exchequer bills, on the days and times herein mentioned, shall be fully satisfied, or sufficient monies shall be reserved in the exchequer for the full payment and satisfaction of the same; or the monies which shall from time to time arise at the said receipt of the

The loans and exchequer bills to be repaid at such periods as shall be settled by contract, and the money arising by this act to be applied for that purpose, &c.

exchequer, of or for the said rates, duties, or assessments hereby granted, shall, at such times and in such proportions as aforesaid, be issued to such paymaster by way of imprest, and upon account, for or towards paying off and discharging the said exchequer bills which shall have been made forth by virtue of this act, in such course as aforesaid, and for or towards such other payments as are in and by this act directed or allowed to be made or discharged out of the same, and for no other use, intent, or purpose whatsoever.

The treasury to take an account, quarterly, of the money raised by loans or exchequer bills; and unsatisfied money, at the end of any quarter, to be charged on the consolidated fund,

XXXVII. And be it further enacted, That, quarterly, on the fifth day of *July*, the tenth day of *October*, the fifth day of *January*, and the fifth day of *April*, or within ten days after each of those days and times in every year, after the passing of this act, or sooner if there shall be occasion, the commissioners of the treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall cause a true and perfect account in writing to be taken, and attested by the proper officers, of all the monies which shall have been raised by loans or by exchequer bills, or by any or either of those ways or means, for or towards the said sum not exceeding two millions, by this act intended to be raised as aforesaid, and which ought to be paid and discharged before the end of each quarter, and how much thereof shall, before the end of each quarter, have been paid off and discharged, and how much thereof shall, at the end of each quarter, remain undischarged upon the said orders of loan and exchequer bills respectively, or upon any or either of them; and if at the end of any quarter there shall not be, in the said receipt of the exchequer, sufficient monies of the said rates, duties, and assessments, hereby granted, the monies so remaining unsatisfied or not discharged, with the interest due for the same, shall be, and are hereby charged and chargeable upon the consolidated fund (except such monies of the said consolidated fund as are appropriated to any particular use or uses by any former act or acts of parliament in that behalf); and such monies of the said consolidated fund shall and may be issued for supplying money to the said paymaster, for discharging the said unsatisfied orders of loan or exchequer bills in course, as the said commissioners of the treasury, or the high treasurer for the time being, shall direct, until all the principal and interest which shall be or remain due upon the said orders of loan or exchequer bills, or any of them, shall be fully cleared and paid off, or money sufficient shall be reserved for that purpose: and if at any time or times, before or after any money of the said rates, duties, or assessments hereby granted, shall be brought into the exchequer as aforesaid, there shall happen to be a want of money for paying interest which shall be actually incurred and grown due upon the said orders of loan or exchequer bills, or any of them, or for payment of any premium or rate which shall be incurred or grown due by any contract or contracts to be made by virtue of this act for exchanging the same bills, that then, and in every such case, the money so wanted shall and may be supplied out of the said rates, duties, and assessments hereby granted, remaining in the said receipt of the exchequer as aforesaid, if there

there shall be sufficient of those monies in the said receipt, otherwise the same shall and may be supplied out of the monies of the said consolidated fund, (except as before excepted), and be issued accordingly.

XXXVIII. Provided always, and be it enacted, That what-
ever monies shall be issued out of the said consolidated fund shall,
from time to time, be replaced by and out of the first supplies to
be then after granted in parliament; any thing herein contained
to the contrary notwithstanding.

XXXIX. And whereas several orders of loan or exchequer bills
made upon and in pursuance of an act of parliament of the thirty-
seventh year of the reign of his present Majesty, (intituled, An act for
granting an aid to his Majesty by a land tax, to be raised in
Great Britain, for the service of the year one thousand seven
hundred and ninety-seven), still remain unpaid, for want of suffi-
cient money arising by the said act being come into the exchequer to
answer and pay the same, and it is uncertain how much thereof the
monies arising by the said act will be able to answer and discharge; be
it enacted, That if the money arisen or to arise into the exche-
quer, for or on account of the said aids, on or before the twenty-
ninth day of September, which will be in the year of our Lord one
thousand seven hundred and ninety-nine, shall not be sufficient
to discharge the whole principal and interest due, or to grow due,
on the several orders of loan or exchequer bills made upon or in
pursuance of the said act, that then so much money as shall then
appear to be deficient or wanting for answering the purposes
aforesaid, shall and may be supplied and made good out of any
of the monies arising into the exchequer by or from the loans or
exchequer bills on this act, or any other monies or loans that are
or shall be appropriated for the service of the year one thou-
sand seven hundred and ninety-nine, and the commissioners of the
treasury, or any three or more of them, or the high treasurer for
the time being, shall direct and apply the same accordingly; any
thing herein-before contained to the contrary notwithstanding.

XL. And be it further enacted, That all penalties and forfeitures
hereby imposed shall, if sued for within six calendar months from
the time of such penalties or forfeitures being incurred, be to his
Majesty, his heirs and successors, and the other moiety thereof,
with full costs of suit, to the person or persons who shall inform
or sue for the same within the time aforesaid, and which shall and
may be sued for in his Majesty's court of exchequer at *Westmin-
ster* for offences committed in *England*, or in his Majesty's court of
exchequer in *Scotland* for offences committed in *Scotland*, by action
of debt, bill, plaint, or information, wherein no essoin, protection,
privilege, wager of law, nor more than one imparlance shall be
allowed; but nevertheless it shall be lawful for his Majesty's at-
torney general in *England*, or his Majesty's advocate in *Scotland*,
in case it shall appear to his satisfaction that any such last-men-
tioned penalty or forfeiture was incurred without intention or
fraud, to stay all further proceedings, by entering a *noli prosequi*,
or otherwise, with respect as well to the share of such penalty or

and to be re-
placed out of
the first sup-
plies.

Deficiency of
land tax
37 Geo. 3.
how to be
supplied.

Recovery and
application of
penalties
where sued
for in six
months.

forfeiture claimed by such informer or informers, as to the share thereof belonging to his Majesty.

If not sued for in that time, to be recovered in the name of the attorney general, &c.

XLII. Provided always, and be it further enacted, That in default of prosecution within the time herein-before limited, no such last-mentioned penalty or forfeiture shall be afterwards recoverable, except in the name of his Majesty's attorney general in *England*, and of his Majesty's advocate in *Scotland*, by information in the court of exchequer in *England* or *Scotland* respectively, in which case the whole of such penalty or forfeiture shall belong to his Majesty, his heirs and successors; and that all penalties and forfeitures, and shares of penalties and forfeitures incurred as aforesaid, belonging to his Majesty, his heirs or successors, shall be paid into the hands of such person or persons as the commissioners for the affairs of taxes shall appoint to receive the same, to the use of his Majesty; and that in all cases where the whole of such pecuniary penalties or forfeitures shall be recovered to the use of his Majesty, his heirs or successors, it shall be lawful for the said commissioners to cause such reward as they shall think fit, not exceeding one moiety of such penalty or forfeiture so recovered, after deducting all charges and expences incurred in recovering the same, to be paid thereout to or amongst any person or persons who shall appear to them entitled thereto as informers in respect of such penalties or forfeitures so recovered; any thing herein contained to the contrary notwithstanding.

Limitation of actions.

XLII. And be it further enacted, That if any action or suit shall be brought against any person or persons for any thing done in pursuance of this act, such action or suit shall be commenced within six calendar months next after the fact committed, and not afterwards; and shall be laid in the county or place where the cause of complaint did arise, and not elsewhere; and the defendant or defendants in every such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if the jury shall find for the defendant or defendants in any such action or suit, or if the plaintiff or plaintiffs shall be nonsuited, or discontinue his or their action or suit after the defendant or defendants shall have appeared, or if upon demurrer judgement shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in any other cases to recover costs by law.

General issue.

Treble costs.

Act may be altered or repealed this session.

XLIII. Provided always, and be it enacted, That this act may be altered, varied, or repealed, by any act or acts of this present session of parliament.

C A P. IV.

An act further to continue, until the expiration of six weeks after the commencement of the next session of parliament, an act, passed in the session of parliament holden in the thirty-sixth and thirty-seventh years of his present Majesty, chapter seventy, videlicet, On the sixth day of June one thousand seven hundred and ninety-seven, for the better prevention and punishment of attempts to seduce persons serving in his Majesty's forces, by sea or land, from their duty and allegiance to his Majesty, or to incite them to mutiny or disobedience.—[December 17, 1798.]

C A P. V.

An act to continue, until the expiration of one month after the commencement of the next session of parliament, an act, passed in the last session of parliament, chapter sixty-six, videlicet, On the twenty-first day of June one thousand seven hundred and ninety-eight, intituled, An act for empowering his Majesty for a time and to an extent to be limited, to accept the services of such parts of his militia forces in this kingdom as may voluntarily offer themselves to be employed in Ireland.—[December 20, 1798.]

C A P. VI.

An act to enlarge the time limited for the redemption of the land tax; and to explain and amend an act, made in the last session of parliament, 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.—[December 22, 1798.]

WHEREAS it is expedient that further provision should be made for effectually carrying into execution an act, passed in the thirty-eighth year of the reign of his present Majesty, 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: 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 all bodies politick and corporate, companies, and persons, in the said act mentioned, who by the said act are empowered to contract for the redemption of the land tax charged on any manors, messuages, lands, tenements, and hereditaments, of which they shall be in possession, or beneficially entitled to the rents and profits, in preference to any bodies, corporations, or companies, or other persons having any estate or interest in remainder, reversion, or expectancy, or being substitute heirs of entail in the same manors, messuages, lands, tenements, or hereditaments, until the twenty-fifth day of December one thousand seven hundred and ninety eight, and their respective committees, curators, tutors, guardians, or trustees, on their behalf, (except tenants for years absolute, or for years determinable on lives on any demise, for which a fine or premium was paid, and tenants for lives on any demise, where a rent was reserved, or a fine or premium was paid,) shall have and be entitled to the like benefit or preference, in and to the redemption of such land tax, until the twenty-fifth day of March one thousand seven hundred and ninety-nine; and in case no contract shall have been entered into by or on behalf of such bodies, corporations, or companies, or persons in possession, or entitled

38 Geo. 3. c. 60, recited.

sect. 11, 12, 13, 14-

Corporations and persons in possession of land entitled to redeem, in preference to reversioners, till March 25, 1799, (instead of Dec. 25, 1798); and reversioners, in preference to all others, till June 25, 1799, (instead of March 25.)

as last mentioned, on or before the said twenty-fifth day of *March* one thousand seven hundred and ninety-nine, then and in every such case the bodies, corporations, or companies, or other person or persons having such estates and interests in remainder, reversion, or expectancy, or being substitute heirs of entail, entitled in their order to succeed to the said manors, messuages, lands, tenements, or hereditaments, and who by the said act were empowered to contract for the redemption of the land tax charged thereon, after the said twenty-fifth day of *December*, and until the twenty-fifth day of *March*, in preference to any other bodies, corporations, or companies, or other persons whatsoever, not having an estate or interest therein, and their respective committees, curators, tutors, guardians, or trustees, on their behalf, shall have and be entitled to such and the like benefit of preference in the redemption of such land tax, from and after the said twenty-fifth day of *March* one thousand seven hundred and ninety-nine, until the twenty-fifth day of *June* one thousand seven hundred and ninety-nine, as is given to them respectively by the said act until the said twenty-fifth day of *March* one thousand seven hundred and ninety-nine.

No land tax to be sold to any other persons before June 25, 1799, unless notice not to claim such preference be given.

II. Provided always, and be it further enacted, That no land tax shall, before the said twenty-fifth day of *June* one thousand seven hundred and ninety-nine, be put up to sale by auction or otherwise, or sold to any person or persons other than such person or persons as by this act are enabled to redeem the same prior to the said twenty-fifth day of *June* one thousand seven hundred and ninety-nine, except where notice shall be given not to claim the benefit of preference given by this act.

After June 25, persons, &c. interested in lands, may redeem on the same terms as before, while the land tax remains unfold.

III. And be it further enacted, That, from and after the twenty-fifth day of *June* one thousand seven hundred and ninety-nine, any persons, bodies, corporations, or companies, having any interest in any manors, messuages, lands, tenements, or hereditaments, may at any time thereafter, contract and agree for the redemption of their land tax charged thereon, in the same manner, and under the same terms and conditions, as such persons, bodies, corporations, or companies, may do prior to the said twenty-fifth day of *June*; provided that such land tax shall then remain unfold in pursuance of the provisions of the said act: provided also, That no land tax shall be sold in pursuance of the said act, after the said twenty-fifth day of *June* one thousand seven hundred and ninety-nine, in any case where the persons, bodies, corporations, or companies, shall have given notice to the respective commissioners for the purposes of the said act, of an intention of redeeming the same in pursuance thereof, other than to such persons, bodies, corporations, or companies, interested as aforesaid: provided also, That no such land tax shall be redeemed by any bodies, corporations, or companies, having any estate in remainder, reversion, or expectancy, in the manors, messuages, lands, tenements, or hereditaments, whereon such land tax shall be charged, for the space of three months after notice given to the respective commissioners, by any persons, bodies,

No land tax to be sold to any but persons interested, where they have given notice of their intention to redeem; nor redeemed by reversioners for three months, where persons in possession give such notice.

bodies, corporations, or companies, considered by the said act as being in the actual possession of the said manors, messuages, lands, tenements, or hereditaments, of an intention to redeem the same in pursuance of this act.

IV. And be it further enacted, That were any contract shall be entered into after the twenty-fifth day of *March* one thousand seven hundred and ninety-nine, in pursuance of this act, the capital stock to be transferred as the consideration thereof, shall be made within the period of four years from the twenty-fifth day of *June* one thousand seven hundred and ninety-nine, by the like number of instalments, and on the like days in each year, with the like power to transfer the same by any less number of instalments or in advance, as by the said recited act is allowed, and the first of the said instalments shall, in every such case be made on or before the first day of *August* one thousand seven hundred and ninety-nine.

On contracts made after *March 25*, transfers of stock to be made within four years from *June 25*; the first instalment on or before *Aug. 1*.
f. 10.

V. And be it further enacted, That where the land tax charged upon the glebe lands or tythes of any living shall not have been redeemed by the incumbent thereof before the twenty-fifth day of *March* one thousand seven hundred and ninety-nine, then it shall be lawful for the patron of the advowson of such living, at any time after the said twenty fifth day of *March*, to contract for the redemption of the land tax charged thereon, in the same manner in all respects as a person seized or entitled in remainder, reversion, or expectancy, is by the said act entitled to contract; provided always, That were such land tax shall have been redeemed by the incumbent of such living out of his own estate, or by the patron thereof, and such living shall not have been exonerated therefrom, it shall be lawful for the incumbent who shall next succeed to such living at any time after his institution or induction, or donation thereto, to demand an assignment of such land tax from the preceding incumbent, or his representatives in case of his death, or from such patron, or his heirs or representatives, as the case may be, in the same manner as a person in remainder, reversion, or expectancy, is by the said act authorised to demand an assignment of any land tax on his or her estate or interest becoming vested in possession.

Where the land tax on glebe or tythes is not redeemed by the incumbent before *March 25*, the patron may redeem as a reversioner: where the living shall not have been exonerated by such redemption, the next succeeding incumbent may demand an assignment of the land tax, as a reversioner coming into possession may do under
f. 18. of 38
Geo. 3. c. 60.

VI. And be it further enacted and declared, That for the purpose of raising money for the redemption of the land tax, by the sale, mortgage, or grant of any manors, messuages, lands, tenements, or hereditaments, authorised to be sold or charged by the said act passed in the thirty-eighth year of the reign of his present Majesty, or this act, all and every the provisions thereof, relating to such sale, mortgage, or grant, shall be construed to extend to empower the sale, mortgage, or grant, of so many, or such part or parts of such manors, messuages, lands, tenements, or hereditaments, as shall be sufficient for the purpose not only of redeeming such land tax, if any, as may be charged on the manors, messuages, lands, tenements, or hereditaments, sold, mortgaged, or charged, but also of redeeming the land tax charged on the rest or any other part or parts of such their or his manors,

Lands may be sold or mortgaged to redeem the land tax on the whole estate of the seller, &c. whether situate in the same county, &c. or not, if limited to the same uses; and all certificates granted

in one county, &c. shall be valid in all others.

manors, messuages, lands, tenements, or hereditaments, whether the same shall be respectively situate in the same or any other place or division of the same county, riding, shire, or stewardry, or in any other county, riding, shire, or stewardry, and whether the same shall be charged or not charged with land tax, provided they respectively stand settled and limited to the same uses, and in the same order and course of limitation; and that all and every the certificates which shall be granted in any division of any county, riding, shire, stewardry, or place, shall be as valid and effectual in all respects, in every other division of the same county, riding, shire, or stewardry, and also in every other county, riding, shire, or stewardry, in *Great Britain*, for the purpose of ascertaining the amount of land tax charged on the manors, messuages, lands, tenements, and hereditaments, comprized in such certificates, and for authorising and enabling the completion of the contract to be made thereon, by sale, mortgage, or grant of other manors, messuages, lands, tenements, or hereditaments, wheresoever situate, in *Great Britain*, as they might be under the said act, within the county, riding, shire, stewardry, or division, where such certificates shall be granted.

Any person, &c. may redeem his land tax (not exceeding 25l. per ann.) for a consideration in money to be paid the receiver general, and proportioned to the current price of 3l. per cent. consols; the contract to be in the form directed in the schedule.

VII. And be it further enacted, That when any body politick or corporate, or other person or persons, who shall redeem any land tax charged in any county, riding, shire, stewardry, or place, shall be desirous to pay the consideration for the same in lawful money of *Great Britain*, in lieu of transferring stock in three pounds *per centum* bank annuities, in the manner by the said act directed, it shall be lawful for him, her, or them so to do, provided the land tax so to be redeemed or purchased in such county, riding, shire, stewardry, or place, shall not exceed the sum of twenty-five pounds *per annum*; and in every such case the contract shall be in the form and to the effect expressed in the schedule to this act annexed; and the consideration for such redemption shall be so much of lawful money of *Great Britain*, to be paid into the hands of the receiver general of the land tax for the county, riding, or place, in *England*, or his deputy or collector for the shire, stewardry, or place in *Scotland*, where the manors, messuages, lands, tenements, or hereditaments, of which the said land tax shall be so redeemed, shall be situate, as, according to the current price of stock transmitted to such receiver general or collector, at such of the respective periods herein after mentioned as the party shall elect, shall be sufficient to purchase so much capital stock of publick annuities, in this act mentioned, as will yield an annuity or dividend exceeding the amount of the land tax so to be redeemed as aforesaid by one tenth part thereof; and such receiver general or collector, or their respective deputies, shall, and they are hereby respectively authorised and required, upon the production of the certificate of the amount of the land tax to be redeemed, and of the contract entered into thereupon, as herein is directed, to accept and receive such sum or sums of money which shall have been contracted to be paid as the consideration for such redemption, and shall give a certificate or receipt,

See s. 8, 9.

s. 8.

The receiver general's certificate or receipt to be indorsed on the contract.

ceipt, acknowledging such payment, which shall be indorsed on such contract; and such certificate or receipt shall be as valid and effectual in all respects, after the registry thereof, (which registry is hereby directed and allowed to be made), as the certificate or receipt of the cashier or cashiers of the bank is by the said act directed to be, in case the consideration was to be transferred in three pounds *per centum* bank annuities.

VIII. And be it further enacted, That the cashier or cashiers of the governor and company of the bank of *England* shall, and they are hereby required, on *Tuesday* in every week, the same not being a holyday, or being a holyday, then on the day preceding, not being a holyday, to cause an account of the average price at which the three pounds *per centum* consolidated annuities shall have been sold on such day, (or otherwise on the following open day on which such stock shall be sold, in case any stock shall have been sold, and the books for such sale shall be opened at the bank of *England* on such day), and shall cause the same to be transmitted to the commissioners for the affairs of taxes, who shall thereupon cause the same to be published in the *London Gazette*, and also transmitted to the respective receivers general in the several counties, ridings, or places in *England*, and to the receiver general in *Scotland*, to be by him transmitted to the respective collectors in the several shires, stewartries, and places in *Scotland* or their respective deputies; which account, so published and transmitted, shall be sufficient authority to such receivers general or their deputies, and to such collectors, to settle and adjust the sums which ought to be paid as the consideration for the redemption of such land tax on all payments made after the receipt of such account, and before the receipt of any subsequent account, if the said books at the bank of *England* shall then remain open for such sales.

IX. And be it further enacted, That the party entering into such contract may elect to pay the consideration for the redemption of the land tax either according to the current price of the said stock, as the same shall have been transmitted to such receiver or collector in the week preceding the day of entering into the same, in which case the whole of the money shall be paid to such receiver or collector within the week in which such contract shall be entered into, (computing the same from the *Tuesday* to the *Wednesday* in the following week), or according to the current price of stock, as the same shall be transmitted to such receiver or collector in the week preceding the day or days stipulated for payment, in which cases such consideration may be paid by sixteen instalments within the space of four years, or by any less number of instalments, or by one payment, as the party shall choose, and shall cause to be stipulated in the contract; and in every such case the sum stipulated to be paid shall be duly paid to the respective receivers or collectors on the day or days stipulated in such contracts respectively; and if any person so contracting shall neglect or omit to pay such sum of money on the day or days, or within the time stipulated in such contract,

The bank to transmit the price of consols every *Tuesday* to the tax office: who shall publish the same in the *Gazette*, and transmit it to the receivers general, who shall adjust the consideration in money for the redemption of the land tax accordingly.

The party redeeming may elect to pay the whole consideration within one week, according to the then current price of stock; or by 16 instalments, according to the price of stock in the week preceding each day of payment; or by any less number of instalments, or by one payment, the price to be ascertained at

the day of payment.

On failure of paying any instalment, the party to forfeit 1-16th of the consideration agreed for.

On payment of the 2d and all other instalments, the purchaser shall pay, by way of interest, a proportion of the land tax redeemed.

On making such contracts the commissioners for sale of the land tax shall cause abstracts to be transmitted to the receivers general of such parts of contracts as will enable them to ascertain the stock to be purchased for the redemption of the land tax, &c. an account of which the receiver general shall communicate to the tax office for the information of the treasury, who shall direct money to be advanced to the commissioners for the reduction of the national debt, for the purchase of the stock mentioned in the contract,

every such person shall forfeit one sixteenth part of the consideration to be paid for the redemption of land tax mentioned in such contract, to be recovered as any penalty may be recovered by the said act.

X. Provided always, and be it further enacted, That upon every contract entered into as aforesaid, upon which the payment of money shall be made by instalments, there shall be paid at the time of making the second, and so of every subsequent instalment upon such contract, into the hands of such respective receivers or collectors, (whose receipt shall be a sufficient discharge), to the use of his Majesty, his heirs and successors, a sum of money, by way of interest, equal to the amount of the land tax redeemed, deducting therefrom a sum bearing the same proportion to such land tax as the amount of the stock to be purchased with the money then before paid bears to the whole amount of the stock to be purchased with the money agreed to be paid in such contract, of which sums so to be paid by way of interest, a separate account shall be kept by such respective receivers and collectors, and the same shall be applied in the same manner as in the said act is directed with respect to the interest thereby made payable.

XI. And be it further enacted, That whenever any contract shall be entered into in pursuance of this act, the commissioners appointed for the redemption and sale of the land tax, with whom such contract shall be made, shall forthwith cause an abstract to be transmitted to the receiver general of the same county or riding in *England*, or to the receiver general of *Scotland*, of such parts of such contracts as will enable such receivers general to ascertain the amount of stock to be purchased as the consideration for the redemption of land tax redeemed by such contract, or intended so to be, the sums in money payable on such contract, and the day or days of payment thereof; an account of which stock, sums of money, and the day or days of payment thereof, the said receivers general respectively shall forthwith cause to be transmitted to the commissioners for the affairs of taxes, for the information of the commissioners of his Majesty's treasury; and the said commissioners of the treasury, or any three or more of them for the time being, are hereby empowered to direct, from time to time, as there shall be occasion, sufficient money to be advanced to the commissioners for the reduction of the national debt, for the purchase of so much capital stock as shall be mentioned in such contract, before or on the respective days appointed for the payment of the sums payable on such contract, or as soon after as the same can conveniently be done; out of any monies in the hands of such receivers general respectively, or out of any publick monies in the receipt of the exchequer, applicable to the supplies and service of the year, as to the said commissioners of the treasury shall seem expedient; which sums so advanced shall be, from time to time, replaced by and out of the monies to be paid upon such contract to such receivers general, and the stock so purchased shall be placed in

the name of the commissioners for the reduction of the national debt, for the uses and purposes of this act, and as if the same had been purchased by and with the monies paid on such contract.

XII. Provided always, and be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments, shall be sold by virtue of the said act or of this act, for the purpose of redeeming any land tax, it shall be lawful for the person or persons, bodies, corporations, or companies, making such sale, to agree with the purchaser of such manors, messuages, lands, tenements, or hereditaments so proposed to be sold, that the purchase money for the same shall be paid by instalments, provided such instalments be to be paid into the bank of *England* in the manner directed by the said act, within the same period, and on the same days and times as shall be specified in the contract for the redemption of such land tax, for the transfer or payment of the respective instalments of stock to be transferred thereon, together with interest at the time of payment of each instalment, as in the said act is directed to be paid upon the transfer of stock by instalments: provided also, That such agreement, and the days and times stipulated for the payment of such instalments, and the amount thereof respectively, be inserted and expressed in the indenture whereby such manors, messuages, lands, tenements or hereditaments, shall be conveyed: provided also, That if the person who shall have entered into such contract for the redemption of such land tax, shall die before the transfer and payment of all the said instalments, then and in such case the future instalments shall be made good by the person or persons who shall for the time being be entitled to the manors, messuages, lands, tenements, or hereditaments, the land tax whereof shall have been so redeemed, and the assets of the person so dying shall not be liable to make good the same. future instalments shall be made good by the persons entitled to the lands and the assets of the person dying shall not be liable.

XIII. Provided also, and be it further enacted, That if the said respective instalments, or the interest to be paid thereon, shall not be paid by such purchaser into the bank of *England* on the days and times whereon the same ought to be paid as aforesaid, then it shall be lawful for the person or persons, bodies, corporations, or companies, who would for the time being have been beneficially entitled to the said manors, messuages, lands, tenements, and hereditaments, in case the same had not been sold upon every such default to enter into and hold and enjoy such manors, messuages, lands, tenements and hereditaments, and by all lawful ways and means to recover and compel the payment of such respective instalments, and the interest thereon, in like manner as if the same had been secured by an actual mortgage of such manors, messuages, lands, tenements, or hereditaments, and the same may again be put up to sale for the purpose of raising the money remaining unpaid under and subject to the same terms and conditions by which the same might be sold

which shall be replaced out of the monies to be paid upon such contract.

Where lands are sold for redemption of the land tax, the seller may agree with the purchaser, that the purchase money shall be paid by instalments with interest, into the bank on the days specified in the contract of redemption for the transfer of stock; such agreement to be stated in the conveyance of the lands sold; and if the person contracting for the redemption die before the transfer and payment of all the instalments, the exonerated;

If the purchaser fail in paying his instalments, the persons who would have been beneficially entitled to the lands, if not sold, may enter into them, and compel payment, and the same may again be put up for sale for raising the money remaining unpaid.

fold in the first instance, and with the like power of relief, in all cases, to the purchaser making such default, as is given by the said act in cases of default in transferring stock by the party contracting for the land tax.

Where lands are sold, &c. for a sum not exceeding 500l. and the consideration for redemption is to be paid in money, the purchaser of the lands sold may pay the purchase money to the receiver general, whose receipts shall be equivalent to those of the bank; and the surplus, if any, after redemption of the land tax, may be paid to a trustee for the seller.

f. 34.

Where in any parish, &c. the assessments under the land tax act (c. 5.) of last session, shall exceed or be less than the sum imposed on such parish, &c. the commissioners of land tax may, on complaint, ascertain and settle the same; and in case of doubt from variation in former assess-

XIV. Provided also, and be it enacted, That where any manors, messuages, lands, tenements, or hereditaments, shall be sold or charged for the purpose of redeeming any land tax, and the money to arise thereby shall not exceed the sum of five hundred pounds, and the consideration for the redemption of such land tax shall in the contract be stipulated to be paid in money, then and in such case it shall be lawful for the respective purchasers or mortgagees of such manors, messuages, lands, tenements, or hereditaments, or the respective grantees of any rent charge thereout, to pay their respective purchase or mortgage monies to the receiver general for the county or riding, or the collector for the shire or stewardry, where the same manors, messuages, lands, tenements, or hereditaments, shall be situate, whose receipts shall be as effectual in all respects to discharge such respective purchasers, mortgagees, or grantees, as the receipt of the cashier of the bank of *England* would have been in case such money had been paid into the bank; and the respective person, bodies, corporations, or companies, whose land tax shall have been redeemed therewith, shall be entitled to have and receive the same discharges, and their respective estates shall be exonerated and discharged from such land tax, in the same manner, in all respects, as if such monies had been actually paid by them; and in case there shall be any surplus of such monies after reserving the consideration for such land tax, the same shall be paid to a trustee or trustees to be named by the respective persons, bodies, corporations, or companies, redeeming such land tax, in order that the same may be applied in the manner directed by the said act respecting surplus stock, where the same shall not exceed two hundred pounds stock.

XV. And be it further enacted, That where, in any parish or place the sums rated and assessed by any assessment made by virtue of an act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*, on the manors, messuages, lands, tenements, or hereditaments, in such parish or place, shall exceed or be less in amount than the sum which has been set or imposed upon such parish or place, in respect of the said manors, messuages, lands, tenements, or hereditaments, it shall be lawful for the commissioners of land tax acting for the division where such parish or place is situate, and they are hereby required, within seven days after any complaint thereof shall be lodged with the clerk to such commissioners by any person charged in such assessment, (of which complaint such clerk is hereby required to give notice to all such of the commissioners acting for the said division who shall be then resident within the same), to meet together

together at their usual place of meeting within their division, at which meeting the said commissioners shall proceed to ascertain and settle the just sum which has been set or imposed upon such parish or place in respect of the said manors, messuages, lands, tenements, or hereditaments; and in case any doubt shall arise amongst the said commissioners, by reason of any variation in former assessments, as to the amount of the sum which shall have been set and imposed upon any parish or place, the same shall and may be determined by the certificate of the King's remembrancer from the rolls of the exchequer in *England*, and by the certificate of one of the barons of the exchequer in *Scotland*, from the duplicates returned to them respectively for the period of twenty years last past, and if the said duplicates shall vary, then from the duplicate for the year next antecedent to such period; which certificate the said remembrancer in *England* and barons in *Scotland* shall give, at the request of the said commissioners, gratis, and the same shall be final and conclusive; and when such assessment shall have been less in amount than the sum which ought to be imposed upon such parish or place, the said commissioners shall cause the deficiency to be assessed upon the respective manors, messuages, lands, tenements, and hereditaments, charged with land tax in such parish or place by the said assessment, as nearly as may be, according to the same proportions in which they respectively stood charged before such adjustment; and when such assessment shall exceed in amount the sum which ought to be imposed upon such parish or place, the said commissioners shall cause the excess to be deducted and abated from the sums charged upon the respective manors, messuages, lands, tenements, and hereditaments, in such parish or place, as nearly as may be, according to the same proportions in which such manors, messuages, lands, tenements, or hereditaments respectively stood charged before such adjustment.

ments, the amount shall be determined by a certificate from the exchequer; such excess or deficiency to be then apportioned over the parish by such commissioners, in the same proportions in which they were before charged.

XVI. And be it further enacted, That where, in any parish or place the sums rated and assessed, or to be rated and assessed, by virtue of the said last mentioned act, on the manors, messuages, lands, tenements, or hereditaments, in such parish or place, shall not have been charged upon all the manors, messuages, lands, tenements, and hereditaments, situate in such parish or place, and chargeable to the said rate, then and in every such case it shall be lawful for any person or persons having any interest in any manors, messuages, lands, tenements, or hereditaments, charged by the said assessment, in such parish or place, who shall think himself, herself, or themselves aggrieved by reason of any such omission, to appeal to the commissioners of land tax or supply, acting for such parish or place, in order that the manors, messuages, lands, tenements, or hereditaments, omitted to be so charged, may be duly charged in such assessment, notwithstanding the time limited for making appeals in and by the said last mentioned act shall be expired; provided the person or persons so intending to appeal shall give seven days previous notice thereof, in writing, to one or more of the assessors of the parish or place where such assess-

Where any lands are omitted to be assessed under the said act, any person aggrieved by such omission may appeal to the commissioners, giving seven days notice, though the time for appeals under the act be expired; and the commissioners shall appoint a time for hearing the appeal.

ment shall be made; and the said assessor or assessors shall give publick notice of any appeal so made, by affixing the same in writing on the church or chapel door, or on the market house or cross, or other place where notices have been usually affixed in such parish or place; which notice shall be deemed good and sufficient to all and every persons chargeable by such assessment, in respect of their manors, messuages, lands, tenements, and hereditaments, as aforesaid; and the respective commissioners acting for the divisions where such appeals shall be made, shall appoint a convenient time for hearing and determining the same, of which they shall cause the like publick notice to be given as aforesaid.

Commissioners may, on hearing such appeals, direct assessors to make a new rate; and may quash the former assessment.

XVII. And be it further enacted, That if upon such any appeal it shall appear to the said commissioners, or any three or more of them, or the major part of them then present, for hearing and determining such appeals, by proof upon oath or affirmation, (which oath or affirmation the said commissioners are hereby authorized to administer), that any manors, messuages, lands, tenements, or hereditaments, have been omitted to be charged in such assessment, it shall be lawful for the said commissioners to direct the assessors to make a new rate, by assessing all such manors, messuages, lands, tenements, or hereditaments, in such parish or place, as were omitted to be assessed in the former assessment, and to deduct the amount thereof from the charge upon other manors, messuages, lands, tenements, and hereditaments, as were before charged in such assessment, in proportion as the same were so respectively charged therein, without altering the respective proportions at which the same were so charged, and upon the confirmation of such new assessment, to settle and adjust the sums which may have been overcharged upon and paid accordingly by any person or persons charged in such former assessment, and direct in what manner the sums overpaid shall be returned, and thereupon to quash such former assessment.

Not to extend to the assessments of persons who shall have contracted for redemption of their land tax; unless they declare their option to be considered as purchasers or their desire to rescind their contract.

XVIII. Provided also, and be it further enacted That nothing herein contained shall be construed to authorize the said commissioners of land tax or supply to make any alteration in the assessment of any person or persons, bodies, corporations, or companies, who shall before the day to be appointed for hearing and determining such appeals as aforesaid, have contracted with the commissioners specially named for that purpose for the redemption of land tax charged upon his, her, or their manors, messuages, lands, tenements, or hereditaments; and who shall not at that time of entering into such contract have declared to the said commissioners his, her, or their option to be considered on the same footing as a person not interested in the said manors, messuages, lands, tenements, or hereditaments, purchasing the land tax charged thereon, is by the said first recited act considered as far as relates to the land tax comprised in such contract, unless the person or persons, bodies, corporations, or companies, having so contracted, shall be desirous of rescinding the contract so

made,

made, or of declaring his, her, or their option respecting the same as aforesaid, and shall give notice thereof to the commissioners of land tax or supply before the day appointed for hearing and determining appeals under this act, in which cases only the contracts so made shall become null and void in order to such alteration being made in such assessment; but otherwise every such contract, whereupon such option shall not have been declared, shall stand good, and the manors, messuages, lands, tenements, and hereditaments, whereon the land tax so redeemed shall be charged, shall be and continue exonerated from the same, and from all further assessments according to the directions of the said first recited act, and as if this act had not been made; and the land tax so redeemed shall be entered in such new assessment as the just charge in respect of the manors, messuages, lands, tenements, or hereditaments so exonerated.

XIX. Provided also, and be it further enacted, That where, in any parish or place, any rate charged upon any manors, messuages, lands, tenements, or hereditaments, shall be altered by virtue of this act, all such contracts as aforesaid, which shall be entered into after the day for hearing and determining appeals, shall be regulated according to the charge in such altered assessment.

Future contracts to be regulated by such altered assessments

XX. And be it further enacted, That in the schedule or description which shall be produced to the commissioners of land tax or supply, or to the justices of the peace, or to the clerk of the peace, in any county, riding, shire, division, or place, by virtue of the said act of the thirty-eighth year of the reign of his present Majesty *, and of this act, by any person or persons, bodies, corporations, or companies, having benefit of preference as therein and herein is mentioned, that it shall be sufficient in such schedule to state the respective natures of the premises, and the name or names of the occupier or occupiers thereof, and the parish or place where the same shall be situate, and such other circumstances as the said commissioners, or justices, or clerk of the peace, shall require, without stating therein the quantities or reputed quantities of such premises.

In the schedule produced by any person having benefit of preference, it shall be sufficient to state the nature of the premises, the name of the occupier, and the place where situate, and such other circumstances as shall be required by the commissioners, without stating quantities.

* c. 60.

XXI. And be it further enacted, That where any body politick or corporate, or company, or other person or persons, shall redeem his, her, or their land tax, by or out of his, her, or their own personal estate, or by or out of any trust property applicable to such redemption by virtue of the said act, or by and out of any monies which shall arise and be produced by any mortgage or grant to be made by virtue of the said act, or by any other means than by sale under the said act, and also where any such body politick or corporate, or company, or other person or persons, shall be entitled under the said act, on the determination of any precedent estate, to demand an assignment of any contract from the person or persons who shall have entered into the same, for the redemption of any land tax, his, her, or their executors, administrators, or assigns, it shall be lawful for all and every such bodies politick or corporate, or companies, or other persons,

Where persons redeem their land tax by any other means than sale, or demand an assignment from purchasers, they may raise money in the same way as persons in actual possession in the first instance.

either for the purpose of reimbursing all sums of money laid out in the redemption of such land tax, or of paying off any sums borrowed on that account, or for the purpose of raising money to purchase the assignment of any contract from the proprietor or proprietors thereof, to carry into execution all and every or any of the powers by the said act or this act given, in order to raise money by sale for the redemption of any land tax, in such and the same manner, and under and subject to such and the same rules, restrictions, and regulations, in all respects, as any bodies, corporations, or companies, or other person or persons being in the actual possession, or beneficially entitled to the rents and profits of any manors, messuages, lands, tenements, or hereditaments, are by the said act and this act empowered to carry the same into execution for the purpose of redeeming any such land tax in the first instance.

If the acting commissioners of land tax refuse to grant certificates of the amount of the land tax, justices in their petty sessions, or the clerks of the peace, may grant the same; and the clerk of the commissioners refusing to produce duplicates of the assessments to such justices, on their order, shall forfeit sol.

Certificates granted by commissioners not having qualified, shall be valid; and the commissioners shall be indemnified, on their qualifying.

XXII. And be it further enacted, That if the acting commissioners of the land tax, in any division or place, shall, before the passing of this act, have refused, or hereafter shall refuse, to grant certificates of the amount of the land tax charged upon any person or persons applying for the same, then and in such case it shall be lawful for the justices of the peace, assembled at any petty sessions to be holden in and for such division and place, and also for the respective clerks of the peace in the respective counties wherein such divisions or places shall be situate, and they are hereby respectively required, upon complaint of such refusal as aforesaid, and upon the production of such schedule as is in and by the said act directed to be produced to the said commissioners of land tax, to grant to the person or persons applying for the same such and the like certificate or certificates of the amount of his, her, or their land tax, as is by the said act directed to be granted by the said commissioners of land tax, and for that purpose the said justices are hereby empowered to order the duplicates of the assessments of land tax in the custody of the clerk to such commissioners of land tax, or any other person or persons, to be brought before them; and in case the said clerk to the commissioners shall refuse to deliver up the said duplicates, when so required to do by the said justices, he shall for every such refusal forfeit the sum of fifty pounds, to be recovered in such manner as other penalties are by the said act directed to be recovered, and all certificates granted in pursuance of this act shall be as valid and effectual as if the same were granted by the commissioners acting in and for such division or place; and all certificates which shall have been signed by any person or persons named in any act or acts of parliament for appointing commissioners for the county or riding within which such certificates may have been granted, although such commissioners shall not have before acted in the particular division or place where the said certificates were granted, or shall have omitted to take the several oaths prescribed by any act or acts of parliament to be taken by such commissioners, shall in like manner be valid and effectual to all the intents and purposes of the said act, and the respective commissioners who shall

shall have so signed the same, shall and are hereby respectively indemnified for so doing, and shall be freed and discharged from all penalties and disabilities whatever incurred thereby, provided that such commissioners shall, within three calendar months after the passing of this act, take all such oaths as aforesaid, which be or they may have omitted to take before the granting such certificates.

XXIII. Provided always, and be it further enacted, That no greater fee or reward shall be taken or demanded by any such clerk of the peace for any certificate granted under the authority of this act, than one shilling in respect of each sum so certified.

is. only to be taken by the clerks of the peace for such certificates.

XXIV. And be it further enacted, That were the executors, administrators, or assigns of any person or persons, who shall have redeemed the land tax charged on any manors, messuages, lands, tenements, and hereditaments, by or out of his, her, or their own estate, shall be entitled under the said act to receive an annuity or interest out of such manors, messuages, lands, tenements, or hereditaments, equal to the amount of the land tax which shall have been so redeemed, it shall be lawful for such executors, administrators, or assigns, from time to time, to use the same powers and remedies for the recovery of such annuity or interest as landlords can or may use for the recovery of rents in arrear; and also, that where any bodies politick or corporate, and companies, or any persons having any estate or interest in remainder, reversion, or expectancy, or being substitute heirs of entail in any manors, messuages, lands, tenements, or hereditaments, shall, under and by virtue of the said recited act of the thirty-eighth year of the reign of his present Majesty, and of the benefit of preference thereby given, by and out of his, her, or their own property, contract for the redemption of the land tax charged thereon, during the continuance of any preceding estate or interest, (not being a lease or demise at rack rent,) and shall not in the contract for the redemption thereof declare his or her option to be considered on the same footing as a person not interested in the said manors, messuages, lands, tenements, or hereditaments, under the said act is considered, then and in such case the corporations or companies, or other persons in reversion, remainder, or expectancy, or being substitute heirs of entail as aforesaid, shall in the mean time, until their respective estates and interests vest in possession by reason of the determination of the preceding estate, be entitled to have and receive the amount of the land tax so redeemed, and shall have the same powers and remedies for the recovery of the land tax so redeemed as landlords may use for the recovery of rents in arrear.

Where the representatives of redemptioners are entitled to receive the amount of the land tax redeemed as an annuity, they shall have the same remedies as landlords; and so shall reversioners, (not declaring their option to be considered as purchasers), till their estates vest in possession.

XXV. And be it further enacted, That when two or more persons shall be seized or entitled in undivided shares and proportions, either as coparceners, tenants in common, or joint tenants, of or to any manors, messuages, lands, tenements, or hereditaments, it shall be lawful for any one or more of such persons

Joint tenants, &c. may redeem their proportion of land tax, and on a partition to their share

shall be exonerated.

to apply to the commissioners of land tax or supply, acting in and for the division, shire, stewardry, or place, wherein such manors, messuages, lands, tenements, or hereditaments, shall be situate, to settle and adjust the amount and proportion of each of such person's share of and in the land tax charged thereon, and to grant a certificate thereof; and the said commissioners shall grant such certificate to the person or persons applying for the same, and thereupon it shall be lawful for such person or persons to claim the like benefit of preference for the redemption of his, her, or their proportion of the said land tax, and do all acts necessary for carrying such contract into execution, in the same manner as if such proportion of land tax had been separately charged on any manors, messuages, lands, tenements, or hereditaments, and as if such person or persons was or were solely seised or entitled; and in case partition shall, at any time after the redemption of such land tax, be made of the said manors, messuages, lands, tenements, or hereditaments, between such coparceners, tenants in common, or joint tenants, then and in such case the manors, messuages, lands, tenements, or hereditaments, which shall upon such partition be allotted to the person or persons who shall so have redeemed his, her, or their proportion of the said land tax, shall, immediately upon such partition being completed, be and become exonerated and discharged from such land tax, and every part thereof.

On one of such joint tenants, &c. neglecting to redeem, any other such tenant may claim a preference.

XXVI. And be it further enacted, That if any one or more of such person or persons, who shall be seised or entitled, in undivided shares or proportions, of or to any manors, messuages, lands, tenements, or hereditaments as aforesaid, shall neglect or refuse to redeem his, her, or their proportion or proportions of the land tax charged on such manors, messuages, lands, tenements, or hereditaments, then and in such case it shall be lawful for any other or others of such person or persons to claim the like benefit of preference for the redemption of the proportion or proportions of the person or persons so neglecting or refusing to redeem, of and in such land tax, and to contract for the redemption thereof, and to do all acts necessary for carrying such contract into execution, as he, she, or they can claim or do for the redemption of his, her, or their own proportion of the said land tax, and to discharge the said manors, messuages, lands, tenements, or hereditaments, from his, her, or their just proportion of the land tax so redeemed, and to have the residue as an annuity, in the same manner as any person having a limited estate may do on his or her redeeming the land tax, in preference to persons in reversion, remainder, or expectancy.

Persons may sell lands by parcels to make good instalments; the particular instalment to be satisfied shall be specified in the

XXVII. And be it further enacted, That it shall be lawful for an body politick or corporate, or company aforesaid, or any other person or persons who is or are authorized by the said act of the thirty-eighth year of the reign of his present Majesty, or by this act, to sell any manors, messuages, lands, tenements, or hereditaments, or any part thereof, for the purpose of redeeming his, her, or their land tax, to put up to sale, from time to time, such

such part or parcel of such manors, messuages, lands, tenements, or hereditaments, as shall be necessary for the purpose of making good the respective instalments agreed to be transferred for redeeming such land tax, as the same shall respectively become due, or any number of such instalments at once, as shall seem most expedient: provided always, That in every conveyance to be made upon such sales, there shall be specified the particular instalment or instalments for the payment of which such sale shall have been made, and the amount thereof: provided also, That no more money shall be raised by all such sales together than would or might be raised under the provisions of the said act, or this act, if the whole had been sold at one time.

XXVIII. Provided also, and be it further enacted, That if the manors, messuages, lands, tenements, and hereditaments, which shall be so sold at various times, shall be situate in different counties, then and in such case the person, body, corporation, or company, who shall be desirous of making any such sale, shall, in case any manors, messuages, lands, tenements, or hereditaments, situate in any other county, shall have been sold for the purpose of making good any prior instalment, produce and shew to the commissioners for executing the said act, for the county or place wherein the manors, messuages, lands, tenements, or hereditaments, so proposed to be sold, shall be situate, a certificate under the hands and seals of the commissioners for such other county or counties of such former sale or sales, which certificate shall contain a statement and account of the manors, messuages, lands, tenements, and hereditaments, which shall have been so sold, and also the amount of the purchase money for the same, and the particular instalments to be made good therewith, which certificate such last mentioned commissioners are hereby authorized and required to give to the person, body, corporation, or company, applying for the same; and such first-mentioned commissioners are hereby authorized and empowered to examine, upon oath or affirmation, in the manner mentioned in the said act, the person or persons who shall be desirous of making such sale as last-mentioned, touching any matters or things relating to any former sales, which such commissioners may think necessary for their information, and to receive any affidavit or deposition in writing in the manner mentioned in the said act.

XXIX. And be it further enacted, That if any farm or lands usually occupied together, shall be proposed to be sold under the provisions of the said act, in order to redeem the land tax charged thereon, and also on other lands, tenements, or hereditaments, which stand settled and limited to the same uses, and in the same order and course of limitation, and which farm or lands shall be more than sufficient for that purpose; and in case it shall appear to the satisfaction of the commissioners, that such farm or lands cannot be divided in order that an adequate part thereof may be sold without loss to the parties interested, and in case the person or persons who shall be entitled to the first or

conveyance, and no more money shall be raised by all such sales than if the whole were sold at once.

Where lands are sold in different counties, certificates of the former sales shall be produced to the commissioners in the county where the subsequent sales are made, who may take examinations respecting such former sales.

The whole of a farm which cannot be eligibly divided, but which is more than sufficient to redeem land tax, may be sold, with the consent of the persons next entitled, and

the surplus shall be invested in the funds for the benefit of all concerned.

f. 32.

Lords of manors may enfranchise copyholds though not seised of legal estates in the manor; rents not to be sold but to redeem land tax to the same amount.

* f. 41, 42.

Parishes may apply trust property applicable to charitable purposes in redeeming land tax on lands settled to charitable uses, and the lands may be charged with an annuity equal to the income of the property applied.

f. 40.

next beneficial estate in remainder, reversion, or expectancy, being of full age, shall consent and agree to the sale of the whole farm and lands so proposed to be sold, on the terms and restrictions herein mentioned, it shall be lawful in such case for the commissioners to direct and authorise the sale of the whole of such farm and lands, in the manner directed by the said act; and the surplus money, after purchasing stock sufficient to redeem such land tax, and paying and discharging the costs and expences attending the sale thereof, shall be placed in the books of the bank of *England*, in the name and with the privity of the accountant-general of the court of chancery, to the intent that the same may be laid out in the purchase of stock; which stock, and the dividends and annual produce thereof, shall be applied and disposed of in such manner as in the said act is directed with respect to the surplus of stock purchased with the money arising from sales, where no more shall be sold than what shall have been eligible or necessary to be sold for the redemption of such land tax.

XXX. And be it further enacted, That any person beneficially entitled unto any manor may, in the manner directed, and with the approbation of the court of chancery, in the manner required by the said act*, enfranchise copyhold or customary estates belonging to the same, whether such person be seised of a legal estate in the same manor or not; provided that no sale shall be allowed of any rents under the said act, or this act, at any less price than will, in the judgement of the commissioners, be sufficient to redeem land tax to the same amount.

XXXI. And be it further enacted, That where any parish or place is or shall be under any act of parliament, or any deed or will, or under any decree of any court, or otherwise, entitled to receive, apply, and dispose of any trust property applicable to any charitable purposes, it shall and may be lawful for such parish or place, and the trustees in whom such trust property is or shall be vested, to apply such trust property, or any part thereof, in the redemption of the land tax charged upon any manors, messuages, lands, tenements, or hereditaments, settled to charitable uses, to the benefit of which any such parish or place is or may be entitled; and by indenture or indentures, under the hands and seals of the parson, vicar, or curate, and of the churchwardens and overseers of such parish or place, or of the major part of them, enrolled in such manner as is by the said act directed with respect to indentures executed by trustees and other persons for the sale of lands for redeeming the land tax, to charge such manors, messuages, lands, tenements, or hereditaments, or a sufficient part thereof, with the payment of an annuity or rent charge equal to the amount of the income of the trust property which shall have been applied in the redemption of such land tax: provided always, That no such trust property shall be so applied, or annuity charged, without the approbation of two such justices, certified in such manner and with such proof of notice as is by the said act directed, in case of the application

f. 44.

plication of the poor rates or church rates for the redemption of the land tax.

XXXII. And be it further enacted, That it shall be lawful for the trustees for the time being of any trust property heretofore given by any will, for the purpose of being laid out in the purchase of lands or impropriate tythes, for the benefit of the poor clergy in *England*, with such consent as is required by such will, to lay out from time to time any sum or sums of money, which by virtue of such will now is, or are, or hereafter shall be, applicable for the purpose aforesaid, in, for, or towards the purchase of so much of three pounds *per centum* bank annuities before-mentioned as may be necessary, (or to apply any portion of such three pounds *per centum* bank annuities as they may be possessed of under their trust, and as may be necessary for the purpose), for the redemption or purchase of the land tax charged, or hereafter to be charged, in pursuance of the said act of the last session of parliament herein-before referred to, upon the lands, tythes, or other profits arising from such living or livings belonging to the church of *England*, as the said trustees for the time being, with such consent as aforesaid, shall think fit, the redemption of which land tax shall have been contracted for on or before the twenty-fifth day of *March* one thousand seven hundred and ninety-nine now next ensuing, by the incumbent or incumbents of such living or livings, with the consent of the said trustees, and of such other persons whose consent is required by such will, or the purchase whereof shall afterwards be contracted for at any sale by contract or publick auction, or otherwise, under the regulations of the said act, by such incumbent or incumbents with the like consents, and from time to time to transfer to the commissioners for reduction of the national debt, such three pounds *per centum* bank annuities, according to such respective contracts; and such transfers of stock shall, from the quarter day preceding the making thereof, wholly exonerate and discharge the lands, tythes, or other profits of such living or livings, from the payment of the land tax so redeemed or purchased; and every such redemption or purchase of land tax by virtue of this act, for the benefit of such living or livings, shall be deemed valid and effectual in the law, and equivalent, to all intents, constructions, and purposes, to a purchase or purchases of lands or tythes for that purpose, under the trusts of such will; any statutes of mortmain, or other statute or law to the contrary notwithstanding.

XXXIII. And be it further enacted, That no glebe lands which shall be sold in pursuance of the said act, by the incumbent of any living for the purpose of redeeming the land tax charged thereon, shall be sold, freed or discharged from the tythes, unless the ordinary of such living shall certify his consent that the same shall be discharged from tythes at the time of certifying his consent to the sale of such glebe lands.

XXXIV. And be it further enacted, That it shall be lawful for all bodies politick or corporate, and companies, and all trusts

Trustees for the poor clergy under any wills may lay out trust property in the redemption of land tax on livings.

c. 5.

No glebe lands sold by any incumbent for redeeming the land tax, shall be freed from the tythes, unless the ordinary shall certify his consent.

Corporations or trustees may sell lands notwithstanding

ing any bye laws, &c. against alienations.

Lands may be sold for redemption of land tax, either by private sale or by auction; the commissioners being in the former case satisfied that the price is adequate, according to an estimate on oath.

Sufficient may be raised by sale of lands to pay the expences of the sale, as well as of the amount of the redemption money.

tees for charitable purposes, being in respect of their manors, messuages, lands, tenements, or hereditaments, under the governance, guidance, or controul, of any private statutes, bye laws, ordinances, or regulations, restraining the alienations of such manors, messuages, lands, tenements, or hereditaments, to sell or mortgage, or grant any rent charge out of such manors, messuages, lands, tenements, or hereditaments, for the purpose of redeeming the land tax thereon, or on any other manors, messuages, lands, tenements, or hereditaments, belonging to such bodies politick or corporate, or companies and trustees as aforesaid, in the manner authorized by the said act and this act, notwithstanding any such private statutes, bye laws, ordinances, or regulations, to the contrary.

XXXV. And be it further enacted, That in cases where any manors, messuages, lands, tenements, or hereditaments, may be sold in pursuance of the said act or of this act, for the purpose of redeeming any land tax, it shall be lawful to sell the same, either by private contract or by publick auction, provided, that in case of sale by private contract, the said commissioners for executing the said act shall be satisfied that the price agreed to be given for the same is not less than the actual value thereof, according to any estimate made or directed to be made by them, and verified upon oath, which any one of the commissioners is hereby empowered to administer; provided also, That when they shall judge it necessary to direct any such sale to be by publick auction in pursuance of the said act, it shall not be necessary to require any such estimate as by the said act is required in cases of sale.

XXXVI. And be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments, shall be proposed to be sold or charged in pursuance of the said act and of this act, it shall be lawful to raise so much money by such sale or charge as shall be sufficient not only for the purpose of redeeming any land tax for which such manors, messuages, lands, tenements, or hereditaments, shall be sold, but also for the purpose of paying and satisfying all such costs and expences as the person or persons, bodies, corporations, or companies, making any such sale or charge shall incur on account thereof; and it shall be lawful for the said commissioners for executing the said act and this act, and also for any courts, where the authority of such courts is made requisite to such sale or charge, to order and direct that such costs and expences shall be paid and satisfied out of the purchase money for the said manors, messuages, lands, tenements, or hereditaments, before the same shall be paid by the respective purchasers into the bank of *England*, pursuant to the directions of the said act, or that so much thereof as they shall deem sufficient shall be reserved for that purpose; and the said order or direction of the said commissioners, or of such courts respectively, shall be a sufficient discharge to such purchasers for so much of the purchase money as shall be applied in the payment of such costs and expences, or as shall be raised for that purpose.

XXXVII. And

XXXVII. And be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments, shall be exempt from or not actually charged with the payment of any land tax by virtue of the said last recited act, it shall be lawful to sell or charge the same for the purpose of redeeming the land tax charged upon any other manors, messuages, lands, tenements, or hereditaments, settled or limited to the same uses and purposes for which such manors, messuages, lands, tenements, or hereditaments, so exempt or not actually charged as aforesaid, shall be settled or limited, as effectually as if the same manors, messuages, lands, tenements, and hereditaments were, and every part thereof was, charged with such land tax.

XXXVIII. And be it further enacted, That when any person or persons, bodies politick or corporate, holding any manors, messuages, lands, tenements, or hereditaments, under any beneficial lease or leases, or by any copy or copies of court roll, or by any other grant, according to the custom of any manor, for life or lives, or years absolute, or years determinable upon any life or lives, granted by any person or persons, body politick, corporate, or collegiate, corporation aggregate or sole, or by any guild, mystery, fraternity, or brotherhood, whether corporate or not corporate, or by any trustee or trustees for charities or other publick purposes, shall not have contracted for the redemption of the land tax charged thereon before the twenty-fifth day of *December* one thousand seven hundred and ninety-eight, then and in any of the said cases it shall be lawful for all such last-mentioned person or persons, bodies politick or corporate, companies and trustees, in the manner and form, and under the restrictions and regulations in the said act, and this act, directed and contained in cases of sales thereby and hereby respectively authorized, to sell and dispose of the fee simple and inheritance of any of such manors, messuages, lands, tenements, or hereditaments, and also the rents and other profits received or payable upon or in respect of such leasehold or copyhold tenements or hereditaments, subject to the subsisting interests of such respective lessees, copyholders, or other customary tenants, for the purpose of raising money for the redemption of the land tax charged thereon; and also on any other manors, messuages, lands, tenements, or hereditaments, and whether in the same or different counties, the reversion, fee simple, and inheritance whereof shall be settled and limited to the same uses, and in the same order and course of limitation.

XXXIX. Provided also, and be it further enacted, That no manors, messuages, lands, tenements, or hereditaments, holden under such leases, or by copy of court roll, as aforesaid, shall be sold, or offered for sale, to any person or persons whomsoever, other than to the person or persons for the time being beneficially interested therein under the subsisting lease or leases, or copy or copies of court roll thereof, until two months have elapsed after an offer shall have been made to sell the same to the person or persons so beneficially interested, during which period

Lands exempt from the land tax may be sold for redemption of the land tax on lands settled to the same uses.

When any beneficial leaseholders or copyholders shall not have contracted for redemption of their land tax previous to Dec. 25, 1798, the landlords, &c. may sell; subject to the interest of such leaseholders, &c. for redemption of the land tax on that or other estates limited to the same uses.

The said estates to be offered for two months to such beneficial leaseholders, &c. who shall also afterwards be preferred to any other person at the of same price.

Joint tenants, &c. may contract for the whole.

Such purchase money to be applied, and such estates to be exonerated, as in case of other sales.

Where land tax charged on lands held under such beneficial leases shall be redeemed by sale, such of the lands as are not sold shall be chargeable with the amount of the land tax, as a rent charge, payable half-yearly, and recoverable as rent.

Copyholds may be surrendered, &c. for the purpose of redemption of land tax, and the produce ap-

of two months such person or persons, by themselves or agents, shall be exclusively entitled to contract for the purchase thereof, and shall afterwards be preferred in the purchase to any other person or persons whomsoever, at the price or sum which any such other person or persons would give; and that any one joint tenant, or tenants in common, beneficially entitled as aforesaid, may contract for the whole, with the like preference, on the refusal of the other joint tenant, or tenants in common, to contract for their respective shares.

XL. And be it further enacted, That the respective sums of money to arise by virtue of any such last-mentioned sale or sales, shall be paid, applied, and disposed of, and the respective manors, messuages, lands, tenements, or hereditaments, the land tax whereof shall have been reduced therewith, or with the stock purchased thereby, shall be exonerated and discharged from such land tax, in the same manner, in all respects, as is directed in cases of other sales by the said act and this act respectively authorized.

XLI. And be it further enacted, That in all cases where the land tax charged upon such manors, messuages, lands, tenements, tythes, or hereditaments as aforesaid, holden under any such beneficial lease or leases as aforesaid, or by copy of court roll, shall be redeemed by the monies arising by any such sale or sales as last-mentioned, then and in any such case, such of the same manors, messuages, lands, tenements, or hereditaments, as shall not have been sold, shall, immediately after such land tax shall be redeemed, be and become charged and chargeable with a yearly sum or sums respectively, by way of rent charge, equal to the amount of the land tax so redeemed; which rent charge or rent charges respectively shall, from time to time, be paid and payable half yearly, *videlicet*, at *Lady-Day* and *Michaelmas* in every year, by equal portions, free of all taxes and deductions whatsoever, to such person or persons, bodies, corporations, companies, and trustees, and to their heirs, successors, and assigns, and shall be applicable in their hands to such and the same uses and purposes as the reserved yearly rents and profits of such manors, messuages, lands, tenements, or hereditaments, shall, from time to time, be applicable to; and the first payment of such rent charges respectively, shall be made on such of those days as the land tax redeemed would become payable; and also that such person or persons, bodies, corporations, companies, and trustees, as aforesaid, and their respective heirs, successors, and assigns, shall have, and be entitled to use and take the same powers, remedies, benefits, and advantages, for the recovery of such rent charges respectively, as landlords by law have or are entitled to use and take for the recovery of rents in arrear.

XLII. And be it further enacted, That it shall be lawful for all person or persons, bodies, corporations, or companies, being beneficially entitled to any copyhold or customary messuages, lands, tenements, or hereditaments, by surrender, or by such other ways and means as shall be authorized by the respective customs of the manors whereof the same shall be holden, and with the consent of the

said commissioners for the purposes of this act, to be certified in writing under their respective hands and seals, or any two of them, to sell, mortgage, or charge any such copyhold or customary messuages, lands, tenements, or hereditaments, for the purpose of redeeming the land tax charged thereon, or on any other copyhold hereditaments settled to the same uses, and the monies to arise and be produced by such sale, mortgage, or charge, shall be applied in the same manner in all respects as in the said act is directed with respect to monies arising from the sale of freehold estates.

plied as in the case of the sale of freehold estates.

XLIII. Provided always, and be it enacted, That no such sale or charge of any copyhold estates by surrender or otherwise, shall be valid, unless the certificate of the consent of the said commissioners for the purposes of this act thereto shall be entered upon the court rolls of the manor of which such copyhold or customary estates shall be holden.

No such sale, &c. to be valid, unless the consent of the commissioners under this act is entered on the court rolls.

XLIV. And be it further enacted, That it shall and may be lawful for any company or companies of proprietors of canals or other navigations, or other works of publick utility, established or sanctioned by the authority of parliament, to raise such sum or sums of money as shall be necessary for the redemption of the land tax charged on such canals or navigations, or other such works of publick utility, or on any messuages, lands, tenements, or hereditaments, belonging thereto, or any tolls arising thereout, either by calls upon the respective proprietors, or by mortgage, or by all and every or any of the ways and means whereby they were, are, or shall be authorized or empowered by any act or acts now in being, or that shall hereafter be passed, to raise money for any of the purposes in such acts respectively mentioned or to be mentioned; and also for the respective proprietor or proprietors to redeem his, her, or their share or proportion in the same, or the shares or proportions of other proprietors in like manner as joint tenants are hereby authorized to redeem the land tax charged on other hereditaments.

Canal companies, &c. may redeem their land tax by calls on the proprietors, or by mortgage, or any other means, of raising money authorized by the respective acts: such proprietors to be entitled to the privileges of joint tenants under this act.

XLV. and be it further enacted, That where the monies to be raised by the sale or charge of any manors, messuages, lands, tenements, or hereditaments, for the purpose of redeeming any land tax, shall not exceed the sum of one thousand pounds, then and in every such case the indenture or indentures, whereby such sale or charge shall be made, in which a greater consideration shall not be expressed, and the inrolments thereof, shall not be liable to any stamp duty whatever; and also that no transfer of any stock in the funds, which shall be made by virtue and in pursuance of the said act, for the redemption and sale of the land tax, to and in the name of the commissioners for the reduction of the national debt, nor any letter of attorney authorising any person or persons to transfer any such stock in the funds to the commissioners for the reduction of the national debt, nor any affidavit to be made in pursuance of the said act, shall be liable to any stamp duty whatever; and all affidavits made in pursuance thereof, before the passing of this act, shall be as valid and effectual, to all intents

Where the money to be raised by sale, &c. for the redemption of the land tax shall not exceed 1000l. the conveyances, inrolments, transfers of stock, letters of attorney, affidavits, &c. to be free from stamp duties.

and purposes whatsoever, although the same shall not be stamped, as if the same had been made after the passing of this act; and the said commissioners for the purposes of this act shall be, and they are hereby indemnified against all persons whomsoever, for having received, before the passing of this act, any affidavit or affidavits which shall have been made in pursuance of the said last-mentioned act, and which shall not have been stamped.

Time for registering contracts enlarged.

sect. 75.

XLVI. And be it further enacted, That it shall be lawful to register any contract for the redemption or purchase of any land tax notwithstanding more than four months shall have elapsed from the day of the date thereof, provided that such contract be registered, in manner directed in the said act, before the transfer of the second instalment of such stock to be made thereon, or within three calendar months from the time of making the transfer of stock thereon, in case the whole consideration shall be transferred at one time; and all contracts whereby the consideration shall be agreed to be paid in money, may be registered in like manner at any time within three calendar months from the time of payment of such consideration.

Registry of deeds where the consideration is under 200l.

XLVII. And be it further enacted, That the registry of any deeds required to be enrolled or registered by the said act, where the consideration expressed therein respectively shall not exceed two hundred pounds, by the proper officer appointed for registering contracts under the said act, shall be as valid and effectual as if the same were enrolled or registered in the manner directed by the said act; and such officer is hereby required to register the same *gratis*.

The act of 38 Geo. 3. c. 60. and this act, to be construed together as one act.

XLVIII. And be it further enacted, That all and every the provisions of this act shall, in the execution of the said first recited act of the thirty-eighth year aforesaid, be used and applied, and construed, in like manner, as if the same provisions were specially enacted in the said act; and all and every the provisions of the said act shall, in the execution of this act, except where the same are thereby expressly varied, be used and applied, extended and construed, in like manner as if the same provisions (except as aforesaid) were specially enacted in this act.

Office of commissioner to execute the said act, not be deemed a place of profit under his Majesty.

XLIX. And be it further enacted, That the acceptance of the office of a commissioner for the redemption or sale of land tax under the said act, by reason of any allowance for executing the same, shall not be deemed, taken, or construed to be a place or employment of profit under his Majesty, notwithstanding the appointment shall be by warrant under the royal sign manual, but that the same shall be deemed, taken, and construed to be a place or employment under the authority of the said act, to all intents and purposes, and shall not impeach any claim or title which such commissioners may have to any other allowance whatever under his Majesty.

Act may be altered or repealed this session.

L. Provided always, and be it further enacted, That this act may be altered, varied, or repealed, by any act or acts to be made in the present session of parliament.

SCHEDULE to which the ACT refers.

FORM of the CERTIFICATE of the Contract when the Consideration is to be paid in Money.

KNOW all men, That we *A. B.* and *C. D.* two of the commissioners appointed for the purposes of an act [*Here insert the title of the act of the thirty-eighth year of his present Majesty*], for the [*county, riding, &c.*] do hereby certify that we have contracted and agreed with *A. B.* for the redemption by him [*or her, as the case may require*] of land tax, being the land tax [*or parcel of the land tax, as the case may require*] charged upon the [*describe the lands, &c.*] The consideration for the redemption is declared to be so much of lawful money of Great Britain, to be paid to the receiver general, or his deputy, or collector, [*as the case may require,*] for the said [*county, riding, shire, &c.*] of as according to the current price of stock transmitted to such [*receiver general, or his deputy, or collector,*] on the day of [*or if by instalments, name the particular days and proportions,*] will be sufficient to purchase capital stock, in the three pounds *per centum* consolidated bank annuities, such price to be estimated according to the current price of stock transferred in the week preceding the day of making the contract: [*or, the day of payment; as the case may require:—or, if to be paid by instalments, the days of payment in respect of each instalment, with interest, to be paid at the time of the second and each subsequent instalment to the said receiver general or his deputy, equal to the amount of the land tax redeemed, deducting therefrom a sum bearing the same proportion to such land tax as the amount of stock to be purchased with the money paid before the time of each payment bears to the whole amount of stock to be purchased with the money agreed to be paid on such contract.*]

C A P. VII.

An act for raising the sum of three millions by way of annuities.—
[December 22, 1798.]

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Preamble. commons of Great Britain in parliament assembled, being desirous to raise the necessary supplies which we have cheerfully granted to your Majesty in this session of parliament, have resolved that the sum of three millions be raised by annuities, in manner herein-after mentioned; and do therefore most humbly beseech 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

Every contributor of 100l. to be entitled to a principal of 100l. in the 3 per cent. consols; and a principal of 87l. 9s. 6d. in the 3 per cent. reduced.

same, That every contributor towards raising the said sum of three millions shall for every one hundred pounds contributed and paid, be entitled to the principal sum of one hundred pounds, in consolidated annuities, after the rate of three pounds *per centum per annum*; and also to a further principal sum of eighty-seven pounds nine shillings and sixpence in reduced annuities, after the rate of three pounds *per centum per annum*, redeemable by parliament; the said consolidated annuities, after the rate of three pounds *per centum per annum*, to commence from the fifth day of *January* one thousand seven hundred and ninety-nine; and the said reduced annuities, after the rate of three pounds *per centum per annum*, to commence from the tenth day of *October* one thousand seven hundred and ninety-eight; and that the said consolidated annuities after the rate of three pounds *per centum*, and the said reduced annuities after the rate of three pounds *per centum* respectively, in respect of each one hundred pounds so to be contributed as aforesaid, shall be charged and chargeable upon, and are hereby charged upon and made payable out of, the consolidated fund, and shall be payable and transferrable at the bank of *England*; and the said consolidated annuities, after the rate of three pounds *per centum*, shall be paid half-yearly, on the fifth day of *July* and the fifth day of *January* in every year; and the said reduced annuities, after the rate of three pounds *per centum*, shall be paid half-yearly, on the fifth day of *April* and the tenth day of *October* in every year.

II. *And whereas, pursuant to and upon the terms and conditions expressed in the said resolution, several persons have, in books opened at the bank of England for that purpose, subscribed together the whole of the said sum of three millions to be raised by annuities; and made deposits of ten pounds per centum on the respective sums by them so subscribed to the said sum of three millions, to be raised by annuities, with the cashiers of the governor and company of the bank of England; be it therefore enacted, That it shall and may be lawful to and for such contributors, who have made such deposits with the cashier or cashiers of the governor and company of the bank of England, (which cashier or cashiers is and are hereby appointed the receiver and receivers of such contributions, without any other warrant to be had in that behalf), to advance and pay unto the said cashier or cashiers of the governor and company of the bank of England, the several remainders of the sums by them respectively subscribed towards the said sum of three millions, at or before the respective days and times, and in the proportions hereinafter limited and appointed in that behalf; (that is to say), The further sum of thirty pounds *per centum*, on or before the twenty-second day of *January* one thousand seven hundred and ninety-nine; the further sum of thirty pounds *per centum*, on or before the eighth day of *February* then next following; and the remaining sum of thirty pounds *per centum*, on or before the twenty-second day of *February* then next following.*

III. *And be it further enacted, That it shall and may be lawful for any guardian or trustee, having the disposition of the money*

Contributors who have made deposits to pay the remainder of subscriptions by instalments.

Guardians may subscribe for infants.

ney of any infant, to contribute and pay for or towards advancing the said sum of three millions, to be raised by annuities in manner aforesaid; and such infant, upon the payment of such sum or sums subscribed by such guardian or trustee, shall become a contributor within the meaning of this act, and be entitled to have and receive the annuities, advantages, and payments, in respect thereof, in such and the like manner as any other contributor; the said guardian and trustee, as to the said sum or sums so advanced, is hereby discharged, so as the name of such infant be expressed in the receipt or receipts for such money.

IV. And be it further enacted, That the several subscribers or contributors, their executors, administrators, successors, and assigns, in respect of the said sum of three millions, shall be entitled to an annuity, after the rate of three pounds *per centum*, for every one hundred pounds by him, her, or them respectively advanced and paid, to commence from the fifth day of *January* one thousand seven hundred and ninety-nine, until redemption by parliament in manner herein-after mentioned; and shall also be entitled in respect of every such one hundred pounds so advanced and paid, to a further annuity, after the rate of three pounds *per centum*, in respect of the additional principal sum of eighty-seven pounds nine shillings and sixpence, from the tenth day of *October* one thousand seven hundred and ninety-eight, until redemption by parliament in manner herein-after mentioned; which said annuities, after the rate of three pounds *per centum*, and of three pounds *per centum* respectively, shall be payable and paid, half-yearly, by even and equal portions; (that is to say), The said consolidated annuities, after the rate of three pounds *per centum*, on the fifth day of *July* and the fifth day of *January*, in every year; and the said reduced annuities, after the rate of three pounds *per centum*, on the fifth day of *April* and the tenth day of *October*, in every year; the first payment upon the said consolidated annuities, after the rate of three pounds *per centum*, to be due on the fifth day of *July* one thousand seven hundred and ninety-nine, and on the said reduced annuities, after the rate of three pounds *per centum*, on the fifth day of *April* one thousand seven hundred and ninety-nine; but shall not be payable until the respective subscribers or contributors, their executors, administrators, successors, or assigns, shall have completed the whole of the sums by them subscribed for the purchase of the said annuities.

V. And be it further enacted, That as soon as any contributors, their executors, administrators, successors, or assigns, shall have completed their payments of such part of the whole sum payable by them respectively towards the said sum of three millions, as shall be payable in respect of the said consolidated annuities after the rate of three pounds *per centum*, to which they shall become-entitled in respect of such subscriptions, the principal sum or sums in the said consolidated annuities shall forthwith be, in the books of the bank of *England*, placed to the credit of such respective contributors, their executors, administrators,

Contributors entitled to certain annuities, which shall be paid half-yearly, but not till subscriptions are completed.

As soon as subscriptions are completed, they may be transferred.

successors, and assigns, completing such payments; and as soon as such contributors, their executors, administrators, successors, or assigns, shall have completed the payments of such part of the whole sum payable by them respectively towards the said sum of three millions, as shall be payable in respect of the said reduced annuities after the rate of three pounds *per centum*, the principal sum or sums in the said reduced annuities shall forthwith be, in the books of the bank of *England*, placed to the credit of such respective contributors, their respective successors, executors, administrators, and assigns, completing such payments; and the persons to whose credit such principal sums shall be so placed, their respective executors, administrators, successors, and assigns, shall and may have power to assign and transfer the same, or any part, share, or proportion thereof, to any other person or persons, body or bodies politick or corporate whatsoever, in the books of the bank of *England*; and the said governor and company of the bank of *England* are hereby required, as soon as conveniently may be after the passing of this act, to prepare proper books for the purpose of entering the names of all such contributors, and of placing to their credit the principal sums so paid by them respectively; and that such of the said contributors, their executors, administrators, successors, or assigns, who shall complete the payments of such parts of the whole sum payable by them respectively, towards the said sum of three millions, as shall be payable in respect of any or either of the said annuities, at any time before the governor and company of the bank of *England* shall have prepared their receipts according to the directions of this act, shall be entitled to have the sums so paid forthwith placed to their credit in the books of the bank of *England*; and the said governor and company are hereby required to cause such sums to be forthwith placed to the credit of the persons entitled to the annuities in respect thereof, in the books of the said bank of *England*; and such entries in the said books shall be in lieu of the receipts hereby directed to be given for all sums paid in manner aforesaid; and such sums shall carry the consolidated annuities after the rate of three pounds *per centum per annum*, and the said reduced annuities after the rate of three pounds *per centum per annum*, respectively, redeemable by parliament; and shall respectively be taken and deemed to be stock transferrable according to the true intent and meaning of this act, until redemption thereof, in such manner as is herein-after mentioned.

Annuities payable and transferrable at the bank.

VI. And be it further enacted, That all the annuities aforesaid shall be payable and paid, and be transferrable, at the bank of *England*; and shall be subject to such redemption as is herein-after mentioned.

Bank to appoint a cashier and accountant general, and the treasury to order

VII. *And, for the more easy and sure payment of all the annuities established by this act*, be it further enacted, That the said governor and company of the bank of *England*, and their successors, shall from time to time, until all the said annuities shall be redeemed, appoint and employ one or more sufficient person or persons, within their office in the city of *London*, to be their chief or first cashier

cashier or cashiers, and one other sufficient person, within the same office, to be their accountant general; and that so much of the monies by this act appropriated for the purpose, as shall be sufficient from time to time to answer the said annuities, and other payments, herein directed to be made out of the said monies, shall, by order of the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, without any further warrant to be sued for, had, or obtained in that behalf, from time to time, at the respective days of payment in this act appointed for payment thereof, be issued and paid at the receipt of the exchequer to the said first or chief cashier or cashiers of the said governor and company of the bank of *England*, and their successors, for the time being, by way of imprest and upon account, for the payment of the said respective annuities payable by virtue of this act; and that such cashier or cashiers, to whom the said money shall from time to time be issued, shall from time to time, without delay, pay the same accordingly, and render his or their accounts thereof, according to the due course of the exchequer; and that the said accountant general for the time being shall from time to time inspect and examine all receipts and payments of the said cashier or cashiers, and the vouchers relating thereto, in order to prevent any fraud, negligence, or delay.

money to be
issued to the
cashier for
payment of
the annuities.

VIII. And be it further enacted, That the cashier or cashiers of the governor and company of the bank of *England*, who shall have received, or shall receive, any part of the said contributions towards the said sum of three millions, shall give a receipt or receipts in writing to every such contributor for all such sums; and that the receipts to be given shall be assignable, by indorsement thereupon made, at any time before the seventh day of *February* one thousand seven hundred and ninety-nine, and no longer: provided always, That such cashier or cashiers shall give security to the good liking of any three or more of the commissioners of the treasury, or the high treasurer for the time being, for duly answering and paying into the receipt of his Majesty's exchequer, for the publick use, all the monies which they have already received, and shall hereafter receive, from time to time, of and for the said sum of three millions, and for accounting duly for the same, and for performance of the trust hereby in them reposed, and shall from time to time pay all such monies as soon as he or they shall receive the same, or any part thereof, or within five days afterwards at the farthest, into and shall account for the same in the exchequer according to the due course thereof, deducting thereout such sums as shall have been paid by him or them in pursuance of this act, for which sums so paid allowance shall be made in his or their accounts.

Cashier to give
receipts for
subscriptions,
which may be
assigned before
Feb. 7, 1799.

Cashier to
give security
for paying the
money he re-
ceives into the
exchequer.

IX. And be it enacted, That in the office of the accountant general of the governor and company of the bank of *England* for the time being, a book or books shall be provided and kept, in which the names of the contributors shall be fairly entered; which book or books the said respective contributors, their respec-

A book to be
kept in the ac-
countant ge-
neral's office,
for entering
contributors
names, a du-
plicate where-

of to be transmitted to the auditor of the exchequer.

tive executors, administrators, successors, and assigns, shall and may from time to time, and at all seasonable times, resort to and inspect without any fee or charge; and that the said accountant general shall, on or before the tenth day of *October* one thousand seven hundred and ninety-nine, transmit an attested duplicate fairly written on paper, of the said book or books into the office of the auditor of the receipt of his Majesty's exchequer, there to remain for ever.

Contributors duly paying their subscriptions, entitled to annuities tax free.

X. And be further enacted, That such contributors, duly paying the whole sum so subscribed at or before the respective times in this act limited in that behalf, and their respective executors, administrators, successors, and assigns, shall have, receive, and enjoy, and be entitled by virtue of this act to have, receive, and enjoy, the said several annuities, by this act granted in respect of the sum so subscribed, out of the monies granted and appropriated in this session of parliament for payment thereof, and shall have good and sure interests and estates therein, according to the several provisions in this act contained, in respect of the said annuities, after the rate of three pounds *per centum per annum*, and of three pounds *per centum per annum* respectively, payable and transferrable at the bank of *England*; and that the said annuities shall be free from all taxes, charges, and impositions whatsoever.

Subscriptions paid in part, and not completed, to be forfeited.

XI. Provided always, That in case any such contributors who have already deposited with or shall hereafter pay to the said cashier or cashiers any sum or sums of money at the time and in the manner herein-before mentioned, in part of the sum or sums so by them respectively subscribed, or their respective executors, administrators, successors, or assigns, shall not advance and pay to the said cashier or cashiers, the residue of the sum or sums so subscribed at the times and in the manner before-mentioned, then and in every such case so much of the respective sum or sums so subscribed, as shall have been actually paid in part thereof to the said cashier or cashiers, shall be forfeited for the benefit of the publick, and all right and title to the said annuities after the rate of three pounds *per centum per annum*, and of three pounds *per centum per annum* respectively, in respect thereof, shall be extinguished; any thing in this act contained to the contrary thereof in anywise notwithstanding.

Annuities to be deemed personal estate.

XII. And be it further enacted, That all persons who shall be entitled to any of the annuities hereby granted in respect of the said sum of three millions, and all persons lawfully claiming under them, shall be possessed thereof as of a personal estate, which shall not be descendible to heirs, nor liable to any foreign attachment by the custom of *London*, or otherwise; any law, statute, or custom, to the contrary notwithstanding.

Treasury may apply the money paid into the exchequer.

XIII. And be it further enacted, That it shall and may be lawful for three or more of the commissioners of the treasury, or the high treasurer for the time being, to issue and apply from time to time all such sums of money as shall be so paid into the receipt of his Majesty's exchequer by the said cashier or cashiers, to such services as shall then have been voted by the commons of *Great Britain* in this present session of parliament.

XIV. And be it further enacted, That books shall be constantly kept by the said accountant-general for the time being, wherein all assignments or transfers of all sums advanced or contributed towards the said sum of three millions, shall be entered and registered; which entry shall be conceived in proper words for that purpose, and shall be signed by the parties making such assignments or transfers, or if such parties be absent, by their respective attorney or attorneys thereunto lawfully authorized, in writing under his or their hand and seal, or hands and seals, to be attested by two or more credible witnesses; and that the several persons to whom such transfers shall be made, shall respectively underwrite their acceptance thereof, and that no other method of assigning and transferring the said annuities, or any part thereof, or any interest therein, shall be good or available in law: provided always, That all persons possessed of any share or interest in either of the said stocks of annuities, or any estate or interest therein, may devise the same by will, in writing, attested by two or more credible witnesses; but that no payment shall be made upon any such devise, until so much of the said will as relates to such share, estate, or interest, in the said stocks of annuities be entered in the said office; and that in default of such transfer or devise, such share, estate, or interest, in the said stocks of annuities, shall go to the executors, administrators, successors, and assigns; and that no stamp duties whatsoever shall be charged on any of the said transfers; any law or statute to the contrary notwithstanding.

Accountant-general to keep books for entering transfer.

Stock may be devised.

Transfers not liable to stamp duties.

XV. Provided always, and be it further enacted, That, out of the monies arising from the contributions towards raising the said sum of three millions by annuities, any three or more of the commissioners of the treasury, or the high treasurer for the time being, shall have power to discharge all such incidental charges as shall necessarily attend the execution of this act, in such manner as to them shall seem just and reasonable; and also to settle and appoint such allowances as shall be thought proper for the service, pains, and labour, of the said cashier or cashiers, for receiving, paying, and accounting for the said contributions; and also shall have power to make, out of the consolidated fund, such further allowances as shall be judged reasonable, for the service, pains, and labour of the said cashier or cashiers for receiving, paying, and accounting for the said annuities payable by virtue of this act; and also for the service, pains, and labour of the said accountant-general, for performing the trust reposed in him by this act; all which allowances to be made as aforesaid, in respect of the service, pains, and labour, of any officer or officers of the said governor and company, shall be for the use and benefit of the said governor and company, and at their disposal only.

Treasury may defray incidental expences out of contributions, and allow salaries to the cashier and accountant-general.

XVI. And be it further enacted, That all the monies to which any person or persons shall become entitled by virtue of this act, in respect of any sum advanced or contributed towards the said sum of three millions, on which the said consolidated

The 3l. per cent. consols. under this act to be added to the joint stock of 3l. per cent. consols.

annuities, after the rate of three pounds *per centum per annum*, shall be attending, shall be added to the joint stock of annuities transferrable at the bank of *England*, into which the several sums carrying an interest after the rate of three pounds *per centum per annum*, were, by several acts made in the twenty-fifth, twenty-eighth, twenty-ninth, thirty-second, and thirty-third years of the reign of his late majesty King *George* the Second, and by several subsequent acts, consolidated, and shall be deemed part of the said joint stock of annuities, subject nevertheless to redemption by parliament, in such manner and upon such notice as in the said act made in the twenty-fifth year of his said late Majesty's reign, is directed in respect of the several and respective annuities redeemable by virtue of the said act; and that all and every person and persons, and corporations whatsoever, in proportion to the money to which he, she, or they shall become entitled as aforesaid by virtue of this act, shall have and be deemed to have a proportional interest and share in the said joint stock of annuities at the rates aforesaid.

The 3l. per cent. reduced to be added to the joint stock of 3l. per cent. reduced.

XVII. And be it further enacted, That all the monies to which any person or persons shall become entitled, by virtue of this act, in respect of any sum advanced or contributed towards the said sum of three millions on which the said reduced annuities, after the rate of three pounds *per centum per annum*, shall be attending, shall be added to the joint stock of annuities transferrable at the bank of *England*, which, by an act made in the twenty-third year of the reign of his late Majesty, were reduced from four pounds *per centum per annum* to three pounds *per centum per annum*, and shall be deemed part of the said joint stock of annuities, subject nevertheless to redemption by parliament, in such manner and upon such notice as in the several acts by which the said annuities after the rate of four pounds *per centum per annum* were respectively granted, are directed in respect of the annuities redeemable by virtue thereof, and that all and every person and persons, and corporations whatsoever, in proportion to the money to which he, she, or they shall become entitled as aforesaid by virtue of this act, shall have and be deemed to have a proportional interest and share in the said joint stock of annuities at the rate aforesaid; and so much money shall from time to time continue to be set apart and issued at the receipt of the exchequer, to the said cashier or cashiers of the bank of *England*, out of the consolidated fund, as shall be sufficient to satisfy and pay the said annuities after the respective rates of three pounds *per centum per annum*, and of three pounds *per centum per annum*, together with the charges attending the same; any thing herein contained to the contrary notwithstanding.

Annuities granted by this act, to be paid out of the consolidated fund.

Persons counterfeiting receipts for contributions, &c. guilty of felony.

XVIII. And be it further enacted, That if any person or persons shall forge or counterfeit, or cause or procure to be forged or counterfeited, or shall willingly act or assist in the forging or counterfeiting any receipt or receipts for the whole of, or any part or parts of, the said contributions towards the said

said sum of three millions, either with or without the name or names of any person or persons being inserted therein, as the contributor or contributors thereto, or payer or payers thereof, or of any part or parts thereof, or shall alter any number, figure, or word therein, or utter or publish, as true, any such false, forged, counterfeited, or altered receipt or receipts, with intent to defraud the governor and company of the bank of *England*, or any body politic or corporate, or any person or persons whatsoever, every such person or persons so forging or counterfeiting, or causing or procuring to be forged or counterfeited, or willingly acting or assisting in the forging or counterfeiting, or altering, uttering, or publishing as aforesaid, being thereof convicted in due form of law, shall be adjudged guilty of felony, and shall suffer death as a felon, without benefit of clergy.

XIX. Provided always, and be it further enacted, That the said governor and company of the bank of *England*, and their successors, notwithstanding the redemption of all or any of their own funds, in pursuance of the acts for establishing the same, or any of them, shall continue a corporation for the purposes of this act, until all the annuities by this act granted shall be deemed by parliament, or shall cease as aforesaid; and that the said governor and company of the bank of *England*, or any member thereof, shall not incur any disability for or by reason of their doing any matter or thing in pursuance of this act.

Bank to continue a corporation till the annuities hereby granted cease.

XX. And be it further enacted, That no fee, reward, or gratuity whatsoever, shall be demanded or taken of any of his Majesty's subjects, for receiving or paying the said subscription or contribution monies, or any of them, or for any receipt concerning the same, or for paying the said annuities, or any of them, or for any transfer of any sum, great or small, to be made in pursuance of this act, upon pain that any officer or person offending, by taking or demanding any such fee, reward, or gratuity, shall, for every such offence, forfeit the sum of twenty pounds to the party aggrieved, with full costs of suit, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, privilege, or wager of law, injunction or order of restraint, or any more than one imparlance shall be granted or allowed.

No fee to be taken for receiving contributions, or paying, or transferring annuities, on penalty of 20*l*.

XXI. And be it further enacted, That if any person or persons shall be sued, molested, or prosecuted, for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his, her, or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his, her, or their action or prosecution, or be nonsuited, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against any such plaintiff or plaintiffs.

Persons sued may plead the general issue.

Treble costs.

C A P. VIII.

An act for extending the time allowed for taking out certificates for using or wearing armorial bearings or ensigns, until the fifteenth day of February one thousand seven hundred and ninety-nine.—
[January 4, 1799.]

Preamble.

38 Geo. 3. c.
53, recited.

WHEREAS by an act, 'passed in the last session of parliament, intituled, An act for granting to his Majesty a duty on certificates issued with respect to armorial bearings or ensigns, it was enacted, That, from and after the twenty-fourth day of June one thousand seven hundred and ninety-eight, or within the space of two calendar months next ensuing, every person liable to any of the duties by the said act imposed should make entry of his or her name and place of abode in the manner, and for the purpose, in the said act mentioned, under the penalty in the said act contained, in order to obtain a certificate thereof duly stamped, as by the said act is directed: and whereas many persons, using or wearing armorial bearings or ensigns, through ignorance, absence, or some unavoidable accident, have omitted or neglected to make such entries, and obtain such certificates as aforesaid, within the time limited by the said act, whereby they are or may become liable to the penalty contained therein; for remedy whereof, may it 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 the time allowed by the said recited act for making such entries, and obtaining such certificates, shall be, and is hereby extended until and upon the fifteenth day of *February* one thousand seven hundred and ninety-nine; and that every person liable to any of the duties by the said recited act imposed, who, on the twenty-fourth day of *August* one thousand seven hundred and ninety-eight, shall have neglected or omitted to make such entry, and obtain such certificate, and who, before the fifteenth day of *February* one thousand seven hundred and ninety-nine, shall make such entry, and obtain such certificate as by the said recited act is required, shall be, and is hereby indemnified, freed, and discharged, from and against all penalties and forfeitures incurred, or to be incurred, for or by reason of such omission or neglect; and every such entry so to be made shall be of the like force and effect as if the same had been made within the time limited by the said recited act.

Time allowed
by recited act
for making
entries, and
obtaining
certificates,
extended to
Feb. 15, 1799.

C A P. IX.

An act to continue, until the first day of February one thousand seven hundred and ninety-nine, an act, made in the last session of parliament, chapter seven, on the second day of December one thousand seven hundred and ninety-seven, intituled, An act to continue,

tinue, until the expiration of six weeks after the commencement of the next session of parliament, two several acts, passed in the session of parliament holden in the thirty-sixth and thirty-seventh years of his present Majesty, the one chapter thirty-two, on the tenth day of *March*, and the other, chapter sixty-one, on the twenty-fifth day of *May*, one thousand seven hundred and ninety-seven, for suspending for a limited time, the operation of certain acts, made in the fifteenth and seventeenth years of the reign of his present Majesty, for restraining the negotiation of promissory notes and bills of exchange, under a limited sum, within that part of *Great Britain* called *England*; and also to amend the said act, and further to continue the same, so amended, until the twenty-fifth day of *March* one thousand seven hundred and ninety-nine.—[January 4, 1799.]

WHEREAS an act was passed in the thirty-seventh year of the reign of his present Majesty, intituled, An act to suspend for a limited time, the operations of two acts of the fifteenth and seventeenth years of the reign of his present Majesty, for restraining the negotiation of promissory notes and inland bills of exchange, under a limited sum, within that part of *Great Britain* called *England*: and whereas another act was passed in the same session of parliament, intituled, An act to revive, amend, and continue, for a limited time, an act passed in the present session of parliament, intituled, 'An act to suspend, for a limited time, the operation of two acts of the fifteenth and seventeenth years of the reign of his present Majesty, for restraining the negotiation of promissory notes and inland bills of exchange, under a limited sum within that part of *Great Britain* called *England*:' and whereas the said first recited act, as revived, amended, and continued, by the said second recited act, has, by two other acts, one passed in the same session of parliament, and the other in the last session of parliament, being further continued until the expiration of six weeks after the commencement of this present session: and whereas it is expedient that the said two first recited acts should be further continued and amended; 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 first herein-before recited act, as revived, amended, and continued, by the said second herein-before recited act, and also the said second herein-before recited act, shall have further continuance, and be in force, from the expiration of the present term thereof, until the first day of *February* one thousand seven hundred and ninety-nine; and that, from and after the said first day of *February* one thousand seven hundred and ninety-nine, the said recited acts shall have further continuance and be in force, until the twenty-fifth day of *March* one thousand seven hundred and ninety-nine, but shall only extend to and have effect upon promissory notes or draughts, or undertakings in writing, payable on demand to the bearer thereof, for any sum of money less than the sum of five pounds,

Preamble.

37 Geo. 3. c. 32. and

37 Geo. 3. c. 61, recited,

and further continued to March 25, 1799; but after Feb. 1, 1799, shall only extend to certain notes payable on demand to the bearer.

Act may be altered or repealed this session.

pounds, and not less than the sum of twenty shillings in the whole; any thing in the said acts, or any other law or statute, to the contrary thereof in anywise notwithstanding; and that this act may be altered, varied, or repealed, by any act or acts to be passed in this present session of parliament,

C A P. X.

An act to continue, until the twenty-fifth day of March one thousand seven hundred and ninety-nine, and amend an act, passed in the thirty-eighth year of the reign of his present Majesty, chapter two, videlicet. On the thirtieth day of November one thousand seven hundred and ninety-seven, intituled, An act to continue, until the expiration of thirty days after the commencement of the next session of parliament, an act, passed in the session of parliament of the thirty-sixth and thirty-seventh years of his present Majesty, chapter one hundred and thirty-seven, videlicet, On the twentieth of July one thousand seven hundred and ninety-seven, intituled, "An act to continue an act, made in this present session of parliament, intituled, "An act to revive and continue, for a limited time, and amend an act, passed in the present session of parliament, intituled, "An act to allow the banks, and certain banking companies, in that part of Great Britain called Scotland, to issue notes for sums under a certain amount, for a limited time; and for indemnifying all persons who have issued notes for small sums of money in that part of the united kingdom," for a limited time."—[January 4, 1799.]

From the fifteenth of January 1799, no notes under five shillings to be issued.

C A P. XI.

An act for allowing further time for the payment of instalments to become due on certain sums advanced by way of loan, to certain persons connected with and trading to the islands of Grenada and St. Vincent. —[January 4, 1799.]

C A P. XII.

An act to continue, until the expiration of six weeks after the commencement of the next session of parliament, An act, passed in the thirty-fifth year of the reign of his present Majesty, chapter fifteen, videlicet, On the sixteenth day of March one thousand seven hundred and ninety-five; and also an act, passed in the same year, chapter eighty, videlicet, On the twenty-second day of May one thousand seven hundred and ninety-five; and also another act, passed in the thirty-sixth year of his present Majesty, chapter seventy-six, videlicet, On the fourteenth day of May one thousand seven hundred and ninety-six, relating to the admission of certain articles of merchandize in neutral ships, and the issuing of ordinals in council for that purpose; and to continue, for the same period, an act, passed in the session of parliament holden in the thirty-sixth and thirty-seventh years of his present Majesty, chapter twenty-one, videlicet, On the twenty-eighth day of December one thousand seven hundred and ninety-six, authorising his Majesty to make regulations respecting the trade and commerce to and from the Cape of Good Hope.—[January 4, 1799.]

C A P. XIII.

An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties.—[January 9, 1799.]

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, being desirous to raise an ample contribution for the prosecution of the war; and taking notice that the provisions made for that purpose, by an act of the last session of parliament, intituled, *An act for granting to his Majesty an aid and contribution for the prosecution of the war*, have in sundry instances been greatly evaded; and that many persons are not assessed under the said act in a just proportion to their means of contributing to the publick service; have cheerfully and voluntarily given and granted, and do by this act give and grant, unto your Majesty, the several and respective rates and duties herein-after mentioned: and we do most humbly beseech 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 so much of the said recited act as charges any person with an additional duty in proportion to the amount of the rates or duties to which such person was or should be assessed according to any assessment or assessments made in pursuance of any act or acts in force at the time of passing the said recited act, or as authorises or appoints commissioners for executing the same, or for hearing and determining appeals, shall be, and the same is hereby repealed from and after the fifth day of *April* one thousand seven hundred and ninety-nine; save and except in cases herein-after mentioned, and in all cases relating to the recovering, collecting, paying, or accounting for any arrears of the rates or assessments charged by virtue of the said act, which may become payable on or before the said fifth day of *April* one thousand seven hundred and ninety-nine, and may after that time remain unpaid; or to the recovering any penalty or forfeiture which shall have been then incurred under and by virtue of the said act.

II. And be it further enacted, That instead of the rates and assessments by the said act imposed, and hereby repealed as aforesaid, and during the term herein-after mentioned, there shall be raised, levied, collected, and paid annually, unto and for the use of his Majesty, his heirs and successors, throughout the kingdom of *Great Britain*, upon all income arising from property in *Great Britain* belonging to any of his Majesty's subjects, although not

Preamble.

38 Geo. 3.
c. 16, recited.

So much thereof as imposes additional duties, or appoints commissioners, repealed; from April 5, 1799; except in certain particulars. [See s. 8, 9.]

The following new duties shall be imposed on all income, from property in Great Britain, belonging to subjects though not

residing there; and upon all income of all persons residing, and of all corporations, &c. in Great Britain, whether arising from lands in Great Britain, or elsewhere; or from personal property; or from any profession, office, trade, &c. viz. from
60l. to 65l. $\frac{1}{20}$ th part of such income.

65l. and under 70l. ; $\frac{1}{15}$
70l.—75l. ; $\frac{1}{10}$
75l.—80l. ; $\frac{1}{8}$
80l.—85l. ; $\frac{1}{6}$
85l.—90l. ; $\frac{1}{5}$
90l.—95l. ; $\frac{1}{4}$
95l.—100l. ; $\frac{1}{3}$
100l.—105l. ; $\frac{1}{2}$

105l.—110l. ; $\frac{1}{2}$

110l.—115l. ; $\frac{1}{3}$

115l.—120l. ; $\frac{1}{3}$

120l.—125l. ; $\frac{1}{3}$

125l.—130l. ; $\frac{1}{3}$

130l.—135l. ; $\frac{1}{3}$

135l.—140l. ; $\frac{1}{3}$

140l.—145l. ; $\frac{1}{3}$

145l.—150l. ; $\frac{1}{3}$

resident in *Great Britain*, and upon all income of every person residing in *Great Britain*, and of every body politick or corporate, or company, fraternity, or society of persons (whether corporate or not corporate) in *Great Britain*, whether any such income as aforesaid shall arise from lands, tenements, or hereditaments, wheresoever the same shall be situate in *Great Britain* or elsewhere, or from any kind of personal property, or other property whatever, or from any profession, office, stipend, pension, employment, trade, or vocation, the several rates and duties following; that is to say, One one-hundred-and-twentieth part of the income of every such person, body politick or corporate, company, fraternity, or society estimated according to this act, if the same shall amount unto sixty pounds *per annum*, and shall be under sixty-five pounds *per annum*; one ninety-fifth part of such income, if the same shall amount to sixty-five pounds, but shall be under seventy pounds; one seventieth part of such income, if the same shall amount to seventy pounds, but shall be under seventy-five pounds; one sixty-fifth part of such income, if the same shall amount to seventy-five pounds, but shall be under eighty pounds; one sixtieth part of such income, if the same shall amount to eighty pounds, but shall be under eighty-five pounds; one fifty-fifth part of such income, if the same shall amount to eighty-five pounds, but shall be under ninety pounds; one fiftieth part of such income, if the same shall amount to ninety pounds, but shall be under ninety-five pounds; one forty-fifth part of such income, if the same shall amount to ninety-five pounds, but shall be under one hundred pounds; one fortieth part of such income, if the same shall amount to one hundred pounds, but shall be under one hundred and five pounds; one thirty-eighth part of such income, if the same shall amount to one hundred and five pounds, but shall be under one hundred and ten pounds; one thirty-sixth part of such income, if the same shall amount to one hundred and ten pounds, but shall be under one hundred and fifteen pounds; one thirty-fourth part of such income, if the same shall amount to one hundred and fifteen pounds, but shall be under one hundred and twenty pounds; one thirty-second part of such income, if the same shall amount to one hundred and twenty pounds, but shall be under one hundred and twenty-five pounds; one thirtieth part of such income, if the same shall amount to one hundred and twenty-five pounds, but shall be under one hundred and thirty pounds; one twenty-eighth part of such income, if the same shall amount to one hundred and thirty pounds, but shall be under one hundred and thirty-five pounds; one twenty-sixth part of such income, if the same shall amount to one hundred and thirty-five pounds, but shall be under one hundred and forty pounds; one twenty-fourth part of such income, if the same shall amount to one hundred and forty pounds, but shall be under one hundred and forty-five pounds; one twenty-second part of such income, if the same shall amount to one hundred and forty-five pounds, but shall be under one hundred and fifty pounds; and

and fifty pounds; one twentieth part of such income, if the same shall amount to one hundred and fifty pounds, but shall be under one hundred and fifty-five pounds; one nineteenth part of such income, if the same shall amount to one hundred and sixty pounds; one eighteenth part of such income, if the same shall amount to one hundred and sixty-five pounds; one seventeenth part of such income if the same shall amount to one hundred and seventy pounds; one sixteenth part of such income, if the same shall amount to one hundred and seventy-five pounds; one fifteenth part of such income, if the same shall amount to one hundred and eighty pounds; one fourteenth part of such income, if the same shall amount to one hundred and eighty-five pounds; one thirteenth part of such income, if the same shall amount to one hundred and ninety pounds; one twelfth part of such income, if the same shall amount to one hundred and ninety-five pounds; one eleventh part of such income, if the same shall amount to one hundred and ninety-five pounds, but shall be under two hundred pounds; and one tenth part of such income, if the same shall amount to two hundred pounds, or upwards: which respective rates shall be charged and assessed by commissioners, to be chosen for that purpose in the manner herein-after directed.

150l. and under }
 der 155l.; } $\frac{1}{10}$
 155l.-160l.; } $\frac{1}{10}$
 160l.-165l.; } $\frac{1}{10}$
 165l.-170l.; } $\frac{1}{10}$
 170l.-175l.; } $\frac{1}{10}$
 175l.-180l.; } $\frac{1}{10}$
 180l.-185l.; } $\frac{1}{10}$
 185l.-190l.; } $\frac{1}{10}$
 190l.-195l.; } $\frac{1}{10}$
 195l.-200l.; } $\frac{1}{10}$
 200l. or upwards } $\frac{1}{10}$

III. And be it further enacted, That every person having a child or children born in wedlock, and maintained principally by such person at his or her expence, whether such child or children be the child or children of him or her, or of his or her wife or husband by any former marriage, shall be entitled to the respective abatements following; that is to say, Any person whose income is sixty pounds a year or upwards, and under four hundred pounds a year, having such child or children, shall have an abatement after the rate of five pounds *per centum* for each such child: any person whose income is four hundred pounds a year or upwards, and under one thousand pounds a year an abatement after the rate of four pounds *per centum* for each such child, where any of the children are or is of an age exceeding six years; and where all such children are under the age of six years, then an abatement after the rate of three pounds *per centum* for each such child: any person having an income of one thousand pounds a year or upwards, and under five thousand pounds a year, an abatement after the rate of three pounds *per centum* for each such child, where any of such children are or is of an age exceeding six years; and where all such children are under that age, then an abatement after the rate of two pounds *per centum* for each such child: and all persons having an income of five thousand pounds a year or upwards, an abatement after the rate of two pounds

Persons having children, maintained principally at their expence, shall be allowed the following abatements, viz. Persons having income of 60l. and under 400l. a year, 5 per cent. for each child: 400l. and under 1,000l. 4 per cent. for each child where there is any one above six years old, and 3 per cent. where all the children are under six: 1,000l. and under 5,000l. 3 per cent. and 2 per cent. in likemanner. per 5,000l. and

upwards, a per cent. and 1 per cent. in like manner.

per centum for each such child, where any of such children are or is of an age exceeding six years, and where all such children are under the age of six years, then an abatement after the rate of one pound *per centum* for each such child: which abatement shall be allowed by the respective commissioners for the purposes of this act, and for hearing and determining appeals under this act, upon delivery of a declaration stating the number of such persons children, and on proof made, to the satisfaction of the said commissioners, of the truth of the matters contained in such declaration; and the said commissioners shall cause the said abatements to be deducted from the amount of such person's assessment as the case shall require.

This act not to affect the stock of friendly societies established under 33 Geo. 3. c. 54.

Nor corporations, &c. established for charitable purposes only.

Nor any annual presiding officer of a corporation for his official income.

Rectors, &c. not chargeable for their curates' salaries.

Persons residing, occasionally only, in Great Britain, not to be charged under this act, but under 38 Geo. 3. c. 16.

If the income of such persons be charged under that act and this, deduction may be made on account of such double charge.

IV. Provided always, and be it further enacted, That nothing in this act contained shall be construed to extend to charge the stock or fund of any friendly society established under or by virtue of an act passed in the thirty-third year of the reign of his present Majesty, intituled, *An act for the encouragement and relief of friendly societies.*

V. Provided also, and be it further enacted, That no corporation, fraternity, or society of persons established for charitable purposes only, shall be chargeable under this act, in respect of the income of such corporation, fraternity, or society.

VI. Provided also, and be it further enacted, That no annual officer presiding over any corporation or royal burgh, shall be chargeable by virtue of this act in respect of the income derived from his salary and emoluments in respect of such office.

VII. Provided also, and be it further enacted, That no rector or vicar shall be charged in respect of any stipend paid to a curate, such rector or vicar being usually resident, and ordinarily doing duty in some parish of which he is rector or vicar, or having some other legal excuse for not residing on such rectory or vicarage.

VIII. Provided also, and be it further enacted, That no person who shall, on or before the passing of this act, actually be in *Great Britain* for some temporary purpose only, and not with any view or intent of establishing his or her residence therein, shall be chargeable with the duties imposed by this act as a person actually residing in *Great Britain*, but shall be chargeable nevertheless with any duties to which such person might, on or after the said fifth day of *April* one thousand seven hundred and ninety-nine, be chargeable by virtue of the said act of the thirty-eighth year of his Majesty's reign, if this act had not been made; and the said act of the thirty-eighth year of his Majesty's reign, and all the provisions therein contained, shall be in full force, with respect to such person, as if this act had not been made.

IX. Provided also, and be it further enacted, That if the income of any person, being in *Great Britain* for such temporary purpose only, or any part thereof, shall be charged under the said recited act, and also under this act, it shall be lawful for the respective commissioners for the purposes of this act, or for hearing and determining appeals under this act, on proof upon oath of a

double

double charge, to make such deduction on account thereof, as to the said respective commissioners shall seem just and proper.

X. And be it further enacted, That any subject of his Majesty, whose ordinary residence shall have been in *Great Britain*, and who shall have departed from *Great Britain* and gone into any parts beyond the seas for the purpose only of occasional residence at the time of the execution of this act, shall be deemed, notwithstanding such temporary absence, a person chargeable in respect of his or her income, as a person actually residing in *Great Britain*, and shall be assessed and charged accordingly (in the manner herein-after directed) upon the whole amount of his or her income, whether the same shall arise from property in *Great Britain* or elsewhere, or from any profession, office, pension, stipend, employment, trade, or vocation, in *Great Britain* or elsewhere.

Persons occasionally absent from *Great Britain*, at the time of the execution of this act, shall be charged under this act on the whole of their income.

[See s. 38, 39, 73, 88.]

XI. And be it further enacted, That the respective persons authorised or appointed to be commissioners for executing and acting in the execution of the acts relative to the duties on houses, windows, or lights, or other the duties placed under the management of the commissioners for the affairs of taxes, shall from time to time cause lists to be made of such persons who are or shall be named or described in or by any act or acts, passed or to be passed in the present or any future parliament, to act as commissioners of land tax or supply, or other the duties aforesaid, within their county, riding, shire, stewartry, or place, and who shall be qualified as by this act is required, and ten other persons at the least, also so qualified, for each division of such county or riding, and for each city, borough, town, or place in *England*, for which commissioners are or shall be separately named in such act or acts, or for each shire, stewartry, or place in *Scotland*, if so many persons can be found qualified as by this act is required, or so many as can be found so qualified therein respectively, for which purpose the said acting commissioners, or any two of them, acting for any division of any county or riding, or any city, borough, town, or place in *England*, or for any shire, stewartry, or place in *Scotland*, who shall receive notice of this act, shall appoint a day and time for holding the first meeting for the purpose of making out such lists as aforesaid, containing the places of residence respectively of the persons named therein to act within their respective divisions, cities, boroughs, towns, or places, in *England*, and shires, stewartries and places in *Scotland*; which meeting shall be holden within the space of seven days after any two commissioners of such division, city, borough, town, or place in *England*, or shire, stewartry, or place in *Scotland*, shall be required by any inspector or surveyor to hold the same; and the said commissioners present at any meeting held for the purposes aforesaid, shall make out and deliver such lists, signed by the majority of the commissioners present at such meeting, to the clerk of such commissioners, who shall forthwith transmit the same to the commissioners for the affairs of taxes; who shall (in respect of lists made

The acting commissioners of the house tax, &c. shall cause lists to be made of the commissioners of land tax, &c. in their county, &c. qualified as directed by this act, [See s. 23.] and so others so qualified in each division, &c. if so many can be found; and shall appoint a day for their first meeting, for such purpose, within seven days after being required by any inspector, &c. and shall deliver such lists, signed by them, to their clerk, to transmit to the tax office; who shall cause them to be laid before persons having, within four years preceding, served (or been returned on the panel to serve) as grand jurors for each county, &c. in *England*; at a meeting to be

summoned by the sheriff within ten days after receipt of such lists; and before the barons of the exchequer in Scotland. Such grand jurors and barons shall select a competent number, duly qualified, from such lists, to be commissioners under this act; and for supplying vacancies, in the order in which they shall be selected: if a sufficient number cannot be found qualified, the deficiency may be supplied, from the lists of the adjoining counties, &c. The number of commissioners in any one district not to exceed five, nor be less than two; and their names to be returned to the tax office.

Commissioners not restrained from acting in any other part of the county, &c.

in *England*) cause the same to be laid before such persons who shall have served, or have been returned upon the pannel of jurors to serve, as jurors upon the grand inquest of the county at large, or of the city, borough, town, or place, being respectively a county of itself, at any assize or sessions of oyer and terminer and general gaol delivery, within the space of four years before the passing of this act, or so many of them as shall be present at any meeting to be holden in pursuance of the summons of the sheriff for the same county, city, borough, town, or place (which summonses the said sheriffs, or their deputies respectively, shall cause to be issued, returnable within ten days after the transmission of such lists to them respectively); and in respect of lists made in *Scotland*, the same shall be laid before the barons of the exchequer there; and the persons present at such meetings and the said barons respectively shall, out of such lists, select such number of persons, qualified as hereby is required, as shall be necessary for carrying into execution the general purposes of this act, and for supplying from time to time any vacancy that may arise as herein-after mentioned; and shall appoint such persons to be commissioners for such purposes, in and for the whole county, riding, shire, stewartry, city, borough, town, or place, in the order in which they shall be selected to serve; and if in *England* shall appoint who and what number shall act for each division of any county or riding, and for each city, borough, town, or place therein, for which commissioners are or shall be separately named as aforesaid; and if the persons present at the said meeting, or the said barons respectively, shall not find in any lists sufficient numbers of persons qualified to be commissioners, they shall select such number from the lists of any adjoining or neighbouring division or divisions of the same county, riding, or place, or from the county at large adjoining to any city, borough, or town, being a county of itself, if in *England*, and if in *Scotland*, from the lists of any adjoining or neighbouring shire, stewartry, or place, as may be necessary; and such persons shall be declared to be so appointed commissioners as aforesaid in the order in which they shall be selected and set down in writing by the said persons and barons respectively, or the majority of them there present, and they shall be commissioners for the purposes of this act in the order in which they shall be so appointed: provided always, That the number of commissioners to be appointed to act together in any one division, or in any city, borough, town, or place in *England*, or any one shire, stewartry, or place in *Scotland*, shall not exceed the number of five, or be less than two; and the names of the persons so to be appointed shall from time to time be returned to the commissioners for the affairs of taxes at their office.

XII. Provided always, and be it further enacted, That nothing herein contained shall be construed to restrain the said commissioners, or any of them, from acting as commissioners in any other part of the county, riding, or place, for which they are appointed.

XIII. And be it further enacted, That any persons qualified by this act is required, may at any time after such lists shall be returned, cause their names to be inserted in such lists, by giving notice thereof to the commissioners for the affairs of taxes.

Qualified persons may have their names inserted in the lists returned, by giving notice to the tax office.

XIV. And be it further enacted, That the several clerks of assize shall, as soon as conveniently may be after the passing of this act, transmit to the commissioners for the affairs of taxes, true and perfect copies of the several pannels of persons returned within the period before-mentioned, to serve as jurors as aforesaid, within the several and respective counties, ridings, cities, towns, and places in *England*, who are empowered by this act to select and appoint commissioners under this act; and the proper officers in *Scotland* shall, in like manner, return to the said barons lists of persons who shall have been summoned to serve as jurors in *Scotland*, within the like period; which lists, together with the lists of persons qualified to act as commissioners under this act, the said commissioners for the affairs of taxes shall transmit to the said sheriffs, with directions to them to summon, within the time herein-before limited, the respective persons who are empowered as aforesaid to select and nominate commissioners at such places as such sheriffs shall respectively name; which summons shall respectively be by publick advertisements, signed by such sheriffs or their deputies, and inserted in some newspapers usually circulated in the respective counties, ridings, shires, stewartries, and places aforesaid, four days at least before the day to be named for the meeting of such persons for the purposes before mentioned.

The clerks of assize shall return to the tax office copies of the grand jury pannels; and in *Scotland* lists of jurors shall be returned to the barons; these lists, and those of the persons qualified for commissioners, the tax office shall transmit to the sheriffs, who shall summon the grand jurors, &c. by publick advertisement, with four days notice.

XV. Provided also, and be it further enacted, That, within the county of *Lincoln*, lists of persons qualified to act as commissioners for the purposes of this act shall be returned by the respective commissioners acting for the several hundreds and subdivisions within the several divisions of *Lindsey*, *Holland*, and *Weston*, within the said county; and that separate commissioners shall be chosen to act within those respective hundreds and subdivisions, in like manner as herein-before directed to be done, within the several divisions of the other counties herein-mentioned.

In *Lincolnshire* lists shall be returned by commissioners for the hundreds and subdivisions in *Lindley*, &c. and separate commissioners be chosen for such hundreds, &c.

XVI. And be it further enacted, That the said persons who shall have served, or have been returned to serve on the grand inquest as aforesaid, in *England*, and the barons of the exchequer in *Scotland*, shall appoint three persons, qualified as herein directed, to act as commissioners of appeal for each county at large, riding, shire, or stewartry in *Great Britain*, and also three other persons at the least, if so many can be found qualified, in like manner to supply vacancies as herein is mentioned; and the names of such persons shall be returned to the commissioners for the affairs of taxes at their office, who shall give notice of such appointment to such commissioners of appeal, who shall forthwith appoint a time and place for their first meeting, for the purpose of hearing and determining appeals to be made by virtue

The said grand jurors, &c. shall appoint three persons qualified as directed in s. 23. to be commissioners of appeal in each county, and three more to supply vacancies, whose names shall be returned to the

tax office, who shall give them notice of their appointment; on which such commissioners shall appoint their first meeting for hearing appeals at least ten days before the first instalment becomes due; and subsequent meetings, ten days before every instalment, if necessary, till all appeals

of this act; which shall be ten days at least before the first instalment of the duty granted by virtue of this act shall become payable; and such meeting or meetings shall be held from time to time, with or without adjournment, so long as any such appeal shall be depending; and the said commissioners of appeal shall also, ten days at the least before any subsequent instalment of the rates hereby granted shall become payable, in case any appeals shall be then depending, hold a meeting or meetings at such time or times and place as shall be appointed by them, for hearing and determining such appeals; and that such meetings shall from time to time be held, with or without adjournment, so long as any such appeal shall be depending; and the said commissioners of appeal shall cause publick notice to be given of their said first and subsequent meetings for the purpose of hearing and determining appeals in the manner herein directed. and give notice thereof; such meetings to be held from time to time are heard.

In London, the mayor, aldermen, and common council shall elect six qualified persons; (three of whom shall be aldermen;) from which number the mayor and aldermen shall choose three; the bank shall also choose two other persons; the East India company, the South Sea company, and the Royal Exchange and London

XVII. Provided always, and be it further enacted, That within and for the city of *London*, the mayor, aldermen, and common council, in common council assembled, shall elect six persons, qualified as herein is required, three of whom at the least shall be aldermen, out of which number so to be elected the mayor and aldermen shall choose three; and the governors and directors of the bank of *England* shall choose two other persons; and the directors of the united company of merchants of *England* trading to the *East Indies*, shall choose one other person; the sub-governor, deputy-governor, and directors of the *South Sea* company, shall choose one other person; and the governors and directors of the *Royal Exchange* insurance company, and the governors and directors of the *London Insurance* company, shall each choose one other person, qualified as by this act is required; and the three persons so chosen by the mayor and aldermen, together with the other persons respectively chosen as aforesaid, shall be commissioners for the purposes of this act, within and for the said city of *London*; and the names of the persons so chosen shall be returned to the commissioners for the affairs of taxes.

The three commissioners of appeal in London shall be chosen, one by the mayor and aldermen; one by the bank, East India company, and South Sea company; and one by the two insurance companies.

insurance companies, each one; to be commissioners for London.
XVIII. And be it further enacted, That within and for the said city of *London*, the commissioners for hearing and determining appeals shall be chosen as follows; *videlicet*, The said mayor and aldermen of the said city shall choose one person to be such commissioner; the said governors and directors of the bank of *England*, the said directors of the united *East India* company, and the said governors and directors of the *South Sea* company, shall choose one other person to be such commissioner; and the said respective governors and directors of the several insurance companies before-mentioned, shall choose a third person to be such commissioner; and the three persons so chosen as last aforesaid, shall be commissioners for hearing and determining appeals within and for the said city; and their names shall be returned to the commissioners for the affairs of taxes.

XIX. Provided

XIX. Provided always, and be it further enacted, That within For Middlesex
and for the county of *Middlesex*, except the district of the *Tower* (except the
Hamlets, called *The Tower Division*, the sheriff shall cause to be Tower divi-
summoned such jurors only who shall have been returned from sion) the
the hundred of *Ossulston*, in the said county, on the pannel of the sheriff shall
grand jury in the court of our lord the King, before the King summon such
himself at *Westminster*, within the period before-mentioned. grand jurors
only as are
returned on
the pannel at
Westminster
Hall.

XX. And be it further enacted, That within and for the For the Tower
district of the *Tower Hamlets*, commonly called *The Tower Division*, in the county of *Middlesex*, it shall be lawful for the division, the
lieutenant of the tower of *London*, or deputy lieutenant, or ma- lieutenant,
jor thereof, to summon the justices of the peace acting in and &c. of the
for the said division at the time of passing this act, and who shall tower shall
continue so to act until they shall be so respectively summoned; summon the
and such justices being so summoned shall select the several and acting justices,
respective commissioners to act for such division under this act who shall
for any of the purposes herein-mentioned, in the same manner select com-
and with the same powers as the grand inquest of any county is missioners and
hereby empowered to do, and also certain other persons to sup- assistants to the
ply vacancies as they shall arise, in the manner before-mentioned, commercial
and also so many other persons as they shall think necessary, to commissioners
be assistants to the commercial commissioners to be appointed for such
under this act; and the names of the persons so chosen shall be division.
returned to the commissioners for the affairs of taxes. [S: c. 1 98.
110, &c.]

XXI. And be it further enacted, That when and so often as When a com-
any one or more of the commissioners for the purposes of this missioner, or
act, or any of the commissioners for hearing and determining commissioner
appeals under this act, named or appointed to act for any county, shall die or de-
riding, shire, stewardry, or place in *Great Britain*, or any divi- cline to act,
sion, city, borough, town, or place within the same, shall die, the person
or decline to act in the execution of the powers and trusts there- next in order
of, or having begun to act shall decline to act any further in the lists
therein, then and in every such case the person or persons next shall be ap-
in order on such lists shall be appointed the commissioner or com- pointed in his
missioners, in the place of the commissioner or commissioners so room; and
refusing or declining to act, or dying; and the jurors who shall the grand
from time to time serve on the grand inquest at the assizes or jurors, &c.
sessions of oyer and terminer and general gaol delivery, and the shall from
several and respective persons before-mentioned, in *England*, and time to time
the barons of the exchequer in *Scotland*, shall respectively, as select and add
often as occasion shall require, select and add new names to new names to
the persons before selected, who shall respectively in their order be a the lists.
commissioner or commissioners for the purposes of this act, or a
commissioner or commissioners of appeals, as the case may re-
quire, as and when any such vacancy shall happen; and when
any such commissioner appointed to act for any city, borough,
town, or place shall die, or refuse or decline to act as aforesaid,
then and in every such case, the place of the commissioner so
dying, or refusing or declining to act, shall be filled up in such
manner, and by the same persons, as the said commissioner was
appointed.

Commissioners and commissioners of appeals to take the following

XXII. And be it further enacted, That every person to be appointed a commissioner for the purposes of this act, and every person appointed to hear and determine appeals, before he shall begin to act therein (except in administering the oath herein-after expressed) shall take the following oath; (that is to say),

Oath,

‘ I *A. B.* do swear, That I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the several powers and authorities vested in me by an act of the thirty-ninth year of the reign of his majesty King *George the Third*, intituled, [*Here set forth the title of this act*]; and that I will exercise the powers entrusted to me by the said act, in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which shall be brought before me under the said act, without favour, affection, or malice; and that I will not disclose any particular contained in any schedule of income, or any evidence or answer given by any person who shall be examined or make affidavit respecting the same, except in such cases and to such persons only where it shall be necessary to disclose the same for the purposes of this act, or in order to, or in the course of, a prosecution for perjury committed in such examination or affidavit.

So help me GOD.’

to be administered by any commissioner, and subscribed by the party swearing, and their names returned to the tax office.

Penalty on acting as a commissioner, without taking the oath, 100l.

Qualification of commissioners for counties at large, &c. 10,000l. personal estate, or thrice the value of the qualification required for a commissioner of land tax.

Which oath any one of the respective commissioners appointed for the purposes of this act, or to hear and determine appeals under the same, is hereby authorised to administer; and which oath so taken shall be subscribed by the party taking the same; and the names of all persons so subscribing shall, within one month afterwards, be transmitted to the office of the commissioners for the affairs of taxes; and if any person shall act as a commissioner for the purposes of this act, or as a commissioner for hearing and determining appeals, before he shall have taken the oath herein-mentioned, (except in administering the same), he shall, for every such offence, forfeit and pay the sum of one hundred pounds, to be recovered as any penalty may be recovered by the said first recited act.

XXIII. Provided always, and be it further enacted, That no person shall be capable of acting as a commissioner for the purposes of this act, within or for any county at large, riding, shire, stewartry, city, borough, town, or place in *Great Britain*, who shall not be possessed of a personal estate of the value of ten thousand pounds, or who shall not be seised or possessed of an estate of the like nature, and of thrice the value or more, as is or shall be required as the qualification of a commissioner to act in the execution of an act, passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain, for the service of the year one thousand seven hundred and ninety-eight*, in such county at large, riding, shire, stewartry, city, borough,

town,

town, or place; or shall be the heir apparent of a person seised or possessed of an estate of the like nature, and of thrice the value, or more, of the estate of which a person ought to be seised or possessed in order to qualify his heir apparent to be a commissioner to act in the execution of the said act; nor shall any person be capable of acting as a commissioner for hearing and determining appeals in pursuance of this act, in any county, riding, shire, or stewartry, who shall be a commissioner for the purposes of this act; nor unless such person shall in like manner be possessed of a personal estate of the value of twenty thousand pounds, or be seised or possessed of an estate of the like nature, and of twice the value, or more, as is required by this act, for a commissioner for the purposes of this act as aforesaid, or shall be heir apparent of some person who shall in like manner be seised or possessed of a like estate as aforesaid, of twice the value, or more, of the estate of which a person ought to be seised or possessed in order to qualify his heir apparent to be a commissioner for the purposes of this act.

No commissioner shall be capable of being a commissioner of appeals.

Qualification of commissioners of appeal to be twice the value of that required for commissioners.

Qualification of commissioners in cities (being counties) 3,000l. personal estate, or three fifths of the qualification for a county at large; in the inns of court, &c. 3,000l. or a qualification for a borough, &c.

XXIV. Provided also, and be it further enacted, That no person shall be capable of acting as a commissioner for the purposes of this act, within or for any city, borough, town, or place, being respectively a county of itself, who shall not be possessed of a personal estate of the value of three thousand pounds, or be seised or possessed of an estate of the like nature and of three fifths of the value, as is required by this act for a commissioner for the purposes of this act, within a county at large; nor within any of the inns of court, inns of chancery, or liberty of the rolls, who shall not be possessed of a personal estate of the value of three thousand pounds, or be seised or possessed of an estate of the like nature and value as is required by this act for a commissioner for the purposes of this act for any borough, town, or place; and that within and for any such city, town, or place, being a county of itself, the magistrates and justices of the said city, town, or place, shall be summoned, together with such jurors as aforesaid, to act in the selection and nomination of the respective commissioners to be appointed under this act.

In such cities the magistrates, &c. shall be summoned with the grand jurors.

XXV. Provided also, and be it further enacted, That nothing herein contained shall be construed to require more than one third of any qualification, consisting of lands, tenements, or hereditaments, to be situate within the respective county, riding, shire, or stewartry, for which any person shall be appointed to act as a commissioner.

Only one third of the qualification in land, &c. need be within the county, &c.

XXVI. Provided also, and be it further enacted, That any person whose estate shall consist of lands, tenements, or hereditaments, and also of personal estate, to any of the respective values hereinbefore required, estimating in every such case one hundred pounds personal estate, and four pounds *per annum* of estate in lands, tenements, or hereditaments, as equivalent to each other, may act as a commissioner for any of the purposes of this act, as if such required value had wholly arisen from lands, tenements, or

Land and personalty may be valued together as a qualification: 100l. personalty to be equivalent to 4l. per annum from land.

hereditaments, or wholly from personal estate; any thing in this act contained to the contrary notwithstanding.

Penalty on a commissioner acting without being so qualified 30s.

XXVII. And be it further enacted, That if any commissioner for any of the purposes of this act before or after mentioned, or any other person herein required to be seised or possessed of a qualification to act in the execution of this act, shall act therein, or in any of the powers therein contained and vested in such commissioner, or other person as aforesaid, without being duly qualified as by this act is required, every such person shall forfeit and pay, for every such offence, the sum of fifty pounds; to be recovered as any penalty may be recovered by virtue of the said first recited act.

If there be not a sufficient number of commissioners duly qualified for any commissioners for the city, &c. county at large may act within such city, &c.

XXVIII. Provided also, and be it further enacted, That in case there shall not be a sufficient number of commissioners for the purposes of this act, for any city, borough, town, or place, for which by this act such commissioners are particularly to be appointed, capable of acting according to the qualification required by this act, then in every such case any of the commissioners for the purposes of this act, appointed for the county at large within which such city, borough, town, or place shall be situate, or next adjoining thereto, may and they are hereby required to act as commissioners for the purposes of this act, for such city, borough, town, or place.

If no grand jury shall have been impannelled in any city, &c. within the time mentioned in s. 11. the sheriff may summon the acting justices of the peace for such city, &c. who shall then select the commissioners for the same.

XXIX. Provided also, and be it further enacted, That if there shall not have been a grand inquest impannelled within the period before-mentioned, in any city, town, or place, being a county of itself, it shall be lawful for the sheriff of such city, town, or place, to summon the persons named in the commission of the peace for such city, town, or place, at the time of passing this act, and who shall continue so to act until they shall be so respectively summoned; and such magistrates and justices, being so summoned, shall select the several and respective commissioners to act for such city, town, or place, under this act, for any of the purposes herein-mentioned, in the same manner and with the same powers as the grand inquest of such city, town, or place, if impannelled within the period before-mentioned, together with such persons in the commission of the peace, might have done, and also certain other persons to supply vacancies, as the same shall arise, in the manner before-mentioned, and also so may other persons as they shall think necessary to be assistants to the commercial commissioners to be appointed under this act, if any shall be appointed for such city, town, or place; and the names of the persons so chosen shall be returned to the commissioners for the affairs of taxes.

If it shall appear that one set of commissioners of appeal cannot perform the duty for the whole county or riding, two

XXX. Provided always, and be it further enacted, That if it shall appear to the persons assembled for the purpose of naming commissioners of appeals as aforesaid for any county or riding in *England*, that by reason of the extent of such county or riding, or the relative situations of different parts thereof, one set of commissioners of appeal cannot conveniently perform the duties required of such commissioners by this act, it shall be

lawful for such persons to name two or more sets of commissioners of appeal to act for different parts of such county, or divisions of such county or riding, describing, in an order to be made by such persons for such purpose, for what part of such county or riding, each of such sets of commissioners of appeal shall respectively act; and in such cases it shall be lawful for any person acting as a commissioner of appeal for one part of such county or riding to act as a commissioner for the purposes of this act in any other part of such county or riding, in which he shall have no jurisdiction as a commissioner of appeal.

XXXI. And be it further enacted, That it shall be lawful for the commissioners for the purposes of this act, and also for the commissioners appointed for hearing and determining appeals under this act, and they are hereby respectively authorised and empowered, in any matter before them concerning the execution of this act, to examine any person or persons willing to be examined in such matter, and to administer an oath or solemn affirmation to such person or persons, according to the directions of this act, and also to receive any affidavit or deposition in writing upon oath or affirmation, which shall be made in such manner as by the said first recited act of the thirty-eighth year before-mentioned is required with respect to affidavits or depositions taken under the authority of that act, and also any affidavit or deposition in writing upon oath or affirmation, which shall be made in any parts beyond the seas, before any magistrate of the county, territory, or place, where the person making such oath or affirmation shall also reside, and which shall be certified and transmitted to the said respective commissioners under the hand and seal of such magistrate; provided that in every affidavit, deposition, or affirmation, there be expressed the addition of the party making the same, and the particular place of his or her abode, and the same be entitled an affidavit, deposition, or affirmation, made in pursuance of this act.

XXXII. And be it further enacted, That if any person upon any such examination on oath or affirmation, or in any such affidavit, deposition, or affirmation, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be and is hereby declared to be subject and liable to such pains and penalties as by any law now in being persons convicted of wilful and corrupt perjury are subject and liable to.

XXXIII. And be it further enacted, That any indictment or information for perjury committed in any such affidavit, deposition, or affirmation, as aforesaid, whether the same shall be taken or made within *Great Britain* or without, shall and may be laid, tried, and determined, in the county where such affidavit, deposition, or affirmation, shall be exhibited to the commissioners, in pursuance of this act.

XXXIV. And be it further enacted, That the several surveyors and inspectors, who are or shall be appointed to put in execution

or more sets may be named to act for several divisions; and then a commissioner of appeal may be a commissioner under this act in another division.

Commissioners and commissioners of appeal may examine on oath any persons willing to be examined, and may receive affidavits and depositions in writing, in any matter before them concerning the execution of this act.

Requisites in such affidavits, &c.

Persons giving false evidence on such examinations, &c. shall be liable to the penalties of perjury.

Indictments, &c. may be tried in the county where the affidavit, &c. was exhibited.

Surveyors and inspectors to take the following

Anno regni tricesimo nono GEORGI III. c. 13. [1793.
execution this present act, shall, before they shall respectively
enter upon their office, take the following oath; (that is to say,)

‘ I *A. B.* do swear, That in the execution of an act intituled,
[*here set forth the title of this act*] I will examine and revise
all statements delivered within my district, and in surcharging the
schedules of income, and in objecting to deductions made
therefrom, I will act according to the best of my information and
knowledge; and that I will conduct myself therein without
favour, affection, or malice; and that I will exercise the powers
entrusted to me by the said act, in such manner only as shall ap-
pear to me to be necessary for the due execution of the same, or as
I shall be directed by the commissioners for the affairs of taxes,
or any three or more of them; and that I will not disclose any
particular contained in any statement or schedule of income, or
any evidence or answer given by any person who shall be
examined or make affidavit, deposition, or affirmation, respecting
the same in pursuance of the said act, except in such cases, and
to such persons only, where it shall be necessary to disclose the
same for the purposes of the said act, or in order to, or in the
course of, a prosecution for perjury committed in such examination
or affidavit.

So help me GOD.’

Clerk to the
respective
commissioners
to take the
following

XXXV. And be it further enacted, That every person to be
appointed a clerk to the said respective commissioners shall,
before he shall enter upon his office, take the following oath;
(that is to say),

Oath.

‘ I *A. B.* do swear, That I will not disclose any particular
contained in any statement or schedule of income, or
any evidence or answer given by any person who shall be
examined or make affidavit, deposition, or affirmation, respecting
the same, in pursuance of an act, intituled, [*here set forth the title
of this act*], except in such cases, and to such persons only, where
it shall be necessary to disclose the same for the purposes of the
said act, and as I shall be directed so to do by two at least of the
commissioners acting for the division or place for which I have
been appointed, or in order to, or in the course of, a prosecution
for perjury committed in such affidavit, deposition, or affir-
mation.

So help me GOD.’

Powers, &c.
of 38 Geo. 3.
c. 16. and all
other acts
relative to
the duties
under the
management
of the com-
missioners of
taxes, extend-
ed to this act;

XXXVI. And be it further enacted, That the several com-
missioners who shall be appointed for the purposes of this act,
and also the several persons appointed, or to be appointed inspec-
tors, surveyors, assessors, or collectors, to put in execution the
said act, passed in the thirty-eighth year of the reign of his present
Majesty, intituled, *An act for granting to his Majesty an aid and
contribution for the prosecution of the war, or the several acts*
relative to the duties under the management of the commissioners

for the affairs of taxes, or any of them, shall, and they are hereby respectively empowered and required to do all things necessary for putting this act in execution, with relation to the 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 authorized to put in execution the acts above-mentioned, or any of them, or any matters or things therein contained; and the rates and duties hereby granted shall and may be ascertained, managed, collected, recovered, paid over, and accounted for, under such penalties, forfeitures, and disabilities, and according to such rules, methods, directions, and provisions as the rates and assessments granted by the said act, passed in the thirty-eighth year before-mentioned, and other the rates and duties now under the management of the commissioners for the affairs of taxes, or any of them, are, or is, or may be ascertained, managed, collected, recovered, paid over, and accounted for, (except as far as any of the said rules, methods, directions, and provisions are expressly varied by this act); and all and every the powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, contained in the said act, or any act of the same session of parliament relating thereto, for the assessing, surcharging, mitigating, abating, vacating, hearing, determining, or adjudging the assessments on the amount of the rates to be charged under the authority of the said act, or for advancing or paying the rates and duties charged thereby, either to the bank of *England*, or to the collectors appointed for that purpose, or for accounting for the same, and also all the powers, authorities, rules, penalties, clauses, matters, and things, contained in any act or acts relating to the duties under the management of the commissioners for the affairs of taxes, (as far as the same several powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, are respectively applicable to the rates and duties granted by this act, and not expressly varied or otherwise provided for hereby), shall severally and respectively be in full force, and duly observed, practised, and put in execution throughout the kingdom of *Great Britain*, for the several purposes of this act, as fully and effectually, to all intents and purposes, as if the same powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in the body of this act.

XXXVII. And be it further enacted, That the commissioners acting in the execution of the acts relative to the said present duties shall, at their first meeting to be held under this act, as is herein-before directed, or any two of them present at such meeting, direct their precept or precepts to the assessors of the several parishes and places within their respective divisions, requiring them to appear before the said commissioners at such time and place as they shall appoint, not exceeding fourteen days after such precept, and shall, at such their appearance, issue to such assessors the instructions and directions duly filled up and signed by two or more of them, and such warrants under the hands and

except where expressly varied by this act.

Commissioners acting under the present acts, shall, at their first meeting, [see s. 11.] summon the assessors to appear within 14 days, and issue the instructions and warrants delivered by

the surveyors and inspectors under directions of the tax office.

[See s. 4.]

Assessors shall yearly give notice to householders and persons occupying distinct apartments, to deliver within 14 days lists signed by them, containing the name of every lodger, inmate, &c. (except servants and infants), resident in such house or apartment; and also lists of persons residing abroad, infants, married women, &c. entitled to income in the receipt of such householder as trustee, and the names of hisco-trustees, if any; and also of persons receiving income from property of which any householder is trustee; which lists such householder, &c. shall make out accordingly; and also a statement of the sum he means to contribute (according to a form in schedule B.) as not less

seals of two or more of them, as the surveyors and inspectors shall have had delivered to them for that purpose, under the direction of the commissioners for the affairs of taxes.

XXXVIII. And be it further enacted, That the assessors of the duties under the management of the commissioners for the affairs of taxes, for the year ending on the fifth day of *April* one thousand seven hundred and ninety-nine, shall, within fourteen days after the date of the precept so to be delivered to them as aforesaid, and the persons to be appointed assessors of any of the duties under the like management, after the fifth day of *April* one thousand seven hundred and ninety-nine, shall, within fourteen days after the date of the precept which shall be issued to them by the commissioners for the purposes of this act, in every year, during the term herein-mentioned, give notice to every householder within the limits of the places for which such assessors shall so act, or leave the same at his or her dwelling house; and, where any dwelling house shall be let in different apartments, and occupied distinctly by different families or persons, who shall either be separately and distinctly charged to the duties on windows and lights, or where the landlord of such dwelling house shall by reason of the same being so let, be charged to the said duties, also give or leave the like notice to or for the occupier of each such distinct apartment, to prepare and deliver, within fourteen days next ensuing the day of serving such notice, a list in writing, containing, to the best of his or her belief, the proper name of each and every lodger, inmate, and other person, (except servants and infants not having any income chargeable by virtue of this act), resident in such dwelling house, or distinct apartment, and also a list, containing the proper name of every person not resident in *Great Britain*, and of every infant, idiot, lunatick, and married woman, who shall have or be entitled to any income chargeable by virtue of this act, which shall be in the actual receipt of such householder or occupier, as trustee, agent, receiver, guardian, tutor, curator, or committee, or in any other character, either separately, or jointly with any other person or persons, and if jointly with any other person or persons, then the proper name of every such other person or persons; and also the name or names of every other person or persons for whom any householder or occupier shall hold any property as such trustee, guardian, tutor, curator, or committee, the income whereof shall be in the actual receipt of such other person or persons; and every such householder or occupier shall, after such notice so given or left, make out such lists, and sign the same with his or her proper name, and shall also at the same time make out and deliver a statement in writing, signed by him or her, of the sum which he or she means to pay under this act, as his or her contribution (according to one of the forms marked (B.) hereunto annexed, and as the case may require), as being not less than the just rate or proportion of his or her annual income, estimated according to the provisions of this act, with which he or she ought to be charged by virtue thereof, and also a like state-

ment or account in writing, signed by him or her, of the sum which he or she proposes should be contributed for and on behalf of such other person or persons as aforesaid, for whom such householder or occupier is in the actual receipt of any income, as being not less than the just rate and proportion of the annual income of such other person or persons chargeable by virtue of this act; which lists and statements, or such of them as the case shall require, according to the provisions of this act, every such householder or occupier shall deliver or cause to be delivered to such assessor or assessors within the space of fourteen days after service of such notice; and if any such householder or occupier shall refuse or neglect to make out and sign such lists or statements, or either of them, as the case may require, and deliver the same to the assessor or assessors within the time before-mentioned, then such assessor or assessors shall return to the said commissioners for executing this act, the names of any such householders or occupiers making such default as aforesaid, and shall also make out a list, containing the names of all such lodgers, inmates, and others, (except servants and infants not having any income as aforesaid), resident in the dwelling house of any such householder or occupier making such default as aforesaid, and also of all persons for whom and on whose behalf such householder or occupier ought to make out and deliver such list and statement as aforesaid (if any such there be, within the knowledge of such assessor or assessors).

XXXIX And be it further enacted, That the said assessors shall, within seven days after any such lists of lodgers, inmates, and others, resident in any dwelling house or distinct apartment, shall be delivered to them as aforesaid, give or leave notice in like manner as aforesaid, to or for every person so returned to them as such lodger or inmate, or other person resident as aforesaid, to make out and deliver, within fourteen days after the day of serving such notice, the like list in writing of the persons not residing in *Great Britain*, and of infants, idiots, lunatics, and married women, who shall have or be entitled to any income chargeable by virtue of this act, which shall be in the receipt of such lodger or inmate, or other person respectively, or shall actually receive any income derived from property which such lodger or inmate shall hold as such trustee, guardian, tutor, curator, or committee, and of the names of such other persons (if any) as shall be joined with him or her as trustee, agent, or receiver, guardian, tutor, curator, or committee, or in any other character, as is hereby required to be made out and delivered by householders; and every such lodger, inmate, or other person aforesaid, shall make out such list, and deliver the same signed as aforesaid, and shall also make out and deliver such and the like statements of the sum he or she means to contribute on his or her own account, and also proposes should be contributed for or on behalf of any other person or persons as aforesaid, as are hereby required to be made out and delivered by householders; which lists or statements, or such of them as the case shall

than the just proportion of his income under this act; and also a like statement of the sum to be contributed by any person whose income such householder, &c. shall be in the actual receipt of such lists; and statements to be delivered to the assessors within 14 days: if the householder, &c. neglect to deliver such lists, &c. the assessors shall return his name and the names of all such as ought to be returned by him in the knowledge of the said assessors. [See also s. 67.] On receiving lists of the names of lodgers, &c. assessors shall give them notice to return similar lists: and on default shall return their names to the commissioners, and the names of such persons as ought to be returned by them, in the knowledge of the assessors.

require, according to the provisions of this act as last-mentioned, every such person shall deliver to such assessor or assessors, within the space of fourteen days after service of such notice; and if any such person shall neglect or refuse to make out such lists or statements, or either of them, as the case shall require, and deliver the same to the assessor or assessors within the time before mentioned, then such assessor or assessors shall return to the commissioners the names of all such persons making such default as last aforesaid, and shall also make out a list containing the names of all persons of and for whom such person making such default ought to make out and deliver such lists and statements as aforesaid (if any such there be within the knowledge of such assessor or assessors).

Act not to extend to persons exempted by their poverty from poor rates, &c.

Income of married women shall be stated by their husbands; but the wife may be examined as to her separate property.

If the cestui que trust is of full age and resides in Great Britain, it shall be sufficient for the trustee to return his name and residence, to be delivered to the surveyor, &c.

No trustee who has authorised his cestui que trust to receive the income of trust property, nor any banker, &c. of persons entitled to income shall be deemed to be in the actual receipt of such income.

XL. Provided always, and be it further enacted, That nothing herein contained shall be construed to require any notice to be delivered to, or any list or statement to be returned by, any person residing in any tenement whereof all the inhabitants are, by reason of their poverty only, exempted from the actual payment of the usual rates and taxes toward the church and poor.

XLI. And be it further enacted, That the income of any married woman, living with her husband, shall be stated and accounted for by her husband at the time of delivering his own statement under this act; provided that the commissioners shall be at liberty to summon the wife, and examine her touching her separate property, under such rules and regulations as any party may by this act be examined.

XLII. Provided always, and be it further enacted, That if any other person, for whom such person as aforesaid shall act as trustee, agent, or receiver, shall be of full age, and shall reside in *Great Britain* at the time required for the return of such list as aforesaid, it shall be sufficient for such trustee, agent, or receiver, to return in such list the proper name and place of residence of such other person, without making any statement of the sum to be contributed or paid for such other person, which lists of other persons so resident as aforesaid shall be forthwith delivered to the surveyor or inspector where such list shall be delivered, for the information of the commissioners for the affairs of taxes.

XLIII. Provided also, and be it further enacted, That no trustee who shall have authorised the receipt of the income of any trust property, by or on the behalf of the person entitled thereto, and who shall permit such income to be received by the person or persons so authorised to receive the same, shall be deemed to be in the actual receipt of such income, but the person or persons who shall really and *bona fide* receive the same for his, her, or their use or benefit under such authority, shall be deemed to be in the actual receipt thereof within the intent and meaning of this act; and that no person who, as banker, agent, or receiver, shall receive any income for the use of any person beneficially entitled thereto, and resident in *Great Britain*, shall be deemed to be in the actual receipt of such income within the intent and meaning of this act.

XLIV. And be it further enacted, That the assessors appointed for the present year ending as aforesaid, shall, within fourteen days after the date of such first-mentioned precept as aforesaid, and the assessors to be appointed for any subsequent year after the fifth day of *April* one thousand seven hundred and ninety-nine, shall, within fourteen days after the date of such last-mentioned precept as aforesaid, in every year during the term herein mentioned, cause general notices to be affixed on the doors of the church or chapel, and market house or cross (if any) of the city, town, parish, or place, for which such assessors shall act, and if such town or place shall not have a church or chapel, or market house or cross, then on the church or chapel door of the next adjoining parish, requiring all persons residing in the said city, town, parish, or place, who are by this act required so to do, to make out and deliver to the respective assessors such lists and statements as are hereby required; and such general notice shall, from the time when the same shall be affixed as aforesaid, be deemed sufficient notice to all persons resident in such city, town, parish, or place, and the affixing the same in manner before directed shall be deemed good service of such notice, notwithstanding such notices as are herein-before directed shall not actually have been left at the house of any householder, or at the place of residence of any lodger or inmate, or other person resident within such parish or place; and the said respective assessors shall cause the said notices from time to time to be replaced (if necessary) for the space of ten days before the time required for the delivery of such lists and statements as aforesaid; and every person wilfully tearing, defacing, or obliterating any such notice so affixed, during the said space of ten days, shall forfeit, for every such offence, a sum not exceeding twenty pounds, to be recovered as any penalty may be recovered under the said first recited act, or this act.

Assessor shall also yearly affix on the church doors, general notices to all residents, to deliver their lists and statements, which shall be deemed good notice to all such residents, though the notice required in s. 38. is not delivered to them.

Persons defacing such notices to forfeit not more than 20l.

XLV. And be it further enacted, That the said assessors shall, from time to time, within three days after the respective times herein-before limited for the delivery of the said lists and statements to them as aforesaid, (in case commissioners shall be then appointed for the purposes of this act, or otherwise within three days after such appointment), transmit to the clerk to the said commissioners for the purposes of this act, in the division or place for which such assessors shall act, all returns then before made to the said assessors, and also all returns thereafter made to them within three days after their receipt of the same, to be laid before the said commissioners at their first meeting after their receiving the same; and shall also, as soon as conveniently may be, transmit to the said clerk lists of the names of all persons who shall have neglected to make any such returns as aforesaid, to be laid before the said commissioners at their first meeting after the receipt of such lists respectively.

Assessors shall regularly transmit to the commissioners' clerk, the returns made to them, and lists of the names of persons neglecting to make such returns.

XLVI. And be it further enacted, That every assessor shall personally appear before the said commissioners at their said first meeting, at their first

Assessors shall appear before commissioners

meeting, and make oath of the due service of notice on all householders, &c. - and of affixing the general notice; and to the truth of the statements of lists transmitted by them to the commissioners' clerks.

Penalty on neglect by assessor, in any particular, not exceeding 20*l*.

Commissioners may certify to the tax office the good conduct of the assessor, and what reward they think due to him; which the tax office may direct the receiver general to pay.

Reward to surveyors, &c. to be regu-

meeting, or such other meetings as such assessor shall be appointed to attend, and shall make oath or solemn affirmation before them that the several notices required to be delivered to householders and occupiers, and also to lodgers and inmates, by this act, have been duly served in the manner required thereby upon all householders and occupiers, and upon all inmates and lodgers, within the limits of the places for which such assessors shall have been appointed, to the best of his knowledge; and that general notices to the effect mentioned in the said act have been duly affixed in the manner required by this act on such proper places within the city, town, or place, for which such assessor shall act, as by this act is required; and that the statements delivered by him to the clerk to the said commissioners are all the statements which have been returned to him in pursuance of this act; and that the list delivered by him contains the name of every person within the said limits, having made default, or whose name ought to be returned according to the directions of this act, within the knowledge of such assessor; and every assessor who shall neglect to appear before such commissioners, and make such oath or affirmation, or who shall not return any statement of income made to him, or shall wilfully omit to return the name or names of any person or persons who shall not have returned any statement or list, or whose name ought to be included in any list, as by this act is required, shall forfeit for every such offence, any sum not exceeding twenty pounds, to be recovered as any penalty may be recovered under the said first recited act, or this act.

XLVII. And be it further enacted, That if any assessor shall, in the execution of his office under this act, have conducted himself to the satisfaction of the commissioners for the purposes of this act, acting for the division or place where such assessor shall be appointed, it shall be lawful for the commissioners acting for such division or place, or the major part of them present at any meeting to be holden for that purpose, to grant to such assessor a certificate of his good conduct in such office, and such commissioners are thereupon required to report, in and by such certificate, to the commissioners for the affairs of taxes, their opinion as to the sum which, in their judgement, will be a suitable reward to such assessor for his pains and labour in such office, regard being had, in estimating the value of such reward, to the extent and population of the district within which such assessor shall have acted, and the number of persons chargeable with the rates and duties granted by this act, and his diligence in the execution of this act; and it shall be lawful for the commissioners for the affairs of taxes, upon such certificate and report, to grant such reward to such assessor as to them shall seem fit, not exceeding the amount contained in such certificate and report, and to direct the receiver general of the said rates and duties to pay the same to such assessor out of the monies in his hands arising from the said rates and duties.

XLVIII. Provided always, and be it further enacted, That no reward shall be given to any surveyor or inspector employed

in the execution of this act, for his service under the same, unless the commissioners for executing this act, or the commissioners for hearing and determining appeals, shall grant him a like certificate of his good conduct in such his office, nor to any greater amount than the said commissioners granting such certificate shall represent him to be entitled to.

XLIX. Provided always, and be it further enacted, That if the respective commissioners of the land tax and supply, and other the present duties before mentioned, shall omit to issue such precepts to the respective assessors in manner before-mentioned, it shall be lawful for any justice of the peace of the county, riding, shire, stewartry, or place, on complaint of such omission by any surveyor or inspector, to summon such assessors before him, and upon their appearance to issue to them the like instructions, directions, and warrants, as the said commissioners are hereby authorised to issue; and if any assessor of the said duties shall neglect to appear before the said commissioners or justice, according to the directions of this act, or to take upon himself the execution of this act, according to the directions thereof, every such assessor shall, for every such offence, forfeit any sum not exceeding twenty pounds, to be recovered as any penalty may by the said first recited act, or this act, be recovered.

L. And be it further enacted, That the commissioners acting in and for each division shall, within seven days after the time fixed for the delivery of such lists or statements, and so from time to time, cause an abstract of so many of the same as shall have been laid before them, containing the names of all persons included in such returns as being chargeable by virtue of this act, (arranged alphabetically), with their respective places of residence, and the sums proposed to be contributed, and also the proportion which those sums bear to the income assessed, to be prepared and entered in a book or books to be provided and kept by them, to which book and books every inspector and surveyor acting in the execution of this act may have free access at all reasonable times, and shall, upon demand, be furnished by the clerk to the said commissioners with copies thereof, or extracts from the same, or such parts thereof as may be necessary for the due execution of this act.

LI. And be it further enacted, That the several and respective commissioners for the purposes of this act shall appoint meetings within their respective divisions, which shall be held not sooner than fourteen days nor later than twenty-one days after such statements shall have been laid before them as aforesaid, for the taking the same into consideration; and in case the said commissioners shall be satisfied that all or any of the said statements have been made truly and without fraud, and so as to enable the commissioners to charge the several persons chargeable as aforesaid within their respective districts, or any of them, with the full duties with which they ought to be charged under this act, or more, and in case no information shall be given to the said commissioners of the insufficiency thereof, as herein-after

lated by certificate of the commissioners.

If commissioners neglect to summon the assessors, [see s. 37.] the justices of the county, &c. may do so, and give them their instructions, &c. Assessors refusing to appear before the justices, to forfeit not exceeding 20l.

The commissioners shall, from time to time, make alphabetical abstracts in books, of the names, with the contribution proposed, &c. contained in the lists and statements delivered; to which books the inspectors shall have access, and may be furnished with copies, &c.

The commissioners shall appoint meetings to take such statements into consideration, and compute and ascertain the assessments on such statements as they shall be satisfied with; and make assessments accordingly.

is mentioned, the said commissioners shall at such meeting, or as soon after as conveniently may be, but not later than seven days after such meeting, compute and ascertain, or cause to be computed and ascertained, the amount of the rates and duties to be imposed upon such of the respective persons chargeable by this act, within their respective districts, whose statements shall be deemed satisfactory by such commissioners; and shall make an assessment upon each of those persons accordingly.

When the commissioners have received no statement, or no satisfactory one; or the surveyor, &c. shall apply for the revision of any statement, suggesting its deficiency in writing, they shall issue a precept to the party chargeable, who shall accordingly, within 10 days, return a schedule of the particulars of his income; (according to form D. in the schedule.)

One commissioner of less than five present, or two out of five, may disallow the application, &c. of any surveyor, &c. and the commissioners shall then make the assessment on the party's own statement as given in: (subject to appeal under s. 71.)

LII. And be it further enacted, That in every instance in which the said commissioners shall not have received any statement of the income of any person chargeable by virtue of this act, or shall not have received any such statement, with which they shall be satisfied, or if any surveyor or inspector for the said rates and duties shall apply to the said commissioners for a revision of any such statement, suggesting in writing that he hath reason to believe that the sum which would be chargeable on any person upon such statement, is less than the just rate or proportion of the income of such person, whereat he or she ought to be charged by virtue of this act, or that any person omitted in the abstract which shall be prepared by the said commissioners, ought to be charged to the said rates, the said commissioners shall, unless they, or so many of them as are herein-after mentioned, after having heard such reasons as the surveyor shall lay before them, see cause to disallow the application of such surveyor or inspector, direct a precept to such person, in the form marked (F.) in the schedule annexed to this act; which precept being delivered to or left at the last or usual place of abode of the person chargeable as aforesaid, shall be binding upon such person according to the exigency of such precept; and every such person shall return or cause to be returned to the said commissioners, within the space of ten days after the date of such precept, a schedule of the particulars of property from which the income chargeable under this act ought to be estimated, with the amount of deductions to be made therefrom under such of the heads contained in and according to the form marked (D.) in the schedule annexed to this act, as the case shall require.

LIII. And be it further enacted, That unless all the commissioners, except one, where less than five shall be present, or all except two commissioners where five shall be present, shall adjudge that there is just cause to disallow the application of any surveyor or inspector to revise any statement as aforesaid, it shall be lawful for the said commissioners, and they are hereby required in every such case, to disallow the same, and thereupon to compute and ascertain, or cause to be computed and ascertained, the amount of the rates and duties which by this act ought to be imposed upon the person giving in such statement in respect thereof, and to make an assessment upon such person accordingly, subject to such appeal from the determination of the said commissioners, by such surveyor or inspector, as herein-after is mentioned.

LIV. And be it further enacted, That if any person who shall have delivered any list, statement, or schedule, in pursuance of this act, shall discover any error therein, it shall be lawful for such person to deliver a new or additional list, statement, or schedule, to the said commissioners, in order to rectify such error, and if such new or additional list, statement, or schedule, shall be so delivered before any proceeding shall be had to recover any penalty for not delivering the same, no proceedings shall afterwards be had for recovering any such penalty; and if any proceeding shall have been actually had for recovering any such penalty, it shall be lawful for the said commissioners, upon proof being made to their satisfaction, that no fraud or evasion of this act was intended, to certify the same under the hands of any two or more of them, and upon such certificate, on application in a summary way to the court where the same shall be commenced, all proceedings for recovering such penalty shall be stayed, either on payment of the costs of the proceedings then had, if any, or without payment of such costs, as the said court shall think fit and adjudge.

Persons may correct errors in their lists or statements by delivering a new list, &c. when no proceeding shall be had for any penalty incurred: or if any such proceeding be commenced, it may (on certificate of two commissioners that no fraud was intended) be stayed by the court on a summary application.

LV. Provided always, and be it further enacted, That if any trustee, agent, or other person hereby required to deliver any statement or schedule of any income, of which such trustee, agent, or other person shall be in the actual receipt on behalf of any other person or persons, shall deliver any statement or schedule which shall be imperfect, declaring himself, herself, or themselves to be unable to give a more perfect statement or schedule, with the reasons for such inability, such person shall not be liable to any penalty for not having delivered a statement or schedule, according to the directions of this act, in case the said commissioners shall be satisfied that such person was, at the time of the delivery of such statement or schedule, unable to deliver a more perfect statement or schedule, and in case such person shall, upon the requisition of the said commissioners, deliver as perfect a statement or schedule as such person shall from time to time be enabled to give.

A trustee shall not be liable to any penalty for an imperfect statement, if the commissioners are satisfied that he was unable to deliver one more perfect; and if he deliver as perfect a statement as he is able, from time to time, when required by the commissioners.

LVI. Provided always, and be it further enacted, That whenever the time allowed by this act for delivering any statement or schedule may not be sufficient for that purpose, by reason of the difficulty of ascertaining the particulars or amount of any income or otherwise, it shall be lawful for the respective commissioners, on application to them for that purpose, to enlarge the time for delivering the same; and that no person shall be liable to any penalty for not having delivered such statement or schedule, for delivery whereof such further time shall be obtained, if the said commissioners shall think fit so to order, and in such case all proceedings for recovery of any such penalty shall be staid, on a summary application for that purpose to the court where such proceeding shall be commenced: provided always, That the said commissioners shall not enlarge the time for delivering such statement beyond forty days, or the time for delivering such schedule beyond thirty days before the time when the first instalment of

Commissioners may enlarge the time for delivering in statements and schedules, to any time not beyond 40 and 30 days before the first instalment of the duty: proceedings previously had for penalties may be staid in a summary way.

the duty chargeable in respect of the income to which such statement or schedule shall relate would be payable if the same were duly charged with such duty upon a statement or schedule delivered within the time limited by this act.

Assessments shall be made (after 14 days) by the commissioners on such schedules, which shall be verified on oath if required; but if no schedule be returned, or an unsatisfactory one, and refused to be verified on oath, or if the inspector, &c. has made any surcharge, &c. on the same not disallowed by the commissioners; they shall summon the party chargeable to attend, and be examined (on three days notice), and also any other persons, to give them information, and shall examine them on all points necessary to ascertain the charge to be made; but the party shall be at liberty to amend his schedule, before being required to verify it on oath [see s. 59], and if the commissioners are satisfied with such amended schedule, they may assess the party accordingly.

LVII. And be it further enacted, That the said commissioners shall cause assessments to be made and computed upon the amount of income contained in every such schedule respectively with which they shall not be dissatisfied, as soon after the expiration of fourteen days after such schedule shall be returned as they conveniently can, after calling upon the party to verify the same, upon oath or affirmation, if the said commissioners shall think the same necessary, in which case such oath or affirmation shall be final, and conclusive; but if the said commissioners shall in any instance have received no such schedule in pursuance of their precept, or if they shall not be satisfied therewith, and the party shall not on the requisition of the commissioners have verified such schedule in manner aforesaid, or if the inspector or surveyor shall have made any surcharge upon any such schedule, or objected to any deductions made thereupon, for the purpose of discharging the same, or any part thereof, it shall be lawful for the said commissioners, and they are hereby required, unless they, or so many of them as are herein-before mentioned, after having heard such reasons as the surveyor shall lay before them, see cause to disallow such surcharge or discharge, in every such case, to summon the party mentioned in any such schedule, or in any such notice or certificate of surcharge or discharge, before them to be examined, and also any other person or persons whom they shall think able to give information respecting the income of such person, at a day and place to be fixed by the said commissioners, of which three days notice at the least shall be given to the person or persons to be summoned; and upon the appearance of such party so to be charged before the said commissioners, or any two or more commissioners acting for the said division or place, or upon the appearance of any person or persons summoned to give evidence, to receive and take information, according to the powers vested in them by this act, from the party or other persons so summoned, and attending to give evidence touching the particulars mentioned in any such schedule, or touching any other particulars omitted to be mentioned, or of which no schedule shall have been delivered, and which ought to have been mentioned in such schedule, or on such other points as they shall think necessary to ascertain the rate and proportion with which such person ought to be charged; provided that such party shall be at liberty, at any time before he or she shall be called upon to verify his or her schedule on oath or solemn affirmation, as herein-after is mentioned, to amend such schedule in all such particulars wherein he or she shall see occasion; and if the said commissioners shall not be dissatisfied with such amended schedule, then an assessment shall be made and the rates and duties computed thereupon in the manner before directed.

LVIII. And

LVIII. And be it further enacted, That every person who shall appear before the said commissioners for the purposes of this act, in pursuance of such summons as aforesaid, for the purpose of giving any testimony or evidence touching or concerning any rate or assessment made or any statement or schedule delivered in pursuance of this act, or touching any doubt, question, or difficulty which shall arise relating thereto, (other than the party to be charged and mentioned in such schedule, or the clerk, agent, or servant of, or other person confidentially entrusted or employed in the affairs of the said party), shall, before he, she, or they shall proceed to give such testimony or evidence, take an oath, or being one of the people called *Quakers*, a solemn affirmation (which oath or affirmation any one or more of the said commissioners is and are hereby authorized and required to administer) that the testimony or evidence to be given by him, her, or them, shall contain the whole truth, and nothing but the truth, in respect of the matter or question concerning which such testimony or evidence is to be given.

All the parties so summoned, (except the party chargeable, or his confidential agent), shall give their evidence on oath.

LIX. And be it further enacted, That where the party mentioned in such schedule, or the clerk, agent, or servant of the party or other person confidentially entrusted or employed as aforesaid, shall appear before the said commissioners for the purpose of giving such testimony or evidence, then and in every such case the substance of the testimony or evidence given by any such last mentioned person or persons shall be, and the said commissioners are hereby required to cause the same to be reduced into writing, and to be read to the person or persons having given such testimony or evidence, before he, she, or they shall be called upon to verify the same according to the directions of this act; provided that in case he, she, or they shall, after such testimony or evidence shall be reduced into writing, and read over to him, her, or them, be satisfied with the substance of the matter so reduced into writings, he, she, or they shall swear or solemnly affirm to the truth of the substance thereof, (which oath or affirmation the said commissioners, or any one or more of them, is and are hereby authorized to administer): provided always, That any person who shall appear to give any such testimony or evidence as last mentioned, shall be permitted to alter or amend any part of his or her testimony or evidence, if he or she shall think proper, before he or she shall be called upon to verify the same: provided also, That no such last mentioned person shall be compelled to answer any question which may be put to him or her by the said commissioners for the purposes of this act, or any other person or persons whomsoever, before the said commissioners in pursuance of this act; but that every such last mentioned person may decline peremptorily to answer any question whenever he or she shall think proper, without shewing or alleging any excuse for his or her so doing.

Where the party chargeable, or his agent attends, the substance of their evidence shall be reduced into writing, and read to them, and they shall then swear to the truth thereof; but they shall be first permitted to amend any part of it; and shall not be compelled to answer any question, but may decline peremptorily so to do.

LX. And be it further enacted, That it shall be lawful for the several surveyors and inspectors of the present duties placed under the management of the commissioners for the affairs of taxes, and

Surveyors, &c. having taken the oath in s. 34. may examine

lists of householders, &c. returned under the act, and amend the same; and may also inspect and take copies of the statements returned; and may also examine and surcharge schedules of income returned to the commissioners before the parties chargeable are examined thereon; and may object to any improper deductions therein; which surcharges, &c. shall be considered by the commissioners, on examination of the parties; but notice must be given by the surveyor, to the party charged of the particular objections to the schedule: surveyors, &c. may also inspect the assessments previous to their being allowed by the commissioners, in order to their being amended, and after allowance the assessments may also be amended on certificate from the surveyors, &c. to the commissioners: notice of amendment of assessi-
 ents

for any other persons who shall be appointed to act as surveyors and inspectors in the execution of this act, who shall respectively have taken the oath before stated, so as to bind him or them not to disclose the particulars or evidence as aforesaid, to inspect and examine all lists of householders, lodgers, and others, which shall be returned in pursuance of this act, and to supply any omissions which such surveyor or inspector may discover therein; and also to inspect and examine the several statements which shall have been delivered in pursuance of this act; and to take such copies of, and extracts from, the same, as they shall think requisite; and further, That it shall be lawful for such surveyors and inspectors to inspect and examine any schedule of income returned to the said commissioners, before such time as the parties respectively, or witnesses, shall have been examined before the said commissioners touching the truth thereof, and to surcharge the same according to the best of their knowledge or information, and to object to any deductions, or any part thereof, for the purpose of discharging the same, which, in the judgement of the said surveyors or inspectors, ought not to be contained in such schedule; which surcharges and discharges respectively, the said commissioners shall take into their consideration at the time of such examination of the parties or witnesses; provided that notice in writing shall have been given by such surveyors or inspectors to the party to be charged, containing the particular article or articles mentioned in such schedule, to which such surveyor or inspector shall object; and also it shall be lawful for the said surveyors and inspectors to inspect and examine any rate or assessment which shall be made under the authority of this act, and in case he or they shall find, at any time before the said commissioners shall have signed and allowed any assessments, any error in the same, or any of them, which in the judgement of the said surveyors and inspectors shall require amendment, it shall be lawful for the said commissioners, and they are hereby required, upon sufficient cause being shewn to them, to amend the same accordingly; and in case any error shall be discovered in any assessment after the same shall be allowed, it shall be lawful for the said surveyors or inspectors, and he or they is or are hereby required to certify the same to the said respective commissioners, who shall have power to cause the same to be amended, if in their judgement they deem an amendment requisite: provided always, That notice shall be given to the party of any amendment made in such assessment by reason of such surcharges or discharges, in order that he may appeal from the same; and the respective commissioners for hearing and determining appeals shall also have notice thereof, who are hereby respectively required, upon such notice, to appoint, from time to time, in manner herein before directed, days for hearing all appeals made for any of the causes last-mentioned, in such manner and at such times, within the periods before limited, as shall be convenient: provided also, That no appeal from any assessment to be made by virtue of this act, shall retard the execution of this act so far

as relates to the levying the rates and duties contained in such assessment, but that it shall be lawful for the respective officers employed in the collection of the respective rates or duties hereby imposed, to cause the same to be levied in the mean time, and until such appeals shall be determined, as if no such appeals, had been made: provided always, That after the determination of such appeals, the said respective commissioners for the purposes of this act, shall cause the assessments so appealed against to be amended according to such determination, and the subsequent payments to be adjusted thereby, so that the full sums settled by the said commissioners for hearing and determining appeals, and no more, shall be paid within the year.

shall be given to the party affected, and to the commissioners of appeals, who shall appoint times for hearing appeals thereon; but no appeal shall retard the collection of the rate; which shall be determined,

re-ammended where necessary by the commissioners, after such appeals are so that the proper rate shall be paid within the year.

LXI. Provided also, and be it further enacted, That if upon the determination of any such appeals, it shall appear to the said commissioners that the payments already made upon any such assessment, or any part thereof, should be repaid, as being more than the full sum which the party assessed ought to pay within the year, or that the party ought not to have been charged therewith under this act, it shall be lawful for the said commissioners to rectify the assessments as the cases shall respectively require, and thereupon to grant certificates thereof, stating therein respectively the amount of the sums to be repaid; and upon the production of any such certificate to the receiver general of the county, riding, or place, where the same shall have been granted, or to his deputy, if in *England*, or to the receiver general of *Scotland*, the said receiver general respectively shall cause the amount contained in such certificate to be paid out of any monies in his hands of the rates and duties hereby granted.

Where the payments made exceed the assessment for one year, on a certificate from the commissioners of appeals, the receiver general shall repay the overplus to the party.

LXII. And be it further enacted, That it shall be lawful for the said respective surveyors and inspectors, being sworn as aforesaid, to examine and inspect any parochial rates or assessments, so far as relates to the amount or rate at which any person may be assessed therein; and also any list, or pannel of jurors, or persons fit to serve on juries, in the custody of any publick officer or officers; and also for any inspector or surveyor, having authority for that purpose under the hands of three or more of the commissioners for the affairs of taxes, to require from the proper officer having in his custody any accounts of a publick nature belonging to or kept by any corporation or company, a copy of such part or parts thereof as may relate to the income of any person or persons, or any member or members of such corporation or company, who shall have received any dividends or interest from the funds or stock of such corporation or company, or shall be entitled to the same.

Such surveyors, &c. may examine parish rates, and lists of jurors; and, by authority from three commissioners of the tax office, may require from the proper officer of corporations, copies of accounts relative to the income of members receiving dividends from their stock.

LXIII. And be it further enacted, That after such examination taken before the commissioners for the purposes of this act as aforesaid, or in case any person appearing before the said commissioners shall decline to answer any question put to him or her by the said commissioners, or being summoned shall not appear before the said commissioners to be examined, it shall be

After examination of any party chargeable, or in case of his non-appearance or refusal to be examined, the

commissioners shall ascertain his rates, and make an assessment on him; and send copies of the same to the collectors and to the commissioners of appeal; and shall issue warrants to the collectors, who shall give notice of the amount of the assessment to the party charged.

Persons aggrieved by assessments, and surveyors dissatisfied with the determination of the commissioners, on a schedule delivered, (except where it is verified on oath), may appeal; the surveyor, within 40 days after the assessment made, and the party within 14 days after notice thereof, (but not afterwards, unless on special cause shewn) to the commissioners of appeal, giving 10 days notice.

The said commissioners may summon the party charged, and

lawful for the said commissioners, and they are hereby required, according to the best of their judgement, to settle and ascertain in what sums such person ought to be charged, and to make an assessment accordingly; and that when and as soon as the said commissioners shall have signed and allowed any assessments to be made by virtue of this act, they shall cause copies of such assessments, signed by two or more of the said commissioners, to be made out and transmitted to the respective collectors, appointed or to be appointed as aforesaid, in each parish or place within the divisions of the said respective commissioners, and also another copy thereof to the commissioners for hearing and determining appeals for the county or place where such assessment shall be made; and the said respective commissioners, for the purposes of this act, shall issue out their warrants to the collectors as herein-after is required, according as the same shall become payable, at the expiration of seven days after signing and allowing the said assessments, and the collectors, to whom a copy of such assessment shall be delivered, shall forthwith cause notice in writing of the amount of each person's assessment to be given to the person or persons respectively charged, or left at his or her last or usual place of residence in the parish or place for which such assessment shall have been made, in pursuance of this act.

LXIV. And be it further enacted, That if any person or persons shall think him, her, or themselves aggrieved by any rate or assessment to be made by virtue of this act, or if in any case where a schedule shall have been delivered, and a subsequent examination shall have taken place as herein-before directed, (except where the party or parties to be charged shall have verified his, her, or their schedule, or shall have answered on oath or affirmation all such questions as shall have been demanded of him, her, or them, by the said respective commissioners), any surveyor or inspector shall be dissatisfied with the determination of the said commissioners for the purposes of this act, it shall be lawful for such surveyor or inspector, within forty days after such assessment shall be made, and for such party or parties respectively, within fourteen days after notice of any assessment made upon him, her, or them, by virtue of this act, shall have been given or left as aforesaid, but not afterwards, unless special cause be shewn to the satisfaction of the commissioners of appeals as herein is mentioned, to appeal to the commissioners appointed to hear and determine appeals for the county, riding, shire, stewardry, or place where the matter of such appeal shall arise, giving ten days notice thereof at the least to the said commissioners; and the said last mentioned commissioners may, on any such appeal being entered, summon any person or persons, either on the part of the party or parties assessed, or any other person or persons whom the said commissioners shall judge able to give them information respecting the particulars mentioned in such schedule, or on such other points as they shall think necessary for ascertaining the due proportions which such party or parties assessed ought to pay by virtue of this act; and the said last mentioned

tioned commissioners are hereby authorized and required to hear and determine all such appeals duly made within the time before limited, and to make such amendment in the assessment of the party appealing or appealed against, either by increasing or diminishing the sum assessed, as to the said commissioners shall, under all circumstances proved to them, appear just and equitable: provided always, That where the party assessed appeals from such assessment, or in case of an appeal by the surveyor or inspector where the party appealed against shall not have delivered a schedule to the commissioners for the purposes of this act, such party shall, ten days at least previous to the hearing of such appeal, deliver, or cause to be delivered, to the said last mentioned commissioners, or their clerk, having taken the oath herein-before prescribed, a schedule of particulars, in writing, of his, her, or their income, according to the form in the schedule to this act annexed, marked (D.); and the said commissioners shall not be at liberty to relieve from the said assessment, or to make any abatement therein, unless the party or parties assessed shall, at the time of hearing such appeal, verify the schedule of particulars delivered by him, her, or them, either on oath or affirmation taken before the said commissioners, or on affidavit made and taken according to the directions of this act, nor unless the party or parties assessed, or such agent, clerk, or servant of such party or parties assessed, as the said commissioners shall require to be examined, or some credible witness or witnesses on the behalf of such party or parties assessed, shall, to the satisfaction of the said commissioners, answer all such questions, and produce such conveyances, instruments, writings, and documents, relative to the income of such party or parties assessed, as the commissioners shall judge necessary to enable them to ascertain the true sum in which the said party or parties assessed ought to be charged.

LXV. Provided always, and be it further enacted, That in any case where the party assessed shall have verified the particulars contained in his or her schedule of income upon oath, and where the surveyor or inspector shall nevertheless apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this act, or that they have disallowed any surcharge, or allowed any deduction contrary to the same, and shall then declare himself dissatisfied with such determination, it shall and may be lawful for such surveyor or inspector to require the said commissioners to state specially and sign the case upon which the question arose, together with their determination thereupon; which case the said commissioners, or the major part of them then present, are hereby required to state and sign accordingly, and to cause the same to be by him transmitted to the commissioners of appeal, who are hereby required, with all convenient speed, to return an answer to the case so transmitted, with their opinion thereupon subscribed thereto, according to which opinion so certified, the assessment, which

witnesses; and on hearing the appeal, may amend the assessment.

If the party assessed appeal, (or the surveyor, &c. where no schedule is delivered), he must, 10 days at least before the hearing, deliver to the commissioners of appeal, or their sworn clerk, a schedule of his income; but no relief shall be afforded him, unless he verify the schedule on oath, nor unless he, or his agent, shall answer all questions asked, and produce all writings, &c. demanded by the commissioners.

Though a party swear to his schedule, the surveyor may, on declaring himself dissatisfied with the commissioners' determination, demand a case from them, to be sent to the commissioners of appeal, according to whose opinion the assessment shall be settled.

shall have been the cause of such appeal, shall be altered or confirmed.

In appeals on behalf of persons abroad, or prevented from attending by sickness, &c. the commissioners may postpone the hearing, or admit other proof of the schedule than the party's oath; and may stop the levying of the sum assessed.

Persons refusing or neglecting to make out and deliver lists and statements required, to forfeit not exceeding 20l.

Commissioners under this act shall be assessed by the commissioners of appeal; and the statements delivered by commissioners, shall be transmitted to the commissioners of appeal, who shall act in all such respects as commissioners, do in others; certificates of such assessments shall be transmitted to the commissioners, to be certified and returned, and the assessment levied and collected, as in other cases.

LXVI. Provided always, and be it further enacted, That if appeal shall be made by virtue of this act on the behalf of any person or persons who shall be absent out of the realm, or be prevented by sickness or other sufficient cause from attending in person the hearing of such appeal, it shall be lawful for the commissioners for hearing and determining such appeal to postpone from time to time the hearing of such appeal, or to admit other proof of the schedule than the oath or affirmation of such party, if the said commissioners shall be satisfied of the truth of the reason alledged for such delay or admission of other proof; and further, that it shall also be lawful for the said commissioners to direct the levying of the sum so assessed to be stayed until the determination of the appeal postponed for any cause before mentioned.

LXVII. And be it further enacted, That if any person required in pursuance of this act to make out and deliver any list, statement, or schedule herein described, shall neglect or refuse to make out and sign such list, statement, and schedule, or either of them, as the case may require, and deliver or cause the same to be delivered to the assessor or assessors within the time herein mentioned, he or she so refusing or offending shall, for every such default or offence, forfeit a sum not exceeding the sum of twenty pounds, to be recovered as any penalty may be recovered under the said act, or this act.

LXVIII. And be it further enacted, That the commissioners for hearing and determining appeals, in any county, riding, shire, stewardry, or place, shall assess all and every the commissioners for the purposes of this act, within the same county, riding, shire, stewardry, or place; or within any city, town, or place being a county of itself, situate within such county, riding, shire, stewardry or place; and whenever any list or statement shall be delivered in pursuance of this act by any such commissioner for the purposes thereof, or on his behalf, or on his default, such list or statement shall be forthwith transmitted to the commissioners for hearing and determining appeals for such county, riding, shire, stewardry, or place, who shall have authority, and are hereby required to assess and determine the sum which such commissioner ought to contribute in pursuance of this act; and such commissioners for hearing and determining appeals shall and may act in all respects therein in the same manner, and have and use the same powers and authorities in all respects therein, as the commissioners for the purposes of this act can or may act, and have and use, in cases of other persons having any income, chargeable by virtue of this act: provided always, That the said commissioners for hearing and determining appeals shall transmit, or cause to be transmitted, a certificate of the assessment so to be made to the commissioners for the purposes of this act, in order that the amount thereof may be certified in the duplicates

of assessments to be made out and returned in pursuance of this act, and collected and levied accordingly.

LXIX. And be it further enacted, That if any commissioner for the purposes of this act shall think himself aggrieved by any rate or assessment to be made by the said commissioners for hearing and determining appeals by virtue of this act, or if any commissioner for hearing and determining appeals shall think himself aggrieved by the rate or assessment to be made by the said commissioners for the purposes of this act, it shall and may be lawful for such respective commissioner, within fourteen days after notice of any such assessment made upon him by virtue of this act, to appeal to the commissioners for hearing and determining appeals to be appointed in and for some county, riding, shire, or stewardry immediately adjoining the county, riding, shire, or stewardry, where such cause of appeal shall arise, at the election of the party preferring such appeal; and it shall be lawful for the said last-mentioned commissioners of appeal to hear and determine the matter so referred to them, in the same manner, in all respects, as if the cause of appeal had arisen in the county, riding, shire, or stewardry for which they shall be so appointed commissioners of appeal as aforesaid.

LXX. Provided always, and be it further enacted, That in case any differences or disputes shall arise between the said commissioners for the purposes of this act, or between the commissioners for hearing and determining appeals, respecting the rates or assessments to be made by virtue of this act, in respect of income arising from any property wherein any of the said respective commissioners shall or may be concerned or interested, or shall be trustee, agent, receiver, guardian, committee, or curator, to any person so concerned or interested, the commissioner who shall be so concerned or interested, in such rate or assessment, or shall be such trustee, agent, receiver, guardian, committee, or curator, shall have no voice, but shall withdraw until it shall be determined by the rest of the commissioners, and if there shall not be two commissioners not interested as aforesaid, then the matter in dispute shall be determined by commissioners acting in any adjoining division, or, where the case shall require the same, in any adjoining county, riding, shire, or stewardry.

LXXI. And be it further enacted, That if the said commissioners shall disallow the application of any surveyor or inspector to proceed upon any surcharge, or upon any representation or certificate of any erroneous assessment, it shall be lawful for such surveyor or inspector, or any surveyor or inspector to be appointed in his stead, to appeal against the decision of such commissioners to the commissioners of appeal, and to require the judgement of the said commissioners of appeal whether there is sufficient reason to proceed upon such surcharge or representation; and in case the said commissioners of appeal shall be of opinion that there is sufficient reason to proceed upon such surcharge or representation, they shall refer the matter back to the commissioners who originally

If commissioners or commissioners of appeal think themselves aggrieved by the assessment made on them by each other respectively, they may appeal against the same to some commissioners of appeal for some adjoining county, &c.

Commissioners shall not vote on any disputed point in cases of income, in which they are interested, either directly, or as trustees; and if there be not two disinterested commissioners, the question may be determined by commissioners of an adjoining division, &c.

If commissioners in any case disallow application of a surveyor, &c. he or his successor may resort to the commissioners of appeal, and if they determine in his favour, they shall refer back to the commissioners, to

act as if they had originally allowed such application.

nally decided thereon, and such commissioners shall, according to the direction of such commissioners of appeal, proceed upon the application of such surveyor or inspector, in such manner as they would have done if they had originally decided in the same manner as the said commissioners of appeal shall have thought fit to direct.

The first assessment shall be made for one year from April 5, 1799, to April 5, 1800, and so in every subsequent year; payable by six equal instalments, the first on June 5; and to be paid within ten days of each day of instalment.

Warrants to be issued by commissioners for levying the same; and all arrears to be debts of record to the King.

LXXII. And be it further enacted, That the first assessment to be made by virtue of this act shall be made for one year, at the respective rates before-mentioned, from the fifth day of *April* one thousand seven hundred and ninety-nine, until the fifth day of *April* one thousand eight hundred; and every subsequent assessment shall be made for one year, from the fifth day of *April* yearly; and the several sums assessed by any such assessment shall be payable in six instalments at the times following; *videlicet*, The fifth day of *June*, the fifth day of *August*, the fifth day of *October*, the fifth day of *December*, the fifth day of *February*, and the fifth day of *April* yearly, by even and equal portions; the first of the said instalments to be payable on the fifth day of *June* one thousand seven hundred and ninety-nine, and the payments shall be made within ten days from the day when the same shall be payable by virtue of this act; and it shall be lawful for the respective commissioners for the purposes of this act to issue out and deliver to the collectors appointed to collect the duties on houses, windows, or lights, or any other the duties under the management of the commissioners for the affairs of taxes for the time being, their warrants for the speedy collecting and levying the said rates as the same shall become payable, by six instalments, commencing in each year from the fifth day of *April*, yearly, according to the true intent and meaning of this act; and that such part thereof as cannot be so levied and collected, shall be recoverable as a debt upon record to the King's majesty, his heirs and successors.

LXXIII. And be it further enacted, That every householder and occupier as aforesaid shall be liable to be charged to the rate hereby granted, in the parish or place of his or her residence, at the time of the execution of this act, in giving general notice as herein required, in respect of the whole of his or her income chargeable by virtue of this act, although such person shall have property, or shall exercise or carry on any profession, office, employment, trade, or vocation, or shall receive any pension or stipend, in any other parish or place, unless such person shall have another place or places of ordinary residence in some other parish or place, or parishes or places; and shall give notice thereof in manner herein-after mentioned; and that every assessment made upon any person as a trustee, agent, or receiver, guardian, tutor, curator, or committee, on the behalf of any other person or persons, or upon any chamberlain, treasurer, clerk, or other officer, acting as treasurer, auditor, or receiver, for the time being, of any corporation, company, fraternity, or society as aforesaid, on the behalf of such corporation, company, fraternity, or society, shall also be charged in the parish or place where such trustee, agent, receiver, guardian, tutor, curator, or committee, or such chamberlain, treasurer,

Every householder, &c. shall be charged to the rate on the whole of his income, in his place of residence, at the time of the general notice under this act.

[See s. 44], unless he resides elsewhere [see the next s.] every assessment made on

treasurer, clerk, or other officer as aforesaid, shall reside at the time of the commencement of the execution of this act in each year, unless notice of his or her ordinary residence in some other parish or place shall be given as herein is directed; and all persons not being householders or occupiers as aforesaid, nor having a certain place of residence, shall be charged at the place where they shall be resident at the time of the execution of this act as aforesaid; and every such charge made in the parish or place of such residence, at the time of the execution of this act as last aforesaid, shall be valid and effectual, notwithstanding the subsequent removal of any such person from such parish or place, unless a notice thereof shall be given to the assessors as herein-after directed; and if any person who ought to be charged by virtue of this act shall, at the time of his or her assessment, be out of the realm, such person shall be rated for the same in such parish or place where he or she was last ordinarily resident, or abiding within this realm, if the same shall be known, or otherwise, where he or she shall have any property, unless his or her agent or receiver shall be desirous of being assessed in any other place, and shall give notice thereof in manner herein-after mentioned.

of residence if known; or where their property is; unless on desire of their assessor elsewhere.

a trustee, or on any officer of a corporation, shall be charged in the place where such trustee, &c. so resides; all persons not being householders shall be charged at their place of actual residence; and the assessment shall remain valid notwithstanding their removal, unless on notice. Persons out of the realm shall be rated at their last place agent to be assessed.

LXXIV. And be it further enacted, That every person ordinarily residing in any other parish or place than the parish or place of his or her residence at the time of service of notice to him or her, or to the householder of the dwelling house where such person did reside at the time of such service, or at the time of such general notice as aforesaid, and every person removing from the parish or place where he or she did reside at the time of such service, being respectively desirous not to be charged in such parish or place, shall give notice thereof to the assessors of the said parish or place, or one of them; and if any person shall remove from the parish or place of his or her residence without giving such notice, and with intent to evade the payment of the rates hereby granted, every such person shall forfeit and pay the sum of fifty pounds, to be recovered as any penalty may be recovered under the said first-recited act; and the removal shall not in such case affect the assessment to be made in the parish or place of such his or her last residence.

Persons residing in any other parish than where they receive notice, or removing from thence, shall give notice of their removal to an assessor; removing without notice with intent to evade the duties, shall incur the penalty of 50*l.* and the assessment shall remain in force.

LXXV. Provided always, and be it further enacted, That every person having two or more dwelling houses, and residing in different divisions of commissioners for the purposes of this act, shall, in each of such divisions, be required to deliver, in manner before directed, a statement of the whole sum which he or she is willing to contribute, or a declaration in lieu thereof, declaring in what other place he or she is desirous of being charged; and such person may, at the time of delivering such statement or declaration, elect to pay the whole of the rate in either of such divisions, on giving notice in writing of such his or her intention to the respective assessors within the parishes or places where such dwelling houses are situate, or

Persons residing in different divisions shall deliver a statement of their proposed contribution in each, or a declaration in what other place they are to be charged; and may elect either to pay the whole in one division,

or in proportional parts in both divisions: if they neglect to give a proper statement or declaration, &c. they may be charged in each division, but relievable on appeal, and making such election.

If a person assessed in one parish shall be again assessed in another, the commissioners where he pays shall grant him a certificate thereof, and the other assessment shall be vacated.

Income shall in all cases be estimated according to the directions of this act and the schedule annexed, or according to the best of the knowledge and belief of the party.

Where income is diminished by any specific cause, commissioners may allow an abatement.

may elect to pay the same by payments to be made in different divisions, in such proportions as the party shall in such notices express; provided that if in any such case no statement shall be delivered, or a declaration in lieu thereof, nor any notice shall be given as before directed, at the time of the delivery of any statement, then and in every such case, an assessment upon the whole of the income of such person shall be made in each division where such dwelling houses are situated; provided that any person who shall be over-rated by reason thereof shall be relieved therefrom, upon appeal, on proof before the respective commissioners, of the amount of such overcharge upon such appellant, and upon his or her making an election where the rates which ought to be charged upon such person shall be paid.

LXXVI. Provided always, and be it further enacted, That if any person or persons, having been assessed in any parish or place for his or her income, shall be again assessed in any other parish or place in respect of the same income, in every such case the commissioners for the purpose of this act, acting for the parish or place where such person or persons shall elect to pay his, her, or their contribution, or two of them at the least, shall, on any application for that purpose, grant a certificate of such assessment, signed by them, *gratis*; and upon proof of such assessment before the commissioners acting for such other parish or place, either by the production of such certificate, or in default thereof by other evidence to their satisfaction, the said last mentioned commissioners shall cause the assessment of such person or persons so again assessed to be amended or vacated, as the case may require, so that such person or persons shall not be charged more than by this act he, she, or they ought to be charged.

LXXVII. *And in order that the estimates of annual income chargeable by virtue of this act may be made according to known rules, and with as much uniformity as the respective cases will admit*, be it further enacted, That in all cases the income chargeable by virtue of this act shall be estimated according to the rules and directions prescribed by this act, and the schedule hereunto annexed, as far as the same respectively are applicable to such income; and in all cases where the same are not applicable, then according to the best of the knowledge and belief of the person whose duty it shall be to estimate or compute such income, whether such estimate shall be made by any person chargeable by virtue of this act, on his or her own account, or on the account of any other, or as an officer in the execution of his duty, as prescribed by this act; but that it shall not be lawful, in computing such income, to make any other or greater deductions therefrom than such as are expressly enumerated in this act, or in the schedule hereunto annexed, nor to make any deductions which by the schedule or the act are directed not to be made.

LXXVIII. Provided always, and be it further enacted, That if any person shall prove, to the satisfaction of the respective commissioners before-mentioned, that his or her income charge-

able by virtue of this act has been diminished from any specifick cause arising after the time when such income ought to be computed according to this act, it shall be lawful for the said respective commissioners to make such abatement as to them shall seem just in respect of such diminution of income.

LXXIX. And be it further enacted, That any income arising from any profession, office, pension, stipend, employment, trade, or vocation, shall be estimated either according to the actual produce of the same profession, office, pension, stipend, employment, trade, or vocation, in the year immediately preceding such estimate, or by an average of the produce of the three years immediately preceding, at the option of the party to be charged in respect thereof, and subject to diminution within the current year, in the manner, provided by the said recited act, every such year ending on the thirty-first day of *December* in each year, or at such time of the year as the accounts of such income have been usually made up or completed for that year, or the same had been received.

LXXX. And be it further enacted, That where in any case the income of any person or persons, or any part thereof, in whatever manner arising, shall be estimated upon any average of years according to the directions of this act, such person or persons shall not be entitled to any abatement or allowance in the current or any subsequent year, by reason of any variation in the amount of the income so arising, nor for any specifick cause, other than in such cases where such person or persons shall cease to be possessed of the property, office, pension, or stipend, or shall cease to be engaged in the profession, trade, or employment, from which such income, or part of income, shall have arisen.

LXXXI. And be it further enacted, That it shall not be lawful for any persons engaged in any trade or manufacture, in filling up the statement or schedule of the particulars of their income, or on otherwise computing, in pursuance of this act, their income arising from such trade or manufacture, to make any deductions therefrom on account of any sums employed, or intended to be employed in improvements or as capital, or on account of interest for the capital by them employed therein, unless for interest, which they are bound to pay to other persons for the same; nor for any sum expended by them in the course of any one year (in which the estimate of average thereof shall be taken) for repairs of premises occupied for the purpose of such trade or manufacture, or for the supply, or repairs, or alterations of any implements, or utensils, or articles employed for the purpose of such trade or manufacture, beyond the amount of the sum usually expended for such purposes, according to an average of three years preceding the year to which such computation shall relate; nor shall it be lawful for any person engaged in trade or manufacture, and having property not employed as capital therein, to make any deduction from the income arising from the property not employed as capital, by reason of any diminution of the capital so employed, during the period for which such computation shall be made.

from property not employed as capital by reason of any diminution of capital.

Partners may be jointly charged in respect of their joint incomes, and the return of one partner shall be sufficient; such charge shall be distinct from that on their separate incomes.

LXXXII. Provided always, and be it further enacted, That any persons engaged in any trade or manufacture, or in any adventure or concern, in partnership together, may be jointly charged to the said rates and duties, in respect of their joint income arising from such trade or manufacture, or such adventure or concern, under the firm or description of their said business, and that the return of any one of the said partners, on behalf of himself and the others for that purpose, shall be sufficient authority for the said commissioners to charge such partners jointly in respect of their income arising from such trade or manufacture, or such adventure or concern, but nevertheless wholly distinct from any charge which may be made upon such persons, or any of them, in respect of any other income belonging to them, or any of them.

In case of changes in partnership, the charges on the partnership, and on the partners going out or coming in, shall remain the same; unless a specific cause for diminution is shewn to the commissioners.

LXXXIII. And be it further enacted, That if amongst any persons engaged in trade or manufacture, in partnership together, any change shall take place in any partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein, within the period when the computation of income ought to be made under this act, or before the time of making the assessment under this act, or if any person shall have succeeded to any trade or manufacture, or any adventure or concern, within such respective periods as aforesaid, it shall be lawful for the said respective commissioners, and they, and also the party or parties interested, and every officer acting in the execution of this act, shall compute and ascertain the income of such partnership, or any of such partners, or any person succeeding to such trade or manufacture, or adventure or concern, according to the income derived during the respective periods before-mentioned, notwithstanding such change therein or succession to such business as aforesaid, unless such partners or partner, or such person succeeding to such business as aforesaid, shall prove, to the satisfaction of the said respective commissioners, that the income of such person or persons hath fallen short, or will fall short, for some specific cause to be alledged to them, since such change or succession took place, or by reason thereof.

Where the title to income is uncertain, or in dispute, the actual receiver shall give a statement thereof, and pay the duty thereon; and courts of equity may give the proper directions, on application of trustees, as to

LXXXIV. And be it further enacted, That in all cases in which the title to any income shall be uncertain, either by reason of any contingency to which the same may be subject, or by reason of any dispute concerning the same, or for any other cause, then such income shall be chargeable under this act separately, according to the amount thereof, and the person or persons (if any) who shall be in the receipt of such income, whether on his or her own account, or on the behalf of any other person or persons, shall deliver a statement thereof accordingly, and shall pay the sums chargeable in respect thereof out of such income; and in case such income shall be under the controul or direction of any court of equity, or other court, in any suit depending, or otherwise, such court shall give the necessary directions for ascertaining the amount of such income, and payment

of the duty chargeable thereon, upon application in a summary way of any trustee or trustees, or any person or persons interested therein, or any agent or receiver intrusted with the receipt thereof, or of any surveyor or inspector acting in the execution of this act.

property under their controul.

LXXXV. And be it further enacted, That all income belonging to any infant, or other person or persons, which shall be under the direction or controul of any court of equity or other court, in any suit depending or otherwise, shall be charged and assessed, under the direction of such court, in all cases in which such income cannot be otherwise charged and assessed under this act; and such court shall give all necessary directions for such purpose, and for payment of the duties which shall be so charged and assessed, in the same manner as is herein-before directed with respect to income under the controul of any court, the title whereto shall be uncertain.

Income of infants, under the controul of courts of equity, &c. shall be assessed, and the duty paid thereon under the direction of such court.

LXXXVI. And be it further enacted, That all proceedings in any court, for the purpose of charging any such income as aforesaid, and obtaining payment of the duties chargeable thereon, shall be free of stamp duties, and all fees and charges attending the same, except for writing.

Proceedings in such cases shall be free of stamp duty.

LXXXVII. And be it further enacted, That where any bodies politick or corporate, companies, fraternities, or societies of persons, whether corporate or not corporate, shall be entitled unto any annual income to the respective amounts before specified, (other than and besides any income applicable to charitable purposes), such annual income (not applicable to charitable purposes only) shall be chargeable with such and the like rates as any other annual income of the same amount will, under and by virtue of this act, be chargeable with.

Revenues of corporations, &c. not applicable to charitable purposes, shall be charged as other incomes.

LXXXVIII. Provided always, and be it further enacted, That no such bodies politick or corporate, companies, fraternities, or societies aforesaid, shall be charged or chargeable, in respect of any income, which, according to the rules or regulations of such corporations, companies, fraternities, or societies, shall be applicable to charitable purposes, or to the payment of any annual dividends or interest to arise and become payable to any individual members of such corporations or publick companies, or to any other persons or publick bodies, having any share, right, or title of, in, or to any capital stock or other property belonging to such corporations or publick companies, nor in respect of which any dividends or interest shall, according to such rules and regulations, become payable; provided that such person or persons, corporations, companies, fraternities, or societies, to whom such dividends or interest shall be payable, shall be charged and chargeable in respect thereof, according to the amounts thereof, and the rates before specified, as and when the same shall be received by them respectively, other than and except dividends and interest the property of persons not the subjects of his Majesty, and not resident in this kingdom, and that an account of the amount of such dividends and interest be delivered to such in-

No corporation, &c. shall be chargeable in respect of income applicable to charitable purposes, nor the dividends on which are paid to individual members: such dividends shall be chargeable in the hands of the person entitled thereto as they are payable, except dividends payable to foreigners not resident in this kingdom; the amount of which is to be

delivered to an inspector, &c. in the same manner as statements of income under this act.

No corporate city, &c. shall be charged for income appropriated to the expences of its government, nor collegiate bodies, &c. for income applied to the maintenance of fellows, &c. but the accounts shall be made up annually, and the parties benefited shall be charged.

The proper officer of corporations within 28 days of each general notice shall deliver to the inspector, &c. a statement of the annual income of such corporation, according to the form in schedule B. specifying what part of such income is not chargeable; such statements to be transmitted by the inspector, &c. to the commissioners clerks.

Trustees and officers of corporations assessed, may retain the

specification or surveyor as shall be authorized for that purpose under the hands of three or more of the commissioners for the affairs of taxes, upon demand thereof, by the same persons, and in the same manner, as the statements of the income of such corporations, companies, fraternities, and societies, are required to be delivered.

LXXXIX. Provided also, and be it further enacted, That no corporate city, borough, town, or place, shall be liable to be charged in respect of such portion of the income belonging to such corporation as shall be appropriated by any act, statute, or bye law, towards defraying the expences incident to the civil government of such corporation, and that no body politick, corporate, or collegiate, shall be liable to be charged in respect of such part of its income which by virtue of any private statutes or charter, or of any will or other instrument of endowment belonging to or for the establishment or confirmation of the constitution of such body, politick, corporate, or collegiate, shall be appropriated to the maintenance, subsistence, or advancement of any masters, fellows, students, or members thereof; provided that in every case where such exemption shall be claimed, an account thereof shall be made up in the usual form for each year during the term herein mentioned and allowed by the said commissioners, and that the persons to whose use such income shall be applied, shall be chargeable in respect thereof, as in other cases under this act.

XC. And be it further enacted, That the chamberlain, treasurer, clerk, or other officer acting as treasurer, auditor, or receiver for the time being, of every such corporation, company, fraternity, or society, shall, and he is hereby required, within twenty-eight days after the publication of such general notice as herein mentioned, in the parish or place wherein the office of such chamberlain, treasurer, clerk, or other officer, shall be situate, to make out and deliver to the inspector or surveyor duly authorized as aforesaid, a statement of the annual income of such corporation, company, fraternity, or society, according to the form specified in the schedule to this act annexed, marked (B.), and shall also specify in such statement how much and what proportion of such annual income is not chargeable by virtue of this act upon such corporation, company, fraternity, or society, and for what purposes the income, not chargeable as aforesaid, is or shall be applicable; and such inspectors or surveyors are hereby required to transmit such statement to the respective clerks to the commissioners for the purposes of this act, in the manner herein directed as to statements of householders and others charged to the said rates by virtue of this act.

XCI. And be it further enacted, That where any person, being trustee, agent, or receiver, guardian, tutor, curator, or committeee, of or for any person or persons having any income which shall be chargeable by virtue of this act, or any chamberlain, treasurer, clerk, or other officer of any corporation, company, fraternity, or society, having any such income as aforesaid, shall

be assessed by virtue of this act, to contribute any sum or sums amount of such income, then and in every such case it shall be lawful for every such person who shall be so assessed, by and out of such annual income as shall come to his or her hands or hands as such trustee, agent, or receiver, guardian, tutor, committee, or curator as aforesaid, or as such chamberlain, treasurer, clerk, or other officer, to retain so much and such part of such annual income as shall from time to time be sufficient to pay such assessment; and every such trustee, agent, or receiver, guardian, tutor, committee, or curator, chamberlain, treasurer, clerk, or other officer, shall be, and they are hereby respectively indemnified against all and every person and persons, corporations, companies, fraternities, or societies whatsoever, for all payments which they shall respectively make out of such income, in pursuance and by virtue of this act.

XCII. And be it further enacted, That if any person who ought to be charged by virtue of this act shall, by changing or having changed his or her place of residence, or by converting or having converted his or her property, or any part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed the same, or any part thereof, or by making and delivering any such schedule or account as aforesaid which shall be false; or having any property yielding an income, shall fraudulently convert, or shall have fraudulently converted the same, or any part thereof, by altering or having altered any security with relation to such property, or by fraudulently rendering or having rendered the same, or any part thereof, temporarily unproductive of such income, in order that such person may not be charged for the same, or any part thereof, or by any falsehood, fraud, covin, art, or contrivance whatsoever, already used or practised, or to be used or practised, shall not be charged and assessed according to the true intent and meaning of this act, every such person shall, on proof thereof, before any two or more of the said respective commissioners, be charged and assessed, for the purposes of this act, double the amount of the charge which ought to have been made on such person (if no such charge shall have been made); and if any such charge shall have been made which shall be less than the charge which ought to have been made on such person, then such person shall be assessed and charged, for the purposes of this act, over and above such former charge, double the amount of the difference between the sum with which such person shall have been charged, and the sum with which he or she ought to have been charged.

Persons fraudulently avoiding the being charged under this act by changing their place of abode, or converting their property, or delivering any false account, or changing the securities of their property, and rendering the same unproductive, or by any contrivance whatever, practised or to be practised, shall be charged double.

XCIII. And be it further enacted, That where any rate or assessment shall have been made in pursuance of any statement or schedule of income by any person or persons, without examination on oath of such person or persons, before the said commissioners for the purposes of this act, and the said commissioners shall at any time, within six months after such rate and assessment made, receive information that such person or persons was or were

Where an assessment is made on a statement, without examination of the party on oath, the commissioners may increase the assessment

at any time within six months, on notice to the party, who may appeal as in other cases.

were not thereby fully assessed according to the proportion of his, her, or their income, which ought to be contributed in pursuance of this act, then and in every such case it shall be lawful for the said commissioners for the purposes of this act to charge such person or persons such sum or sums of money as, together with the sum before assessed, shall make up the full amount of the sum which he, she, or they ought to have contributed in pursuance of this act, and the said commissioners shall cause notice to be given thereof to the person or persons who shall be so charged, and appoint a day and time for him, her, or them, to appear and shew cause why an assessment should not be made according to such charge; and in case the said charge shall (after the hearing of the party or parties, or in default of his, her, or their appearing at the day and time appointed) be established, the said commissioners shall proceed to assess the same upon the person or persons so charged, and direct the manner and proportions in which the same shall be raised: provided always, That it shall be lawful for the person or persons who shall be so charged to appeal against such last mentioned assessment in the same manner as is herein directed in other cases where an appeal is allowed.

If in case of a tenant at rack rent it appears that the rules (in schedule A, 11th case) do not apply, an assessment may be made (on application of a surveyor, or of the tenant) on his actual profits:

and in all instances of income from lands in Scotland let at a rack rent, the tenant's income may be stated and computed in that manner; and the commissioners may call to their assistance the information of occupiers and surveyors of

XCIV. And be it further enacted, That if in any instance of lands demised at rack rent it shall appear to the said respective commissioners, that either by reason of such lands having been let for any term of years more than seven years prior to the year in which such computation shall be made, or for any other specifick cause to be alledged to and allowed by such commissioners, the rules contained in the said schedule for estimating the income arising from such lands are not applicable, or will not give a fair and just estimate of the income of such person, it shall be lawful for such commissioners, either on the application of the surveyor or inspector, or of such tenant, to cause an assessment to be made upon such tenant in proportion to the actual gains and profits received by such tenant within the year, or on an average of three years preceding which such computation shall be made, and at the respective rates before mentioned: provided always, That in every instance of income arising from lands in *Scotland*, demised at rack rent as aforesaid, it shall be lawful for such tenant, in making out his statement, to compute and ascertain, and the said respective commissioners, on the application of such tenant, shall compute and ascertain such income in proportion to the actual gains and profits which such tenant of lands in *Scotland* shall have acquired within the year, or on an average of three years preceding which such computation shall be made; and that when any inquiry into the income of any such tenant shall be to be made, the said respective commissioners may be at liberty to call to their assistance any two or more occupiers of lands in the same neighbourhood, or any surveyor of lands whom the said respective commissioners shall think able to give them assistance in estimating, computing, and ascertaining the income of such tenant, and upon the result of such opinion, to require

require a schedule of particulars, and to pursue such rules and regulations for inquiring into and ascertaining the income of such tenant, as they could or might have done upon the demand of any surveyor or inspector of the said rates and duties, or as the commercial commissioners to be appointed under this act may lawfully do on the advice and assistance of any persons to be called in by them for that purpose as herein-after mentioned.

XCIV. And be it further enacted, That it shall be lawful for any person or persons, at any time or times during the continuance of this act, to pay, or cause to be paid, to the governor and company of the bank of *England*, or to their cashier or cashiers, any sum or sums of money, and to require a certificate or certificates acknowledging such payment; which certificates shall be received by the several receivers and collectors of the said rates and duties as cash, and in discharge of so much of the said rates and duties as shall be mentioned in such certificates respectively: provided always, That no discount or allowance whatever shall be allowed or paid on any sum or sums of money to be paid into the bank of *England*, in pursuance of this act.

XCVI. And be it further enacted, That in case any person or persons residing in *Great Britain*, and engaged in any trade or manufacture therein, or the governor and company of the bank of *England*, or any other trading body politick or corporate, company, fraternity, or society of persons, whether corporate or not corporate, in *Great Britain*, shall be desirous of being assessed by the commercial commissioners to be appointed as herein-after mentioned to the whole rates and duties granted by this act, or to so much thereof as may arise from trade or manufacture, and shall signify in writing his, her, or their intention to be so assessed, within the time herein limited for returning his, her, or their statement, to the assessor or assessors of the parish or place where any assessment upon such person or persons, bodies, corporations, companies, fraternities, or societies, ought to be made according to the form marked (C.) hereunto annexed, it shall be lawful for such person or persons, by him, her, or themselves, or his, her, or their agent or agents, and for such bodies, corporations, companies, fraternities, or societies, by their respective chamberlains, treasurers, cashiers or other officers having the receipt or audit of the income of such bodies, corporations, companies, fraternities, and societies respectively, instead of his, her, or their delivering a statement, as herein-before required, to the assessor or assessors for the parish or place where such assessment as aforesaid ought to be made, to deliver the same to the said commercial commissioners to be appointed for any one of the districts in which such assessment is hereby directed to be made, or to their clerk or other officer sworn under the authority of this act, who shall be authorized by such respective commissioners to receive the same, and which statements shall be respectively made in the forms in the said schedule

lands; and act as commercial commissioners may do with respect to assitants, under s. 98.

Persons may pay money into the bank, and receive certificates, which shall be taken as cash by the collectors: but no discount shall be allowed on such payments.

Persons in trade, and the bank and other trading corporations, desirous to be assessed by the commercial commissioners [see the next and succeeding sections], may signify the same to assessors according to form (C), within the time for returning their statement; and may then deliver such statement to the commercial commissioners of the district or their sworn clerk, specifying the branch of trade in which such duties are engaged.

[For the mode of appointing these commissioners and their assistants, see s. 110, &c. seq.]

annexed as before directed, but nevertheless adding thereto, by every person engaged in trade or commerce, the particular branch or branches of trade or commerce in which such person shall be engaged; and the said several statements being so delivered shall be as effectual for the purpose of ascertaining the sum to be assessed on such person or persons, bodies, corporations, companies, fraternities or societies, as if the same had been delivered to such assessor or assessors in pursuance of this act as aforesaid.

The commercial commissioners shall receive such statements (sealed up) and have them classed and registered in proper books, and fix a time within 21 days for considering the same, and may divide themselves into committees of three, and assess the parties chargeable, according to the provisions of this act.

XCVII. And be it further enacted, That the respective commercial commissioners to be appointed as herein-after directed shall, as soon after their respective appointments as conveniently may be, meet to receive, or appoint a proper person for receiving, all such statements, sealed up, as shall be made to them by or on the behalf of any person or persons engaged in trade or manufacture, and residing within the limits of their respective districts, or from or on the behalf of any such body politick or corporate, or company, fraternity, or society of persons within the said limits, and shall cause all such statements from time to time to be classed and registered in books to be provided for that purpose, and shall also from time to time fix a day or days, not sooner than twenty-one days from the day of receiving any such statement, for taking the same into consideration, and shall from time to time meet for that purpose, and may divide themselves into committees, each committee consisting of not less than three commissioners at such their meetings, and afterwards proceed with all convenient dispatch to ascertain and determine the amount of the sums to which any person or persons, corporation, company, fraternity, or society, delivering such statements, ought to be charged by virtue of this act, observing therein the rules, regulations, and directions of this act, as herein-after expressed.

The said commercial commissioners may call in two of the assistants, and enquire of them their opinion of the amount of the income of parties delivering in such statements, without disclosing the statements to such assistants; and if such assistants state the income higher than the parties have done, and two thirds

XCVIII. And be it further enacted, That on the day or days fixed for taking any such statements into consideration, or on any day to be previously named by them for that purpose, the said respective commercial commissioners shall call to their assistance any such two or more persons herein-after directed to be appointed for that purpose, for the district of the said commissioners, who in the opinion of the said commissioners may be, of those so appointed, best able to judge of the amount of the reputed income of the person or persons, bodies, corporations, companies, fraternities, or societies, whose statements shall be under consideration before the said commissioners, and shall enquire of such persons their opinion of such amounts of reputed income, or so much thereof as may arise from trade or manufacture, without disclosing to them, or any or either of them, the amount contained in any statement of such person or persons, bodies, corporations, companies, fraternities, or societies, and if any or either of such persons shall, upon such enquiry, state the reputed income of such person or persons, bodies, corporations, companies, fraternities, or societies, at a sum or sums higher than

by reference to the statements delivered, the said commissioners shall find the sums contained therein respectively to be; then, unless two thirds or a greater proportion of the said commissioners shall concur in opinion that such difference of statement does not furnish sufficient ground for further enquiry, it shall be lawful for the said commercial commissioners, and they are hereby required, to issue their precepts, requiring the person or persons, bodies, corporations, companies, fraternities, or societies, delivering such statements respectively, to return schedules of their property from which such income may arise to the said commissioners, which schedules shall be made in the manner and in the form herein-before directed; and the said commercial commissioners shall, after issuing such precepts, proceed to enquire into the income arising from the property stated in such schedule, or any other property belonging to such person or persons, bodies, corporations, companies, fraternities, or societies, and shall be at liberty to disclose the particulars contained in such schedule to the assistants whom the said commissioners shall have called in as aforesaid, and shall enquire from them, and shall also examine any other person or persons relative thereto, whom they may think necessary (upon oath or solemn affirmation, except as to such assistants), in such manner and form and with the like powers as the commissioners for the purposes of this act are hereby authorised or enabled to do as before directed; and all powers, directions, clauses, matters, and things, which are herein-before prescribed for the conduct and demeanour of the commissioners for the purposes of this act, except as herein-after is otherwise provided, shall be in full force, and shall be practised and applied by the respective commercial commissioners, as fully and effectually as if the same powers, directions, clauses, matters, and things, had been so expressly and particularly applied: provided always, That the respective persons to be examined before the said commissioners shall be examined by them apart, and that the evidence which they or any of them shall give shall not be disclosed to any person or persons whatever, except to such assistants as aforesaid, for the purpose of enabling them to form a judgement of the actual income then under consideration as aforesaid.

of the commissioners concur in opinion that such statements furnish ground for further enquiry, they may require schedules of the parties' property; and shall proceed to enquire into their income: they may disclose such schedules to the assistants, and examine other persons on oath with like powers as commissioners in other cases.

Witnesses to be examined apart, and their evidence not to be disclosed but to the assistants.

XCIX. And be it further enacted, That after such inquiry made by the said commercial commissioners as aforesaid, or any three or more of them, it shall be lawful for the said commissioners before whom such inquiry shall have been made, or the major part of them, and they are hereby required, according to the best of their judgement, to settle and ascertain in what sums such person or persons, bodies, corporations, companies, fraternities, or societies, ought to be charged by virtue of this act, and to make an assessment or assessments accordingly; and that when and as soon as the amounts thereof shall be ascertained, the respective commissioners of each such committee shall cause the same to be entered in a book to be by them respectively and privately kept, as herein-after mentioned, with the name or names, or

After such enquiry, the commercial commissioners may proceed to ascertain the assessment on the parties, and each committee [see s. 97]. shall enter the sume in a book to be kept privately by them, or with the

name of the party to be numbered or lettered progressively: such assessment to be final without appeal. After such entry, a duplicate of a certificate shall be delivered to the party under the hands of two commissioners, stating the amount of the assessment, and its corresponding number or letter.

or description of the person or persons, bodies, corporations, companies, fraternities, or societies to be charged therewith, set opposite thereto, and which entries shall be respectively numbered progressively, or lettered or distinguished by numbers and letters, as the said respective commercial commissioners shall think proper; and which assessments, so made and entered, shall be final and conclusive to all intents and purposes whatever without appeal; and that when and as soon as the said respective commissioners shall have caused to be made any such entry in such book, they shall deliver to the person or persons, bodies, corporations, companies, fraternities, or societies, charged by such assessments, or to some person or persons there attending on his, her, or their behalf, a certificate or certificates under the hands and seals of two or more of such commissioners, specifying the amount of the sums to be paid upon every such assessment respectively, to be respectively marked and numbered, or lettered, with the same number or letter as the entry or entries in the private book of the said commissioners, to which such certificate or certificates shall respectively relate, shall be marked and numbered or lettered, and which certificates shall be cut off indentwise from the counterparts thereof, which shall also contain the like sums, and be marked and numbered or lettered in the same manner as the certificate or certificates to be so delivered as aforesaid, which certificates marked and numbered or lettered as aforesaid, containing the amount of the said assessments as aforesaid, without naming or describing the person or persons, bodies, corporations, companies, fraternities, or societies, charged thereby, shall, on production thereof, be a sufficient authority to the governor and company of the bank of *England*, and to the respective receivers general and their respective deputies in *England*, and to the receiver general in *Scotland*, from time to time, to receive from any person or persons bearing and producing such certificate or certificates, the amount of the sums therein respectively contained, in such proportions thereof as by this act are made payable by instalments, and at the times by this act appointed for payment thereof, in discharge and satisfaction of the assessment made by the said commissioners for the last mentioned purposes, and entered by them under the letter or number marked on such certificate, and upon the payment of such sums contained in any such certificate, or any proportion thereof as aforesaid, to give certificates for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective commissioners, by the number or letter marked thereon as before directed.

If, in the course of their enquiries, commercial commissioners shall think it necessary to ascertain the income of the parties, any

C. And be it further enacted, That if in the course of any inquiry before the said commercial commissioners, they shall think it necessary to ascertain the income of any person or persons, bodies, corporations, companies, fraternities, or societies, who shall have delivered to them any such statement or statements as aforesaid, which income, or any part thereof, shall arise from any property in *Great Britain* not engaged in trade or manufacture, out of the limits of the city, town, or place, or its vicinity,

vicinity, for which they shall act, the commissioners for the affairs of taxes shall, on a certificate or certificates thereof, transmit such certificates to the respective commissioners for the purposes of this act, acting for the division or place, or divisions or places, where such property, or any part thereof, is or shall be situate, and the said last mentioned commissioners shall, on receipt of such certificates, respectively enquire into the amount of the income arising from such property within the limits of the division or place where such last mentioned commissioners act, and in proceeding therein it shall be lawful for them to use and apply all the powers contained in this act, in the same manner as if such person or persons, bodies, corporations, companies, fraternities, or societies, were chargeable under this act in such division or place; and the said commissioners having satisfied themselves of such income, shall, without allowing any deduction to be made therefrom, (other than the special deductions authorised by this act in respect of such property), transmit a certificate thereof, under the hands of any two or more of them, to the said commissioners for the affairs of taxes, to be laid before the said commercial commissioners, to the end, that such person or persons, bodies, corporations, companies, fraternities, or societies, may be justly charged upon the whole of his, her, or their income, and such certificates of the commissioners for the purposes of this act shall be final and conclusive as to the amount of income contained therein, all just deductions (other than the special deductions aforesaid) being first made therefrom by the commercial commissioners, in the same manner as if such income had been ascertained by them in the first instance.

party; such last mentioned certificate to be final and conclusive as to the amount contained therein.

CI. And be it further enacted, That if any person, whose income shall be under enquiry before the commercial commissioners, shall apply to them to ascertain, in manner before directed, the amount of any income arising from property not subject to enquiry before such commercial commissioners, in order to have any allowance made from the whole of his or her income, it shall be lawful for them, and they are hereby required to deliver the proper certificate for that purpose, which certificate shall be carried into effect in the manner before directed; and the said commercial commissioners, after having received the account of such income, shall, in order to make any allowances to which such person may be entitled in respect of the whole of his or her income, add the same to the amount of income ascertained by such commercial commissioners, and therefrom make such allowances accordingly.

CII. And be it further enacted, That any income arising from property in any of the *British* plantations in *America*, and imported into *Great Britain* from thence, may be stated, proved, ascertained, and assessed to, before and by the respective commercial commissioners acting for the respective places herein-after mentioned, *videlicet, London, Bristol, Liverpool, and Glasgow,*

don, Bristol, Liverpool, or Glasgow; and be assessed by the commissioners of either of those

gow, in the same manner as if such income had arisen from trade or manufacture carried on in such places respectively; and such income shall be assessed and charged by the commissioners acting for such of the said places at or nearest to which such property shall have been first imported into *Great Britain*.
places nearest to which the property is first imported hither.

Income received in *Great Britain* arising from property of persons in such plantations not imported here, may be also ascertained in like manner.

CIII. And be it further enacted, That any income received in *Great Britain*, and arising from property of any person or persons in such plantations as aforesaid, which shall not have been imported into *Great Britain*, may be stated, proved, ascertained, and assessed, in like manner as aforesaid, together with the income of the same person or persons arising from such property which shall have been imported as aforesaid, in case any such income arising from property imported as aforesaid shall be stated to such commercial commissioners, in order to be assessed and charged under this act.

One committee of commercial commissioners [see s. 97.] may assess the members of another committee, with power of appeal to all such commissioners; but the parties interested shall have no vote.

CIV. And be it further enacted, That in every place where the number of commercial commissioners to be appointed as aforesaid shall be sufficient to divide themselves into two or more committees as aforesaid, it shall be lawful for the persons composing any one such committee to assess and charge the persons composing any other such committee until each such commissioner shall be fully assessed and charged, with power of appeal to all the said commissioners; and that where such committees shall be formed, the said commissioners shall establish such regulations amongst themselves for assessing and charging each other, as may most effectually secure a fair and impartial assessment upon every such commissioner, according to the true intent and meaning of this act, provided, that upon any such appeal the commissioner interested shall have no voice, but shall withdraw until the determination thereof, in the manner herein before directed with respect to commissioners for the purposes of this act.

f. 70.

Where such commissioners are not divided into committees, each commissioner shall be assessed by the others with appeal to the commercial commissioners for London.

CV. and be it further enacted, That where the said commissioners shall not be sufficient to divide themselves into committees as aforesaid, every such commissioner shall be assessed and charged by the other commissioner present, in which case the commissioners interested shall have no voice, but shall withdraw until the determination thereof in manner before directed; provided that if any such commissioner shall think himself aggrieved by the determination of the other commissioners as aforesaid, it shall be lawful for him to appeal to the commercial commissioner acting for the city of *London*, who shall hear and determine the same, and assess and charge such appellant under the like powers, and subject to the like rules, as they might have assessed and charged such appellant in case he had resided within the city of *London*, and had in the first instance delivered to the said commercial commissioners his statement for that purpose.

The commercial commissioners for London and its vicinity [see s. 110].

CVI. And be it further enacted, That the commercial commissioners acting within and for the city of *London* and its vicinity, comprehending the district herein-after described, shall, on or before the fifth day of *June* yearly, during, the term herein mentioned,

mentioned, or as soon after as can be conveniently done, transmit the counterparts of all such certificates as shall have been issued by them to the cashier of the governor and company of the bank of *England*, in order that all persons, bodies, corporations, companies, fraternities, and societies, assessed by the said commissioners, may pay, in manner before directed, their assessments into the said bank of *England*; and the respective commercial commissioners acting within or for any city, town, or place, herein-after mentioned, or any other city, town or place, in *Great Britain*, for which, and their respective vicinities, commissioners for the said last mentioned purposes shall be appointed according to the directions of this act, shall, within the like period, transmit the counterparts of all such certificates as shall have been issued by them respectively in *England* to the receiver general of the county, riding, or place where such certificates have been issued, or their respective deputies, and in *Scotland* to the receiver general there; and the cashier of the said bank of *England*, and the respective receivers general, or their respective deputies as aforesaid, shall, upon the receipt of any sum of money on account of any such certificate, signed and marked, and numbered or lettered as aforesaid, enter the same in a book to be provided for that purpose, with the number and figure marked in such certificate set opposite thereto, under the head of 'The Account of the Commercial Commissioners acting for the of and its Vicinity.'

commercial commissioners as to all money received on such

CVII. And be it further enacted, That the said respective commercial commissioners shall from time to time transmit to the commissioners for the affairs of taxes, the gross amount of all assessments made by them up to the day of making up such account; and that when and as soon as such assessments shall be completed in any such district, the said respective commissioners acting therein shall cause to be delivered a schedule or duplicate on parchment, under their hands and seals fairly written, containing the whole sum assessed by the said commissioners, unto the said respective receivers general, and shall transmit or cause to be transmitted, a like schedule or duplicate into the King's remembrancer's office of the exchequer in *England* and *Scotland* respectively.

shall deliver a schedule of the whole amount to the receivers general, and a duplicate thereof into the exchequer.

CVIII. And be it further enacted, That all books, papers, and writings whatever, belonging to or provided by the said commercial commissioners, shall be carefully preserved and kept in their custody, or of some or one of them, or in such manner as they shall think consistent with the secrecy to be observed in the custody thereof.

think most consistent with secrecy.

CIX. And be it further enacted, That the cashier of the bank of *England*, and the respective receivers general, shall, ten days before the second, and so before every subsequent instalment, transmit to the bank and receivers general

shall, yearly, before June 5, or as soon as possible after, transmit to the bank the counterparts of all certificates issued by them, that the parties may pay their assessments there, and the commercial commissioners for other cities and districts, [see s. 111, 112]. shall transmit such counterparts to the respective receivers general; and the bank and receivers general shall open accounts with such certificates.

The respective commercial commissioners shall, from time to time, transmit to the tax office, accounts of the gross amount of their assessments; and when such assessments are completed, and transmit

All such commercial books, &c. shall be kept in their custody, or as they shall

Ten days before each instalment, the bank and receivers general

ral shall transmit to the respective commercial commissioners, an account of sums paid, and remaining unpaid, on prior instalments, and the numbers, &c. to which they relate; and such commissioners shall give notice to the party concerned to pay all arrears within a certain time; and on failure of payment, may issue their warrant for levying the same.

For the city of London, and its vicinity, (including Westminster, Southwark, the bills of mortality, Mary-le-bone, Pancras, and every parish in Middlesex, Essex, Kent, and Surrey, any part of which is within 10 miles of the Royal Exchange), 24 persons shall be appointed, (qualified as in s. 114.) to be commercial commissioners for such district, and 24 others as

ment, transmit to the respective commercial commissioners as aforesaid, a true account of all sums paid on account of any prior instalment or instalments, and also of any sum or sums which may remain unpaid on account of such prior instalment or instalments, and the respective numbers and letters to which such sums so remaining unpaid shall respectively relate; and the said respective commissioners shall, upon reference to their private books, by notice in writing under the hands of any two of them, to be transmitted to the person or persons, or the chamberlain, treasurer, cashier, or other officer aforesaid, of any body, corporation, company, fraternity, or society, making such default, require him, her, or them, to pay the sum so in arrear within a time to be fixed in such notice; and if any person or persons so charged, or if the chamberlain, treasurer, cashier, or other officer aforesaid, of any body, corporation, company, fraternity, or society, so charged, shall neglect to pay the same within the time limited in such notice, it shall be lawful for the said respective commercial commissioners for the last mentioned purposes, and they are hereby required to issue their warrant for the levying the sum and sums so in arrear and unpaid, in such manner, and to such effect and purpose, as any other of the commissioners before mentioned for the purposes of this act may, under this act, or the commissioners appointed to carry into execution any of the said acts herein-before referred to, may, under the said acts, levy any money due to his Majesty, his heirs or successors, of the rates and duties charged and levied under this act, or the said acts so referred to, or any of them.

CX. And be it further enacted, That within and for the city of London and its vicinity, as herein-after mentioned, *videlicet*, The city and liberty of Westminster, the borough of Southwark, the several parishes within the bills of mortality, and the parishes of Saint Mary-le-bone and Saint Pancras, and all parishes within the counties of Middlesex, Essex, Kent, and Surrey, any part whereof shall be situate within ten miles of the Royal Exchange, there shall be appointed twenty-four persons, qualified as herein-after is required, who shall be commercial commissioners within the said district, or such other less number as can be found therein so qualified, to ascertain the income of persons engaged in trade and manufacture resident within the said district, and of all such bodies politick, and corporate (except corporation sole residing without the said district), companies, fraternities, and societies of persons in Great Britain, who shall be desirous of being assessed under the said commissioners, and also twenty-four other persons, in like manner qualified, or such less number as may be found therein so qualified, to act in the assistance of the said commercial commissioners, and that three of the persons so to be appointed commissioners, and three of the said assistants, shall be named by the mayor and aldermen of London, out of twelve persons, six of whom shall be aldermen, to be returned to them by the common council as aforesaid, three other commis-

assitants, three such commissioners, and three such assitants, to be named by the mayor and aldermen, out of 12, (six being aldermen), to be returned by the common council, three by the bank, three by the East India company, three by the South Sea company, two by each of the two insurance companies, and two by the grand jurors of each of the said four counties.

assitants, three such commissioners, and three such assitants, to be named by the mayor and aldermen, out of 12, (six being aldermen), to be returned by the common council, three by the bank, three by the East India company, three by the South Sea company, two by each of the two insurance companies, and two by the grand jurors of each of the said four counties.

CXI. And be it further enacted, That, within and for the several towns and places herein-after mentioned, *videlicet*, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Glasgow, and such cities and other towns and places in Great Britain, (regard being had to the extent of trade and manufacture thereof), as the persons who are respectively empowered to nominate commissioners for the purposes of this act, for the county, riding, shire, or stewartry at large within which such place shall be situate, shall think proper to name commercial commissioners to act therein for such purposes, as aforesaid, there shall be appointed by the said persons so empowered, so many persons, qualified as herein is required, to be commercial commissioners within and for such cities, towns, and places, respectively, and within and for such parishes and places in the vicinity of such cities, towns, and places respectively, as the respective inquests before-mentioned shall think proper to be included in the same districts with such cities, towns, and places respectively; and the said last mentioned persons to be appointed as aforesaid, shall be commissioners to ascertain the income of the said respective districts, and of all such bodies politick and corporate, companies, and societies of persons in such districts respectively, who shall be desirous of being assessed under the said commissioners respectively; and in every such district there shall also be appointed so many persons, qualified as herein is required to act as assitants to the said respective commercial commissioners within their districts; provided that the number of commissioners to be appointed for each such district as aforesaid, shall not be less than three nor more than twelve, and that the assitants to be also appointed for each such district shall not be less than three nor more than twelve.

For Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Glasgow, and for such other cities, &c. as the respective persons, empowered to nominate commissioners, shall think proper, commercial commissioners and assitants shall be appointed by such inquest, to act for such towns, and certain districts in the vicinity of each; not less than three, nor more than twelve commissioners for each district.

CXII. Provided always, and be it further enacted, That within and for the several cities, towns, and places herein-after mentioned, *videlicet*, Bristol, Exeter, Hull, Newcastle-upon-Tyne, Norwich, and Edinburgh, and also such other cities, towns, and places, in Great Britain, being respectively counties of themselves,

For Bristol, Exeter, Hull, Newcastle upon Tyne, Norwich and Edinburgh, and

Such other cities being counties of themselves, as such inquests shall think fit, (with their vicinities), commercial commissioners shall be appointed by the acting magistrates of the said cities, &c.

For which the said jurors for the respective counties at large as aforesaid shall think proper that commercial commissioners should be named, there shall be appointed by the respective persons acting as magistrates or justices of the peace for such cities, towns, and places respectively, being counties of themselves as aforesaid, so many persons qualified as herein is required to be commercial commissioners within and for such cities, towns, and places respectively, and within and for such parishes and places in the vicinity of such cities, towns, and places respectively, as the respective inquests for the counties at large before-mentioned shall think proper to be included in the same districts with such cities, towns, and places respectively; and the said last mentioned commissioners, after their appointment by the respective magistrates and justices of the peace of the cities, towns, and places, being counties of themselves as aforesaid, shall have and exercise the like powers, and in as ample a manner as if they had been respectively appointed by the respective inquests of the counties at large.

Any trader residing in the county where such commercial commissioners are appointed (though not resident within their district) may elect to be assessed by them; or (in case no such commissioners are appointed in that county) then by the other commissioners under this act, assessed by two persons from the grand jurors' list, who shall then act as commercial commissioners.

Commercial commissioners shall be qualified as other commissioners under this act for a

CXIII. Provided always, and be it further enacted, That any person or persons engaged in any trade or manufacture, and residing in the county, riding, shire, or stewartry where any such commercial commissioner shall be appointed, (in case any such commissioners shall be so appointed in such county or riding), although not resident within the district of the commercial commissioners, shall and may be charged to the rates and duties granted by this act by such commercial commissioners, if such person or persons shall prefer such charge, and pursue the rules and regulations herein-before prescribed for causing such charge to be made; and in case no such commercial commissioners shall be so appointed in the county, riding, shire, or stewartry, where such person or persons shall reside, then such person or persons may apply in like manner to the commissioners for the purposes of this act, for the division or place where such person or persons shall reside; and the respective commissioners for the purposes of this act shall in any such case require the assistance of any two or more persons whose names shall be inserted in the list made out by the jurors upon the grand inquest of the county, riding, shire, or stewartry where such division or place shall be situate, and shall, in ascertaining the charge to be made upon such person or persons, pursue all such rules, directions, and regulations, and shall have such powers as are herein-before prescribed and given for the conduct of commercial commissioners especially appointed under this act as aforesaid; and the sum so charged shall be paid and accounted for in the same manner.

CXIV. Provided always, and be it further enacted, That no person shall be capable of acting as a commercial commissioner under this act, or as an assistant to such commissioners, who shall not be seised or possessed of an estate of the like nature and value as is herein-before required for a commissioner for the purposes of this act as aforesaid, for a county at large; and if any person,

not qualified as aforesaid, shall act in the execution of this act as a commercial commissioner, every such person shall forfeit the sum of one hundred pounds, to be recovered as any penalty may be recovered by the first said recited act.

county at large: [see f. 23]: acting without such qualification, to forfeit 100l.

CXV. And be it further enacted, That every person to be appointed a commercial commissioner as aforesaid, before he shall begin to act therein, (except in administering the oath herein referred to), shall take the same oath as is herein-before required to be taken by a commissioner for the purposes of this act; which oath so taken shall be subscribed, and the names of the persons taking the same shall be transmitted in the manner before directed with respect to the commissioners for the purposes of this act.

Commercial commissioners' oath to be the same as that of other commissioners, and subscribed, &c. (according to f. 22).

CXVI. And be it further enacted, That every person to be appointed an assistant to the commercial commissioners, shall before the said commissioners take the following oath; (that is to say,)

Assistants to commissioners to take the following

' I *A. B.* do swear, That in the execution of an act, [*here set forth the title of this act*], I will in all respects act fairly, honestly, and impartially, and without favour, affection, or malice, to the best of my knowledge and belief; and that I will not disclose any particular contained in any schedule of income of any person, body politick or corporate, company, fraternity, or society of persons whatever, which shall be shown to me in the execution of the said act, except in such cases only where it shall be necessary to disclose the same for the purposes of the said act, or in order to or in the course of a prosecution for perjury committed in any matter relating to such schedule.

Oath.

So help me GOD.'

CXVII. And be it further enacted, That the said respective commercial commissioners shall and may appoint and employ a clerk, and such other officer or officers as may be necessary, with the consent and approbation of the commissioners of the treasury, or any three of them, and shall and may give and administer to such clerk, and other officer or officers respectively, an oath for their faithful demeanor in all things relating to the due performance of the trust reposed in them by the said respective commercial commissioners, and also the oath herein-before required to be taken by clerks to the respective commissioners for the purposes of this act, which oaths shall be duly subscribed by the parties taking the same: and the said respective commercial commissioners shall and may from time to time, at their discretion, dismiss and discharge such clerk, or other officer or officers, and appoint others in their place; and the said clerks and other officers are hereby required faithfully to execute and perform the said trusts in them respectively reposed, without taking any thing for such service, other than such salaries

Commercial commissioners may employ a clerk, who shall take an oath of fidelity, and also the oath required (by f. 35) for clerks to commissioners. The clerk to receive only such salary as shall be allowed by the commissioners, with the approbation of the treasury.

or

or rewards as the said respective commercial commissioners, with the consent and approbation of the commissioners of the treasury, or any three or more of them, shall allow in manner herein-after directed.

The treasury may direct the bank and receivers general to pay the expences of the commercial commissioners.

CXVIII. And be it further enacted, That the commissioners of the treasury, or any three or more of them, for the time being, are hereby respectively authorized, from time to time, to direct the cashier or cashiers of the bank of *England*, or the respective receivers general before mentioned, as may be most convenient to advance and pay, out of the monies arising from the said rates and duties granted by this act, to such person or persons as the said respective commercial commissioners, or the major part of them acting for any district as aforesaid, shall respectively name, such sums of money as shall appear to the said commissioners of the treasury necessary for the last mentioned purposes of this act; which sums so to be advanced shall be applied for the payment of allowances, and in defraying all other necessary charges and expences in or about the execution of this act, in respect to the commercial commissioners, without other account than before the lords commissioners of his Majesty's treasury.

The money raised under this act shall be paid into the exchequer, and the account thereof kept distinct.

CXIX. And be it further enacted, That all the monies arising by the said rates and duties, (the necessary charges of raising and accounting for the same excepted), and also all monies to be received at the bank of *England* under this act, shall from time to time be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the publick revenues; and that there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies arising from the said respective rates and duties, or received at the bank of *England*, and paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatever; and the said monies, so paid into the said receipt, shall be subject and liable to the uses and purposes herein-after mentioned.

Recital of the application of the duties under 38 Geo. 3. c. 16. (s. 97.) and of the duties under 38 Geo. 3. c. 76. (s. 38).

CXX. *And whereas all the monies arising from the additional rates and assessments, or from payments at the bank of England, by virtue of the said recited act of the last session of parliament, intituled, An act for granting to his Majesty an aid and contribution for the prosecution of the war, together with the duties granted by another act of the last session of parliament, intituled, An act for the better protection of the trade of this kingdom, and for granting new and additional duties of customs on goods imported and exported, and on the tonnage of certain ships entering outwards or inwards to or from foreign parts, until the signing the preliminary articles of peace, not exceeding in the whole the sum of seven millions, which should be paid into the said receipt of the exchequer, were, from time to time, as the same should be paid into the said receipt, directed to be issued and applied to such services as are in the said*

first recited act mentioned: be it further enacted, That all the monies arising from the said rates and assessments by the said recited acts granted, or from payments at the bank of *England*, and also from the rates and duties hereby granted, not exceeding the said sum of seven millions, which shall be paid into the said receipt of the exchequer, shall, from time to time, as the same shall be paid into the said receipt, be issued and applied either to the services voted by the commons of *Great Britain*, in the said last session of parliament, for the service of the year one thousand seven hundred and ninety-eight; or to the payment and discharge of all annuities, interest, and dividends, which have or shall become payable in consequence of the loan of eight millions raised by virtue of another act passed in the said last session of parliament; and that, after issuing or reserving at the said receipt of exchequer, out of the said monies, such sums as shall be sufficient for the purposes aforesaid, the surplus of the said monies, as the same shall arise and be paid into the said receipt, shall be and are hereby appropriated for the services which shall then have been voted by the commons of *Great Britain* for the service of the year one thousand seven hundred and ninety-nine, or shall be voted by the said commons for the service of any subsequent year, not exceeding ten millions in any one year, and which shall be specifically charged on the said rates and duties by any act or acts to be passed for that purpose; and in the next place for the payment and discharge of all annuities, interest, and dividends which shall become payable in consequence of any loan or loans, which shall also be specifically charged on the said rates and duties by such act or acts; and lastly, for the purchase of publick annuities to the amount of the annuities which may be created on such loan or loans; and the commissioners of his Majesty's treasury now or for the time being, or any three or more of them, or the high treasurer for the being, are or is hereby authorized and required to issue and apply the same for the services of each year successively, to such amount yearly as shall have been then voted by the commons of *Great Britain*, not exceeding ten millions in any one year, and in the next place to the payment and discharge of the annuities, interest, and dividends which shall become payable in consequence of such loan or loans, as and when the same shall become payable; and that, after applying such part of the said monies as shall be sufficient for the services of each year successively as aforesaid, and for the payment and discharge of all such annuities, dividends, and interest as aforesaid, or reserving the same at the said receipt of exchequer, 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, are or is hereby authorized and required to issue, from time to time, the surplus of the said monies arising from the rates and duties by this act granted, during the term for which the said rates and duties are hereby granted, to the governor and company of the bank of *England*, to be placed to the account of the com-

All money raised under those acts, and also under this act, not exceeding seven millions, shall be applied to the services of the year 1798; or in paying the interest of the loan of eight millions raised last session: the surplus to be appropriated to the services of the year 1799, or of any subsequent year, specifically charged on the said duties, not exceeding ten millions in any one year; next in payment of the interest of any loans to be specifically charged thereon; and lastly, in the purchase of stock to the amount of the stock created by such loans; the money to be issued and applied accordingly.

missioners appointed by an act, passed in the twenty-sixth year of the reign of his present Majesty, for applying certain sums annually to the reduction of the national debt, who shall apply the same in payment for the purchase of any publick annuities, in the manner directed by the said recited act, passed in the thirty-eighth year of the reign of his present Majesty, for granting an aid and contribution for the prosecution of the war, so long as the same shall be so applicable under and by virtue of this act.

c. 16. f. 98,
99. 100.

The duties to cease, on the purchase, by the commissioners of the national debt, of stock to the amount of stock created by any loans to be specifically charged on the said duties as under 38 Geo. c. 16. f. 101, &c.

Every appeal decided on the ground of income, under 38 Geo. 3. c. 16. shall be

conclusive, except where the party shall prove [under f. 71 of that act] that his income for the year ending Feb. 5, fell short of the sum declared, or was diminished from some specifick cause; [see f. 72 of that act]; in which cases the commissioners of appeal, under that act, may give relief.

Justices of peace may determine offences under this act where the penalty does not exceed 20l.; on complaint within three months:

CXXI. And be it further enacted, That upon the purchase by the said commissioners appointed for the reduction of the national debt, out of the monies to arise as aforesaid, of publick annuities to the amount of all annuities which may be created on any loan or loans specifically to be charged on the said rates and duties as aforesaid, the said rates and duties shall be determined in the manner directed by the said last-mentioned act, and all the powers, provisions, and rules, contained in the said last-mentioned act, for issuing and applying the monies arising from, and for determining the rates and assessments granted thereby, shall severally and respectively be in full force, and put in practice, for the issuing and applying the monies arising from, and for determining, at the period herein-mentioned, the rates and duties hereby granted, as fully and effectually as if the same had been repeated and re-enacted in this present act.

CXXII. And be it further enacted, That every appeal on the ground of income, once heard and determined, under and by virtue of the said act, passed in the thirty-eighth year aforesaid, for granting an aid and contribution as aforesaid, shall be final and conclusive during the continuance of the rates and duties granted by the said act, as is herein-before limited, except where the party shall alledge and prove, in the manner directed by the said act, that his or her income, during the year ending on the fifth day of *February* one thousand seven hundred and ninety-nine, fell short of the sum mentioned in his or her declaration by a stated sum; in which case, and also where the income of any person has been diminished from any specifick cause arising after the time allowed for hearing appeals in the year preceding the said fifth day of *February* one thousand seven hundred and ninety-nine, it shall be lawful for the respective commissioners for hearing and determining appeals under the said act, to give relief to the appellant or appellants in the manner directed by the said act.

CXXIII. Provided always, and be it further enacted, That it shall and may be lawful to and for any justice of the peace residing near the place where the offence shall be committed, to hear and determine any offence against this act, which subjects the offender to any pecuniary penalty not exceeding twenty pounds; which said justice of the peace is hereby authorized and required, upon any information exhibited or complaint made in that behalf, within three calendar months after the offence committed, to summon the party accused, giving to each party three days notice to appear, and also the witnesses on either

fide, and to examine into the matter of fact, and upon proof made thereof, either by voluntary confession of the party accused, or by the oath of one or more credible witnesses or witnesses, or otherwise, as the case may require, to give judgement or sentence for the penalty or forfeiture as in and by this act is directed, to be divided one moiety thereof to the poor of the parish or place where the offence shall be committed, and the other moiety thereof to the informer or informers, and to award and issue out his warrant, under his hand and seal, for the levying the said penalty adjudged, of the goods of the offender, and to cause sale to be made thereof in case they shall not be redeemed within six days, rendering to the party the overplus, (if any), and where the goods of such offender cannot be found sufficient to answer the penalty, to commit such offender to prison, there to remain for any space of time not exceeding six nor less than three calendar months, unless such pecuniary penalty shall be sooner paid and satisfied; and if either party shall find himself or themselves aggrieved by the judgement of any such justice, then he and they shall and may, upon giving security to the amount of the value of such penalty and forfeiture, together with such costs as shall be awarded in case such judgement shall be affirmed, appeal to the justices of the peace at the next general quarter sessions for the county, riding, division, shire, stewardry, or place, which shall happen after fourteen days next after such conviction shall have been made, and of which appeal reasonable notice shall be given, who are hereby empowered to summon and examine witnesses upon oath, and finally to hear and determine the same; and in case the judgement of such justice shall be affirmed, it shall be lawful for such justices to award the person or persons appealing to pay such costs occasioned by such appeal, as to them shall seem meet: provided nevertheless, That, it shall and may be lawful, to and for the said justice, where he shall see cause, to mitigate and lessen such penalties as he shall think fit, (reasonable costs and charges of the officers and informers, as well in making the discovery, as in prosecuting the same, being always allowed over and above such mitigation), and so as such mitigation doth not reduce the penalties to less than the moiety of the penalties incurred over and above the said costs and charges; any thing contained in this act to the contrary notwithstanding.

summoning the party accused and witnesses; and may convict on confession of the party, or oath of one witness; the penalty to go half to the poor and half to the informer; to be levied by distress and sale, or on default the offender to suffer not more than six, nor less than three months' imprisonment. Appeal given to the quarter sessions who may award costs.

Penalties may be mitigated to one half, over and above the informer's costs.

CXXIV. And be it further enacted, That this act may be altered, varied, or repealed, by any act or acts to be made in this present session of parliament.

Act may be altered or repealed this session.

SCHEDULE.

(A.)

RULES for estimating the income to arise within the current year of persons to be assessed under the act of the thirty-ninth year of the reign of his present Majesty.

I. INCOME arising from lands, tenements, and hereditaments.

General rule for ascertaining the value of all lands.

In all cases the annual value of lands shall be estimated from the aggregate amount of the rent at which the same are let, or if not let, are worth to be let by the year, according to the ordinary rent of lands of like quality in the same neighbourhood; together with the payments within the year for all parochial and other taxes, rates, and assessments, charged upon the respective occupiers in respect of such lands; and also the value of tythes, where taken in kind, or of the sums paid in satisfaction for the same; after deducting from such aggregate amount the fourth part thereof.

1st. INCOME of owners of lands.

FIRST CASE.

Income of lands occupied by the owner.

Such income shall be taken at the amount of one year's rent, according to the rate at which such lands are worth to be let by the year according to the ordinary rent of lands of like quality in the same neighbourhood, regard being had to the demands to which such lands may be liable for or in respect of tythes, or any satisfaction for the same, or from which demands such lands may be free; and also a sum not less than the amount of one quarter, or more than one half, of the annual value, estimated as aforesaid, in addition to such rent; and where the lands have come into the occupation of the owner within eighteen months past, on the expiration of a lease, or the death or failure of a tenant, then the same shall be valued at one year's rent only of lands of the like quality, estimated as aforesaid.

DEDUCTIONS to be made from the FIRST CASE.

The amount of land tax payable from the fifth day of *February* last past for one year.

The amount of fee farm rents, quit rents, rent charges, ground rents, and other rents payable by such owner, or other charges which the owner of the land shall be bound by tenure to pay, or for the expence of drainage under any commission of sewers, estimated for one year, as aforesaid, next preceding the delivery of the schedule.

Repairs

Repairs of buildings, consisting of a principal messuage, occupied by the owner, and other buildings, occupied with a farm of lands or tythes at an average, to be settled at the discretion of the commissioners under all the circumstances, not exceeding eight pounds *per centum* on the annual value of the farm, estimated as aforesaid; but if there be no principal messuage, then at the like average, not exceeding three pounds *per centum* on the like annual value:

Also on account of expences in draining lands, such sum as the commissioners shall allow, not exceeding in any case three pounds *per centum* on the annual value of the lands improved by such drainage.

And in respect of embankments from the sea, or any river, when the same shall be necessary for the occupation of lands, or by reason of tenure therein, such sum as the commissioners, under all the circumstances, shall allow.

SECOND CASE.

Houses and buildings occupied by the owner.

The annual value of such houses or other buildings shall be taken according to the fair rent at which houses of the like description are usually let or might be let by the year, unfurnished, as near as may be; but where the same are or shall be rated to the tax on inhabited houses, then not to be taken at less than such rate.

DEDUCTIONS.

Repairs, at the best average, in the judgement of the commissioners, and not exceeding ten pounds *per centum* on the annual value, estimated as aforesaid.

Other deductions as in the first case.

THIRD CASE.

Lands in the occupation of tenants at rack rent.

The annual value of such lands shall be taken at the full amount of the rent reserved.

DEDUCTIONS.

As in the first case, if payable by the owner; and also the amount of the tythes, or the satisfaction for the same, and rates and taxes, if payable by the owner, and also the actual expences of collecting the rents.

FOURTH CASE.

Lands demised to tenants in consideration of a fine paid and rent reserved.

The annual value of such lands shall be taken at the amount of the rent for one year, and of such further sum in respect of the fines from the said lands, as will amount to a sum equal to the receipts of one year, on such average as shall be settled or confirmed by the respective commissioners before whom the question shall be depending.

DEDUCTIONS.

As in the first case, if payable by the owner.

FIFTH CASE.

Lands demised to tenants in consideration of a fine without rent reserved, or a nominal rent only.

A fair average of the fines, as under the fourth case.

DEDUCTIONS.

As under the first case if payable by the owner.

SIXTH CASE.

Houses demised to tenants at rack rent.

The annual value of such houses shall be taken at the full amount of the rent reserved for one year.

DEDUCTIONS.

Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the first case, as far as the same are applicable, if payable by the owner.

SEVENTH CASE.

Houses demised to tenants in consideration of rent reserved and fine.

As under the fourth case, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the first case, as far as the same are applicable, if payable by the owner.

EIGHTH CASE.

Houses demised to tenants in consideration of a fine, without rent or a nominal rent only.

As under the fifth case, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the first case, as far as the same are applicable, if payable by the owner.

NINTH CASE.

Tythes in respect of owners.

To be estimated on a fair average for three years preceding, of the actual value, if taken in kind, regard, in such case, being had to the expence incurred in collecting the same, or, if compounded for, of the compositions received for the same.

DEDUCTIONS.

As under the first case, as far as the same are applicable, if payable by the owner; and also all payments made on account of parochial and other rates, taxes, and assessments, in respect of such tythes which shall be payable by the owner.

TENTH

TENTH CASE.

Profits of manors, or of timber or woods, usually cut, periodically, and in certain proportions, mines, and other profits of uncertain annual amount.

Value on such average as shall be settled by the respective commissioners before whom the question shall be depending, except in the case of mines, where the average shall be taken on a term not exceeding five years,

DEDUCTIONS.

As under the first case, as far as the same are applicable, if payable by the owner.

2d. *INCOME of tenants of lands, tenements, and hereditaments.*

ELEVENTH CASE.

Lands or hereditaments occupied by tenants at rack rents.

If the annual value of such lands or hereditaments, estimated as herein-before directed in the general rule for estimating the annual value of all land, be under three hundred pounds, then the income shall be taken at not less than one half, or more than two thirds of such value; and if at three hundred pounds or upwards, then at not less than three fifths or more than three fourths of such value.

DEDUCTIONS.

Such and no other deductions as are herein-after comprised under the head of GENERAL DEDUCTIONS, if payable by the tenant.

TWELFTH CASE.

Mines, tythes, woods, and other hereditaments of uncertain amount, when occupied by tenants, to be charged as the same would be charged in the hands of the owner, deducting also the rent payable for the same.

THIRTEENTH CASE.

Lands or tenements demised in consideration of fines, whether with or without a rent reserved.

The value of such lands or tenements shall be estimated at the value at which the same would be estimated in the case of an owner occupying the same, deducting therefrom a sum equal to the annual value of payments reserved to the owner, as directed to be estimated in the fourth case.

DEDUCTIONS as in the eleventh case.

3d. *INCOME of mesne lessors, under demises, in consideration of fines, whether with or without a rent reserved, and of lands or tenements demised upon improveable leases.*

FOURTEENTH CASE.

In every such case, every mesne lessor or lessors shall be charged as owner, deducting therefrom such rent and average of

Anno regni tricesimo nono GEORGI III. c. 13. [1793.
 fines (if any) as shall be paid thereout to his or her immediate
 lessor.

II. *INCOME arising from personal property and from trades, professions, offices, pensions, stipends, employments, and vocations.*

FIFTEENTH CASE.

1st. *INCOME from any trade, profession, office, pension, stipend, employment, or vocation.*

The annual value to be taken for the first year of being charged, either at not less than the full amount of the profits or gains of such trade, profession, office, pension, stipend, employment, or vocation, within the preceding year, or at the election of the person charged, at a sum not less than the fair and just average for one year of the amount of the profits or gains of such trade, profession, office, pension, stipend, employment, or vocation, in the three years preceding, and in all succeeding years, the annual value to be reckoned according to the same mode which the said person shall have chosen to take in the first year.

DEDUCTIONS.

No other deductions to be made from such annual value, than such as are herein-after comprized under the head of GENERAL DEDUCTIONS; except two thirds of the rent paid by the tenants of houses, part whereof is occupied and used by such tenants as an open shop for retail trade only; or by innkeepers and other persons licensed to sell wine, ale, or other liquors, by retail; or by persons keeping any school, academy, or seminary for learning, and usually having their scholars to board and lodge (to a number not less than ten) in their respective dwelling houses; and also, except any rate charged in respect thereof by virtue of any act for granting an aid to his Majesty by a land tax; or on offices, pensions, stipends, or personal estates, by any act for the services of the year for which the computation shall be made; or upon pensions, or salaries, fees, and wages, in respect of offices of profit, by an act, passed in the seventh year of the reign of King George the First; or upon pensions, gratuities, offices, or employments of profit, by an act, passed in the thirty-first year of his late majesty King George the Second.

SIXTEENTH CASE.

2d. *INCOME from annuities, interest of money, rent charge, or other payments of the like nature.*

The annual value with respect to income derived from property possessed by the same person during the whole of the preceding year, to be taken at not less than the whole income which became payable in respect thereof, within the year preceding, ending on the fifth day of February in each year, or on such other day of the year as the annual payments have been usually

usually completed; and with respect to income arising from property not possessed by the same person during the whole of the preceding year, at not less than the whole income (as far as the same can be computed) which will become payable in the succeeding year.

GENERAL DEDUCTIONS to be allowed; and also any tax or charge in respect of the same, imposed by any act or acts.

III. *INCOME arising out of Great Britain.*

SEVENTEENTH CASE.

1st. *From foreign possessions.*

The full amount of the actual annual net income received in *Great Britain*, either estimating such receipt in the first year of being charged, at the election of the person charged, according to the year ending the fifth day of *February* immediately preceding such estimate, or according to the average of the three years preceding such fifth day of *February*, or on such day in each year on which the account of such income has been usually made up; and in all succeeding years, the annual receipt to be reckoned in the same mode which the person charged shall have chosen to take in the first year.

GENERAL DEDUCTIONS to be allowed.

EIGHTEENTH CASE.

2d. *MONEY arising from foreign securities.*

The annual income of such securities, if the same were existing in the preceding year, to be estimated according to the produce of such year, and if the same were not then existing, to be computed upon the expected produce of the current year.

GENERAL DEDUCTIONS to be allowed.

IV. *INCOME not falling under any of the foregoing rules.*

Such income to be estimated to the the best of the knowledge and belief of the person entitled thereto; and such estimate to be delivered to the commissioners, together with a statement of the nature of such income, and the grounds on which the amount thereof shall have been so estimated.

GENERAL DEDUCTIONS to be allowed.

GENERAL DEDUCTIONS FROM INCOME.

1. The amount of annual interest payable for debts owing by the party, or charged upon the property of the party, from which any income shall arise,

2. The amount of allowances to any child or children, or other relations, such child or children, or other relation or relations not making a part of the family of the party, and of whose names and places of residence the assessors and surveyors shall have had notice.

3. Assessed taxes under the two acts of the thirty-eighth year of the reign of his present Majesty, for repealing the duties on houses, windows, and lights, on inhabited houses, and on clocks and watches; and for granting to his Majesty other duties on houses, windows, and lights, and on inhabited houses, in lieu thereof; and for repealing the duties upon male servants, carriages, horses, mules, and dogs, and for granting to his Majesty other duties in lieu thereof.

4. The amount of any annuity payable by the party, either as a debt or charge upon his or her income, (excepting any payment to the wife of any party living with such party, for which she, or any trustees or trustees on her behalf, shall not be duly charged under this act).

5. Persons who have made or shall make insurance on their respective lives, or on the lives of their respective wives, shall be at liberty, in addition to any other deductions, to deduct the amount of the premium of such insurance for the current year.

6. Persons entitled to any income during and depending upon the life or lives of any other person or persons who have made, or shall make, insurance on the life or lives of such other person or persons, shall be at liberty, in addition to any other deductions, (except the deduction herein-after mentioned), to deduct the amount of the premiums of such last mentioned insurance for the current year; provided that if, after the death of such other person or persons on whose life or lives such insurance shall have been made, the income, or any part thereof from which such premiums have been deducted, shall be continued, or the estate from whence the same arose renewed, or shall have been usually continued, or the estate from whence the same arose shall have been usually renewed by the payment of a fine or fines, then and in such case no deduction shall be allowed on account of such fine or fines which shall have been paid, or would become payable, on any such renewal.

PARTICULAR DEDUCTIONS FROM INCOME.

1. The amount of the tenths paid by any ecclesiastical person within the year preceeding that in which the computation shall be made.

2. Procurations and synodals paid by ecclesiastical persons, on an average of seven years preceding that in which the computation shall be made.

3. Repairs of chancels of churches by any rector, vicar, or other person bound to repair the same, on an average of twenty-one years preceding as aforesaid.

(B.)

STATEMENTS of INCOME.

In the cases of all persons resident in Great Britain, and persons generally resident out of Great Britain, having income under two hundred pounds :

I *A. B.* do declare, That my income [*or, in the case of a trustee, agent, receiver, guardian, tutor, curator, or committee,* that the income of *C. D.* or, of the corporation, company, fraternity, or society of _____ as the case may be, for whom I am a trustee, agent, receiver, guardian, tutor, curator, or committee] estimated according to the directions and rules of an act, passed in the thirty-ninth year of the reign of his present Majesty, intituled, *An act [here set forth the title of the act]* doth not exceed the sum of _____ [*in all cases where the income exceeds sixty pounds, and does not amount to two hundred pounds, add also*] and that I am willing to pay the sum of _____ for my contribution [*or in the case of a trustee, agent, receiver, guardian, tutor, curator, or committee,* I do propose on behalf of the said *C. D.* that the sum of _____ should be paid for his, [*her, or their*] contribution] for one year, from the fifth day of *April* _____ to the fifth day of *April* _____ the same being not less than one part of my [*or, his, her, or their*] income, estimated as aforesaid, to be paid according to the directions of the said act. Dated the _____ Signed _____

WE whose names are underwritten do testify that the signature of _____ is of his proper hand writing, and that the same was signed in our presence.

INCOME of TWO HUNDRED POUNDS, or upwards:

I *A. B.* do declare, That I am willing to pay the sum of _____ for my contribution, [*or, in the case of a trustee, agent, receiver, guardian, tutor, curator, or committee, or in the case of any corporation, company, fraternity, or society of persons,* I *A. B.* do propose on the behalf of *C. D.* or of the corporation, company, fraternity, or society of _____ [*as the case may be*] for whom I am trustee, agent, receiver, guardian, tutor, curator, or committee, that the sum of _____ should be paid for his, [*her or their*] contribution] for one year, from the fifth day of *April* _____ until the fifth day of *April* _____ in pursuance of an act, intituled, *An act, &c.* _____ And I do declare, That the said sum of _____ is not less than one tenth part of my [*or, his, her, or their*] income, estimated according to the directions _____ and _____

Anno regni tricesimo nono GEORGII III. c. 13. [1798.
and rules prescribed by the said act, to the best of my knowledge
and belief. Dated

Signed

WE whose names are underwritten do testify that the signature
of _____ is of his proper hand writing, and that the
same was signed in our presence.

(C).

NOTICE to be given to the assessors by any person engaged
in trade or manufacture, or by any body, corporation,
company, fraternity, or society.

TAKE notice, That I, [*or we, if partners, or if not on his own
account, on the behalf of* _____] am [*or are*] engaged in
trade or manufacture, viz. [*here set forth the branch or branches
of trade or manufacture, and the place or places where the same is
carried on*] and mean to be charged to the rates and duties
granted by an act of the thirty-ninth year of the reign of his
present Majesty, under the powers and provisions vested in and
given to the commercial commissioners for the
of _____ in the county of _____

SCHEDULE

(D)

SCHEDULE of INCOME of

N ^o	DESCRIPTION of PROPERTY from which INCOME arises,	Annual Value		
		£.	s.	d.
1.	Lands occupied by me as owner	-	-	-
2.	Houses and buildings occupied by me as owner	-	-	-
3.	Lands in occupation of tenants at rack rent	-	-	-
4.	Lands demised to tenants in consideration of a fine paid and rent reserved	{ amount of fines } £. s. d. { on an average } { of years } { amount of rent }		
5.	Lands demised to tenants in consideration of a fine, without any rent reserved, or nominal rent only	{ amount of fines } { received, up- } { on an average } { of years }		
6.	Houses demised to tenants at rack rent	-	-	-
7.	Houses demised to tenants in consideration of rent reserved and fine	-	-	-
8.	Houses demised to tenants in consideration of a fine without rent, or a nominal rent, only	-	-	-
9.	Tythes received in kind, or composition reserved for the same	{ amount of average receipt for three years } { } £. s. d.		
10.	Profits of { manors - average receipt for years } { timber - do - do - } { woods - do - do - } { mines - do - not exceeding five years } { other profits of uncertain amount - } { do for years }	{ } } { } } { } } { } } { } } { } }		
11.	Lands or hereditaments demised to me, as tenant at rack rent	-	-	-
12.	Profits of { manors } { timber - } { woods - } { other hereditaments of uncertain amount - } { tythes { taking in kind compounded for } as in the 9th case, deducting the rent }	{ demised to me, } £. s. d. { average the same } { as the 10th case, } { deducting the rent } { payable. } { } } { } } { } } { } } { } }		
13.	Lands or tenements demised to me in consideration of a fine, whether with or without a rent reserved; annual value	-	-	-
14.	Lands or tenements demised to me in consideration of fine, with or without a rent, and underlet to a tenant Lands demised to me at rent, and underlet to a tenant at an improved rent	{ } £. s. d. { } } { } } { } }		
15.	From profession, offices, pensions, stipends, employment, trade or vocation	-	-	-
16.	From annuities, interest of money, rent charge, and other payments and allowances applied to my use, including income of the wife, if any, for which she or her trustee or trustees shall not be charged by virtue of this act, living with husband, though separately secured	-	-	-
17.	From foreign possessions	-	-	-
18.	From money arising from foreign securities	-	-	-
19.	From any income not falling under any of the above heads, or within the rules prescribed by the act Nature of the income, and grounds on which the amount thereof is estimated	-	-	-
	Total amount of property	-	-	£.
	Deductions from above	-	-	£.
	Income chargeable	-	-	£.

(D.)

A. B. [Description] of the Division of

DEDUCTIONS.

		£.	s.	d.	£.	s.	d.
Land tax payable on the several properties mentioned under Nos	on the other side, from the	}					
	day of						
	last past						
Fines paid upon an average of	years				} For one year preceding the delivery of this schedule.		
Fee farm rents payable out of Nos	on the other side						
Quit rents, payable out of Nos	do						
Rent charges, payable out of Nos	do						
Ground rent, payable out of Nos	do						
Other rents, payable out of Nos	do						
Tenths							
Procurations, synodals, payable (by ecclesiastical persons) out of Nos	upon an average of seven years						
Repairs	Of farm, with principal messuage, under Nos				£.	s.	d.
	Of farm buildings, without principal messuage, under Nos						
	Of draining lands, under Nos						
	Of embankments, under Nos						
	Of houses and buildings not occupied with a farm, under Nos						
	Of chancels of churches by rectors, vicars and others bound to repair the same, upon an average of 21 years						
Tythes	Expences in collecting the same, upon an average of three years				£.	s.	d.
	Value thereof paid in kind, upon do average						
	Value of composition for the same, upon do average						
Annual interest payable for debts,	{ Personal				£.	s.	d.
	{ Charged on Nos.						
Allowances to children, or other relations; viz. []						
Assessed taxes under acts 38 Geo. III. c. 40, & 41.							
Annuities							
Land tax on personal estates, offices, pensions, &c.							
Premiums of insurance on life							
Total amount of deductions							£.

Memorandum:—The local situation of the several properties in the opposite column must here be described under their respective numbers; and if in Great Britain, the several parishes and counties in which they are situate, together with the several places of residence of the party.

Witness my hand, this day of

(E.)

DECLARATION of the Number of CHILDREN.

I *A. B.* do declare, That I have the under-mentioned child (or children) born in lawful wedlock, and maintained by me at my expence; (*videlicet*) *C. D.* of the age of *E. F.* of the age of *G. H.* of the age of *I. J.* in respect of whom I claim an abatement in pursuance of the said act, and am ready to verify this my declaration as the act requires.

(F.)

PRECEPT of the COMMISSIONERS.

WE being of the commissioners appointed to carry into execution the general purposes of an act, passed in the thirtieth year of the reign of his present Majesty, intituled, *An act*, [*here set forth the title of the act*] for the *K. L.* of *M. N.* do hereby require you to return, or cause to be returned, within the space of ten days after the date of this our precept, at our office, situate at *O. P.* between the hour of *Q. R.* in the forenoon and the hour of *S. T.* in the afternoon, unto us, or such of the commissioners appointed for the purposes aforesaid, for the said *U. V.* who shall be there present at the time of making your return, a schedule of particulars of property from which your income, chargeable under the said act, ought to be estimated, with the amount of deductions to be made therefrom, under the heads contained in, and according to the forms hereunto annexed, or such of them as the case shall require. Thereof fail not.

Given under our hands, this *W. X.* day of *Y. Z.*

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Removal of parties, notice of. f. 74.
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Trustees, agents, receivers, &c. lists to be delivered by. f. 38, 42, 43, 55.
 Where to be assessed. f. 74.
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C A. P. XIV.

An act for exempting, during the present war, certain persons, serving in volunteer corps, from being ballotted for the supplementary militia, under certain conditions; and for making out new lists of men liable to serve in the said militia.—[January 9, 1799.]

WHEREAS by an act, passed in the thirty-seventh year of the reign of his present Majesty, intituled, An act for providing an augmentation to the militia, to be trained and exercised in the manner therein directed, and for enabling his Majesty to cause the same to be embodied, in case of necessity, for the defence of these kingdoms; *all persons serving in any corps of volunteers raised by virtue of an act, passed in the thirty-fourth year of the reign of his present Majesty, intituled, An act for encouraging and disciplining such corps or companies of men as shall voluntarily enrol themselves for the defence of their counties, towns, or coasts, or for the general defence of the kingdom, during the present war, and who should have been duly enrolled in such corps on or before the twentieth day of October one thousand seven hundred and ninety-six, are exempted from being liable to serve personally, or to provide a substitute, in the said supplementary militia to be raised by virtue of the said first-recited act: and whereas it will be conducive to the further security and defence of these kingdoms, that the said exemption should, under certain conditions, be extended to all volunteers raised, or to be raised, under the said last-mentioned act, or under an act, made in the last session of parliament, intituled, An act to enable his Majesty more effectually to provide for the defence and security of the realm during the present war; and for indemnifying persons who may suffer in their property, by such measures as may be necessary for that purpose: 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 in every case where any volunteer corps of infantry or cavalry, raised under the said acts passed in the thirty-fourth and thirty-seventh years of the reign of his present Majesty, or under either of the said acts, shall consent and agree, in manner herein-after mentioned, when called out, to place itself under the command of any general officer within the military district where such corps may be formed, to serve in any part of the said district in case of actual invasion, or of the actual appearance of the enemy on the coast, or of the danger of invasion being so imminent as to make it adviseable for the lieutenant or deputy lieutenants, or any of them, to give orders for the removal of cattle, corn, or any other articles which may be of advantage to the enemy, or useful to the publick service, in the manner mentioned in the said last-mentioned act, or shall consent and agree, or shall have consented and agreed, to any*

Preamble.

37 Geo. 3.

c. 3.

34 Geo. 3.

c. 31, and

38 Geo. 3 c.

27, recited.

Persons enrolled in any volunteer corps, raised under the acts of the 34th and 37th of his present Majesty, shall not, on certain conditions, be liable to serve or provide a substitute in the supplementary militia.

other more extensive conditions of service, all and every the persons enrolled, or to be enrolled, and serving in such corps, shall be exempted from being liable to serve personally, or to provide a substitute to serve, in the said supplementary militia.

Consent of the corps to the conditions to be certified by the commanding officer, and added to the muster roll, and transmitted to the county lieutenant, and the consent of persons hereafter enrolled to be signified to the commanding officer, &c.

The names of volunteers now enrolled to be entered on a muster roll, and transmitted to the county lieutenant, by Feb. 10, 1799; and monthly returns of persons enrolled after the passing of this act, to be transmitted, in like manner, and certified by the lieutenant to the clerk of the general meeting, who shall send copies to the subdivision meetings for hearing appeals.

Muster rolls to be transmitted yearly to the county lieutenants, and certified by them to the clerks of the general meet-

II. Provided always, and be it further enacted, That such consent of any such corps of volunteers to the terms and conditions of service herein-before mentioned, or to any other more extensive conditions of service, shall be certified under the hand of the commanding officer thereof, and that such certificate shall be added to the muster roll herein-after mentioned, and shall, together with such muster roll, be transmitted by such commanding officer to the lieutenant of the county or place where such corps shall be raised; and that the consent of each person hereafter to be enrolled in such corps to the terms and conditions of service so agreed to by such corps, shall be signified to the commanding officer thereof, under the hand of every such person respectively, at the time of his enrolment in such corps; and that such consent shall thereupon, in every such case, be certified by such commanding officer, together with the return of the enrolment of such person, to the lieutenant of the county or place where such corps shall be raised, or to such person as may be appointed by such lieutenant to receive such certificates.

III. Provided also, and be it further enacted, That the names of all such volunteers, now enrolled and serving in any such corps, shall be entered on a muster roll, a copy of which shall be transmitted to the lieutenant of the county on or before the tenth day of *February* next, signed by the commanding officer of the corps or company to which such volunteers shall belong; and that monthly returns, specifying the enrolment of all such persons as may after the passing of this act be enrolled in any such corps, shall be, in like manner, transmitted by the commanding officer thereof to such lieutenant, or to some person appointed by him to receive the same; and that all such muster rolls and returns shall be certified by such lieutenant, or other person as aforesaid, to the clerk of the general meetings of the lieutenancy, within ten days after they shall have been so transmitted; and the said clerk of the general meeting is hereby required forthwith to transmit copies thereof to the several subdivision meetings holden for the purpose of hearing appeals against the militia list returned from each parish.

IV. Provided always, and be it further enacted, That fresh muster rolls shall, in the present and every future year, be transmitted in the like manner to the lieutenant of the county, or other person authorised as aforesaid to receive the same, on or before the twenty-fourth day of *December*, and shall be certified by him to the clerk of the general meeting thereof by the fifth day of *January* following, in the manner and for the purposes herein-before mentioned; and that the commanding officer so transmitting the same, shall annex thereto a certificate signed by himself, certifying that he has not, to the best of his knowledge and belief, inserted in the said muster roll the name of any person who

who has not, since the date of the passing of this act, (or since the date of his enrolment, if the same shall have been posterior to the passing of this act), duly attended at the exercise of the corps, unless prevented by sickness, or by such other sufficient reason as shall have been duly allowed by the commanding officer; and no person shall at any time be entitled to claim such exemption as aforesaid, unless his name shall be found either on the last muster rolls which shall have been so transmitted and certified as aforesaid, or on some monthly return which shall be posterior thereto.

V. And be it further enacted, That no person shall be entitled to claim such exemption as aforesaid by reason of his enrolment and service in any corps of volunteers, unless the commanding officer thereof shall, at the times of transmitting the muster rolls of such corps in manner aforesaid, certify at the foot thereof that such corps has been inspected at least once in the space of the three months immediately preceding the date thereof, by some general or field officer of his Majesty's regular forces, or, if such inspection shall not have taken place, that such corps is ready and willing to be so inspected, at least twice in the six months immediately following, at its usual place or places and times of meeting; copies of which certificates shall be certified by such lieutenant to the clerk of the general meeting, and by him to the subdivision meetings, together with the muster rolls.

VI. And, with a view to the better execution of this act, be it further enacted, That his Majesty's lieutenants of the several counties and places in Great Britain, shall, once in every year, transmit to one of his Majesty's principal secretaries of state, an abstract of the several muster rolls so transmitted to them respectively within the year; which abstract shall express the names of the several corps, the number of persons enrolled and serving therein respectively, their conditions of service, and whether the same have been inspected, or are willing to be inspected, as aforesaid.

VII. And be it further enacted, That muster rolls, returns, and certificates, respectively made up, returned, and certified, according to the several forms thereof, A, B, C, and D, annexed to this act, shall be deemed to be sufficient and valid for the purposes of the same; but that if, from any variation of circumstances, or other reason, these forms should not be strictly adhered to, instruments of a similar import may nevertheless be deemed sufficient for the purposes aforesaid.

VIII. And whereas it may be necessary, in consequence of the provisions of this act, to make out new lists of men liable to serve in the said supplementary militia, be it further enacted, That the lieutenant, together with two deputy lieutenants, or (on the death or removal or in the absence of the lieutenant) any three deputy lieutenants of every county, riding, or place, shall, in the manner directed by the said first-recited act, at the first general meeting to be holden after the passing of this act, cause full and

ings, and the commanding officer to annex a certificate that the persons inserted in the roll have duly attended exercise.

No person to be entitled to exemption, unless the commanding officer certify that the corps has been inspected within 3 months, by a general or field officer, or that it is ready to be inspected.

Copies of certificates to be certified to the clerk of general meetings.

County lieutenants to transmit yearly to a secretary of state, an abstract of the muster rolls.

Muster rolls, &c. in the forms annexed, or instruments of a similar import, to be deemed valid.

At the first general meeting after passing this act, and in every future year, new lists of the

men liable to serve in the supplementary militia, to be made out; and out of which the subdivision meetings to cause the number wanting to be ballotted for.

Continuance of act.

correct lists to be made out of all persons liable to serve in the said supplementary militia, for such county, riding, or place, and in every future year shall in like manner make out new lists, or cause the former lists to be amended by adding new names thereto, and striking out the names of persons not liable to be ballotted for the said supplementary militia, as the said lieutenant and deputy lieutenants respectively shall think proper; and the said deputy lieutenants shall, and they are hereby authorized and required, at their respective subdivision meetings, out of the lists which shall so from time to time be made out, to cause the number of men to be ballotted for which shall be wanting to complete the said supplementary militia.

IX. And be it enacted, That this act shall have continuance during the present war, and no longer.

FORMS referred to in the above ACT.

A.

FORM of muster rolls and certificates, to be transmitted by the commanding officers of volunteer corps to the lieutenant of the county or place, on or before the tenth of *February* one thousand seven hundred and ninety-nine, and on or before the twenty-fourth day of *December*, in that and every succeeding year.

To A. B. his Majesty's lieutenant for the
MUSTER ROLL of the persons enrolled and serving in the
 volunteers, commanded by _____ of _____ of _____

No.	Name.	When enrolled.	No.	Name.	When enrolled.	No.	Name.	When enrolled.	No.	Name.	When enrolled.	No.	Name.	When enrolled.
1	C. D.	1 May 1794.												
2	E. F.													
3	G. H.													
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														

Signed,
 December 24, 17
 K. L.
 Commanding Officer.

CERTIFICATE.

I, K. L. commanding officer of the do
 hereby certify, in pursuance of an act of parliament, passed in
 the thirty-ninth year of the reign of his present Majesty, inti-
 tuled, *An act for exempting, during the present war, certain persons,*
servng in volunteer corps, from being ballotted for the supplementary
militia, under certain conditions; and for making out new lists of
men liable to serve in the said militia; that the conditions of ser-
 vice agreed to by the said corps of are as
 follows; *videlicet,* That the said corps has consented, (*here specify*
the conditions of service); and that all and every the persons
 named in the above muster roll have duly signified to me, (*or*
other commanding officer of the corps), their consent thereto.

[*N. B. The following paragraph is to be omitted in the muster*
roll to be sent on or before the tenth of February one thousand
seven hundred and ninety-nine; but is to be inserted in all those
to be transmitted on or before the twenty-fourth of December
in each year].

(And I do further certify, That I have not, to the best of my
 knowledge and belief, inserted, or caused to be inserted, in the
 above muster roll, containing (*specify the number*) names, the
 name of any person who has not, since the date of the passing
 the said act of the thirty-ninth year of the reign of his present
 Majesty, [*or since the date of his enrolment, if the same has been*
posterior to the passing the said act], duly attended at the exercise
 of the corps, unless prevented by sickness, or by such other suffi-
 cient reason as hath been duly allowed by me, or by the com-
 manding officer of the corps for the time being).

And I do further certify, That the said corps (hath, in the
 course of the three months immediately preceding the date
 hereof, been inspected by A. B. general (*or field*) officer in his
 Majesty's service), *or,* (hath not within the last three months
 been inspected in the manner required by the said act, but is
 ready and willing to be so inspected, as in the said act is provided.)

Signed,

K. L.

Commanding Officer.

Dated

the

17

B.

FORM of consent of each person hereafter to be enrolled in any corps of volunteers, to the conditions of service thereof.

To *K. L.* commanding officer of the _____ of volunteers.

I, *C. D.* having enrolled myself in the said corps, do hereby consent and engage myself to the conditions of service thereof, *videlicet*, [here specify the conditions of service, either in the words of this act, or otherwise, as the case may be].

Signed *C. D.*

Dated _____ the _____ 17 _____

C.

FORM of monthly return and certificate of volunteer corps, to be transmitted by the commanding officer thereof to the lieutenant of the county or place.

To *A. B.* his Majesty's lieutenant for the _____ of _____

MONTHLY RETURN of the _____ of _____ commanded by _____

Colonel.	Lieut. Colonel.	Major.	Captains.	Captain Lieut.	Lieutenants.	Cornets.	Ensigns.	Quarter Masters.	Sejeants.	Corporals.	Trumpeters.	Drummers.	Fifers.	Privates.	Enrolled since last return.	Discharged or dead since last return.		
															No.	Names.	No.	Names.

Signed, *K. L.* Commanding Officer.

I, *K. L.* commanding officer of the _____ do hereby certify, that the several persons whose names are herein contained, as enrolled in the said corps since the last return thereof, have duly signified to me (or other commanding officer of the corps), under their hands, their consent to the conditions of service thereof.

D.

ABSTRACT of muster rolls to be yearly transmitted by the lieutenants of counties, &c. to one of his Majesty's principal secretaries of state.

To *M. N.* one of his Majesty's principal secretaries of state.

ABSTRACT of muster rolls of volunteer corps within the
of received by me *O. P.* his Majesty's lieutenant for the same, since the day of in the year

No.	Names and description of corps.	Number of persons enrolled, and serving therein.	Conditions of Service.	When inspected, or if willing to be so, as required by the act 39 Geo. III.
1	Gentlemen & Yeomanry.	60.	As required in the act 39 Geo. III.	Inspected Oct. 25, 1799.
2	Infantry.	100.	Within the said town only.	Not inspected, but willing to be so.
3	Ditto.	70.	In any part of Great Britain.	Ditto.
&c.	&c.	&c.	&c.	&c.

C A P. XV.

An act to continue, until the twenty-first day of May one thousand seven hundred and ninety-nine, an act, made in the last session of parliament, intituled, An act to empower his Majesty to secure and detain such persons as his Majesty shall suspect are conspiring against his person and government.—[January 9, 1799.]

Preamble.

WHEREAS an act was passed in the last session of parliament, intituled, An act to empower his Majesty to secure and detain such persons as his Majesty shall suspect are conspiring against his person and government, which act was to continue in force until the first day of February one thousand seven hundred and ninety-nine, and no longer: and whereas it is necessary for the publick safety that the provisions of the said act should be further continued: and for the better preservation therefore of his Majesty's sacred person, and for securing the peace of the kingdom, and the laws and liberties thereof, be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual

spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That every person or persons that are or shall be in prison within the kingdom of *Great Britain* at or upon the day on which this act shall receive his Majesty's royal assent, or after, by warrant of his said Majesty's most honourable privy council, signed by six of the said privy council, for high treason, suspicion of high treason, or treasonable practices, or by warrant, signed by any of his Majesty's secretaries of state, for such causes as aforesaid, may be detained in safe custody, without bail or mainprize, until the twenty-first day of *May* one thousand seven hundred and ninety-nine; and that no judge or justice of the peace shall bail or try any such person or persons so committed, without order from his said Majesty's privy council, till the said twenty-first day of *May* one thousand seven hundred and ninety-nine; any law or statute to the contrary notwithstanding.

Persons imprisoned for high treason, &c. may be detained till *May 21, 1799,* &c.

II. And be it further enacted, That the act made in *Scotland* in the year of our Lord one thousand seven hundred and one, intituled, *An act for preventing wrongous imprisonment, and against undue delays in trials*, in so far as the same may be construed to relate to cases of treason and suspicion of treason, be suspended until the said twenty-first day of *May* one thousand seven hundred and ninety-nine; and that until the said day no judge, justice of the peace, or other officer of the law in *Scotland*, shall liberate, try, or admit to bail, any person or persons that is, are, or shall be, in prison within *Scotland*, for such causes as aforesaid, without order from his Majesty's privy council, signed by six of the said privy council.

Act in *Scotland* of 1701, for preventing wrongous imprisonment, so far as may relate to treason, &c. suspended till *May 21, 1799,* &c.

III. Provided always, That, from and after the said twenty-first day of *May* one thousand seven hundred and ninety-nine, the said persons so committed shall have the benefit and advantage of all laws and statutes any way relating to or providing for the liberty of the subjects of this realm.

From *May 21, 1799,* persons committed to have the benefit of all laws providing for the liberty of the subject, &c.

IV. Provided always, and be it enacted, That nothing in this act shall be construed to extend to invalidate the ancient rights and privileges in parliament, or to the imprisonment or detaining of any member of either house of parliament, during the sitting of such parliament, until the matter of which he stands suspected be first communicated to the house of which he is a member, and the consent of the said house obtained for his commitment or detaining.

Privileges of parliament not invalidated by this act.

V. Provided nevertheless, That any person or persons in prison at the time of passing this act, against whom any bill or bills of indictment for high treason have been already formed, shall and may be tried on the same indictment, as if this act had never passed.

Persons against whom indictments for high treason are already formed, to be tried thereon.

VI. And be it further enacted, That this present act shall continue in force until the said twenty-first day of *May* one thousand seven hundred and ninety-nine, and no longer.

Continuance of this act.

C A P. XVI.

An act to revive and continue, until thirty days after the commencement of the next session of parliament, An act, passed in the thirty-third year of the reign of his present Majesty, chapter seventy-six, videlicet, On the seventeenth day of June one thousand seven hundred and ninety-three, intituled, An act for establishing courts of judicature in the island of Newfoundland, and the islands adjacent.—[January 9, 1799.]

C A P. XVII.

An act to indemnify such persons, as have omitted to qualify themselves for offices and employments, and to indemnify justices of the peace or others, who have omitted to register or deliver in their qualifications within the time directed by law, and for extending the time limited for those purposes, until the twenty-fifth day of December one thousand seven hundred and ninety-nine; to indemnify members and officers, in cities, corporations, and borough towns, whose admissions have been omitted to be stamped according to law, or having been stamped, have been lost or mislaid, and for allowing them, until the twenty-fifth day of December one thousand seven hundred and ninety-nine, to provide admissions duly stamped; to permit such persons as have omitted to make and file affidavits of the execution of indentures of clerks to attornies and solicitors, to make and file the same on or before the first day of Michaelmas term one thousand seven hundred and ninety-nine; to allow to such persons who have omitted to pay the duties on the indentures and contracts of clerks, apprentices, or servants, until the twenty-second day of June one thousand seven hundred and ninety-nine for payment of the same; to indemnify attornies who have omitted to enter their certificates according to law, and for allowing them until the first day of Easter term, to enter the same with the proper officer; and for indemnifying deputy lieutenants and officers of the militia, who have neglected to transmit descriptions of their qualifications to the clerks of the peace within the time directed by law, and for extending the time limited for that purpose, until the first day of September one thousand seven hundred and ninety-nine.—[January 9, 1799.]

C A P. XVIII.

An act for raising a certain sum of money, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.—[March 7, 1799.]

Commissioners of the treasury may raise 3,000,000l. by loans and exchequer bills, before the first of May, 1799, in like manner as is prescribed by the malt act of this session concerning loans, &c. The clauses, &c. in the said act relating to loans or exchequer bills, (exception) extended to this act. Exchequer bills so issued not to be received again in payment of any taxes; nor exchanged before July 5, 1799. Action not to lie for refusal. Principal and interest, with charges, to be repaid out of instalments specified in such bills not later than May, June, and July, on any loan of this session, or on 39 Geo. 3. c. 13. and if the instalments paid before Nov. 20, 1799, be insufficient, to be charged on the consolidated fund. Monies so issued to be replaced out of the first supplies. Bank of England authorised to advance the said sum on the credit of this act; notwithstanding the act 5 and 6 Gul. & Mariz, c. 20. of 28 Geo. 3. c. 1.

C A P. XIX.

An act for the regulation of his Majesty's marine forces while on shore, until the twenty-fifth day of March one thousand eight hundred.—[March 21, 1799.]

C A P. XX.

An act for punishing mutiny and desertion; and for the payment of the army and their quarters. [March 21, 1799.]

Number of forces 52,051, including 5,766 invalids.

XLVI. *And whereas it may sometimes become necessary, in cases of emergency, to provide proper and speedy means for the carriage and conveyance not only of the arms, clothes, accoutrements, tents, baggage, and other equipage of and belonging to his Majesty's forces in their marches, but also of the officers, soldiers, servants, women, children, and other persons of and belonging to such forces: and whereas it is expedient that provision should be made for enforcing prompt obedience to such orders as his Majesty may in such cases think fit to issue in pursuance of the powers by law vested in him for the advancement of the general good and publick welfare of the realm; be it therefore further enacted by the authority aforesaid, That it shall be lawful for his Majesty, by his order, distinctly stating that such case of emergency doth exist, signified by the secretary at war for the time being to any general or field officer commanding his Majesty's forces in any district or place, or to the commissary general of stores and provisions at home, to authorise such general or field officer, or commissary general as aforesaid, by writing under his hand, reciting such order of his said Majesty, to require all justices of the peace within their several counties, ridings, divisions, cities, liberties, and precincts in *England, Wales, and town of Berwick upon Tweed*, to issue his or their warrant or warrants for any of the purposes herein-after mentioned; and such justice or justices shall, when and as often as such requisition in writing as last mentioned shall be brought and shewn unto any one or more of such justices, by the quarter master, adjutant, or other officer of the regiment, detachment, troop or company, so ordered to be conveyed, or by any officer in the department of the said commissary general, to issue out his or their warrant or warrants to the constables, or petty constables, of the county, division, riding, city, liberty, hundred and precinct, from, through, near, or to which such regiment, detachment, troop, or company shall be so ordered to be conveyed, requiring them to make such provision not only of waggons, wains, and carts kept by or belonging to any person or persons, and for any use or purpose whatsoever, but also of saddle horses, coaches, chaises and other four wheeled carriages usually let to hire, or kept for that purpose; and also of boats, barges, and other vessels, used for the carriage of coals, stone, lime, manure, or of goods, wares or merchandizes, or any other articles or commodity whatsoever, upon any canal or navigable river, with able men and horses to drive, navigate, and draw the same, as shall be mentioned in the said warrant or warrants therein specifying the place or distance to which such horses,*

In cases of emergency, the secretary at war, by order of his Majesty, may authorise a general or field officer, or the commissary general of stores and provisions, to require justices to issue warrants for providing saddle horses and four wheeled carriages, let to hire, and also vessels used in canals or navigable rivers, with men and horses.

Justices, on requisition, to issue warrants for providing them, specifying the distance they are to go.

carriages,

Officers demanding them to pay for their hire such sums as the justices shall direct, not exceeding the usual rates, but making no allowance for post horse duty or tolls, which in such cases are not demandable.

Constables to give a receipt without stamp; and to order the horses, &c. to be provided.

Military officers may convey on them arms, clothes, accoutrements, baggage, equipage, officers, soldiers, servants, women, children, and other persons.

carriages, boats, barges, or other vessels and men shall go, and be conveyed, and allowing such constables sufficient time to make such provision, that the neighbouring parts may not always bear the burthen; and in case such sufficient carriages, horses, boats, barges, or other vessels, and men, cannot be provided within any such county, riding, division, hundred, city, liberty, or precinct, then the next justice or justices of the peace of the next county, riding, division, city, liberty, or precinct, shall, upon such requisition in writing as last aforesaid being brought or shewn to any one or more of them, by any of the officers aforesaid, issue his or their warrant or warrants to the constables, or petty constables, of such next county, riding, city, liberty, division, hundred or precinct, for the purposes last aforesaid, to make up such deficiency; and the aforesaid officer or officers who, by virtue of the aforesaid warrant or warrants from the justice or justices of the peace, are to demand the carriages, horses, boats, barges, or other vessels therein mentioned, of the constable, or petty constable, to whom the said warrant or warrants shall be directed, is and are hereby required at the same time to pay down in hand to the said constable, or petty constable, for the use of the person or persons who shall provide such carriages, horses, boats, barges, or other vessels, and men, such reasonable sum and sums of money as the said justice or justices shall in and by his or their said warrant or warrants order and direct, not exceeding the usual rate and hire of such and the like carriages, horses, boats, barges, or other vessels, and men, according to the length of the journey or voyage in each particular case, but making no allowance for post horse duty, or turnpike, canal, river or lock tolls (which duty or tolls are hereby declared not to be demandable or payable in such and the like cases, for any such carriages, horses, boats, barges and other vessels, whilst employed in such service or returning therefrom); for which said respective sum and sums so received, the said constable, or petty constable is hereby required to give a receipt in writing, but without any stamp, to the person or persons paying the same; and such constable, or petty constable, shall order and appoint such person or persons having such horses, carriages, boats, barges, or other vessels, and men, within their respective liberties, as they shall think proper, to provide and furnish such horses, carriages, boats, barges, or other vessels, and men, according to the warrant or warrants aforesaid, who are hereby required to provide and furnish the same accordingly; and it shall and may be lawful in such cases, to and for all and every military officer and officers, for the use of whom, or of whole regiment, detachment, troop or company, such horses, carriages, boats, barges, or other vessels, shall be provided in such cases, to carry and convey, and permit to be carried and conveyed, on the same respectively, not only the arms, cloaths, accoutrements, baggage, tents, and other equipage of such regiment, detachment, troop, or company, but also the officers, soldiers, servants, women, children, and other persons of and belonging to the same;

same; any thing herein contained to the contrary thereof notwithstanding: but if any such officer or officers shall force and constrain any horse, carriage, boat, barge, or other vessel, to travel or proceed beyond the distance or place to be allowed and specified in such warrant or warrants, without the special licence or order of one or more other such justice or justices of the peace in that behalf, and which licence or order one or more of such justices is and are hereby authorised and required to give and make at his and their reasonable discretion, every such officer for every such offence shall forfeit the sum of five pounds, proof thereof being made upon oath before two of his Majesty's justices of the peace of the same county or riding, division, city, liberty, or precinct, who are to certify the same to the paymaster general, or other respective paymaster of his Majesty's forces, who is hereby required to pay the aforesaid sum of five pounds, according to the order and appointment under the hands and seals of the aforesaid justices of the peace of the same county, riding, division, city, liberty, or precinct, and who is hereby empowered to deduct the same out of such officer's pay.

Penalty on officers forcing horses, &c. to travel beyond the distance specified in warrant without licence.

LV. Provided nevertheless, and it is hereby enacted and declared by the authority aforesaid, That, from and after the said twenty-fourth day of *March* one thousand seven hundred and ninety-nine, when and as often as any person or persons shall be enlisted as a soldier or soldiers in his Majesty's land service, he or they shall within four days, but not sooner than twenty-four hours, after such inlisting respectively, be carried before the next justice of the peace of any county, riding, city, or place, or chief magistrate of any city or town corporate, (not being an officer in the army) and before such justice or chief magistrate he or they shall be at liberty to declare his or their dissent to such inlisting; and upon such declaration, and returning the inlisting money, and also each person so dissenting paying the sum of twenty shillings for the charges expended or laid out upon him, such person or persons so inlisted shall be forthwith discharged and set at liberty, in the presence of such justice or chief magistrate; but if such person or persons shall refuse or neglect, within the space of twenty-four hours, to return and pay such money as aforesaid, he or they shall be deemed and taken to be enlisted, as if he or they had given his or their assent thereto before the said justice or chief magistrate; or if such person or persons shall declare his or their having voluntarily inlisted himself or themselves, then such justice or chief magistrate shall, and he is hereby required forthwith to read over, or in his own presence cause to be read over to such person or persons the second and sixth sections of the articles of war against mutiny and desertion, and to tender and administer to such person or persons respectively, not only the oath of fidelity mentioned in the said articles of war, but also the oath mentioned in the schedule to this act annexed, marked (A.); and if such person or persons shall take the said oaths, then such justice or chief magistrate shall and he is hereby required forthwith to certify under his hand the inlisting and swearing,

Clause for relief of persons hastily enlisting themselves.

Such persons not paying the money within the limited time, to be deemed to be inlisted; in which case, or if they enlist, the justices to read over to them the 2d and 6th sections of the articles of war, and to administer the oath annexed in schedule (A)

Justices to certify the inlistment in the form in schedule (B.)

Such persons refusing to take the oath of fidelity may be confined.

Penalty on officers acting contrary hereto.

swearing, together with the place of the birth, age, and calling, if known, of such person or persons, in the form mentioned in the schedule to this act annexed, marked (B.); and if any such person or persons, so to be certified, shall wilfully refuse to take the said oath of fidelity before the said justice or chief magistrate, it shall and may be lawful for such officer, from whom he has received such money as aforesaid, to detain or confine such person or persons until he or they shall take the said oath of fidelity; and every military officer that shall act contrary hereto, or offend herein, shall incur the like penalty and forfeiture as is by this act to be inflicted upon any officer for making a false and untrue muster; and the penalty and forfeiture shall be levied and recovered in the same manner as any penalties or forfeitures are by this act to be levied or recovered.

SCHEDULE.

(A.)

FORM of OATH.

I do make oath, that I am by trade a _____ and, to the best of my knowledge and belief, was born in the parish of _____ in the county of _____ and that I have no rupture, nor ever was troubled with fits, and am no ways disabled by lameness, or otherwise, but have the perfect use of my limbs; that I am not an apprentice, and that I do not belong to the militia, or to any other regiment, or to his Majesty's navy or marines.

As witness my hand at _____ the _____ day of _____ one thousand seven hundred and ninety _____ Sworn before me at _____ this _____ day of _____ 179 _____ Witness present

(B.)

FORM OF JUSTICES CERTIFICATES.

to wit. } **I** *A. B.* one of his Majesty's justices of the peace of _____ (or chief magistrate of _____) certify, That *C. D.* aged _____ years _____ feet _____ inches high _____ complexion _____ eyes _____ hair, came before me at _____ on the _____ day of _____ 179 _____ and acknowledged that he had voluntarily inlisted himself to serve his majesty King *George* the Third, in the _____ regiment of _____ commanded by _____ and I further certify that in my presence, the second and sixth sections of the articles of war against mutiny and desertion were read over to him, and that he took the oath of fidelity mentioned in the said articles of war, and also the oath above set forth.

A. B.

Videlicet, the oath mentioned in the schedule marked (A.)

C A P. XXI.

An act to amend and render more effectual two acts, passed in the thirty-eighth year of his present Majesty's reign and the present session of parliament, for the redemption and purchase of the land tax.—[March 21, 1799.]

WHEREAS it is expedient to make provision for facilitating Preamble.
the redemption of the land tax by bishops, and other ecclesiastical persons, and by all corporations; and also to explain and amend two acts, passed in the thirty-eighth year of his present Majesty's reign and the present session of parliament, for the redemption and purchase of the land tax: 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 so much and such of the provisions of an act, made in the last session of parliament, 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 of another act, made in the present session of parliament, intituled, *An act to enlarge the time limited for the redemption of the land tax, and to explain and amend an act, made in the last session of parliament, 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,'* as require that the commissioners appointed, or to be appointed, for carrying the said acts into execution, should consent to and approve of the sale of any manors, messuages, lands, tenements, and hereditaments, in England, thereby respectively authorized to be sold for the redemption of the land tax, and also that such sales shall be by publick auction before the said commissioners, or by private contract, according to an estimate made and verified upon oath, and also such provisions as require that a schedule should be produced, and one month's notice in writing given to the said commissioners previously to any such sale, and also all such other provisions as require the sanction, direction, authority, or concurrence of the said commissioners, to any sale to be made by virtue of the said acts, so far as such restrictive provisions, or any of them, relate to any manors, messuages, lands, tenements, and hereditaments in England, belonging to any bodies politick or corporate, or companies, in the said acts mentioned, which now are or hereafter shall be in their own occupation, or let to tenants at will, or from year to year, or for any term of years, or which shall be leased upon or be subject to any demise for years absolute, or for years determinable on lives, for which a fine or premium was or shall be paid, or for lives, where a rent was or shall be reserved, or a fine or premium paid, shall, from and immediately after the passing of this act, be, and the same are hereby repealed.

38 Geo. 3. c. 60.
39 Geo. 3. c. 6.
So much of the said acts as requires the sanction, &c. of the commissioners to the sale of lands for redeeming land tax, [see 38 Geo. 3. c. 60. f. 19, 20. 24. 29, 30. 38; and 39 Geo. 3. c. 6. f. 35. 38. 42, 43]. repealed; as far as relates to lands of bodies politick or corporate.

Seven commissioners (being members of the privy council), may be appointed, by the King, for regulating such sales by corporations.

Two to be sufficient to any act.

Their oath.

II. And be it further enacted, That it shall be lawful for his Majesty, his heirs and successors, from time to time, by letters patent under the great seal of *Great Britain*, to nominate and appoint seven persons (being respectively members of his Majesty's most honourable privy council) to be commissioners for the purposes of regulating, directing, approving, and confirming all such sales, and contracts for sale, which shall be made by such bodies politick or corporate, or companies, for the purpose of redeeming any land tax charged on all or any of the manors, messuages, lands, tenements, or hereditaments, belonging to such bodies politick or corporate, or companies, whether in their own occupation, or let or demised as aforesaid; and that any two or more of such persons may do any act, matter, or thing, which by this act the said persons are authorised to do.

III. And be it further enacted, That every commissioner specially to be appointed for the purposes of this act, before he shall enter upon the execution of his office, shall take an oath to the effect following; (that is to say),

I *A. B.* do swear, That I will faithfully, impartially, and honestly, according to the best of my skill and judgement, execute the several powers and trusts reposed in me by an act of the thirty-ninth year of the reign of his present majesty King *George the Third*, intituled, *An act* [here insert the title of this act], according to the tenor and purport of the said act.

So help me GOD.

Which oath shall and may be administered by any one of the persons named to be a commissioner to any other or others of them.

All such sales by corporations shall be made under the direction of the commissioners for the purposes of this act, of whom two at least, shall be parties to the sale.

IV. And be it further enacted, That all sales which shall be made from and after the passing of this act, by any such bodies politick or corporate, or companies aforesaid, for the purpose of redeeming the land tax charged upon any manors, messuages, lands, tenements, or hereditaments, belonging to them, whether in possession, or let or leased, upon or subject to any such demise as aforesaid, shall be made by and under the direction and authority of the commissioners to be appointed for the purpose of executing this act; and such sales shall, when approved and confirmed by the said commissioners, or any two or more of them, be as valid and effectual, in all respects, as if the same had been made and executed in the manner, and under and according to the several restrictions and regulations mentioned in the said recited acts: provided always, That no such sale shall be valid and effectual unless two at least of the said commissioners, to be appointed for the purposes of this act, shall certify their consent thereto and approbation thereof, by signing and sealing the same as parties thereto.

Corporations shall do all such acts for completing

V. Provided also, and be it further enacted, That all such bodies politick or corporate, and companies, who shall be desirous of making any such sale or sales as aforesaid, shall do and execute

all such acts, matters, and things, for completing such sales as
 aforesaid, as the said commissioners, to be appointed for the pur-
 poses of this act, shall from time to time require; and all and
 every the purchasers of any manors, messuages, lands, tenements,
 or hereditaments, which shall be sold by the direction and under
 the authority of the said commissioners to be appointed for the
 purposes of this act, shall pay their respective purchase monies
 into the bank of *England*, and do all such other acts, matters,
 and things, as by the said acts are required to be done by pur-
 chasers of estates under the authority of the same.

sales as the
 commissioners
 shall require;
 and purchas-
 ers shall pay
 money into
 the bank as
 under former
 acts.

VI. Provided always, and be it further enacted, That not-
 withstanding any thing in the said first recited act contained,
 requiring the confirmation of certain bodies and persons to the
 sale of any estates belonging to spiritual and ecclesiastical bodies
 or persons, no further or other consent, authority, approbation,
 or confirmation, shall be required to enable such sales by any
 spiritual or ecclesiastical bodies politick or corporate, whether
 aggregate or sole, for the purpose of redeeming the land tax
 charged upon all or any of his or their estates, than such con-
 sent, authority, approbation, or confirmation, of the commis-
 sioners to be appointed for the purposes of this act, as is here-
 by required.

Ecclesiastical
 persons, &c.
 may make
 such sales with
 the consent of
 commissioners
 only. [See 38
 Geo. 3. c. 60.
 s. 19. ad
 finem.]

VII. And be it further enacted, That if the statement made
 to the said commissioners for executing the purposes of this act,
 by any bodies politick or corporate, or companies aforesaid,
 respecting any such contracts for sale or intended sales as afore-
 said, or the value of the estate or estates proposed to be sold, shall
 not be satisfactory to the said commissioners, it shall be lawful
 for them to require such information to be given them respecting
 any matters or things relating to any such contracts or sales as
 they shall deem necessary, and to receive any affidavits or deposi-
 tions to be made before any commissioners or persons who are
 or shall be authorized to take affidavits in causes depending in any
 of the courts at *Westminster*, or before any justice of the peace,
 respecting any such matters or things relating to any such con-
 tract or sale as aforesaid, which affidavits or depositions any two
 of such commissioners, or any one justice, or other person afore-
 said, is and are hereby empowered to administer.

If statements
 made respect-
 ing contracts
 for such sales
 are not satis-
 factory to the
 commission-
 ers, they may
 require infor-
 mation on the
 subj. ct, and
 receive depo-
 sitions, &c.
 made before
 commissioners
 for taking
 affidavits or
 one justice of
 the peace.

VIII. And be it further enacted, That the said commissioners
 to be appointed for the purposes of this act, shall and may em-
 ploy a secretary, and all such other officers and persons as may
 be necessary; and shall and may, from time to time, at their
 discretion, dismiss and discharge such secretary, or other officers
 and persons, and appoint others in their place.

Commission-
 ers may employ
 a secretary,
 officers, &c.

IX. And be it further enacted, That it shall be lawful for the
 lords commissioners of his Majesty's treasury, or any three or
 more of them, or the lord high treasurer for the time being, to
 order and direct any sum or sums of money to be issued and paid
 out of any aids or supplies granted, or to be granted by parlia-
 ment, for the service of the year in which such expences shall be
 incurred, for the payment of salaries to such secretary and officers,
 of secretary,
 &c. and ex-
 pences of
 commission-
 ers, to be
 paid by the
 treasury.

The salaries
 of secretary,
 &c. and ex-
 pences of
 commission-
 ers, to be
 paid by the
 treasury.

and for discharging such incidental expences as shall necessarily be incurred by the said commissioners in the execution of this act, in such manner as the said lords commissioners, or any three or more of them, or the lord high treasurer, shall from time to time think fit and reasonable in that behalf.

Land tax redeemed by bishops, &c. to be in future considered as an additional yearly rent, and the present and all future demises, of the lands.

X. And be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments, belonging to any bishop or other ecclesiastical corporation, shall be sold in pursuance of this act, the land tax redeemed thereby shall be considered as yearly rent payable to such bishop or ecclesiastical corporation, his and their successors, over and above the reserved rent if any, during the demise existing at the time of such sale, and shall be recovered and paid as such; and the land tax so redeemed shall, in all future demises of such manors, messuages, lands, tenements, or hereditaments, be added to the ancient and accustomed yearly rent reserved or made payable during the terms granted by such demises, and shall be reserved and made payable as such accustomed yearly rent, during the terms to be granted as aforesaid, and shall be recovered and recoverable as such accustomed rent, by the like remedies as such bishops or other ecclesiastical corporations may use for the recovery of the ancient and accustomed rent reserved upon such demises.

In case of failure of payment of instalments by purchasers on such sales, the seller, his executors, successors, &c. shall not be liable to any penalty imposed by 38 Geo. 3. c. 60; [see s. 96. 100. and also s. 79, 80. of that act,] nor shall the land tax be revived; but all such penalties shall be paid by the purchaser, and future instalments recoverable as a debt from him to the King on record.

XI. And be it further enacted, That when on any sale of any manors, messuages, lands, tenements, or hereditaments to be made by any such person, body, corporation, or company, by virtue of this act, it shall be agreed, that the purchase money shall be paid by instalments, and the purchaser or purchasers thereof shall fail or neglect to pay any of such instalments, or the interest thereon, or any part thereof, into the bank, in the times stipulated in the contract for the payment thereof, or in the manner required by this act, no such person, body, corporation, or company, nor the executors or administrators of any such person, nor the successor or successors of any such body, corporation, or company, shall be subject or liable to any penalty or forfeiture by the said first recited act imposed, in case of default in the transfer of any of the instalments agreed to be transferred on the contract entered into by such person, body, corporation, or company, for the redemption of the land tax charged on their manors, messuages, lands, tenements, or hereditaments; nor shall the land tax so contracted for be revived or again become chargeable on the manors, messuages, lands, tenements, and hereditaments, whereon the same was charged prior to such contract; but all such penalties and forfeitures shall be paid, sustained, and borne by such purchaser or purchasers, his, her, or their heirs, executors, administrators, or assigns; and all the subsequent instalments of such purchase money shall be recoverable as a debt to his Majesty upon record, against him, her, or them, and against his, her, or their estates, goods, chattels, and effects.

Mines, &c. shall not pass by conveyance

XII. Provided always, and be it further enacted, That no mines or minerals, or seams or veins of coal, metals, or other profits

profits of the like nature, belonging to any manors, messuages, lands, tenements, or hereditaments, which shall be sold by any bishop or other ecclesiastical corporation aforesaid, for the purpose of redeeming any land tax, whether the same shall be opened or unopened, nor any right, title, or claim to open or work the same, nor any advowson, or right of patronage or presentation to any living or ecclesiastical benefice, or right of nomination to any perpetual curacy, shall pass by any conveyance of such manors, messuages, lands, tenements, or hereditaments, either by express or general words in such conveyance, although such advowson, right of patronage, or presentation or nomination may be appendant or appurtenant to such manors, messuages, lands, tenements, or hereditaments; and such mines or minerals, seams or veins of coal, metal, or other profits aforesaid; and such advowsons, rights of patronage or presentation, or nomination, shall be always absolutely excepted, and reserved to such bishops or other ecclesiastical corporations aforesaid, as fully and effectually, to all intents and purposes, as if the same were in such conveyance expressly excepted and reserved: provided also, That no manors, messuages, lands, tenements, or hereditaments, which now are or shall be charged with the payment of any yearly sum or stipend, to or for the use or benefit of any curate of any church, chapel, or ecclesiastical benefice, shall be sold, freed, and discharged from such yearly sum or stipend, but the same shall be and remain subject and liable thereto in like manner as if such sale had not been made.

of land sold, nor advowsons, &c. though they are appendant to the land, and stipends charged on such lands shall remain chargeable thereon.

XIII. And be it further enacted, That it shall be lawful for the said commissioners, to be appointed for executing this act, to allow such costs and expences, attending any sales to be made under their authority, as they shall think reasonable, and to order and direct that the same shall be paid and satisfied out of the purchase money to arise from such sales, in like manner as is directed in and by the said act of the present session of parliament, with respect to sales made under the authority of the commissioners for executing the said recited acts.

Expences of sales to be allowed by commissioners out of the purchase money; as under 39 Geo. 3. c. 6. l. 36.

XIV. And be it further enacted, That no deed or instrument whatever, whereby any sale or mortgage or grant shall be made of or out of any manors, messuages, lands, tenements, or hereditaments, which shall be sold or charged for the purpose of raising money for the redemption of any land tax, by any such bodies politick or corporate, or companies aforesaid, shall be liable to any stamp duty whatever, although the consideration to be expressed in such deed or instrument shall exceed the sum limited by the said last recited act.

Deeds, &c. in no case to be liable to stamp duty; on sales by corporations.

XV. And be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments, shall be sold by any bodies politick or corporate, or companies aforesaid, or by any person or persons whatever, for the redemption of any land tax, under a contract or agreement with the purchaser or purchasers thereof, that the purchase money shall be paid into the bank of England, in not more than six equal instalments, at

In cases of sales of land for redeeming land tax, where the purchase money is to be paid in not more than six instalments

into the bank, within one year, the treasury may, after payment of the first instalment, advance money to the purchaser for the immediate completion of the contract; or agree with any other person, &c. for the advance of such money to the purchaser.

equal periods from each other, and to be completed within the period of one year from the time of paying in the first instalment, then, and in every such case, it shall be lawful for the lords commissioners of the treasury, or any three or more of them for the time being, at any time after payment of the first instalment, to agree with the purchaser or purchasers of such manors, messuages, lands, tenements, or hereditaments, for the advance or loan to him, her, or them, of so much money as shall be sufficient for the immediate completion of the contract, upon such terms and conditions for securing the re-payment of the said principal money so to be advanced, with lawful interest for the same, as the said lords commissioners of the treasury, or any three or more of them for the time being, shall think reasonable and just, and as shall be agreed to by such purchaser or purchasers; or otherwise, it shall be lawful for the said lords commissioners of the treasury, or any three or more of them, to contract and agree with any other person or persons, bodies, corporations, or companies, for the advance or payment into the bank of *England*, by such person or persons, bodies, corporations, or companies, on the behalf of such purchaser or purchasers, of such sum or sums of money as he, she, or they, shall desire to be advanced for the purposes before mentioned, upon such terms and conditions as the said person or persons, bodies, corporations, or companies, and the said purchaser or purchasers, shall respectively agree upon.

Purchasers receiving such advance to enter into bonds to the King for re-payment, with interest.

XVI. Provided always, and be it further enacted, That all and every person or persons for whom any such sum or sums shall be advanced for the purpose aforesaid, shall enter into a security for the re-payment of the same, with interest, by writing obligatory to our sovereign lord the King, in such sum or sums of money as shall be directed by the said lord commissioners of the treasury, or by the corporations, companies, societies, or persons respectively, advancing the same as aforesaid, to be paid to our said lord the King, by such form of words as obligations to the King's majesty have been used to be made, and with such conditions to be thereunder written, as between the said commissioners of the treasury, or the parties advancing such sums of money, and the said respective purchasers, shall be agreed upon; and that all such obligations to be so made shall be good and effectual in the law, and shall be of the same quality, force, and effect, to all intents and purposes, as any obligation made to our sovereign lord the King, or his predecessors, or any of them, hath at any time heretofore been, or now is, adjudged, received, or taken to be; any law, usage, or custom, to the contrary notwithstanding: provided also, That no obligation to his Majesty in pursuance of this act, shall be liable to any stamp duty whatever.

Such bonds not liable to stamp duties.

On failure in re-payment by the purchaser, the treasury, or other persons

XVII. And be it further enacted, That if default shall be made by any such purchaser or purchasers, his, her, or their heirs or assigns, in the re-payment of any such sum or sums of money which shall be so advanced, either by the said lords com-

missioners of the treasury, or by any other person or persons, bodies, corporations, or companies aforesaid, or of the interest thereon, or any part thereof, within the respective times limited by the said obligations for the payment thereof, it shall be lawful for the said lords commissioners of the treasury, or the said other persons, bodies, corporations, or companies aforesaid, who shall have advanced such sums of money as aforesaid, and they are hereby respectively required, without further delay, to issue his or their certificate or certificates, from time to time, to the proper officer of the crown having the management of proceedings upon obligations to his Majesty, requiring such officer or officers personally to proceed against the person or persons making such default, his, her, and their heirs, executors, and administrators, for the recovery of such parts of the sums advanced as shall be then due, together with interest as aforesaid, and such costs and charges attending such proceedings as shall be by law payable for the same; the amount of which principal sums so to be levied, the said commissioners of the treasury, or such persons, bodies, corporations, or companies aforesaid, shall cause from time to time to be testified by their note in writing, under the hands of any two or more of them, to such officer or officers, and which sums shall be inserted in the writ or process, and the like process shall and may from time to time issue as aforesaid, as occasion shall require; and the sums so recovered (the costs and charges aforesaid excepted) shall be paid to, the said cashier or cashiers of the bank of *England*, without abatement, deduction, or delay, in satisfaction of such demands.

XVIII. Provided also, and be it further enacted, That where any proceeding shall be directed under the authority of this act, no writ or writs of *scire facias* shall be required to be issued, but that upon the production of the certificate or certificates of the said commissioners as before-mentioned, before any of the barons of the respective courts of exchequer at *Westminster* or in *Scotland*, an extent shall and may issue in the first process upon the fiat of such baron, without any affidavit, or other verification or proof of the cause of such proceeding, than such certificate or certificates as aforesaid.

XIX. And be it further enacted, That after the due payment of the sums advanced, with interest as aforesaid, every obligation entered into in pursuance of this act being fully satisfied, according to the true intent and meaning of this act, shall be forthwith delivered up to be cancelled; and in case any such obligation shall have been prosecuted according to the directions of this act, the said commissioners of the treasury, or any three or more of them, shall, by their warrant or warrants, direct the proper officer or officers of the said respective courts of exchequer, to enter up satisfaction, on such obligation or obligations being so satisfied as aforesaid, upon the record, or otherwise to deliver up the same to be cancelled, as the case may require.

XX. And be it further enacted, That such process as aforesaid shall and may lawfully issue on any such obligation as aforesaid, against

advancing the money, shall issue certificates to the proper officer of the crown (with a note in writing of the sum due, which shall be inserted in the writ); and the same, when recovered from the purchaser by such officer, shall be paid into the bank.

On the production of such certificate to a baron of the exchequer, and on his fiat, an extent shall issue in the first instance, without other process.

On payment of such money advanced with interest, the purchasers bonds shall be delivered up: and in case of prosecution, satisfaction entered on record.

Process may issue, as well against the lands pur-

chased as all other lands and goods of the purchaser.

against the manors, messuages, lands, tenements, or hereditaments, so to be purchased as aforesaid, and all other the manors, messuages, lands, tenements, or hereditaments, and also the goods, chattels, and effects of such purchaser or purchasers, his, her, or their heirs, executors, or administrators, for the benefit of any such person or persons, bodies, corporations, or companies, his, her, and their heirs, successors, executors, administrators, or assigns, who shall, in pursuance of any such agreement with the said lords commissioners of the treasury, advance or lend any sum or sums of money to such purchaser or purchasers as aforesaid.

Purchasers receiving such advance, to have the full benefit of the land tax immediately on registering the contracts for redemption.

XXI. And be it further enacted, That all and every person and persons, bodies, corporations, or companies, making any such sale or sales, or contracts for any such sale or sales, for the purpose of redeeming their land tax, to whom such advance shall be made, shall, from and immediately after the registry of the contract for the redemption of land tax, have and enjoy the full benefit of the land tax which shall have been contracted for, in the same manner in all respects as if they respectively had themselves completed their contracts by the transfer of the whole consideration to be transferred thereon.

XXII. *And whereas, under and by virtue of an act, passed in the thirty-eighth year of his present Majesty, intituled, An act for granting an aid to his Majesty by a land tax, to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight, all persons having any shares or interests in the new river, and in the Thames water works, and in Marybone and Hampstead water works, and also in any office or stock for insuring of houses in case of fire, or in any lights, or in the stock or stocks for printing of books in or belonging to the house commonly called The King's Printing House, and all companies of merchants in London, and the bank of England, and also the proprietors of the respective water works within the town of Colchester, in the county of Essex, the city and county of Exeter, and the town of Shrewsbury, are liable to pay or to be assessed towards the land tax charged upon England, Wales, and Berwick upon Tweed, for their respective shares and interests aforesaid, and the aforesaid joint stock or stocks, and profits, in the manner in the said act mentioned; and doubts having arisen whether such person or persons, companies or proprietors, can redeem the land tax charged thereon, under or by virtue of the said herein first recited act:* be it therefore enacted, That notwithstanding any thing in the said first recited act, or in an act passed in the present session, intituled, *An act for continuing and granting to his Majesty a duty on pensions, offices, and personal estates, in England, Wales, and the town of Berwick upon Tweed, and certain duties on sugar, malt, tobacco, and snuff, for the service of the year one thousand seven hundred and ninety-nine, contained to the contrary thereof, it shall be lawful for the said commissioners for the purposes of the said first recited act, to contract and agree with such persons, companies, or proprietors as aforesaid, respectively, for the redemption of the tax charged by virtue of the said*

Proprietors of the new river and other water works, insurance offices, The King's Printing House, and companies of merchants, and the bank, rateable to the land tax under 38 Geo. 3. c. 5. may,

act upon such their respective shares, interests, joint stock and notwithstand-
 stocks, and profits aforesaid, or with any individual proprietors ing that act,
 thereof, either jointly or severally, for so much and such part or and c. 3. of
 parts of the said tax as shall be equivalent to the share or shares this session,
 of each individual proprietor, or any number of joint proprietors contract, col-
 (the amount of which land tax shall be settled and apportioned lectively or
 by the said commissioners for the purposes of the said recited individually,
 acts), and also for all or any of such persons, companies, or pro- with the com-
 prietors respectively as aforesaid, either collectively or indivi- missioners un-
 dually, or jointly or severally, to contract and agree with the der 38 Geo. 3.
 said commissioners for the purposes of the said first recited act, c. 60. for the
 for the redemption of the whole or any part of such land tax, ac- redemption of
 cording to the assessment and rate made or to be made in pursu- the whole or
 ance of the said act, intituled, *An act for granting an aid to his any part of
 Majesty by a land tax, to be raised in Great Britain for the service the land tax,
 of the year one thousand seven hundred and ninety-eight*; upon the according to
 same terms and conditions, and in the same manner, as in and the assessment
 by the said first and secondly recited acts, and in and by this act, under 38 Geo.
 is directed with respect to the land tax charged upon any ma- 3. c. 5; and
 nors, messuages, lands, tenements, or hereditaments; and from the stock,
 and immediately after the registry of the certificates of such con- shares, &c.
 tracts, the respective shares and interests, joint stock and stocks, shall be ex-
 onerated im-
 mediately on the
 registry of the
 certificates of
 the contracts.

XXIII. And be it further enacted, That when the said com-
 missioners for the purposes of the said recited acts, in any county,
 riding or place, shall have in their possession copies of the
 respective assessments of land tax charged upon the respective
 parishes or places in such county, riding, or place, and which
 shall have been transmitted to them as true copies, by the clerks
 to the commissioners of land tax acting in and for any hundred,
 ward, lathe, wapentake, or other division, wherein such parishes or
 places shall be situate, it shall be lawful for the said commissioners
 for the purposes of this act, to contract and agree with any
 person or persons, bodies, corporations, or companies, for the
 redemption of the land tax charged upon their respective manors,
 messuages, lands, tenements, or hereditaments, although no
 certificate of the amount of such land tax shall be produced and
 shewn to them by the person or persons, bodies, corporations, or
 companies, applying to redeem the same, as by the said first

When the
 commissioners
 for redemp-
 tion of the
 land tax have
 in their pos-
 session copies
 of the land
 tax assess-
 ments, trans-
 mitted to them
 by the clerks
 to the land
 tax commis-
 sioners, they
 may contract
 with persons
 for the re-
 demption of
 their land tax
 recited without their

producing the certificate required by s. 17. of 38 Geo. 3. c. 60. —But such persons shall, ten days before making the contract, send in a particular, &c. of the lands charged; which, with a copy of the assessment, shall be inserted in the contract.

Clerks to the land tax commissioners shall, when required by the commissioners for redemption, or whenever any alteration shall be made in the assessment within three days respectively make out copies of such assessment or alteration, and transmit them to the commissioners for redemption; or permit them to be copied by their clerk, on penalty of sol.

recited act is required: provided always, That such person or persons, bodies, corporations, or companies, shall, ten days at the least before such contract shall be entered into, transmit to the clerk of the said commissioners, for the purposes of the said recited acts, such and the like schedule or description in writing of all and every the said manors, messuages, lands, tenements, or hereditaments, charged with such land tax, as is by the said acts required to be produced to the said commissioners of the land tax; and the said commissioners for the purposes of the said acts shall cause to be inserted in such contract the description of such manors, messuages, lands, tenements, or hereditaments, contained in such schedule, and also a true copy of such assessment, so far as relates to the respective manors, messuages, lands, tenements, or hereditaments contained in such schedule, together with the amount of the land tax charged thereon; according to such copy of the assessment as shall be in their possession as aforesaid; and such contract so entered into as aforesaid, shall, after the registry thereof, be as valid and effectual, to all intents and purposes, as if a certificate of the amount of the land tax thereby contracted to be redeemed, had been produced and shewn to the said commissioners in the manner required by the said first recited act.

XXIV. And be it further enacted, That in every case where the said commissioners for the purposes of the said recited acts, shall not have in their possession any such copies as aforesaid of the assessments of land tax charged upon any parishes or places, and shall have demanded, or shall cause to be demanded, the same from the clerk to the said commissioners of land tax, acting in their respective divisions as aforesaid, which they are hereby authorized and required to do, and also in every case where any alteration shall be made by or under the authority of the commissioners of land tax, acting in or for any such divisions in the assessments of land tax charged therein, then and in such case the clerk to the said commissioners of land tax for the time being, having such assessments in his custody, shall, and he is hereby required, within three days after such application shall be made to him by the said commissioners for the purposes of the said recited acts, or their clerk, and also within three days after any such alteration shall be made in the assessments as aforesaid, to make out a true copy, fairly written, and subscribed by any two or more of them, of such assessments so made or altered, or of so much thereof as shall be so altered, and deliver, or cause to be delivered, such copies to the clerk to the said commissioners, for the purposes of the said recited acts, in the county, riding, or place in which such division shall be situate, within the time before limited, or permit a copy thereof, or such parts thereof, as aforesaid, to be taken by the clerk to the said commissioners, for the purposes of the said acts; and in case the said clerk to the commissioners of land tax shall refuse or neglect to make out and deliver such copies as aforesaid, or permit such copies to be taken as aforesaid, within three days after such application shall be made to them by the said commissioners for the purposes of the said

aid recited acts, or by their clerk, or where any such alteration shall be made in the assessments as aforesaid, shall refuse or neglect to make out and deliver a true copy of all such altered assessments, or of such parts thereof as shall be so altered, within three days after such alteration shall be made, he shall, for every such refusal or neglect, forfeit the sum of fifty pounds, to be recovered in such manner as any penalty may, by the said recited acts or either of them, be recovered.

XXV. Provided always, and be it further enacted, That the said clerk to the said commissioners of land tax shall, for every such copy so made out by him as aforesaid, be entitled to have and receive, for his trouble in making out the same, upon application to the receiver general of the county, riding, or place, or his deputy, and on production of a certificate of two or more of such commissioners of land tax, acting for the division where such assessments shall have been made, after the rate of four-pence for every chancery sheet contained in such copy, reckoning every separate amount of land tax set down in figures or numbers in such copy as three words.

4^d. per chancery sheet to be paid for such copies.

XXVI. And be it further enacted, That whenever any schedule or description of any estate shall, for the purpose of redeeming the land tax charged thereon, be transmitted in pursuance of this act, such land tax not exceeding the sum of twenty-five pounds, the clerk to the commissioners appointed for the redemption and sale of the land tax, to whom such schedule shall be delivered, shall forthwith cause an account to be transmitted to the commissioners for the affairs of taxes, of the amount of the sums proposed to be redeemed; and whenever such contract shall be completed, the said commissioners, before whom such contract shall be entered into, shall cause an account to be transmitted to the receiver general of the county, riding, or place in *England*, or to the receiver general in *Scotland*, of the name of the party, the amount of the land tax, and the day or days for payment of the consideration, which account the receivers general respectively shall forthwith cause to be transmitted to the commissioners for the affairs of taxes, for the information of the commissioners of his Majesty's treasury; and the said commissioners of the treasury, or any three or more of them for the time being, are hereby empowered to direct from time to time, as there shall be occasion, sufficient money to be advanced out of any monies in the hands of such receivers general respectively, or out of any publick monies in the receipt of the exchequer, applicable to the supplies and services of the year, as to the said commissioners of the treasury shall seem expedient, to the commissioners for the reduction of the national debt, before or on the respective days appointed for the payment of the sum payable on such contracts, for purchase of so much capital stock as would have been transferrable on such contract by the party, in case the consideration for the redemption of his or her land tax had been therein stipulated to be transferred in stock, which sums so to be advanced shall be from time to

On receiving schedules of estates, the land tax of which does not exceed 25l. the clerk to the redemption commissioners shall transmit an account to the tax officer of the land tax to be redeemed; and when the contract is completed, the commissioners shall transmit the particulars to the receiver general, who shall send the same to the tax office; on which the treasury may order money to be advanced from time to time by the receiver general to the commissioners of the national debt, before or on the several days time of payment;

to be laid out in the purchase of the stock transferrable on the contract, and which shall be replaced by the money

time replaced by and out of the monies to be paid upon such contract to such receivers general respectively, and the stock so purchased shall be placed in the name of the commissioners for the reduction of the national debt, for the uses and purposes of this act, and as if the same had been purchased by and with the monies paid on such contracts.

Mode of ascertaining the price of stock by the bank, viz. From the respective times of opening the books for transfer of the 3 per cent. consols to the subsequent opening of the 3 per cent. reduced, the price of the consols to be returned to the tax office weekly; and vice versa, from the respective times of opening the 3 per cent. reduced to the subsequent opening the consols, the price of the 3 per cent. reduced to be so returned. [see 39 Geo. 3. c. 6. s. 8.]

payable on such contracts to the receiver general.

XXVII. And be it further enacted, That from and after the passing of this act, the mode of ascertaining the current price of stock shall be as follows; that is to say, From the time when the books of the governor and company of the bank of *England* shall be opened for the transfer of three *per centum* consolidated bank annuities, after the fifth day of *January* in every year, and until the books shall be opened for the transfer of three pounds *per centum* reduced bank annuities, after the fifth day of *April* in such year, and so from time to time when the said books shall be opened for the transfer of three *per centum* consolidated annuities, after the fifth day of *July* in every year, until the books shall be opened for the transfer of three *per centum* reduced annuities, after the tenth day of *October* in such year, the cashier or cashiers of the said governor and company of the bank of *England* shall, and they are hereby required on *Tuesday* in every week, (the same not being a holiday, or being a holiday, then on the day preceding not being a holiday), to cause an account to be made out of the average price at which the three pounds *per centum* consolidated annuities shall have been bought on such day, (or otherwise on the following open day on which such stock shall be bought, in case any stock shall have been bought at the bank of *England* on such day), and shall cause the same to be transmitted to the commissioners for the affairs of taxes; and so from time to time when the books shall be opened at the bank of *England* for the transfer of three *per centum* reduced annuities, after the fifth day of *April* in every year, and until the books shall be opened at the bank of *England* for the transfer of three *per centum* consolidated annuities, after the fifth day of *July* in such year, and so from time to time when the said books shall be opened at the said bank of *England* for the transfer of three *per centum* reduced annuities, after the tenth day of *October* in every year, and until the books shall be opened for the transfer of three *per centum* consolidated annuities, after the fifth day of *January* next ensuing, the said cashier or cashiers shall, and they are hereby required to transmit to the commissioners for the affairs of taxes, such and the like account of the average price of three *per centum* reduced annuities, as is herein-before directed to be transmitted of the average price of three *per centum* consolidated annuities.

Persons cutting down timber, with the approbation of the courts of

XXVIII. And be it further enacted, That where any person or persons, who by the said first recited act is or are empowered, with the approbation of the court of chancery in *England*, or of the court of session in *Scotland*, to cut down timber for the redemption

redemption of the land tax charged on any manors, messuages, lands, tenements, or hereditaments, shall have entered into any contract or contracts, or shall at any time hereafter, before the first day of *May* one thousand eight hundred, enter into any contract or contracts for the redemption of the land tax charged on such manors, messuages, lands, tenements, or hereditaments, or shall have made, or shall hereafter, before the said first day of *May* one thousand eight hundred, make such application to the court of chancery in *England*, or to the court of session in *Scotland*, as in the said act is directed to be made, and as the case may require, and shall obtain, or shall have obtained, an order or direction of such court for the felling and cutting down such quantity of timber as may be deemed necessary for the redemption of the land tax proposed to be redeemed (a certificate of which order or direction shall be indorsed on the contract by the register or other proper officer of such court), then and in every such case it shall not be necessary to pay or transfer any part of the consideration for such redemption, until the first day of *May* one thousand eight hundred, although it shall have been or may be stipulated in the contract, that the whole, or the first instalment of such consideration, shall be transferred on or before any day prior to the first day of *May* one thousand eight hundred: provided always, That the whole amount of the capital stock agreed to be transferred in such contract shall, in every such case as last aforesaid, be transferred to the commissioners for the reduction of the national debt, within the period of three years from the first day of *May* one thousand eight hundred: provided also, That it shall be lawful to stipulate for the payment or transfer of the whole of the said consideration at any one time, or by instalments, within a less period than three years, or to pay or transfer the whole, or any part thereof in advance, in such manner, in all respects, as in the said several recited acts is mentioned.

chancery or session, for the redemption of their land tax, [see 38 Geo. 3. c. 60, s. 41], need not make good their first instalment till *May* 1, 1800; but the whole money must be paid within three years from that time, and the consideration may be transferred in advance.

XXIX. Provided also, and be it further enacted, That notwithstanding any thing in the said first recited act contained, or in the order or direction of any such court to the contrary thereof, the land tax which shall be redeemed by the monies arising from the sale of any timber cut down under the authority of either of such courts respectively, shall, when all the instalments shall be completed, sink and become merged in the manors, messuages, lands, tenements, and hereditaments whereon the same was charged, for the benefit of the person or persons for the time being beneficially entitled to the rents and profits thereof, unless the person or persons contracting for the redemption of such land tax, shall have declared his, her, or their option to be considered on the footing of a purchaser thereof, in which case the land tax so redeemed shall be and continue attendant upon the estate and interest of the person or persons for the time being beneficially entitled to the rents and profits of the said manors, messuages, lands, tenements, or hereditaments, in like manner as

Land tax redeemed by such sale of timber shall merge in the lands; except where the redemptioner declares his option to be considered on the footing of a purchaser; in which case it shall continue attendant on the estate in the same manner as if it had been redeemed by sale of

lands. [see
f. 81. 38

Geo. 3. c. 60.

The expences of the surveying, selling, and sale of timber, to be paid out of the purchase money.

38 Geo. 3.

c. 60. f. 12,

recited. [and

see 39 Geo. 3.

c. 6. f. 3.]

Where con-

tracts for

redemption

shall be made,

after March

25, 1799,

by persons

having any

absolute estate

or estate of

inheritance,

or after June

25, 1799, by

persons hav-

ing any lease-

hold or partic-

ular estate

in possession

or reversion,

the first instal-

ment of the

consideration

(or the whole

if paid at

once) shall be

made good

on the quar-

ter day [see 38

Geo 3. c. 60.

f. 10.] next

ensuing the

contract:

and where the

first instalment

shall be

payable or

transferrable

before Feb. 1,

1801, the

whole shall

be paid within

four years

from May 1,

1799; and

where the first

instalment

in the said first recited act is directed in cases where the land tax shall have been redeemed by the sale of any manors, messuages, lands, tenements, or hereditaments under the said act: provided also, That it shall be lawful for such courts respectively to order and direct that the costs and expences in the surveying, valuing, and selling such timber, or otherwise on account of such sale thereof, shall be paid and satisfied out of the purchase monies for the same.

XXX. *And whereas, under and by virtue of the said first recited act, all persons, bodies, corporations, and companies, having any estate or interest in, or being substitute heirs of entail entitled in their order to succeed to any manors, messuages, lands, tenements, or hereditaments, (except tenants at rack rent, and others in the said act particularly excepted), are entitled, after the respective times limited by the said act, for preference to persons having leasehold or other particular estates in possession, or estate in remainder, reversion, or expectancy, to contract for the redemption of the land tax charged on such their manors, messuages, lands, tenements, or hereditaments, which shall not have been sold under the powers of the said act, but no provision is made for the payment or transfer of the consideration by instalments except in certain cases; be it therefore enacted, That where any contract shall be entered into for the redemption of any land tax, at any time after the twenty-fifth day of March one thousand seven hundred and ninety-nine, by any person or persons, bodies, corporations, or companies, having any absolute estate, or estate of inheritance, in the manors, messuages, lands, tenements, or hereditaments, whereon such land tax shall be charged, or where any such contract shall be entered into after the twenty-fifth day of June one thousand seven hundred and ninety-nine, by any person or persons, bodies, corporations, or companies, having any leasehold or other particular estate in possession, or any estate in reversion, remainder, or expectancy, in such manors, messuages, lands, tenements, or hereditaments as aforesaid, then, and in every such case, the first instalment, or the whole of the consideration for such redemption (in case the same shall be agreed to be transferred at one time) shall be transferred or paid on or before such of the quarterly days in the said first recited act mentioned, for the transfer of the consideration upon contracts for redemption, as shall next happen after the day of entering into the contract; and upon all such contracts where the first instalment of such consideration shall be payable or transferrable on or at any time before the first day of February one thousand eight hundred and one, the whole amount thereof shall be paid or transferred, and all the subsequent instalments thereon completed and made good by equal instalments at equal intervals, within the period of four years, to be computed from the first day of May one thousand seven hundred and ninety-nine; and upon all such contracts, where the first instalment of such consideration shall not be payable or transferrable till after the said first day of February, one thousand eight hundred and one,*

the whole amount thereof shall be paid or transferred, and all the subsequent instalments thereon completed and made good by equal instalments at equal intervals, within the period of two years from the time of transferring or paying such first instalment as last aforesaid.

within two years from the time of making the first

XXXI. And be it further enacted, That where any contract shall be entered into for the redemption of any land tax, at any time after the twenty-fifth day of *March* one thousand seven hundred and ninety-nine, then, and in every such case, the manors, messuages, lands, tenements, and hereditaments, the land tax whereof shall have been so contracted for, shall be charged and chargeable with so much land tax as shall have accrued and become payable after the twenty-fifth day of *March*, prior to the making such contract, up to the end of the quarter next immediately preceding the day of the transfer of the first instalment agreed to be transferred on such contract, and shall only be exonerated from such land tax from the end of such quarter.

XXXII. And be it further enacted, That no contract entered into after the passing of this act, for the redemption of any land tax, nor the amount of land tax redeemed thereby, shall in anywise be impeached, affected, or altered by the judgement or determination of the commissioners on any appeal from the assessment by which such land tax shall have been charged, whether such appeal shall have been made prior or subsequent to any proceedings had under the said recited acts for the purpose of entering into such contract, but such appeal shall be decided wholly between such other parties charged by such assessment as shall not have entered into any such contract, and in the same manner as if the contract so entered into had been completed before the making or determining such appeal; and every contract so entered into shall stand good, and the land tax redeemed thereby shall be considered as if no such appeal had been made from such assessment.

XXXIII. Provided always, and be it further enacted, That if such land tax so contracted for shall have been reduced in its amount by any assessment made within three years preceding the time of completing such contract, such land tax shall then remain liable to be revised and altered (in the same manner as if such contract had not been completed) by any determination on any appeal which shall be made and determined in one year next after the completion of such contract.

XXXIV. And be it further enacted, That all and every the provisions of this act shall, in the execution of the said recited acts, be used and applied, and continued in like manner as if the same provisions were specially enacted in the said acts; and all and every the provisions of the said recited acts shall, in the execution of this act, except where the same are thereby expressly varied, be used and applied, extended and construed, in like manner as if the same provisions (except as aforesaid) were specially enacted in this act.

shall be payable or transferable after Feb. 1, 1801, the whole shall be paid instalment.

On contracts for redemption made after March 25, 1799, the lands shall be charged with land tax from the Ladyday preceding the contract, to the end of the quarter immediately preceding the first instalment.

No contract for redemption, made after the passing this act, shall be impeached, or in anywise affected by any appeal against the assessment.

If land tax contracted for shall have been reduced within three years before the completion of the contract, it may be revised and altered on appeal within one year after such completion.

Former acts and this act to be construed together.

Affidavits may be made before commissioners for taking affidavits; and persons whose affidavits are required to be produced to the redemption-commissioners may be examined by them on oath instead.

XXXV. And be it further enacted, That any affidavit or affidavits required or authorised to be made by the said recited acts, may be made before any commissioners or persons who are or shall be authorised to take affidavits in causes depending in any of the courts at *Westminster*, as well as before the person or persons before whom the same are, by the said first recited act, directed to be made; and it shall be lawful for the said commissioners for the purposes of the said acts to take such affidavits, and they are hereby indemnified against all persons whomsoever, and against all penalties, for having received before the passing of this act, any affidavit or affidavits made before any such commissioners or persons as aforesaid, and the same shall be as valid and effectual as if the same had been made before them after the passing of this act: provided also, That in all cases where any affidavit or affidavits is or are by the said first recited act directed to be made and shewn to the said commissioners, the examination of the person or persons, by whom any such affidavit or affidavits is or are directed to be made by and before the said commissioners for the purposes of the said act, upon oath or affirmation, to be administered in the manner therein directed, shall be as valid and effectual for the purposes of the said act, as if the affidavit or affidavits thereby required had been made, and produced and shewn to the said commissioners.

Act may be altered or repealed this session.

XXXVI. 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 passed in this present session of parliament.

Form of certificate of contract.

XXXVII. And be it further enacted, That the form of every certificate of contract to be made after the passing this act shall be in the manner following :

‘**KNOW** all men, That we two of the commissioners appointed for the purposes of an act, 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*, for the do hereby certify, that we have contracted and agreed with _____ for the redemption by him [her or them, as the case may require], of _____ land tax, being the land tax charged upon the [here insert, manors, messuages, lands, tenements, and hereditaments, or such of them as the case may require,] herein-after described, videlicet; [here describe the premises as from the schedule delivered by the party], and which premises are assessed in the assessment made for the _____ of _____ in the _____ of _____ for the year _____ as follows, videlicet; [here insert the description of the estate and amount of land tax as in the assessment; and where different parcels assessed in different sums are to be included in the same _____]

same contract, enumerate each parcel, and the amount of land tax charged on each):'

And the consideration for the redemption of such land tax, if the same is to be transferred in stock, shall be expressed as in the said first recited act is directed; and if in money, according to the current price of stock, as in the said secondly recited act is directed.

C A P. XXII.

An act for extending the time for returning statements under an act, passed in the present session of parliament, intituled, An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties; and to amend the said act.— [March 21, 1799.]

WHEREAS *it may be expedient to extend the time for the* Preamble.

delivery of lists and statements of income to the respective assessors, in pursuance of an act, passed in the present session of parliament, intituled, An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties; and to explain and amend the said act; 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 period of fourteen days for making the return of any lists or statements of income, or other matters in the said act mentioned, after delivery of notices for that purpose, shall in all cases where such notices shall have been delivered previous to the passing of this act, be and is hereby extended until and upon the fifth day of April one thousand seven hundred and ninety-nine; and that every person who ought to make a return of such lists and statements, and who shall have omitted or shall omit to return the same within the period required by the said recited act, who, before or on the expiration of the said fifth day of April as aforesaid, shall make a return of such lists and statements as by the said recited act is required, shall be and is hereby indemnified, freed, and discharged, from and against all penalties and forfeitures incurred, or to be incurred for or by reason of such omission; and every such return made within the time limited by this act shall be of the like force and effect as if the same had been made within the time limited by the said recited act.

39 Geo. 3.
C. 13.

Time for making returns of statements, in consequence of notices delivered (under s. 38, 39. of the recited act, before the passing of this act, extended to April 5.

II. And be it further enacted, That it shall be lawful for any person or persons required to return any lists and statements of income under the said recited act to deliver under cover, sealed up, intended Returns of the amount of income, and of

payments thereon may be delivered under cover, sealed up to the assessors: penalty on assessors opening, or suffering the same to be opened, before they are delivered to the commissioners, not exceeding 20l.

up, such part of such returns as relates to the statement of the amount of the sum or sums intended to be paid by such person or persons in respect of the income of such person or persons, or of any infant, idiot, lunatick, married woman, or other person, on whose behalf such person or persons shall be required to return any such statement; which return under cover sealed up, and subscribed with a declaration that the same contains the statement of the person or persons whose name or names is or are signed thereto, shall be delivered within the period hereinbefore, or in the said act limited, to the assessor or assessors to whom such statement ought to be delivered according to the directions of the said act, and shall be as effectual as if the same had been returned to the assessor or assessors in the manner directed by the said act; and if any assessor shall open, or cause, or procure, or permit, or suffer to be opened, any cover containing any such statement so delivered, sealed and superscribed as aforesaid, or shall neglect to take such due care of any statement delivered to him as aforesaid, as that any such statement, or cover thereto, sealed up as aforesaid, shall be opened by any person or persons after the same shall have been delivered to such assessor, and before the same shall be delivered by such assessor to the clerk to the commissioners for the purposes of the said act, as is in the said recited act is directed, or that the same shall not be kept so sealed as aforesaid, and delivered, without having been in any way opened, to the clerk to such commissioners as aforesaid, every such assessor shall forfeit and pay for every such offence, any sum not exceeding the sum of twenty pounds, to be recovered as any penalty may be recovered under the said recited act: provided always, That all lists and returns to be made by any such person or persons under the said recited act, of the name or names of any lodgers or inmates, or any person or persons whatever, of whose incomes or place of residence any list or return ought to be made, and all notices of the intention of such person to be charged to the duties granted by the said act at any other place of residence, or of being charged thereto by any commercial commissioners, shall be delivered open to such assessor or assessors in the manner directed by the said act.

III. *And whereas difficulties may arise in the execution of the said act of the present session of parliament, respecting the qualification of commissioners to be chosen under the authority of the said act in certain places:* be it therefore enacted, That so much of the said act as requires the qualification, consisting wholly of personal estate, of any person to be a commissioner for the purposes of the said act for any city, borough, town, or place in *Great Britain*, such city, borough, town, or place, not being a county of itself, to be of the value of ten thousand pounds, or as prescribes the qualification of any person to be a commissioner for the purposes of the said act, or a commissioner for hearing and determining appeals for any county at large in *Great Britain*, as far as respects the counties herein-after mentioned, shall be, and the same is hereby repealed

Return of names of lodgers and others chargeable, or of notices of being charged elsewhere, or by commercial commissioners, to be delivered open to the assessors.

Certain qualifications in s. 23. of the former act repealed.

IV. And be it further enacted, That no person shall be capable of acting as a commissioner for the purposes of the said act, within and for any city, borough, town, or place, in *Great Britain*, other than cities, boroughs, towns, and places, being respectively counties of themselves, by virtue of any qualification consisting of personal estate in the whole or in part, unless the same, if consisting wholly of personal estate, shall be of the value of three thousand pounds, or shall, together with his own estate, consisting of lands, tenements, or hereditaments, be of the said value of three thousand pounds, (such value to be in such last-mentioned case estimated as by the said act is directed in respect of qualifications consisting of personal estate, and also of estate in lands, tenements, or hereditaments), under the penalty that every person acting without the qualification in lands, tenements, or hereditaments, as in the said act is mentioned, or the qualification required by this act, shall forfeit and pay the sum of fifty pounds, to be recovered as the like penalty may be recovered by the said recited act.

V. And be it further enacted, That no person shall be capable of acting as a commissioner for the purposes of the said act, or as a commissioner for hearing and determining appeals within or for the county of *Monmouth*, or any of the counties at large within the dominion of *Wales*, or in that part of *Great Britain* called *Scotland*, unless he shall be possessed of a personal estate of the like value, or be seised or possessed of estate in lands, tenements, or hereditaments of the like nature, and of three fifths of the value as is required as the qualification of a commissioner for the purposes of the said act, or of a commissioner for hearing and determining appeals respectively within and for any other county at large in *Great Britain*, under the penalty in the said act contained, for acting without the qualification therein required in such cases.

VI. And be it further enacted, That it shall be lawful for the master of his Majesty's household, the first clerk of the household, the clerk of the kitchen, and the several other officers, who, by virtue of their offices, have heretofore acted or may act in execution of the act passed in the thirty-eighth year of his present Majesty's reign, for granting an aid to his Majesty by a land tax, in the liberty of the palaces of *Whitehall* and *Saint James's*, to act, by virtue of their said offices, in the execution of the said first-mentioned act, as far as relates to any assessment to be made by virtue thereof on any person or persons within the said liberty, without any special appointment for that purpose; and that no other qualification shall be required of any such officers, who shall act in the execution of the said first-mentioned act, by virtue of their said offices, than the possession of such respective offices and places; and that no such officer shall be liable to any penalty inflicted by the said first-mentioned act, for acting in the execution thereof as aforesaid, without being possessed of any other qualification than such offices respectively; provided that all appeals from such last-mentioned commissioners shall be heard and determined before the commissioners of appeals appointed for the county of *Middlesex*.

Qualification for commissioners for cities, &c. not being counties, in personal estate, 3,000l. or to that amount, including lands, &c. valued together as in l. 26. of c. 13.

Qualification of commissioners and commissioners of appeal in *Monmouthshire* and the counties in *Wales* and *Scotland*, shall be 3-5ths of that required for other counties at large; by s. 23. of c. 13.

Master of the household, and other officers who act as commissioners of land tax in the liberty of the palaces, may act in the execution of the said act as far as relates to assessments under c. 13. without any other qualification than the possession of their offices. Appeals to be made from them to the commissioners of appeals for *Middlesex*.

Commis-
sioners for the
inns of court,
&c. to be se-
lected by the
benchers; and
appeals to be
made to the
commissioners
of appeal for
London and
Middlesex.

VII. And be it further enacted, That the commissioners for the purposes of the said first-mentioned act, to be appointed for the several inns of court and chancery in *London* and *Middlesex*, shall be selected and nominated by the respective benchers for the time being, having the superintendance of the said societies of the respective societies thereunto belonging, or the major part of them present at any meeting to be summoned by the respective treasurers of those societies for the time being; provided that all appeals from the inns of court and chancery shall be heard and determined by the respective commissioners of appeals to be appointed, under the said act, for *London* and *Middlesex* respectively.

Commis-
sioners for the
universities to
be of the de-
gree of M.A.
or LL.B.
and masters
or fellows of
colleges resi-
dent therein;
such degrees,
&c. to be a
sufficient qua-
lification.

VIII. And be it further enacted, That every commissioner to be appointed for the respective universities of *Oxford* and *Cambridge* shall be of the degree of master of arts, or bachelor of laws, or some higher degree, and shall be a master or fellow of a college or hall there, and resident therein; and that no other qualification shall be required of any such last-mentioned commissioners, who shall act in the execution of the said act, by virtue of their degrees and promotions in such universities and colleges; than the possession thereof respectively, and residence there as aforesaid; and that no such master or fellow, resident as aforesaid, shall be liable to any penalty inflicted by the said first-mentioned act for acting in the execution thereof as aforesaid, without being possessed of any other qualification than such degrees and promotions as aforesaid.

The liberty of
the Isle of Ely,
and each of
the cinque
ports, to be
considered as
a city being a
county; and
the qualifica-
tion and ap-
pointment of
commissioners
to be as under
s. 24. of c. 13.

IX. And be it further enacted, That, for the purposes of the said first-mentioned act, the franchise or liberty of the *Isle of Ely*, and every of the cinque ports, shall be considered in the same respect as a city or town, being a county of itself, is by the said act considered, and that the same qualification, and no other, shall be required for a commissioner for the said purposes in such franchise or liberty, and in every such cinque port; and the appointment of such commissioner shall be made in like manner for such franchise or liberty, or every such cinque port, as is required and directed by the said act in respect of such commissioner for any city or town in *Great Britain* being a county of itself; provided that all appeals from such last-mentioned commissioners shall be heard and determined before the commissioners of appeals appointed for the county at large wherein such cinque port is situate.

In cities, &c.
separate com-
missioners
may be chosen
for each ward,
parish, &c.
where separate
commissioners
of taxes have
usually acted.

X. And be it further enacted, That it shall be lawful for the respective persons empowered to chuse commissioners for the purposes of the said first recited act, for any city, borough, cinque port, liberty, town, or place, where separate commissioners of assessed taxes shall have usually acted in the several wards, parishes, or divisions thereof, in the execution of former acts, to chuse commissioners, for the purposes of the said recited act, for each such ward, parish, or division, in like manner as they are empowered by the said recited act to chuse commissioners for each division of a county or riding.

Assistants to
commercial
commissioners
shall be ap-

XI. And be it further enacted, That in every place where commercial commissioners shall be appointed under the said first recited act, the assistants to such commercial commissioners shall

shall be named and appointed by such persons respectively who are authorized to appoint such commercial commissioners.

XII. And be it further enacted, That in estimating the value of personal estate required for the qualification of a commissioner under the said first recited act, the interest or dividend of any publick stock or fund to the amount of four pounds *per annum*, shall be considered as equivalent to one hundred pounds of personal estate, and so after that rate for any greater or less sum.

to be taken as 100*l.* personal estate, in respect to qualification for

XIII. And be it further enacted, That all appeals from the commissioners to be appointed for the county of the city of *York* shall be heard and determined by the commissioners of appeals appointed for the north riding of the county of *York*; and all appeals from the commissioners to be appointed for the county of the city of *Bristol* shall be heard and determined by the commissioners of appeals for the county of *Gloucester*.

Bristol to the commissioners for *Gloucestershire*.

XIV. And be it further enacted, That every person who shall, under and by virtue of the said first-mentioned act, have signified, or shall hereafter signify his or her intention to be assessed by the commercial commissioners appointed or to be appointed under the said first-mentioned act, in the manner thereby directed, shall, on or before the thirtieth day of *March* one thousand seven hundred and ninety-nine, in case commercial commissioners shall be then appointed for the district within which such person shall reside, or otherwise within ten days after such appointment, and in every subsequent year on or before the thirtieth day of *March* in such year, deliver a statement of his or her income, made according to the directions of the said act, to such commercial commissioners, or to the person appointed or authorized in manner directed by the said act to receive the same; and such commissioners, or such person as aforesaid, shall thereupon give to the person or persons delivering such statement, or to the person attending on his, her, or their behalf, a certificate under the hand of any one or more of such commissioners, or under the hand of the person so appointed and authorized by them as aforesaid, of the delivery of his, her, or their statement, according to the directions of the said first-mentioned act, which certificate shall, within three days after the delivery thereof, be shewn and presented to the assessors, or one of them, of the district in which he, she, or they shall have signified his, her, or their intention of being assessed as aforesaid, who shall endorse thereon that the same hath been, and the time when the same was, so shewn and presented to him or them; and every person who shall neglect to deliver such statement, and to transmit such certificate, in the manner and within the time herein-before directed, shall be chargeable, and shall be assessed for his or her income by the commissioners for the purposes of the said act, appointed for the district within which such person shall reside, as if such person had not returned his or her intention of being assessed by such commercial commissioners as aforesaid; and every such person who shall neglect to deliver

pointed in all cases by those who appoint such commissioners
Interest or dividend of stock to the amount of 4*l.* per ann. commissioners

Appeals from the city of *York* to be to the commissioners of appeals for the north riding; and those for *Gloucestershire*.

Persons intending to be assessed by commercial commissioners shall, (before *March* 30, 1799, if commissioners are appointed, if not within ten days after appointment of such commissioners), and, annually, before *March* 30, deliver a statement of their income to such commissioners; who shall thereupon give certificate of such delivery, which shall within three days be produced to the assessor of the district, who shall indorse the same: persons neglecting to deliver such statement, or to transmit the certificate to the assessors, shall be assessed by the general commissioners

of the district, and also forfeit not exceeding 20l.

such statement, or transmit such certificate in manner aforesaid, whether such assessment shall have been made or not, shall forfeit a sum, not exceeding the sum of twenty pounds, to be recovered as any penalty may be recovered under the said first-mentioned act.

Notices shall be delivered by assessors to persons chargeable as soon as possible after Feb. 5, in each future year.

Certain parts of s. 106. and 109. of c. 13. (requiring commercial commissioners to transmit counterparts of their certificates to the bank, &c. and the bank, &c. to transmit to such commissioners an account of sums paid and to grant certificates) repealed.

Persons assessed by commercial commissioners, in London or elsewhere, may pay their assessments into the bank, at once or by instalments in due time; an account of which payments shall be kept at the bank, and copies allowed to be taken by commercial commissioners, who on finding by reference to their own

XV. And, to the end that in every subsequent year sufficient time may be given for making such returns and assessments, be it further enacted, That the respective commissioners for the purposes of the said first-mentioned act shall, as soon after the fifth day of February in every such year as can conveniently be done, issue their instructions, directions, and warrants, to the respective assessors, in order that such assessors may forthwith deliver notices to the respective parties required to make such returns by the said act, and that such returns may be delivered in time for the making such assessments.

XVI. And be it further enacted, That so much of the said first recited act as requires the commercial commissioners, appointed under the said act, to transmit the counterparts of certificates issued of sums assessed by them to the cashier of the governor and company of the bank of England, or to any receiver general, in manner directed by the said act, and also so much of the said act as requires the cashier of the bank of England, or any receiver general, to transmit to any commissioner or commissioners any account of sums of money paid on account of any instalment or instalments to be paid under that act, and the respective numbers and letters to which any sums remaining unpaid shall respectively relate, and also so much of the said act as relates to the granting certificates of payments by the cashier of the bank of England, or such receivers general, or their deputies respectively, shall be, and the same are hereby repealed.

XVII. And be it further enacted, That all persons, bodies, corporations, companies, fraternities, and societies, assessed by the commercial commissioners appointed for the city of London and its vicinity, in the said first-recited act mentioned, and all persons, bodies, corporations, fraternities, and societies, assessed by any other commercial commissioners, shall and may pay to the cashier of the bank of England, their several and respective sums assessed, either in the whole, or any such proportion as they shall think fit, so that the amount required by the said first recited act to be paid by instalments shall not be in arrear after the days fixed by the said act for the payment thereof; and the cashier of the bank of England shall, upon the receipt of any such sum or sums of money, enter the same in the manner directed by the said act, and shall, on demand from time to time, permit copies of the entries so made to be taken by such person as shall be appointed to take the same by the respective commercial commissioners, who shall have assessed the sums so paid as aforesaid; and if such commissioners shall, upon reference to their private books, find that any sums so assessed are in arrear and unpaid after the time fixed by the said act for the payment thereof, such commissioners shall pro-

proceed for the recovery thereof in like manner in every respect as is directed for the recovery of like arrears by the said act.

books that any sum is in arrear, may 109. of c. 13.

proceed for recovery of the same as under f.

XVIII. And be it further enacted, That in case any person or persons engaged in trade or manufacture, and intending to be assessed by any commercial commissioners, appointed under the said first recited act, for any city, town, or place, (except the city of *London* and its vicinity), shall also intend to pay his, her, or their assessment or respective assessments at the bank of *England*, instead of paying the same to the receiver general of the county, riding, or place, in which such assessment shall be made, as is directed to be done by the said act, and at the time of delivering his, her, or their statement or statements of income, or at any time afterwards, before any assessment shall be made upon him, her, or them, and entered in the books of the respective commissioners, shall signify such his, her, or their intention in writing, to the commercial commissioners to whom such statement of income shall have been, or shall be delivered, that then and in every such case the said commissioners shall insert, in the certificate of assessment made upon such person, that such notice hath been given, and shall cause the name or names of such person or persons respectively to be entered or registered in manner in the said act * directed, in a separate book to be kept for that purpose; and such commissioners shall not in such case be required to transmit any counterpart of the certificate or certificates of any such last-mentioned assessment or assessments to any receiver general, in manner in the said act directed, unless default shall be afterwards made in the payment of any such assessment at the bank of *England*, in the manner required by this act: provided always, That the names, alphabetically arranged, of all such persons who shall declare their intention to pay the sums assessed upon them into the bank of *England*, with their respective places of residence, shall be delivered to the inspector or surveyor of the district where such commercial commissioners shall be appointed.

Persons intending to be assessed by commercial commissioners in the country, and proposing to pay their assessments into the bank, (instead of to the receiver general under f. 106. of c. 13.) may, before assessment, give notice of such intended mode of payment to such commissioners, who shall mention such notice in (* f. 97.) their assessment, and register the names of such persons in a separate book; and need not transmit certificates to the receivers general, except in default of payment. An alphabetical list of the district.

such persons' name to be delivered to the surveyor of

XIX. And be it further enacted, That all persons who shall have given such notice as aforesaid, but not otherwise, except within the city of *London* and its vicinity as aforesaid, shall, within the respective times limited by the said first recited act for payment of the sums assessed, and on production at the bank of *England* of their respective certificates of assessment, marked, numbered, or lettered, as by the said act is directed, pay, or cause to be paid, into the said bank of *England* the amount of their respective assessments, or any part or proportion thereof, at such times and in such proportions as they shall chuse, so as the sums with which they shall be respectively charged, or any part thereof, shall not be in arrear after the respective times limited for payment thereof under the respective letters or numbers marked on such certificates, to the account of the commercial commissioners acting for the city, town, or place, where such certificate shall have been

Such persons, on producing at the bank the certificates of their assessments may pay the amount there, either at once, or by instalments in due time, under the letter, &c. marked on the certificate; to be placed to the account of

the commercial commissioners of the respective districts: the bank shall receive the same, without requiring any name; and shall grant certificates for the same; which being delivered to such commissioners, shall discharge the persons assessed. The bank when required, shall transmit to such commissioners, accounts of the payments have been

issued as aforesaid (which account the governor and company of the bank of *England* are hereby required to open with such commissioners respectively for that purpose); and the cashier or cashiers of the bank of *England* shall, upon the receipt of any such sums of money on account of any such commissioners, enter the same with the said respective numbers and figures set opposite thereto, without requiring the names of the persons on whose account the same shall be paid, and shall forthwith grant certificates acknowledging the receipt of such respective sums; which last mentioned certificates shall be delivered to such last mentioned commercial commissioners, and the delivery of such certificates to the said last mentioned commercial commissioners shall be a sufficient discharge to such persons for the amount of the respective sums so paid as aforesaid; and the cashier or cashiers of the bank of *England* shall, from time to time, transmit to such last mentioned commercial commissioners respectively, whensoever the same shall be required by them, accounts of all monies so paid into the bank of *England*, under the account of the respective commercial commissioners to whose account the same shall have been paid, with the respective figures and letters under which such sums shall have been paid as aforesaid. sums so paid, with the respective figures and letters under which the payments have been made.

Within ten days after each instalment, such commissioners shall transmit an account of the gross amount of all sums paid into the bank on such instalments to the receiver general, which returns shall be received by him as cash: and where default is made in payment by the persons assessed, on notice from the commissioners, according to s. 109. of c. 13. such commissioners shall insert the sum due from them in the collector's duplicate of assessment, to

XX And be it further enacted, That the respective last mentioned commercial commissioners shall, within ten days after the first, and so after each subsequent instalment appointed for the payment of the duties granted by the said first recited act, transmit to the receivers general of the respective counties, ridings, or places, where the certificates of such assessments shall have been issued as aforesaid, or their respective deputies, and in *Scotland* to the receivers general there, an account of the gross amount of all the several sums of money so paid into the bank of *England* under such certificates as aforesaid, on account of each such instalment, which accounts shall be received by such receivers general as cash, and in discharge of so much of the said rates or duties granted by the said act, as shall be mentioned in such accounts as aforesaid; and in all cases where any default shall be made in the payment of any sum or sums of money contained in any such certificates of assessment which ought to be so paid into the bank of *England* as last aforesaid, and such sum of money shall not be paid upon notice in writing thereof, by such commercial commissioners, in the manner directed by the said act, such commercial commissioners shall forthwith cause all such sums of money so in arrear as aforesaid, to be inserted in the duplicates of assessments to be delivered to the collector or collectors of the parish or place for which such assessment shall be made and given in charge to such collector or collectors, with warrant to levy the same in such and the like manner, and under the like powers, in every respect, as is directed by the said recited act in cases where the arrears are directed to be returned to the said commercial commissioners by the receivers general, and

and shall also deliver to the respective receivers general, or their respective deputies, counterparts of the certificates of all such assessments in payment whereof default shall have been made as last aforesaid, in like manner as if such assessments had been originally payable to such receivers general respectively.

be levied by him; and shall then deliver counterparts of such assessment to the receiver general.

Such commissioners shall annually, before June 5, transmit to the tax office duplicates of the gross amount of all such assessments; and the bank, when required, shall also transmit to the tax office accounts of the gross sums received each district.

Commercial commissioners may in all cases examine persons in the presence of such commissioners' sworn clerk, &c. or disclose the evidence to such clerk, &c.

Commissioners of appeal may employ a clerk to receive appeals, and statements of income from general commissioners, &c. such clerk to be paid, with the approbation of the tax office, by the bank or receivers general, on certificate of his attendance, &c. by the commissioners.

XXI. And be it further enacted, That the respective last mentioned commercial commissioners shall, on or before the fifth day of *June* one thousand seven hundred and ninety-nine, and so yearly in every subsequent year during the time in the said first recited act mentioned, or as soon after as conveniently can be done, transmit to the commissioners for the affairs of taxes duplicates of the gross amount of all assessments made upon all persons who shall have signified their intention of paying their respective assessments into the bank of *England* in manner hereinbefore directed; and the cashier or cashiers of the bank of *England* shall also, from time to time whenever the same shall be required, transmit to the said commissioners for the affairs of taxes accounts of the gross sums received at the bank of *England* on account of any assessments made by any commercial commissioners appointed under the authority of the said act, distinguishing in such accounts the districts of the respective commercial commissioners to whose accounts such sums of money have been paid.

under such assessments on account of such commissioners in

XXII. Provided always, and be it further enacted, That nothing in the said first recited act contained shall be construed to extend to restrain the respective commercial commissioners to be appointed under the said act from examining any person or persons in the presence of their secretary, clerk, or other person or persons duly sworn to secrecy, according to the directions of the said act, nor from disclosing the evidence given by them, or any of them, to such secretary, clerk, or other person or persons so sworn, for any of the purposes of the said act.

XXIII. And be it further enacted, That it shall be lawful for the respective commissioners of appeal for any county, riding, shire, or stewartry, or any division thereof, to employ a fit person to be their clerk, whose duty it shall be to receive all appeals to be laid before the said respective commissioners, and also all statements of commissioners for executing the purposes of this act, who ought to be assessed by the said respective commissioners of appeal, and to enter the same in proper books for that purpose, and all such other acts as the said respective commissioners of appeal shall, in the execution of the said act, direct; and the said respective commissioners of appeal shall, with the consent and approbation of the commissioners for the affairs of taxes, allow to such clerk such salary or reward for each day's attendance as the said respective commissioners of appeal, with such approbation as aforesaid, shall order, not exceeding the rate at which attornies or solicitors are usually paid for the like work; which sums so ordered and allowed, the cashier or cashiers of the bank, or the respective receivers general, on the production of the certificates signed by two or more of such respective com-

Anno regni tricesimo nono GEORGIUM III. c. 22. [1798.]
 missioners of appeal, certifying the number of days on which
 such clerk attended them, shall pay out of any monies in their
 hands of the duties granted by the said first recited act.

Treasury may
 order the
 bank or re-
 ceivers gene-
 ral to advance
 money for
 incidental
 expences.

XXIV. And be it further enacted, That whenever money
 shall be wanting to defray the incidental expences of the said first
 recited act, if the cashier or cashiers of the bank of *England*, or
 the respective receivers general, shall not have then received, and
 have in his or their hands sufficient monies of the duties granted
 by this act, it shall be lawful for the lords commissioners of the
 treasury, or any three or more of them, from time to time to
 direct such cashier or cashiers, or the respective receivers gene-
 ral, to advance and pay out of any publick monies in their hands
 such sums as shall be required for the said purposes, and to re-
 place the same from time to time out of the first monies that
 shall come into their hands respectively of the said duties by this
 act granted.

Traders may
 be assessed by
 commercial
 commissioners
 for the district
 where their
 trade is car-
 ried on.

XXV. And be it further enacted, That any person or per-
 sons engaged in trade or manufacture may be assessed by the
 commercial commissioners acting for the district wherein such
 trade or manufacture shall be carried on, although such person
 or persons shall not be resident within such district.

Where suffici-
 ent assistants
 to commercial
 commission-
 ers have not
 been named,
 such commis-
 sioners may
 call in any
 proper per-
 sons as assist-
 ants, and en-
 quire their
 opinion on
 the amount
 of income, as
 under s. 98. of
 c. 13; such
 occasional
 assistants hav-
 ing previously
 taken the
 oath requir-
 ed by s. 116.
 of that act;
 and commif-
 sioners shall
 proceed to
 make their
 assessments,
 &c. as if such
 occasional
 assistants had
 been regularly
 appointed.

XXVI. And be it further enacted, That whenever it shall
 happen that sufficient persons shall not have been named to take
 upon themselves the office of assistants to any commercial com-
 missioners appointed under the said first recited act, then and in
 every such case it shall be lawful for the said commercial com-
 missioners, and they are hereby empowered, if they shall think
 the same necessary, to call to their assistance any person or per-
 sons willing to give assistance, and who may, in the opinion of
 such commissioners, be best able and competent to judge of the
 amount of the reputed income of the person or persons, bodies,
 corporations, fraternities, or societies, whose statement shall be
 under consideration before the said commissioners, (although
 such persons shall not be qualified as in the said recited act is
 directed), and shall enquire of such persons their opinion of such
 amounts of reputed income, without disclosing to them, or any
 or either of them, the amount contained in any such statement, as
 by the said act is required: provided always, That any person so
 called before such commissioners to give such assistance as afore-
 said, shall, before the said commissioners, take the oath in the
 said first recited act directed to be taken by commercial com-
 missioners: provided also, That such commissioners shall after
 such enquiry, where the same shall be thought necessary as afore-
 said, or without such enquiry where the same shall be thought
 by the said commissioners to be unnecessary, proceed in the
 making their assessments in such and the like manner in every
 respect as if such person or persons, so called upon for such assist-
 ance as aforesaid, had been appointed in manner directed by the
 said act.

XXVII. And be it further enacted, That whenever any per-
 son shall, after the said fifth day of *April* one thousand seven
 hundred

hundred and ninety-nine, and before the fifth day of *April* one thousand eight hundred, or within the like period in the course of any succeeding year during the continuance of the said first recited act, become entitled to any income arising from any lands, tenements, or hereditaments, wheresoever the same shall be situate in *Great Britain*, or elsewhere, or from any kind of personal property, or other property whatever, or from any office, stipend, or pension, either on his or her own behalf, or on the behalf of any other person as trustee, agent, receiver, guardian tutor, curator, or committee, or in any other character, either separately, or jointly with any other person, and such income shall not have been included in the amount of any former statement of the income of such person made, that then and in every such case, such person shall, within twenty-eight days after such income shall have accrued, (unless the former statement for such year shall be sufficient to cover the same), give notice thereof to the assessor or assessors of the parish or place within which he or she shall reside, and within which he or she intends to be charged in respect of such income, and shall also at the time of giving such notice return a statement of the amount of such income to such assessor or assessors, in like manner in every respect as is directed in the said recited act or this act for the return of statements to assessors under the said act or this act; and an assessment shall be made upon every such person in respect of such income, from the period when such income accrued until the end of the then current year; and the commissioners for the purposes of the said act, acting in and for the district within which such return shall have been made, shall, upon notice thereof, and delivery of such statement to them by the assessor or assessors receiving the same, proceed in the making their assessment in respect of such income, in such and the like manner in every respect as is directed by the said first recited act for making any assessment upon income; and such commissioners shall thereupon add the amount of such assessment to any former assessment that shall have been made for that year upon the persons returning such statement, or if no such former assessment shall have been made, such commissioners shall make a new assessment in respect of such income, and proceed in all respects in the collecting and levying of the same in like manner as is directed in the said first recited act; and if any person hereby required to give such notice, or return any such statement, shall neglect so to do within the time hereinbefore specified for that purpose, such person shall forfeit and pay for such offence a sum not exceeding the sum of twenty pounds, to be recovered as any penalty may be recovered under the said first recited act.

Persons becoming entitled after April 5, in any year, either on their own behalf, or as trustees, &c. to any income whatever not included in their statements, shall, within 20 days after the accruing of such income, (unless the former statement is sufficient to cover the same), give notices thereof to the assessors, with a statement of the amount, &c. and the same shall be charged for the remainder of the year, and shall be added to any former assessment, or if no such has been made, put into a new assessment, and levied and collected as if made at the commencement of the year.

Penalty on not giving such notice, &c. not exceeding 20l.

XXVIII. Provided always, and be it further enacted, That Where such income accrues by death, the representatives of the deceased may apply to the committee

tioners, and on returning the name, &c. of the person to whom the income accrues, and paying up to the death of the party, shall receive a certificate of discharge, to be delivered to the collectors, &c.

the respective commissioners, under the said first recited act, upon application made for that purpose by the heirs, executors, or administrators of the person so dying, or any of them, and on a return of the name and residence of the person or persons to whom such income shall accrue by reason of such death, to discharge such heirs, executors, or administrators, from any further payment for or in respect of such income, other than for such part thereof as shall have accrued before such death, and to grant a certificate of such discharge to such heirs, executors, or administrators; and that such certificate, on delivery thereof to the respective commissioners, or to the collector or collectors, or receiver general, or his deputy, shall be a sufficient discharge to such heirs, executors, or administrators, from any further payment in respect of the sum that shall be ascertained in such certificate as aforesaid.

Agents to persons of full age out of the kingdom, making it satisfactorily appear that they have not funds sufficient to pay the contribution of such principal, or that from revocation of authority, &c. the assessment ought to be vacated, may be relieved by the commissioners, subject to appeal by the surveyor, under s. 64. of c. 13.

XXIX. And be it further enacted, That if any agent to any other person, being of full age, and out of this kingdom, shall not have sufficient money in his hands to pay the sum which ought to be contributed on the behalf of such other person, at the time when payment thereof ought to be made by virtue of the said first recited act, and shall prove, to the satisfaction of the commissioners for the purposes of the said act, that he hath not since the delivery of the statement had sufficient money, in his hands for payment thereof, or that, from death, revocation of authority, or other cause, such payment ought to be delayed, or the assessment made upon such statement ought to be discharged or vacated, it shall be lawful for the said commissioners in such case, and on such proof as aforesaid, to direct such payment to be suspended until sufficient money shall come into the hands of such agent for payment thereof, or such assessment to be discharged or vacated, as the case may require, subject nevertheless to an appeal by the surveyor or inspector, to the determination of the said commissioners in the manner directed by the said act.

So much of s. 95. of c. 13. as disallows discount on money paid into the bank, repealed.

XXX. And be it further enacted, That so much of the said first recited act as enacts, that no discount or allowance whatever shall be allowed or paid on any sum or sums of money to be paid into the bank of *England*, in pursuance of the said act, shall be, and the same is hereby repealed.

Any person, on receiving the amount of his assessment, and producing the notice or certificate thereof, may pay the duty in advance at the bank, and in paying

XXXI. And be it further enacted, That if any person having received, from the collector of any parish or place, notice, in writing, of the amount of his or her assessment, or who shall have received, from the commercial commissioners appointed under the said first recited act, the certificate of his or her assessment, shall be desirous of paying the duty in advance at the bank of *England*, it shall be lawful for the cashier or cashiers of the said bank of *England*, on production of the notice or certificate of such assessment at the time of payment of the said duty in advance, (the sum so paid not in any case to be less than the sum which appears, by such certificate, to be payable by three instalments), to make an allowance at the rate of five pounds per

centum per annum, out of the sum or sums so paid in advance, three instalments or calculated upon such sum or sums, for the period or periods by which each respective sum shall be paid sooner than the period prescribed by the said first recited act, for payment thereof; and in every such case the said cashier or cashiers shall give the person paying the same a certificate of such payment, and a duplicate thereof, specifying therein the number of instalments there- by discharged, and the amount of the allowance for such prompt payment, and referring thereby to the notice or certificate of at- testment then produced, and the description of the person, num- ber, or letter therein mentioned; and all such allowances shall be made by the said cashier or cashiers, out of the duties to be paid in at the said bank of *England*, at the time of paying the same.

XXXII. And be it further enacted, That whenever all the commissioners for the purposes of the said first recited act, or the major part of them, present at any meeting holden under the said act, shall adjudge that there is just cause to disallow the ap- plication of any surveyor or inspector to revise any statement as in the said act is mentioned, then and in such case, but not otherwise, it shall be lawful for the said commissioners to disal- low the same; any thing in the said act contained to the con- trary notwithstanding.

XXXIII. And be it further enacted, That the schedules to the said first recited act annexed shall be, and the same are here- by repealed; and that the several schedules to this act annexed, and all and every the provisions of this act, shall, in the execu- tion of the said recited act and of this act, be severally applied and construed in like manner as if the said schedules and pro- visions were specially enacted in the said act or this act; and that the said several schedules to this act annexed, with their re- spective rules, directions, marks, and references, shall be deemed and taken to be a part of the said recited act and of this act; and that all the provisions of the said act, and every reference therein contained to the schedules to the said act annexed, shall (except where the same are hereby expressly varied) be applied, construed, deemed, and taken to refer to the schedules to this act annexed, and be extended to and construed in like manner as if the same had been enacted in the said act or this act.

XXXIV. 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 passed in this present session of parliament.

The majority of commis- sioners present at any meet- ing may dis- allow the ap- plication of surveyors to revise state- ments. [see s. 53. of c. 13.] Former sche- dules repealed, and new sche- dules substi- tuted.

The SCHEDULES to which this act refers.

(A.)

RULES for estimating the income of the current year of persons to be assessed under the act of the thirty-ninth year of the reign of his present Majesty.

I. *INCOME arising from lands, tenements, and hereditaments.*

GENERAL RULE.

In all the undermentioned cases whenever the term "Annual Value of Lands" is used, the same is to be understood as signifying the aggregate amount of the rent at which the same are let, or if not let, are worth to be let by the year, according to the ordinary rent of lands of like quality in the same neighbourhood; together with the payments within the year for all parochial and other taxes, rates, and assessments, charged upon the respective occupiers in respect of such lands; and also the value of tythes, where taken in kind, or of the sums paid in satisfaction for the same; after deducting from such aggregate amount the fourth part thereof.

1st. *INCOME of owners of lands.*

FIRST CASE.

Income of lands occupied by the owner.

Such income shall be taken at the amount of one year's rent, according to the rate at which such lands are worth to be let by the year according to the ordinary rent of lands of like quality in the same neighbourhood, regard being had to the demands to which such lands may be liable for or in respect of parochial and other taxes, rates, and assessments, and of tythes, or any satisfaction for the same, or from which demands such lands may be free; and also of a sum not less than the amount of one quarter, or more than one half, of the annual value of such lands, estimated as in the general rule aforesaid, in addition to such rent; except where the lands have come into the occupation of the owner within eighteen months past, on the expiration of a lease, or the death or failure of a tenant, in which case the same shall be valued at one year's rent only of lands of the like quality, as aforesaid.

DEDUCTIONS to be made from the FIRST CASE.

The amount of land tax payable for one year preceding.

The amount of fee farm rents, quit rents, rent charges, ground rents, and other rents payable by such owner, or other charges

charges which the owner of the land shall be bound by tenure to pay, or for the expence of drainage under any commission of sewers, estimated for one year, next preceding.

Repairs of buildings, consisting of a principal messuage, occupied by the owner, and other buildings, occupied with a farm of lands or tythes at an average, to be settled at the discretion of the commissioners under all the circumstances, not exceeding eight pounds *per centum* on the annual value of the farm, estimated as in the general rule; but if there be no principal messuage, then at the like average, not exceeding three pounds *per centum* on the like annual value:

Also on account of expences in draining lands, such sum as the commissioners shall allow, not exceeding in any case three pounds *per centum* on the annual value of the lands improved by such drainage.

And in respect of embankments from the sea, or any river, when the same shall be necessary for the occupation of lands, or by reason of tenure therein, such sum as the commissioners, under all the circumstances, shall allow.

SECOND CASE.

Houses and buildings occupied by the owner.

The income arising from such houses or other buildings shall be taken to be the fair rent at which houses of the like description are usually let or might be let by the year, unfurnished, as near as may be; but where the same are or shall be rated to the tax on inhabited houses, then not to be taken at less than such rate.

DEDUCTIONS.

Repairs, at the best average, in the judgement of the commissioners, and not exceeding ten pounds *per centum* on such rent as aforesaid.

Other deductions as in the first case.

THIRD CASE.

Lands, tenements, or hereditaments, in the occupation of tenants at rack rent.

The income arising from such lands shall be taken to be the full amount of the rent reserved.

DEDUCTIONS.

As in the first case, if payable by the owner; and also the amount of the tythes, or the satisfaction for the same, and rates and taxes, if payable by the owner, and also the actual expences of collecting the rents.

FOURTH CASE.

Lands, tenements, or hereditaments, demised to tenants in consideration of a fine paid and rent reserved.

Anno regni tricesimo nono GEORGII III. c. 22. [1798.

The income arising from such lands shall be taken to be the amount of the rent for one year, and of such farther sum in respect of the fines from the said lands, as will amount to a sum equal to what were or would be the receipts of one year, on such average as shall be settled or confirmed by the respective commissioners before whom the question shall be depending.

DEDUCTIONS.

As in the third case, if payable by the owner.

FIFTH CASE.

Lands, tenements, or hereditaments, demised to tenants in consideration of a fine without rent reserved, or a nominal rent only.

A fair average of the fines, as under the fourth case.

DEDUCTIONS.

As under the third case, if payable by the owner.

SIXTH CASE.

Houses demised to tenants at rack rent.

The income arising from such houses shall be taken to be the full amount of the rent reserved for one year.

DEDUCTIONS.

Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the third case, as far as the same are applicable, if payable by the owner.

SEVENTH CASE.

Houses demised to tenants in consideration of rent reserved and fine.

As under the fourth case, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the third case, as far as the same are applicable, if payable by the owner.

EIGHTH CASE.

Houses demised to tenants in consideration of a fine, without rent, or a nominal rent only.

As under the fifth case, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the tenant, as under the second case.

Other deductions, as under the third case, as far as the same are applicable if payable by the owner.

NINTH

NINTH CASE.

Tythes in respect of owners.

The income arising from such tythes shall be estimated on a fair average for three years preceding, of the actual value, if taken in kind, regard, in such case, being had to the expence incurred in collecting the same, or, if compounded for, of the compositions received for the same.

DEDUCTIONS.

As under the third case, as far as the same are applicable, if payable by the owner; and also all payments made on account of parochial and other rates, taxes, and assessments, in respect of such tythes which shall be payable by the owner.

TENTH CASE.

Profits of manors, or of timber or woods, usually cut, periodically, and in certain proportions, mines, insurance offices from fire, and other profits of uncertain annual amount.

The income arising therefrom shall be estimated on such average as shall be settled by the respective commissioners, before whom the question shall be depending, except in the cases of mines, insurance offices from fire, where the average shall be taken on a term not exceeding five years.

DEDUCTIONS.

As under the third case, as far as the same are applicable, if payable by the owner.

2d. *INCOME of tenants of lands, tenements, and hereditaments.*

ELEVENTH CASE.

Lands or hereditaments occupied by tenants at rack rents.

If the annual value of such lands or hereditaments, estimated as herein-before directed in the general rule be under three hundred pounds, then the income arising therefrom to the tenant shall be taken to be not less than one half, or more than two thirds of such value; and if at three hundred pounds or upwards, then to be at not less than three fifths or more than three fourths of such value.

DEDUCTIONS.

Such and no other deductions as are herein-after comprised under the head of GENERAL DEDUCTIONS, if payable by the tenant.

TWELFTH CASE.

The income arising from mines, tythes, woods, and other hereditaments of uncertain amount, when occupied by tenants, to be charged as the same would be charged in the hands of the owner, deducting also the rent payable for the same.

THIRTEENTH

THIRTEENTH CASE.

Lands or tenements demised in consideration of fines, whether with or without a rent reserved.

The income arising from such lands or tenements shall be estimated at the amount at which the same would be estimated in the case of an owner occupying the same, deducting therefrom a sum equal to the annual value of payments reserved to the owner, as directed to be estimated in the fourth case.

DEDUCTIONS as in the eleventh case.

3d. *INCOME of mesne lessors, under demises, in consideration of fines, whether with or without a rent reserved, and of lands or tenements demised upon improveable leases.*

FOURTEENTH CASE.

In every such case, the income of every mesne lessor or lessor shall be charged at the same amount as his income would be charged at if owner, deducting therefrom such rent and average of fines (if any) as shall be paid thereout to his or her immediate lessor.

II. *INCOME arising from personal property and from trades, professions, offices, pensions, allowances, stipends, employments, and vocations.*

FIFTEENTH CASE.

1st. *INCOME from any trade, profession, office, pension, allowance, stipend, employment, or vocation, being of uncertain annual amount.*

The income arising therefrom to be taken for the first year of being charged, shall be estimated either at not less than the full amount of the profits or gains of such trade, profession, office, pension, allowance, stipend, employment, or vocation, within the preceding year, or at the election of the person charged, at a sum not less than the fair and just average for one year of the amount of the profits or gains of such trade, profession, office, pension, allowance, stipend, employment, or vocation, in the three years preceding, and in all succeeding years, the income to be reckoned according to the same mode which the said person shall have chosen to take in the first year.

DEDUCTIONS.

No other deductions to be made from such income, than such as are herein-after comprized under the head of GENERAL DEDUCTIONS; except two thirds of the rent paid by the tenants of houses, part whereof is occupied and used by such tenants as an open shop for retail trade only; or by innkeepers and other persons licensed to sell wine, ale, or other liquors, by retail,

retail, to be drank in their respective houses; or by persons keeping any school, academy, or seminary for learning, and usually having their scholars to board and lodge (to a number not less than ten) in their respective dwelling houses; and also, except any rate charged in respect thereof by virtue of any act for granting an aid to his Majesty by a land tax; or on offices, pensions, stipends, or personal estates, by any act for the services of the year for which the computation shall be made; or upon pensions, or salaries, fees, and wages, in respect of offices of profit, by an act, passed in the seventh year of the reign of King *George the First*; or upon pensions, gratuities, offices, or employments of profit, by an act, passed in the thirty-first year of his late majesty King *George the Second*.

SIXTEENTH CASE.

2d. *INCOME* from offices, pensions, stipends, annuities, interest of money, rent charge, or other payments of the like nature, being of certain annual amount.

The income possessed by the same person during the whole of the preceding year, to be taken at not less than the whole income paid or payable in respect thereof, within the year preceding, ending on the fifth day of *February* in each year, or on such other day of the year as the annual payments have been usually completed; and income not possessed by the same person during the whole of the preceding year, at not less than the whole income (as far as the same can be computed) which will become payable in the succeeding year.

GENERAL DEDUCTIONS to be allowed; and also any tax or charge in respect of the same, imposed by any act or acts.

III. *INCOME* arising out of Great Britain.

SEVENTEENTH CASE.

1st. *From foreign possessions.*

The full amount of the actual annual net income received in *Great Britain*, either estimating such receipt in the first year of being charged, at the election of the person charged, according to the year ending the fifth day of *February* immediately preceding such estimate, or according to the average of the three years preceding such fifth day of *February*, or on such day in each year on which the account of such income has been usually made up; and in all succeeding years, the annual receipt to be reckoned in the same mode which the person charged shall have chosen to take in the first year.

GENERAL DEDUCTIONS to be allowed.

EIGHTEENTH

EIGHTEENTH CASE.

2d. *MONEY arising from foreign securities.*

The annual income of such securities, if the same were existing in the preceding year, to be estimated according to the produce of such year, and if the same were not then existing, to be computed upon the expected produce of the current year.

GENERAL DEDUCTIONS to be allowed.

IV. *INCOME not falling under any of the foregoing rules.*

Such income to be estimated to the the best of the knowledge and belief of the person receiving the same entitled thereto; and such estimate to be delivered to the commissioners, together with a statement of the nature of such income, and the grounds on which the amount thereof shall have been so estimated.

GENERAL DEDUCTIONS to be allowed.

GENERAL DEDUCTIONS FROM INCOME.

1. The amount of annual interest payable for debts owing by the party, or charged upon the property of the party, from which any income shall arise.

2. The amount of allowances to any child or children, or other relations, such child or children, or other relation or relations not making a part of the family of the party, and of whose names and places of residence the assessors and surveyors shall have had notice by a declaration according to the form No. 4.

3. Assessed taxes under the two acts of the thirty-eighth year of the reign of his present Majesty, for repealing the duties on houses, windows, and lights, on inhabited houses, and on clocks and watches; and for granting to his Majesty other duties on houses, windows, and lights, and on inhabited houses, in lieu thereof; and for repealing the duties upon male servants, carriages, horses, mules, and dogs, and for granting to his Majesty other duties in lieu thereof.

4. The amount of any annuity payable by the party, either as a debt or charge upon his or her income, (excepting any payment to the wife of any party living with such party, for which she, or any trustee or trustees on her behalf, shall not be duly charged under this act).

5. Persons who have made or shall make insurance on their respective lives, or on the lives of their respective wives, shall be at liberty, in addition to any other deductions, to deduct the amount of the premium of such insurance for the current year.

6. Persons

6. Persons entitled to any income during and depending upon the life or lives of any other person or persons who have made, or shall make, insurance on the life or lives of such other person or persons, shall be at liberty, in addition to any other deductions, (except the deduction herein-after mentioned), to deduct the amount of the premiums of such last mentioned insurance for the current year; provided that if, after the death of such other person or persons on whose life or lives such insurance shall have been made, the income, or any part thereof from which such premiums have been deducted, shall be continued, or the estate from whence the same arose renewed, or shall have been usually continued, or the estate from whence the same arose shall have been usually renewed by the payment of a fine or fines, then and in such case no deduction shall be allowed on account of such fine or fines which shall have been paid, or would become payable, on any such renewal.

PARTICULAR DEDUCTIONS FROM INCOME.

1. The amount of the tenths and first fruits, duties and fees on presentations paid by any ecclesiastical person within the year preceding that in which the computation shall be made.

2. Procurations and synodals paid by ecclesiastical persons, on an average of seven years preceding that in which the computation shall be made.

3. Repairs of chancels of churches by any rector, vicar, or other person bound to repair the same, on an average of twenty-one years preceding, as aforesaid, or as nearly thereto as can be produced.

SCHEDULE

SCHEDULE of INCOME of

No	DESCRIPTION of PROPERTY from which INCOME arises,	Annual Income.		
		£.	s.	d.
1.	Lands occupied by me as owner { rent - annual value			
2.	Houses and buildings occupied by me as owner -	-	-	-
3.	Lands, tenements, or hereditaments, in occupation of tenants at rack rent	-	-	-
4.	Lands, tenements, or hereditaments, demised to tenants in consideration of a fine paid and rent reserved -	{ amount of fines on an average of years } £. s. d.		
5.	Lands, tenements, or hereditaments, demised to tenants in consideration of a fine, without any rent reserved, or nominal rent only -	{ amount of fines received, upon an average of years }		
6.	Houses demised to tenants at rack rent	-	-	-
7.	Houses demised to tenants in consideration of rent reserved and fine	-	-	-
8.	Houses demised to tenants in consideration of a fine without rent, or a nominal rent, only	-	-	-
9.	Tythes received in kind, or composition reserved for the same -	{ amount of average receipt for three years } £. s. d.		
10.	Profits of { manors - average receipt for years } { timber - do - do - } { woods - do - do - } { mines - do - not exceeding five years } { other profits of uncertain amount - } { do for years }			
11.	Lands or hereditaments demised to me, as tenant at rack rent	-	-	-
12.	Profits of { manors - } { timber - } { woods - } { other hereditaments of uncertain amount - } { tythes { taking in kind compounded for } as in the 9th case, deducting the rent payable. }	{ demised to me, average the same as the 10th case, } £. s. d.		
13.	Lands or tenements demised to me in consideration of a fine, whether with or without a rent reserved; annual value -	-	-	-
14.	{ Lands or tenements demised to me in consideration of fine, with or without a rent, and underlet to a tenant - } { Lands demised to me at rent, and underlet to a tenant at an improved rent }	{ } £. s. d.		
15.	From profession, offices, pensions, stipends, employments, trade or vocation being of uncertain annual amount	-	-	-
16.	From offices, pensions, stipends, annuities, interest of money, rent charge, and other payments being of certain annual amount, and allowances applied to my use, including the income of the wife, if any, for which she or her trustee or trustees shall not be charged living with husband, though separately secured	-	-	-
17.	From foreign possessions	-	-	-
18.	From money arising from foreign securities	-	-	-
19.	From any income not falling under any of the above heads, or within the rules prescribed by the act	-	-	-
	Nature of the income, and grounds on which the amount thereof is estimated	-	-	-
	Total amount of income	-	-	£.
	Deductions from above	-	-	£.
	Income chargeable	-	-	-

(D.)

of the Parish of

in the Division of

DEDUCTIONS.

		£.	s.	d.	£.	s.	d.	
Land tax payable on the several properties mentioned under Nos	on the other side, from the							
	day of							to the
	last past							
Fines paid upon an average of	years							
ee farm rents payable out of Nos	on the other side							
Quit rents, payable out of Nos	do							
Rent charges, payable out of Nos	do							
Ground rent, payable out of Nos	do							
Other rents, payable out of Nos	do							
Tenths	do							
Procurations, synodals, payable (by ecclesiastical persons) out of Nos	upon an average of seven years							
For one year preceding the delivery of this schedule.								
		£.	s.	d.				
Repairs	Of farm, with principal messuage, under Nos							
	Of farm buildings, without principal messuage, under Nos							
	Of draining lands, under Nos							by rate
								for improve-
								ment of lands
Of embankments, under Nos								
Of houses and buildings not occupied with a farm, under Nos								
Of chancels of churches by rectors, vicars and others bound to repair the same, upon an average of 21 years								
		£.	s.	d.				
Tythes	Expences in collecting the same, upon an average of three years							
	Value thereof paid in kind, upon do average							
	Value of composition for the same, upon do average							
		£.	s.	d.				
Annual interest for debts,	{ Personal							
	{ Charged on Nos							
Allowances to children, or other relations; viz. []							
Assessed taxes under acts 38 Geo. III. c. 40, & 41.								
Annuities								
Land tax on personal estates, offices, pensions, &c.								
Premiums of insurance on life								
Total amount of deductions			£.					

Witness my hand

this

day of

Memorandum:—The local situation of the several properties in the opposite column must here be described under their respective numbers; and if in Great Britain, the several parishes and counties in which they are situate, together with the several places of residence of the party.

A. 1.

N^o 1.

LIST containing the proper name of every lodger, inmate, and other person resident in the dwelling house, except servants and infants, not having an income chargeable by virtue of the acts.

--

N^o 2.

LIST containing the proper name and place of residence of every person not resident in *Great Britain*, and of every infant, idiot, lunatick, married woman, and other person having any income chargeable by virtue of the acts, of which I am in receipt of as trustee, agent, receiver, guardian, curator, or committee, and also the name or names of such persons who are joined with me in such trust.

Name or names of persons above described.	Description and residence of persons being respectively not resident in <i>Great Britain</i> , or infants, idiots, lunaticks, or married women, or other persons as aforesaid.	Name or names of trustees, &c. joined with me in such trust, &c.

Witness my hand this

day of

N^o 3.

DECLARATION to be made by persons who have two or more dwelling houses, to be delivered to the assessors.

I do declare, That I am desirous of being charged to the rates and duties granted by an act of the thirty-

thirty-ninth year of the reign of his present Majesty, in the
of the in the of

* If the party means to be charged in different parishes for different parts of the income, the statements of the whole income must be filled up and delivered in each of those parishes; and in such case the above must specify the several parishes, and the respective proportions to be paid in each, by adding the same in the following manner:

"Parish of _____ in the _____ of _____ in respect of one _____ part of my income: and in the parish of _____ in the _____ of _____ in respect of one other _____ part of my income."

N^o 4.

DECLARATION of the name and place of residence of any person or persons to whom any allowances are made, which the party is entitled to deduct.

Name or name of persons above described.	Place of residence.	Sum allowed.

N^o 5.

DECLARATION of the number of children to be delivered to the commercial commissioners, if any income is to be assessed by them, if not, to the assessors.

I do declare, That I have the under-mentioned child _____ born in lawful wedlock, and principally maintained by me; and at my expence; and that I have not deducted any allowance made by me to such child from my income.

} Above the age of six years;

} Under the age of six years;

being respectively the child _____ of* _____ in respect of whom I claim an abatement after the rate of _____ per centum from the sum which I have declared to be not less than one part of my income, in pursuance of the said acts; and am ready to verify this my declaration as the act requires.

Witness my hand, this _____ day of _____

* Here must be inserted, whether they are children of the claimant, of his or her wife or husband by a former marriage.

B.

N^o 6

STATEMENTS by persons of their own income to be delivered to the assessors, either where the party is not concerned in trade or manufacture, or is not desirous that the whole of his income, or the part arising from trade or manufacture, should be assessed by the commercial commissioners; to be delivered open or sealed up at the election of the party.

Where the income does not amount to sixty pounds per annum.

I do declare, That my income, estimated according to the directions and rules of an act passed in the thirty-ninth year of the reign of his present Majesty, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, and of another act for amending the said act, doth not amount to the sum of sixty pounds per annum.* Dated the _____ day of _____

(Signed)

N^o 7.

Where the income amounts to sixty pounds per annum, and is under two hundred pounds.

I do declare, That my income, estimated according to the directions and rules of an act passed in the thirty-ninth year of the reign of his present Majesty, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, and of another act for amending the said act, doth not exceed the sum of _____ and that I am willing to pay the sum of _____ for my contribution for one year, from the fifth day of April _____ to the fifth day of April _____ the same being not less than one _____ part of my income, estimated as aforesaid, to be paid according to the directions of the said acts.* Dated the _____ day of _____

(Signed)

In this and in all cases in which an abatement is intended to be claimed for a child or children, the following words shall be added, 'subject to the abatement claimed by me on account of a child or children, by virtue of the said act.'

N^o 8

Where the income amounts to two hundred pounds, or upwards.

I do declare, That I am willing to pay the sum of _____ for my contribution for one year, from the fifth day of *April* until the fifth day of *April* in pursuance of an act, passed in the thirty-ninth year of the reign of his present Majesty, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, and of another act for amending the said act; and of another act for amending the said act;* and I do declare, That the said sum of _____ is not less than *one* tenth part of my income, estimated according to the directions and rules prescribed by the said acts, to the best of my knowledge and belief. Dated this _____ day of _____

(Signed)

N^o 9.

STATEMENTS by persons of their own income, to be delivered to the assessors, where a part only is to be assessed by commercial commissioners, as arising from trade or manufacture; and may be delivered sealed up or open.

I do declare, That my income, estimated according to the directions and rules of an act, passed in the thirty-ninth year of the reign of his present Majesty, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, and of another act for amending the said act, excluding such part thereof as arises from trade or manufacture, doth not exceed the sum of _____ per annum.* Dated the _____ day of _____

(Signed)

N^o 10.

STATEMENTS by persons of their own income to be delivered to the commercial commissioners, where the whole is intended to be charged before such commissioners, as arising in part or in the whole from trade or merchandize.

I do declare, That I am willing to pay the sum of _____ for my contribution for one year, from the _____ the _____

Anno regni tricesimo nono GEORGII III. c. 22. [1798.]
 the fifth day of *April* until the fifth day of *April*
 in pursuance of an act, passed in the thirty-ninth
 year of the reign of his present Majesty, intituled, *An act to*
repeal the duties imposed by an act, made in the last session of
parliament, for granting an aid and contribution for the prosecution of
the war; and to make more effectual provision for the like purpose, by
granting certain duties upon income, in lieu of the said duties, and
 of another act for amending the said act; and I do declare,
 That the sum of _____ is not less than one
 part of my income, estimated according to the directions and
 rules prescribed by the said acts, to the best of my knowledge
 and belief. Dated this _____ day of

(Signed)

N^o 11.

STATEMENTS by persons of their own income, to be deli-
 vered to the commercial commissioners, where a part of the
 income arises from trade or manufacture, which part only they
 are desirous should be assessed by such commissioners.

I do declare, That I am willing to pay
 the sum of _____ for my contribution for one year,
 from the fifth day of *April* until the fifth day of
April in pursuance of an act, passed in the thirty-
 ninth year of the reign of his present Majesty, intituled, *An act*
to repeal the duties imposed by an act, made in the last session of par-
liament, for granting an aid and contribution for the prosecution of
the war; and to make more effectual provision for the like purpose,
by granting certain duties upon income, in lieu of the said duties,
 and of another act for amending the said act; and I do declare,
 That the sum of _____ is not less than one
 part of my income, estimated according to the directions and
 rules prescribed by the said act, to the best of my knowledge and
 belief, in respect of such part thereof as arises from trade or ma-
 nufacture; and that a statement of the residue of my income, not
 arising from trade or manufacture, hath been delivered to the
 assessors, or one of them, for the _____ of _____ in
 the county of _____ dated this _____ day of

(Signed)

N^o 12.

STATEMENTS of income by trustees, agents, &c. on be-
 half of others, for whom they act as trustees, &c. to be
 delivered to the assessors.

Where the income does not amount to sixty pounds per annum.

I do declare, That the income of _____
 for whom I am _____ estimated according to the di-
 rections and rules of an act of parliament, passed in the thirty-
 ninth

ninth year of the reign of his present Majesty, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, and of another act for amending the said act, doth not amount to the sum of sixty pounds per annum.* Dated this day of
(Signed)

N^o. 13.

Where the income amounts to sixty pounds per annum, and is under two hundred pounds,

I do declare, That the income of
for whom I am estimated according to the directions and rules of an act of parliament, passed in the thirty-ninth year of the reign of his present Majesty, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, and of another act for amending the said act, doth not exceed the sum of and that I am willing, on behalf of the said to pay the sum of for contribution for one year, from the fifth day of April to the fifth day of April* the same being not less than one part of income, estimated as aforesaid, to be paid according to the directions of the said acts. Dated this day of
(Signed)

N^o. 14.

Where the income amounts to two hundred pounds per annum, or upwards.

I do declare, That I am willing, on behalf of for whom I am to pay the sum of for contribution for one year, from the fifth day of April to the fifth day of April in pursuance of an act, passed in the thirty-ninth year of the reign of his present Majesty, intituled, *An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, and of another act for amending the said act; and I do declare, That the said sum of is not less than*

Anno regni tricesimo nono GEORGII III. c. 23. [1798.
 one tenth part of income, estimated according to the
 directions and rules prescribed by the said acts, to the best of my
 knowledge and belief. Dated this _____ day of _____
 (Signed)

C.

N^o 15.

NOTICE to be given to assessors, duly filled up and signed,
 where any income is intended to be charged by the commercial
 commissioners.

TAKE notice, that * _____ engaged in trade or
 manufacture †, and mean to be charged to the rates and
 duties granted by an act of the thirty-ninth year of the reign of
 his present Majesty, under the powers and provisions vested in
 and given to the commercial commissioners for the _____ of
 in the county of _____ † _____ day of _____
 Witness my hand this _____ day of _____

* I (or we, if partners), (or, if not on his own account, on the behalf
 of _____) am (or are)

† Here set forth the branch or branches of trade or manufacture, and
 the place or places where the same is carried on.

‡ If the party has other income, not to be charged by the commercial
 commissioners, the above must specify that he means to be charged to
 such part of the income as arises from his trade or manufacture, by adding
 these words after the filling up of the blank for the county, "for such
 part of my income as arises from trade and manufacture."

C A P. XXIII.

*An act to repeal certain parts of three acts, made in the thirty-seventh
 and thirty-eighth years of the reign of his present Majesty, for
 raising a provincial force of cavalry; and for making further
 provision respecting such part of the provisional cavalry of this
 kingdom as is now actually called out and embodied.—[March 21,
 1799.]*

Preamble:

WHEREAS it is expedient that such part of the provisional
 force of cavalry, raised by virtue of two several acts, passed
 in the thirty-seventh year of his present Majesty, as hath not been
 embodied prior to or under another act, passed in the last session of
 parliament should be forthwith disbanded, in the manner and ac-
 cording to the regulations herein-after mentioned; and that such
 part of the said provisional cavalry as hath been embodied prior to or
 under the said act, should remain embodied under the regulations of
 the said acts and of this act, until the end of the present war, or such
 shorter time as his Majesty shall think proper, and then to be disbanded,
 in like manner as the provisional cavalry, not now embodied, is directed
 by this act to be disbanded: 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

lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That in every county, riding, or place, where the provisional cavalry thereof shall have been embodied prior to the passing of the said act of the last session of parliament, all and every the provisions, clauses, regulations, privileges, matters, and things, in the said act or in this act contained, relating to provisional cavalry embodied under the said act, shall be extended to, and are hereby declared to be in force, and shall be applied to any provisional cavalry embodied prior to the passing of the said act, and now remaining embodied, in as full and ample a manner, in every respect as to any other provisional cavalry raised, and now embodied under the above recited acts, or any or either of them.

38 Geo. 3. c. 94. and this act, to extend to provisional cavalry embodied prior to passing the former act, and now remaining embodied.

II. And be it further enacted, That in every county, riding, and place, the provisional cavalry whereof is not now embodied, the provisions of the said several acts, or of any other acts respecting the said provisional force of cavalry, which relate to the mustering, training, and exercising, or embodying, the said provisional cavalry, or to the making any further allowances for the expences of keeping the horses belonging to such provisional cavalry, shall, from and after the passing of this act, be, and the same are hereby repealed; and that in every county or riding, the provisional cavalry whereof is now embodied, all the provisions contained in the several acts aforesaid, which relate to the furnishing any mare or gelding for such provisional cavalry, or providing any men to serve therein, shall also, from and after the passing of this act, be, and the same are hereby repealed.

Where the provisional cavalry is not now embodied, the provisions relating to mustering, &c. ; and where now embodied, the provisions relating to furnishing horses, and providing men, to be repealed.

III. And be it further enacted, That in all cases where the provisional cavalry is not now embodied, and any mare or gelding, cloaths, furniture, or accoutrements, or other articles, as required by the said acts, have been furnished to any person serving, or ballotted to serve, in the provisional cavalry out of any publick monies applied under any of the said acts, or any allowance of any publick monies has been made to any person so serving or ballotted as aforesaid, for the providing any mare or gelding, cloaths, furniture, accoutrements, or other articles required to be provided according to the directions of the said acts, that then and in every such case the sum of money expended in the furnishing such mare or gelding, cloaths, furniture, or accoutrements, or other articles, as required by the said acts, or as an allowance to the person ballotted, or class from which the person was ballotted for the providing the same, or such proportion thereof as the deputy lieutenants or court of lieutenancy, shall, under all circumstances, adjudge reasonable, not being in any case less than one half of the sum so advanced, shall be repaid to such person, at or before the time of the said provisional cavalry being disbanded, as the deputy lieutenants of the division, or court of the lieutenancy of the place, with the consent of the receiver general for the county, riding, or place, in which such person

Where the provisional cavalry is not now embodied, and any horse, &c. has been furnished out of any publick money, the sum so expended, or such part as the deputy lieutenants, or court of lieutenancy, shall adjudge reasonable, shall be repaid to such person as they, with the consent of the receiver general, shall be deli-

vered to such person as they shall appoint, to be sold, and the produce of the sum so repaid, to be paid over to the receiver general.

Any overplus from sales to be repaid to the party who provided the horse, &c.

Where the provisional cavalry has not been embodied, the deputy lieutenants of each subdivision, and the court of lieutenancy of any place, shall meet and cause such as shall not have been furnished at the publick expence, with horses, &c. to be disbanded, and appoint a day for mustering such as shall not be disbanded; and such as shall have been furnished with any horse, &c. at the publick expence, who shall neglect to attend to deliver up such horse, &c. shall forfeit a sum not exceeding 2*l*.

was ballotted to serve, shall authorise to receive the same, according to the order of the said deputy lieutenants, or court of lieutenancy, or in default thereof, the mare or gelding, cloaths, furniture, accoutrements, and other articles so furnished or provided as aforesaid, shall be forthwith delivered to such person as shall be appointed by the lieutenant or deputy lieutenants, or court of lieutenancy, to receive the same; and all such mares, geldings, cloaths, furniture, accoutrements, and other articles so ordered to be delivered, shall thereupon be sold and disposed of by publick auction, as soon as conveniently may be, for the best price that can be obtained, and the money so to be repaid, or the produce arising from such sales, or so much thereof as have been so advanced, shall be paid over to such receiver general or his deputy, and go in payment, or in aid of payment, of the sums required to replace the monies advanced by such receiver general, under the said acts for the provisional cavalry raised in such division or place: provided always, That any overplus arising from such sale, after paying the money advanced, or such proportion thereof as aforesaid, to such receiver general as aforesaid, shall be repaid to the party who shall have provided such mare, gelding, cloaths, furniture, accoutrements, or other articles as aforesaid.

IV. And be it further enacted, That in the several counties, ridings, and places, where the provisional cavalry has not been embodied, the deputy lieutenants of each subdivision of such county or riding, and the court of lieutenancy of any place, shall, as soon after the passing of this act as conveniently may be, meet in their respective subdivisions and places, and cause all such of the provisional cavalry in their several subdivisions and places respectively, as shall not have been furnished as aforesaid, at the publick expence, with any mares, geldings, cloaths, furniture, or accoutrements, or shall not have received any allowances for the providing any mares, geldings, cloaths, furniture, or accoutrements, to be forthwith disbanded; and shall, at such meeting, appoint a day, not later than fourteen days from the time of such first meeting, for the mustering of all such provisional cavalry as shall not have been disbanded at such first meeting as aforesaid, and by whom any mare, gelding, cloaths, or accoutrements, ought to be returned, or allowances granted, ought to be repaid as aforesaid; and every person for whom any mare or gelding, cloaths, furniture, or accoutrements, shall have been furnished at the publick expence, or to whom any allowance of money has been made for providing the same, who shall neglect to attend such muster, or to send some agent on his or her behalf, to deliver up at such meeting such mare, gelding, cloaths, furniture or accoutrements as ought to be returned at such meeting, or to repay such sum of money as may be due in lieu thereof, to the person appointed by the deputy lieutenants, or court of lieutenancy to receive the same as aforesaid, shall forfeit such sum of money as shall be fixed by any two or more deputy lieutenants, or such court of lieutenancy, at such meeting as aforesaid, not exceeding the sum of twenty pounds, which sum shall be certified to the
respective

respective commissioners, and shall be added to the last or next assessment of such person, in respect of the duties on horses in the said acts mentioned, and levied and accounted for together with the duties therein contained, and as part thereof, under the same powers as the duties on horses may by law be levied and recovered.

V. And be it further enacted, That the summons for attending such musters shall be issued, and notice thereof given by the constables and other officers, in their respective jurisdictions, in the same manner as is directed in the said last mentioned act, for giving notice of any time and place of exercise under the said last mentioned act.

VI. And be it further enacted, That in every county, riding, or place, the provisional cavalry whereof shall be now embodied, the officer commanding such provisional cavalry shall, within one month after the passing of this act, cause an account to be taken of the several mares and geldings in such provisional cavalry that shall be fit for military service, distinguishing in the said account such as shall have been valued, and of which certificates of value shall have been granted at or after the embodying of such provisional cavalry, as is directed by the said act of the last session of parliament, or by any former act relating to the provisional force of cavalry, and shall cause such account to be transmitted to the lieutenant, or in his absence to the deputy lieutenants of the county, riding, or place to which such provisional cavalry shall belong; and the lieutenant or deputy lieutenants of such county, riding, or place, shall thereupon cause all such mares or geldings as have not been so valued as aforesaid, to be valued by two skilful persons, to be named, with the approbation of such commanding officer, by the said lieutenant or deputy lieutenants of such county, riding, or place, according to the price at which the same might be sold, such price not in any case to exceed the sum of twenty-five pounds; thereupon, and upon production of the joint certificate of the commanding officer of such provisional cavalry, or of the officer appointed by him to attend such valuation, and of the persons making such valuation, or upon the production of the certificate of valuation granted under the said act of the last session of parliament, or such other acts as aforesaid, respectively indorsed by the clerk of the general meeting of lieutenancy of the said county, riding, or place, which indorsement shall specify whether any and what allowance shall have been made to the person providing any such mare or gelding, for and towards providing the same, it shall be lawful for the receiver general of the same county, riding, or place, or his deputy, and he is hereby required to pay or remit the valued price of such mare or gelding, after deducting the amount of the allowance that shall appear by such certificate to have been made for or towards providing the same, to the person or class to whom such mare or gelding shall belong, within ten days after demand of such price as aforesaid, out of any publick monies in the hands of

Summons for attending musters, and notice thereof to be given as notice of time and place of exercise.

Where the provisional cavalry is now embodied, the commanding officer shall cause an account to be taken of the horses fit for military service, distinguishing such as have been valued, and transmitted to the county lieutenant, who shall cause such to be valued as have not been; and, upon production of the proper certificate, the receiver general shall pay the valued price, after deducting any allowance that may have been made, to the persons or classes to whom the horses shall belong.

Receiver general to be reimbursed out of the extraordinaries of the army.

The commanding officer to cause an account to be transmitted to the county lieutenant of horses deemed unfit for military service, and to cause them to be returned as the lieutenant shall order to the persons providing them: but if any publick expence has been incurred it shall be repaid, or the horses shall be sold.

Vacancies in embodied provisional cavalry may be recruited as fencible cavalry, in the place to which it belongs.

Substitutes in embodied provisional cavalry all not be changed

such receiver or his deputy, arising out of any duties receivable by such receiver; which certificate, so indorsed as aforesaid, shall be a sufficient discharge to such receiver general, and which sums shall be reimbursed to such receiver general, out of any monies which shall then have been or thereafter shall be voted by the commons of *Great Britain* in parliament assembled, towards defraying the extraordinaries of the army.

VII. And be it further enacted, That the said commanding officer shall also cause an account to be taken, and transmitted to the lieutenant or deputy lieutenants as aforesaid of the county, riding, or place to which such provisional cavalry shall belong, of all the mares and geldings in such provisional cavalry that shall, on an examination by him to be had within the time herein-before mentioned, be deemed unfit for military service, and shall also cause all such last mentioned mares and geldings to be returned, according to such orders as the lieutenant or deputy lieutenants as aforesaid shall give for that purpose, to the persons respectively providing the same: provided always, That in every case where any such last mentioned mare or gelding hath been provided at the publick expence, or any allowance of publick monies shall have been made to any such person for or towards providing any such mare or gelding, then and in such case the said mare or gelding shall not be returned, but on re-payment of the sums so advanced, to the person appointed by such lieutenant or deputy lieutenants to receive the same, and in default of such re-payment, the said lieutenant or deputy lieutenants shall forthwith cause such mare or gelding to be sold, in manner herein-before directed as to the cases before mentioned; and after payment of such sum or allowance as shall have been advanced for or towards providing such mare or gelding, to the receiver general or his deputy, in the manner and for the purposes herein-before specified in other the like cases of re-payment, and after deducting the expences of such sale, the surplus arising therefrom shall be forthwith paid to the person or class who shall have provided such mare or gelding.

VIII. And be it further enacted, That during the time any such provisional cavalry shall remain embodied, any vacancies therein may be filled up and recruited in such manner as any fencible regiment of cavalry may be recruited, and for that purpose it shall be lawful for any officer, serjeant, or other person, serving for the time being in such embodied provisional cavalry, being thereunto authorized by the commanding officer for the time being of such provisional cavalry, to beat up for and enlist volunteers in any city, town, parish, or place, within the county, riding, or place to which such provisional cavalry belongs, but not elsewhere, to serve in such provisional cavalry, during all such time as the said provisional cavalry may be embodied to serve by virtue of the said acts.

IX. And be it further enacted, That no person who shall have found or shall hereafter find any substitute in any provisional cavalry, that shall remain embodied as aforesaid, shall be permitted

to change such substitute, and provide another person, to be enrolled in lieu of such substitute in manner directed in the said last above recited act, unless with the consent of the commanding officer of such provisional cavalry, or of such other officer of such provisional cavalry as may be authorized by such commanding officer to give such consent.

without
consent of
the command-
ing officer.

X. And be it further enacted, That so much of the said first above recited act as prohibits the carrying out of *Great Britain* the whole or any part of the provisional cavalry, shall, during the continuance of the present war, be suspended, so far as relates to any embodied provisional cavalry, or any part thereof, who his Majesty may think proper to permit to serve out of *Great Britain*, in consequence of any voluntary offers that may be made by them to that effect, and duly certified to that effect by their commanding officer: provided always, That, previous to the certifying such offer, the commanding officer shall have explained to the persons making the same, that the same, if made, is purely voluntary on their part, and that no person serving in such provisional cavalry can be compelled to make such offer, or to engage to serve out of this kingdom, except by his own consent signified.

So much of
first recited
act as prohi-
bits carrying
out of *Great
Britain* pro-
visional ca-
valry suspend-
ed, so far as
relates to any
who may
voluntarily
offer to so
serve, certified
by the com-
manding
officer, after
having
explained that
they cannot
be compelled
to serve out of
the kingdom.

XI. And be it further enacted, That when any overseer or overseers of the poor of any parish, tything, or place, shall, after the passing of this act, pay any sum or sums of money, under and by virtue of the regulations of the said before recited act passed in the last session of parliament, for or towards the relief of the family of any person serving in the embodied provisional cavalry, that then and in every such case it shall be lawful for any two justices of the peace of the county, riding, or place, where such payment shall have been made, and they are hereby required, once in every quarter of a year, to enquire into and examine the account of monies so paid as aforesaid, at the request, and on the oath or solemn affirmation of such overseer or overseers, and shall thereupon allow all such payments as shall appear to such justices to have actually been made after the passing of this act, under and by virtue of the regulations of the said abovementioned act; and shall also thereupon forthwith make an order for the receiver general of such county, riding, or place; to pay the sum allowed by them in such account, out of any monies in the hands of such receiver general, arising from any duties receivable by him as such receiver general; and such receiver general or his deputy shall, and they are hereby respectively required to pay the sum so allowed in such account as aforesaid, or to remit the same, within ten days after the receipt of such order, to the overseers of the poor of the parish, tything, or place, from which such order shall have been transmitted to him, and such order, certifying the amount allowed in such account, shall be a sufficient discharge to such receiver general for payment of such sum of money; and which sums shall be reimbursed to such receiver general, out of the sums voted for the extraordinaries of the army as before mentioned.

When over-
seers of the
poor, after
passing this
act, shall
relieve the
family of any
person serving
in the embo-
died provi-
sional cavalry,
two justices
to examine
quarterly the
account, and
order payment
by the receiver
general, who
shall be reim-
bursed out of
the extraor-
dinaries of
the army.

When his Majesty shall think fit to disband any embodied provisional cavalry, the commanding officer shall, at such time as the general officer of the district fixes, cause them to march to the place appointed,

Pay, allowances, and service to cease from the days fixed for disbandment.

Receiver general to make up an account of monies advanced and repaid, and apportion the sums due from each division; and may require the clerks to the lieutenantancy, and to the commissioners of land tax, to transmit him such accounts as he may think necessary for that purpose. Penalty of 20l. on clerk for neglect.

The receivers general, as soon as they shall have made up their accounts, to certify the sums due to the clerks to the commis-

XII. And be it further enacted, That whenever his Majesty shall think it convenient to disband any regiment or corps of provisional cavalry now embodied, the officer having the command thereof shall, at such time as the general officer of the district shall, pursuant to his Majesty's direction to be signified in such order, fix, cause the provisional cavalry of such county or riding to be marched, under their respective officers; to any place or places appointed for that purpose; within the county, riding, or place to which they respectively belong; and the lieutenant or deputy lieutenants of such county, riding, or place, shall on some convenient day preceding the day fixed for disbanding such provisional cavalry, cause the same to be mustered, and there to be disbanded.

XIII. And be it further enacted, That all pay of the officers and private men of the provisional cavalry now embodied, which shall be so disbanded as aforesaid, and all allowances for the keep of any such mares or geldings belonging to the provisional cavalry not now embodied, and all further services under the said acts, or any of them, shall wholly cease and determine from the respective days fixed, in manner herein-before mentioned, for the disbanding the same.

XIV. And be it further enacted, That the receiver general of every county, riding, and place in *England*, shall, as soon after the passing of this act as the same can be done, make up an account of all monies advanced by him under any of the said acts, and also an account of all monies which have been repaid to him on account of the same, and shall compare the sums advanced with the sums repaid, in each division of the county or riding for which there are separate sets of acting commissioners of land tax, and apportion the sums due from each division; and the said receiver general may, and he is hereby authorized to require the several clerks to the lieutenants and deputy lieutenants, and also the several clerks of the commissioners of land tax within his county, riding, or place, to make out and transmit, with all dispatch, not to exceed, in any case, two months from the said account being required by such receiver general, all such accounts as he may think necessary to enable him to make out such accounts, and to apportion such charges in manner herein-before required; and if any such clerk shall neglect or refuse to make out such accounts within the time herein-before required, he shall forfeit, for every such offence, the sum of twenty pounds, to be recovered as any penalty may by the said acts, or any of them, be recovered.

XV. And be it further enacted, That the receivers general of the several counties, ridings, and places in *England*, shall, as soon as they shall respectively have made up their accounts of the several sums due in the several divisions of their respective counties or ridings, and in their several places, cause the respective sums so appearing due, to be certified under their respective hands, or the hands of their respective deputies, to the several clerks to the commissioners for executing an act of the last session of

parliament, intituled, *An act for repealing the duties upon male servants, carriages, horses, mules, and dogs, and for granting to his Majesty other duties in lieu thereof*; and the respective clerks to such commissioners shall immediately proceed, upon the receipt of such certificate, to make out and proportion the respective sums to be added to each person's last assessment of the said duties on horses in their respective divisions and places, and all such sums so certified shall, by force and virtue of such certificate, be assessed by the respective commissioners, in their several and respective divisions, upon all and every the persons liable to the duties upon horses, in like manner in every respect, and according to the same rules and directions, as are mentioned in the said act of the last session of parliament, for the regulation of the provisional force of cavalry; and every such clerk who shall not, within one month after the receipt of such certificate, make out an account of the due proportion of each person's assessments, in manner hereinbefore and in the said act directed, shall forfeit and pay, for every such offence, the sum of twenty pounds, to be recovered and applied as any penalties may be recovered and applied under the said first recited acts.

Commissioners for executing
38 Geo. 3. c.
41. who shall proportion the sum to be added to each person's last assessment of the duties on horses.

Penalty of 20l. on clerk for neglect.

XVI. And be it further enacted, That in every case where the deputy lieutenants of any county or riding shall, at any general meeting of lieutenancy, have made any order, or granted any certificate for the payment, by any receiver general, of any money under any of the said acts, without distinguishing in such order or certificate, the proportions of the sums to be assessed in each division of such county or riding for the repayment to the said receiver general of the money to be advanced upon such order or certificate, and such receiver general shall thereupon have advanced such sum of money, that then, and in every such case, it shall be lawful for such receiver general, and he is hereby required, to apportion such sum of money among the several divisions of such county or riding, in proportion to the number of men raised for the provisional cavalry in each of such divisions, as near as the same can be done, and thereupon to cause the respective sums of money, that appear upon such apportionment to be the respective proportions of each division as aforesaid, to be certified under his hand, or the hand of his deputy, to the several clerks to the commissioners aforesaid, of the several divisions of such county or riding, in their respective divisions; and the said respective sums of money so certified by such receiver general as aforesaid, shall be thereupon immediately apportioned by such respective clerks, and assessed, raised, levied, and collected in the respective divisions, in like manner in every respect, and according to the same rules and regulations, and under the like penalties, as are hereinbefore directed in other cases of money certified by such receiver general for the purpose of being assessed as aforesaid.

Where deputy lieutenants have made an order for payment of money by any receiver general without distinguishing the sums to be assessed in each division, he shall apportion the same, in proportion to the number of men raised, and certify the same to the clerks to the commissioners of the divisions, who shall apportion the same.

XVII. Provided always, and be it further enacted, That all assessments made before the passing of this act upon the several persons liable to the duties upon horses in their respective divisions, shall be, and are hereby declared to be respectively valid

Assessments made prior to this act, for the duties on horses, to be valid though

not added to the last assessment, and may be collected separately.

assessments, notwithstanding that any of such assessments shall not have been added to each person's last assessment of the said duties on horses, in such respective division, in the manner directed by the said recited acts; but shall have been made separate and distinct therefrom; and it shall be lawful in every such case for the said respective commissioners in every such division, to cause such assessment to be collected and levied separate and distinct from the other assessment of the duties on horses or persons in such division, and they are hereby respectively authorized to cause such assessments to be levied by distress and sale of the goods of the party assessed, and for that purpose to issue warrants for the levying thereof in such and the like manner, and to proceed therein by all such ways and means, and under such powers, as they may lawfully do in the levying any assessment of the duties upon horses under any act or acts relating to such last-mentioned assessments.

If the commissioners of land tax, and the other duties, neglect to perform their duty, two justices may perform it.

XVIII. Provided always, and be it further enacted, That if the respective commissioners of land tax and other the duties before-mentioned, shall neglect or refuse to perform the several duties required of them under this act, or any of them, or shall neglect or refuse to issue any warrant of distress for the levying of any sum of money contained in any such assessment as aforesaid, made upon any person within the division of such commissioners respectively, so neglecting or refusing as aforesaid, that then, and in every such case, it shall be lawful for any two justices of the peace of the county or riding where such default shall be made, upon complaint being exhibited to them of such omission and neglect by the receiver general of such county or riding, or his deputy, or by any inspector or surveyor of the said duties, or by the collector appointed to collect the same, and such justices are hereby required to execute the several duties, matters, and things, omitted or neglected to be done by such commissioners, and on proof thereof, on the oath or affirmation of any credible witness or witnesses, to issue their warrant for the levying such assessment as aforesaid, by distress and sale of the goods of the party assessed; and such justices are hereby authorized and required to act in all matters and things relating thereto, and carry this act into execution in all matters relating thereto, in as full and ample a manner, and with such and the like powers and authorities, as such commissioners ought to and might have done.

If money advanced by the receiver general shall not be assessed within the year ending April 5, 1800, it may be assessed the next year.

XIX. And be it further enacted, That all such sums of money as shall have been or shall be advanced by the respective receivers general in pursuance of the said acts, and shall not have been or shall not be assessed by any assessment within the year ending on the fifth day of *April* one thousand eight hundred, shall be assessed and raised, levied and paid, in the respective divisions in or for which the same monies shall have been or shall be advanced, upon the same persons, respectively, who by any assessment to be made of the duties upon horses for the year commencing after the said fifth day of *April* one thousand eight hundred, shall be charged to the said duties, and in proportion to the number of horses so charged upon such persons respectively.

XX. Provided always, and be it further enacted, That this Act may be altered, varied, or repealed, by any act or acts to be altered or repealed this session.

C A P. XXIV.

An act to continue, until the twenty-fifth day of May next, an act made in the thirty-ninth year of the reign of his present Majesty, chapter nine, videlicet, On the fourth day of January one thousand seven hundred and ninety-nine, for continuing several acts, made in the thirty-sixth, thirty-seventh, and thirty-eighth years of the reign of his present Majesty, for suspending the operation of certain acts, made in the fifteenth and seventeenth years of the reign of his present Majesty, for restraining the negociation of promissory notes and bills of exchange, under a limited sum, within that part of Great Britain called England.—[March 21, 1799.]

C A P. XXV.

An act to continue, until the twenty-fifth day of May next, an act, passed in the thirty-ninth year of the reign of his present Majesty, chapter ten, videlicet, On the fourth day of January one thousand seven hundred and ninety-nine, for continuing several acts for allowing the banks, and certain banking companies, in that part of Great Britain called Scotland, to issue notes for sums under a certain amount.—[March 21, 1799.]

Provided nevertheless, That it shall not be lawful to issue any note, bill, or ticket, under the authority of this act, for any sum under five shillings sterling.

C A P. XXVI.

An act to continue, until the twenty-fifth day of March one thousand eight hundred, an act, passed in the session of parliament holden in the thirty-sixth and thirty-seventh years of his present Majesty, chapter seventy-six, videlicet, On the sixth day of June one thousand seven hundred and ninety-seven, for disallowing the bounty on the exportation to Ireland of sail cloth or canvas of the manufacture of Great Britain.—[March 21, 1799.]

C A P. XXVII.

An act to revive and continue, until the twenty-fifth day of March one thousand eight hundred, an act, passed in the session of parliament of the thirty-sixth and thirty-seventh years of his present Majesty, chapter seventy-two, videlicet, On the sixth of June one thousand seven hundred and ninety-seven, for prohibiting the importation of cambricks and French lawns into this kingdom, not being of the manufacture of Ireland, except for the purpose of being warehoused for exportation.—[March 21, 1799.]

C A P. XXVIII.

An act to continue, until the twenty-fourth day of June one thousand eight hundred, an act, made in the twenty-ninth year of the reign of his late majesty King George the Second, chapter fifteen, videlicet, On the thirtieth day of November one thousand seven hundred and fifty-five, for granting a bounty on certain species of British and Irish linens exported; and taking off the duties on the importation of foreign raw linen yarns made of flax.—[March 21, 1799.]

C A P. XXIX.

An act for enabling his Majesty to settle an annuity of twelve thousand pounds on his royal highness prince Edward, and a like annuity of twelve thousand pounds on his royal highness prince Ernest Augustus, during his Majesty's pleasure.—[March 21, 1799.]

Most gracious Sovereign,

Preamble.

His Majesty may grant to prince Edward and prince Ernest Augustus annuities of 12,000*l.* each, from Jan. 5, 1799, payable quarterly out of the consolidated fund.

WE, your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, having taken into our consideration your Majesty's most gracious message, wherein your Majesty has been pleased to express your desire of making competent provision for the honourable support and maintenance of your dearly-beloved sons prince *Edward* and prince *Ernest Augustus*, which the monies applicable to the purposes of your Majesty's civil government would be insufficient to defray; do most humbly beseech 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 it shall and may be lawful to and for the King's most excellent majesty, by any warrant or warrants under his royal sign manual, to give and grant unto their royal highnesses prince *Edward* and prince *Ernest Augustus* respectively, his Majesty's fourth and fifth sons, for and during his Majesty's royal will and pleasure, two several annuities, not exceeding to each of them twelve thousand pounds of lawful money of *Great Britain*, which may severally commence and take effect from the fifth day of *January* one thousand seven hundred and ninety-nine, and shall be respectively paid quarterly, at the four usual days of payment in the year; that is to say, The fifth day of *April*, the fifth day of *July*, the tenth day of *October*, and the fifth day of *January*, in every year; and that the said respective annuities shall and may, by such warrant or warrants, be directed to be issued and payable out of, and charged and chargeable upon the fund called *The Consolidated Fund*, (after paying, or reserving sufficient to pay, all such sum and sums of money as hath or have been directed to be paid out of the same by any former act or acts of parliament, but with preference to all other payments which shall or may hereafter be charged upon and payable out of the said fund).

The annuities to be paid at the exchequer without fees; and to be free from all taxes.

II. And be it further enacted, That the said respective annuities of twelve thousand pounds each shall, during his Majesty's royal will and pleasure, be paid and payable at the receipt of his Majesty's exchequer, out of the said fund; and the auditor of the said receipt shall, and he is hereby required by virtue of such warrant or warrants, to make forth and pass debentures, from time to time, for paying the said respective annuities, as the same shall

shall become due and payable, without any fees or charges to be demanded or taken for paying the same, or any part thereof; and the respective acquittance or acquittances, receipt or receipts, of their said royal highnesses, or of such other person or persons as shall be by them respectively authorised and appointed to receive such respective annuities, or any part thereof, (shall be a good and sufficient discharge for the payment thereof; and the said debentures to be made forth and passed upon the said warrant or warrants shall be a sufficient authority to the several and respective officers of the receipt of the exchequer now and for the time being, for the payment of the said respective annuities to their said royal highnesses, during the continuance of the same, without any further or other warrant to be sued for, had, or obtained, in that behalf; and that the said respective annuities so to be given and granted shall be free and clear from all taxes, rates, and assessments, and all other charges whatsoever.

C A P. XXX.

An act to enable his Majesty to settle on her royal highness the princess Amelia, part of the annuity of thirty thousand pounds per annum, which his Majesty was enabled to settle on their royal highnesses his Majesty's other daughters, out of the hereditary revenues, by virtue of an act passed in the eighteenth year of the reign of his present Majesty.—[March 21, 1799.]

Most gracious Sovereign,

WHEREAS your Majesty has been graciously pleased to express **Preamble.**

your desire to your faithful commons, that your Majesty should be enabled to make the like provision for your Majesty's daughter, her royal highness the princess Amelia, as your Majesty has been enabled to make for the other branches of your royal family: and whereas an act, passed in the eighteenth year of your Majesty's reign, intitled, An act for enabling his Majesty to settle on their royal highnesses the princes Frederick bishop of Osnaburgh, William Henry, Edward, Ernest Augustus, Augustus Frederick, and Adolphus Frederick, an annuity of sixty thousand pounds per annum; and so to settle on their royal highnesses the princesses Charlotte Augusta Matilda, Augusta Sophia, Elizabeth, Mary, and Sophia, one other annuity of thirty thousand pounds per annum; and so to settle on his highness prince William Frederick one other annuity of eight thousand pounds per annum, and on her highness the princess Sophia Matilda, one other annuity of four thousand pounds per annum, it is enacted, That it should be lawful for your Majesty, by any letters patent under the great seal of Great Britain, to give and grant to their royal highnesses princess Charlotte Augusta Matilda, princess Augusta Sophia, princess Elizabeth, princess Mary, and princess Sophia, and to the survivors or survivor of them, or to such other person or persons as your Majesty should think fit to be named in such letters patent, and his or their heirs during the lives of

18 Geo. 3.
c. 31, recited.

their said royal highnesses, and the life of the survivor of them, an annuity or yearly sum of money not exceeding the sum of thirty thousand pounds of lawful money of Great Britain, by the year, to commence and take effect from the day of the demise of your Majesty, and to be charged and chargeable upon all or any part or parts of such of the hereditary duties, revenues, and branches, as were then carried to and made part of the fund called The General or Aggregate Fund, and but of such part of the rates of postage, as should belong to and be part of the hereditary revenues of the crown, with a certain proviso, That upon the marriage of any of their said royal highnesses, and the payment of a portion not less than forty thousand pounds sterling, the right, title, share, and interest, of such princefs so being married, in and to the said yearly rent or annuity of thirty thousand pounds, or any part thereof, should cease and determine, and the said whole annuity should from thenceforth accrue and remain to the other princeffes: and whereas since the passing of the said act, her said royal highness princefs Charlotte Augusta Matilda hath been married, and a portion not less than forty thousand pounds hath been paid in consideration of such marriage: and whereas the hereditary revenues of the crown have been since carried to and made part of the consolidated fund: 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 it shall be lawful to and for the King's most excellent majesty, instead of the said annuity in the said act mentioned, by any letters patent, or by several letters patent, under the great seal of Great Britain, hereafter to be made, to give and grant to their royal highnesses princefs *Augusta Sophia*, princefs *Elizabeth*, princefs *Mary*, princefs *Sophia*, and princefs *Amelia*, and to the survivors and survivor of them, or to such other person or persons as his Majesty shall think fit to be named in such letters patent, and his or their heirs, during the lives of their said royal highnesses, and the life of the survivor of them, in the trust for their said royal highnesses, or the survivors or survivor of them, one annuity or yearly sum of money, not exceeding the sum of thirty thousand pounds of lawful money of Great Britain, by the year, to commence and take effect from the day of the demise of his Majesty, (whom God long preserve), and to be paid and payable, by even and equal portions, on the four most usual days of payment in the year; (that is to say), The fifth day of *January*, the fifth day of *April*, the fifth day of *July*, and the tenth day of *October*; the first payment thereof to be made on such of the said days which shall next happen after the demise of his said Majesty; and that such annuity, or yearly sum of money, shall or may, by such letters patent as aforesaid, be given and granted to issue, and shall accordingly issue and be payable out of, and be charged and chargeable upon, all or any part or parts of such of the hereditary duties, revenues, and branches, as were by an act, passed in the twenty-seventh

His Majesty empowered to settle on the five princeffes, instead of the annuity mentioned in the recited act, an annuity of 30,000l. to commence from the demise of his Majesty,

and to be payable out of the hereditary revenues of the crown.

seventh year of the reign of his present Majesty, 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 publick revenue; for permitting the importation of certain goods, wares, and merchandize, the produce or manufecture 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, carried to, and made part of, the consolidated fund, and shall be then subsisting, and shall then belong to, and be part of, the hereditary revenues of the crown.*

II. Provided also, and it is hereby enacted, That upon the death of any of their said royal highnesses the princesses, or upon the marriage of any one of them, and the payment of a portion, on or in consideration of such marriage, not less than forty thousand pounds sterling, the right, title, share, and interest, of such princess so dying, or being married, in and to the said yearly rent or annuity of thirty thousand pounds, or any part thereof, shall cease and determine, and the said whole annuity shall, from thenceforth, accrue and remain to the four other princesses; and upon the death or marriage of any other of the said princesses, and the payment of a portion, not less than forty thousand pounds sterling, on or in consideration of such marriage, the right, share, and interest, of such other princess so dying, or being married, in or to the said annuity of thirty thousand pounds shall cease and determine, and the said whole annuity shall from thenceforth accrue and remain to the three other princesses; and upon the death or marriage of any other of the said princesses, and the payment of a portion not less than forty thousand pounds sterling, on or in consideration of such marriage, the right, share, and interest, of such other princess so dying, or being married, in or to the said annuity of thirty thousand pounds shall cease and determine, and the two third parts of the said annuity of thirty thousand pounds, amounting to twenty thousand pounds, *per annum*, and no more, shall accrue and belong to the other two princesses then unmarried; and upon the death or marriage of either of the said two last-mentioned princesses, and payment of a portion, not less than forty thousand pounds sterling, on or in consideration of such marriage, the right, share, and interest, of such princess, of, in, and to the said annuity of twenty thousand pounds, shall cease and determine, and the other of the said princesses then living shall be entitled to twelve thousand pounds *per annum*, part of the said rent or annuity of twenty thousand pounds, and no more, to cease and be determined on her death or marriage, and the payment of a portion, not less than forty thousand pounds sterling on or in consideration of such marriage.

III. Provided always, That nothing in this act contained, or to be contained in such letters patent as aforesaid, shall extend to hinder or obstruct the payments of any monies, by any former act or acts of parliament now in force, charged upon the said rates, duties, and revenues, charged on

Regulations for dividing the said annuity upon the marriage or death of any of the princesses.

This act not to obstruct the payment of any money heretofore charged on

the hereditary revenues.

Annuities to be paid, without fee, at the exchequer, or by the commissioners, &c. of the revenues on which they are charged, and the receipts of the princesses, &c. shall be sufficient discharge.

Annuities to be tax-free.

In case the officers of the receipt of the exchequer, &c. shall neglect to pay the annuities on demand, they, or their securities, may be sued for the same.

revenues, or any of them, or the application thereof to the respective uses intended by any former acts concerning the same; any thing herein contained to the contrary notwithstanding.

IV. And be it further enacted, That all the said annuities or yearly sums shall be paid and payable either at the said receipt of his Majesty's exchequer, or by and from the immediate hands of all and every the commissioners, farmers, treasurers, or receivers for the time being, of the said revenues respectively, upon which the said annuities or yearly sums, or any part or parts thereof, shall be charged by virtue of this act, without any fees or charges to be demanded or taken for paying the same, or any part thereof; and the acquittance or acquittances, receipt or receipts, of their said royal highnesses princesses *Augusta Sophia*, princesses *Elizabeth*, princesses *Mary*, princesses *Sophia*, and princesses *Amelia*, respectively, or the survivors or survivor of them, or of such of them as shall be entitled to receive any such annuity or yearly sum, or any part thereof, or of any person or persons authorised by them, or any of them respectively, to receive the same, shall be a good and sufficient discharge for the payment thereof, without any further or other warrant to be sued for, had, or obtained in that behalf; and that the said respective annuities or yearly sums, and every part thereof, shall be free and clear from all taxes, impositions, and other publick charges whatsoever; and that if the officer of the receipt of his Majesty's exchequer, or the said commissioners, farmers, treasurers, or receivers for the time being, of any of the said duties or revenues, upon which the said annuities or yearly sums, or any part or parts thereof, shall be charged as aforesaid, shall refuse or neglect to pay the same, upon demand to be made for that purpose, or any part thereof, according to the true intent of this act, and of such letters patent or letters patents, to be granted by his Majesty as aforesaid, then their said royal highnesses princesses *Augusta Sophia*, princesses *Elizabeth*, princesses *Mary*, princesses *Sophia*, and princesses *Amelia*, or the survivors or survivor of them, or such of them as shall be entitled to receive the said annuities, or any of them, or any part thereof, or such their trustees respectively, may, from time to time, sue, prosecute, and implead, such officers, commissioners, farmers, treasurers, or receivers, or any of them, or all or any of their securities, their heirs, executors, and administrators, by bill, plaint, or action of debt, and shall and may recover judgements, and sue out executions thereupon, against such officers, commissioners, farmers, treasurers, or receivers respectively, and their respective securities, their heirs, executors, or administrators, for so much of such sum or sums of money then due and owing upon the said several and respective annuities, or any part thereof, as shall have been in the hands of such officers, commissioners, farmers, treasurers, or receivers respectively, at the time and times when such demand shall be made of the payment of the said several and respective annuities or yearly sums, or any part thereof, as aforesaid.

V. And be it further enacted, That all and every the powers, All the powers, &c. to be precepts, directions, and clauses, to be contained in his Majesty's letters patent hereafter to be made as aforesaid, for the better and more certain payment and assurance of the said several annuities or yearly sums, and for making the said respective revenues, or any of them, or any part or parts thereof, liable thereunto as aforesaid, shall be good and effectual in the law, according to the tenor and purport thereof, in the said letters patent or letters patents to be expressed, notwithstanding any restriction or other matter or thing contained in any act or acts of parliament, or any misrecital, nonrecital, omission, or other defect, in the said letters patent or letters patents hereafter to be made by virtue of this act.

VI. Saving to all and every person and persons, bodies politick and corporate, their heirs, executors, administrators, and assigns, (other than the King's majesty, his heirs and successors), all such right, title, interest, and demand whatsoever, which they, or any of them, have or may have, of, in, to, or out of the revenues aforesaid, or any of them, or any part thereof, before the making of this act, as fully and effectually, to all intents and purposes, as if this act had not been made; any thing herein contained to the contrary notwithstanding.

General saving.

C A P. XXXI.

An act to continue, until the tenth day of July one thousand seven hundred and ninety-nine, and amend an act passed in the last session of parliament, chapter ninety-two, videlicet, On the twenty-ninth day of June one thousand seven hundred and ninety-eight, for granting to his Majesty additional duties on distilleries in the several parts of the highlands of Scotland, for a limited time, and for regulating the duties on distilleries in the respective districts in Scotland; and for granting to his Majesty certain additional duties on spirits distilled for consumption, and a duty on unmalted grain used in distillation in Scotland.—[April 10, 1799.]

Most gracious Sovereign,

WHEREAS *an act was made in the last session of parliament, intituled, An act to revive, continue until the tenth day of April one thousand seven hundred and ninety-nine, and amend an act, passed in the last session of parliament, intituled, 'An act for granting to his Majesty additional duties on distilleries in the several parts of the highlands of Scotland therein particularly described, for a limited time, and for regulating the duties on distilleries in the respective districts in Scotland;'* and for granting to his Majesty certain additional duties on spirits distilled for consumption, and a duty on unmalted grain used in distillation in Scotland; and for altering and amending certain other acts of parliament for the regulation of distilleries in Scotland; *which was to continue in force until the tenth day of April one thou-*

Preamble.

38 Geo. 3.

c. 92, recited.

Recited act, and the duties thereby imposed, (except the further duty upon British spirits in stock) further continued until July 10, 1799.

Licences for distilling in the lowlands, and for rectifying in any part of Scotland, which were to continue in force till April 10, to be further continued till July 10, 1799, subject to the same rate of interest which is to be paid in advance by two instalments.

and seven hundred and ninety-nine: and whereas it is proper and expedient that the said act should be further continued, and in part altered: 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 the said act, and all the duties thereby imposed or continued, (save and except the further duty of excise of one shilling for and upon every gallon of British spirits found, on the first actual survey, by the proper officer, upon or after the thirteenth day of June one thousand seven hundred and ninety-eight, in the stock, custody, or possession of any distiller, rectifier, or compounder, dealer in or retailer of spirits, in any part of Scotland), and all the powers, provisions, regulations, clauses, matters, and things therein contained (except as herein-after excepted or altered), shall, from and after the said tenth day of April one thousand seven hundred and ninety-nine, be further continued and in force, the same are hereby further continued in force, until the tenth day of July one thousand seven hundred and ninety-nine.

II. And be it further enacted, That every licence for the distilling, making, or manufacturing of low wines or spirits, in the lowlands of Scotland, or for the rectifying, compounding, or mixing, of any kind of spirits, in any part of Scotland, which shall have been granted or renewed upon or after the tenth day of October one thousand seven hundred and ninety-eight, and which was to continue in force from the said tenth day of October one thousand seven hundred and ninety-eight inclusive, to the tenth day of April one thousand seven hundred and ninety-nine exclusive, shall be further continued and in force from the said tenth day of April one thousand seven hundred and ninety-nine inclusive, to the tenth day of July one thousand seven hundred and ninety-nine exclusive, and no longer, subject to the same rate of duty for or in respect thereof, and under the same terms, conditions, regulations, restrictions, provisions, penalties, and forfeitures, as were contained in, or continued by the said recited act of the last session of parliament; save and except, that every person to whom such licence shall have been granted, and which licence shall not have been, or shall not be vacated upon the condition in the said act expressed, shall, and he or she is hereby required, on the said tenth day of April one thousand seven hundred and ninety-nine, to pay down in advance, in ready money, to the proper officer appointed to receive the same, one moiety of the full sum payable under such licence for the subsequent three months, from the said tenth day of April one thousand seven hundred and ninety-nine, to the tenth day of July one thousand seven hundred and ninety-nine; and shall, on the twenty-fifth day of May one thousand seven hundred and ninety-nine, pay down in ready money in advance, the other moiety of the said full sum payable under such licence, for the period aforesaid.

III. And

III And be it further enacted, That every licence for erecting, keeping, and working stills in the highlands of *Scotland*, within the respective counties, parts of counties, and limits, particularly specified and described in two acts of the thirty-third and thirty-seventh years of the reign of his present Majesty, which shall have been granted from the fifth day of *July* one thousand seven hundred and ninety-eight inclusive, and which was to continue in force from the said fifth day of *July* one thousand seven hundred and ninety-eight inclusive, until the said tenth day of *April* one thousand seven hundred and ninety-nine exclusive, shall be further continued and in force from the said tenth day of *April* one thousand seven hundred and ninety-nine inclusive, to the tenth day of *July* one thousand seven hundred and ninety-nine exclusive, and no longer, upon payment of the same, and no higher rate of duty for or in respect of such licence to which distillers, in the said respective districts, were subject and liable under the said act of the thirty-seventh year of the reign of his present Majesty, for the whole year, between the fifth day of *July* one thousand seven hundred and ninety-seven, and the fifth day of *July* one thousand seven hundred and ninety-eight, and in the same proportion according to the time or number of days for which the said licence shall be further continued and in force; that is to say, For the time between the said tenth day of *April* one thousand seven hundred and ninety-nine exclusive, and the said tenth day of *July* one thousand seven hundred and ninety-nine exclusive; and subject to and under the same terms, conditions, regulations, restrictions, provisions, penalties, and forfeitures, as were contained in the said recited acts of the thirty-seventh and thirty-eighth years of the reign of his present Majesty, or either of them; save and except, that when the licence duty after the rate of nine pounds shall be paid for or upon each gallon of a still of forty gallons content, such duty shall be held to be the licence duty on the spirits manufactured in such still, from and after the aforesaid tenth day of *April* one thousand seven hundred and ninety-nine, until the aforesaid tenth day of *July* one thousand seven hundred and ninety-nine, to the extent of eight hundred and twenty-seven gallons *English* wine measure of spirits of the strength of one to ten over hydrometer proof, and no more; and when the licence duty, after the rate of six pounds and ten shillings shall be paid for or upon each gallon of a still of forty gallons content, such duty shall be held to be the licence duty on the spirits manufactured in such still, from and after the aforesaid tenth day of *April* one thousand seven hundred and ninety-nine, until the aforesaid tenth day of *July* one thousand seven hundred and ninety-nine, to the extent of seven hundred and forty-four gallons *English* wine measure of spirits, of the strength of one to ten over hydrometer proof, and no more; and when any such licence duties shall be respectively paid for any still of a lesser size, the like proportion shall be observed respectively as to the quantity of spirits for which such licence shall be held to have been paid; and that for and upon all spirits which shall be manufactured

Licences for stills in the highlands within the limits specified in 33 Geo. 3. c. 61. and 37 Geo. 3. c. 102 which were to continue in force till April 10, to be further continued till July 10, 1799, upon payment of the duties imposed by the latter act.

Such licence duties to be held the duties on certain quantities of spirits manufactured, and 38. per gallon to be paid for the surplus.

Anno regni tricesimo nono GEORGIÏ III. c. 32. [1798.

nufactured from such licensed stills between the days aforesaid, over and above the respective quantities aforesaid, there shall be paid by every such distiller a duty at and after the rate of three shillings for each gallon of such surplus spirits of the strength aforesaid, over and above the said respective licence duties.

On giving previous notice, licences may be vacated.

IV. And be it further enacted, That it shall and may be lawful for any person or persons licensed to erect, keep, and work, any still or stills for the distilling, making, or manufacturing of low wines or spirits in the lowlands of *Scotland*, for consumption in *Scotland*, or for rectifying, compounding, or mixing any kind of spirits in any part of *Scotland*, to deliver up his, her, or their licence or licences to the said commissioners, or to the proper supervisor of the district or officer of the division, to be vacated upon the condition herein-after expressed, and at the time herein-after particularly mentioned, that is to say, Every such person or persons intending to deliver up his, her, or their licence or licences, to be vacated, shall give to the said commissioners, supervisor, or officer, fifteen days previous notice, in writing, signed by such person or persons, of such intention, before he, she, or they shall be entitled to discontinue the working of his, her, or their still or stills licensed as aforesaid; and thereupon the said commissioners, supervisor, or officer, shall, and they are hereby respectively authorised to vacate the said licence or licences, but not sooner than at and from the end of any one calendar month, for which time the licence duty has been actually paid in advance by such person or persons, and in that case the proportion of the licence duty payable for or in respect of such still or stills, for the unexpired term of his, her, or their licences, during which the working of the said still or stills shall be discontinued, shall not be charged or chargeable upon, or payable or paid by such person or persons who shall have given such notice as aforesaid, and ceased to work the said still or stills from and after the time specified in such notice.

Act may be altered or repealed this session.

V. And be it further enacted, That this act may be altered, varied, or repealed, by any act or acts to be made in this present session of parliament.

C A P. XXXII.

An act to permit ships to sail from certain ports of the island of Newfoundland, and from the coast of Labrador, without convoy.—
[April 10, 1799.]

Preamble.

WHEREAS it is expedient, for the benefit of the trade of the island of Newfoundland and of the coast of Labrador, and the encouragement of the fisheries carried on from thence, that ships and vessels should, in some cases, be permitted to sail and depart from the said island of Newfoundland and coast of Labrador, without being under the protection of convoy; 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

sent parliament assembled, and by the authority of the same, That, from and after the passing of this act, it shall and may be lawful for any ship or vessel employed in the *Newfoundland* fishery, being wholly laden with fish or other produce of the said fishery, or with articles of the growth or produce of the said island of *Newfoundland* or coast of *Labrador*, to sail or depart from any port or place within the said island, or on the said coast, (except as herein-after is provided), without being accompanied with or being under the protection of convoy, or without a licence having been obtained, authorising such ship or vessel so to sail or depart; any thing in an act, passed in the last session of parliament, for the better protection of the trade of this kingdom, and for other purposes, to the contrary notwithstanding.

II. Provided always, and be it further enacted, That nothing in this act shall extend, or be construed to extend, to permit or allow any ship or vessel to sail or depart from the port of *Saint John's*, in the said island of *Newfoundland*, without being under the protection of convoy, or without licence being first obtained for that purpose, during the time any admiral, or other person duly authorised by the lord high admiral of *Great Britain*, or by the commissioners for executing the office of lord high admiral for the time being, to grant licences for permitting ships or vessels to sail or depart without being under the protection of convoy, shall be stationed or resident at the said port of *Saint John's*.

III. And be it further enacted, That nothing in the before recited act passed in the last session of parliament shall extend, or to be construed to extend, to render null or void any policy of insurance made or to be made on any ship or vessel, or on the goods or merchandize laden therein, on account of such ship or vessel sailing or departing from the island of *Newfoundland* or coast of *Labrador*, without being under the protection of convoy, under the authority of this act, nor shall any penalty be incurred by any master or commander of any ship or vessel or by any other person whatever, on account of any ship or vessel sailing or departing under the authority of this act, from the said island of *Newfoundland* or coast of *Labrador*, without being accompanied with and under the protection of convoy.

C A P. XXXIII.

An act for raising a further sum of money, by loans or exchequer bills for the service of the year one thousand seven hundred and ninety-nine.
—[April 19, 1799.]

Commissioners of the treasury may raise 1,500,000l. by loans and exchequer bills before June 1, 1799, in like manner as is prescribed by the last act of this session concerning loans. The clauses, &c. in the said act relating to loans or exchequer bills, (exception) extended to this act. Exchequer bills so issued not to be received again in payment of any taxes; nor exchanged before Nov. 20, 1799. Action not to lie for refusal. Principal and interest, with charges, to be repaid out of any money payable under 39 Geo. 3. c. 13. and if the money paid under that act before Nov. 20, 1799, be insufficient, to be charged on the consolidated fund. Exchequer bills may be paid in on instalments to be made under 39 Geo. 3.

c. 13. Monies issued out of the consolidated fund, to be replaced out of the first supplies. Bank of England authorised to advance the said sum on the credit of this act; notwithstanding the act 5 & 6 Gul. & Mariz, c. 20. or 38 Geo. 3. c. 1.

C A P. XXXIV.

An act for repealing two acts, passed in the thirty-sixth year of the reign of his present Majesty, which limit the time for killing partridges in England and Scotland; and for amending so much of an act, passed in the second year of the reign of his present Majesty, as relates to such limitation within that part of Great Britain called England, by making other provisions for that purpose.—[April 19, 1799.]

Preamble.

2 Geo. 3.
c. 19;

16 Geo. 3.
c. 39;

13 Geo. 3.
c. 54;

and 16 Geo. 3.
c. 54, recited.

WHEREAS by an act, passed in the second year of the reign of his present Majesty, intituled, An act for the better preservation of the game in that part of Great Britain called England; it was, amongst other things, enacted, That no person or persons, after the first day of June one thousand seven hundred and sixty-two, should, upon any pretence whatsoever, take, kill, destroy, carry, sell, buy, or have in his, her, or their possession or use, any partridge, between the twelfth day of February and the first day of September, in any year, under the penalty therein mentioned: and whereas by another act, passed in the thirty-sixth year of the reign of his present Majesty, for amending the said last mentioned act, the said restriction was repealed; and it was enacted, That, from and after the passing of the said act, no person or persons should, on any pretence whatsoever, take, kill, destroy, carry, sell, buy, or have in his, her, or their possession or use, any partridge, between the twelfth day of February and the fourteenth day of September, in any year, under the same penalty as by the said last mentioned act is imposed: and whereas by an act, passed in the thirteenth year of the reign of his present Majesty, intituled, An act for the more effectual preservation of the game in that part of Great Britain called Scotland, and for repealing and amending several of the laws now in being, relative thereto; it was, amongst other things enacted, That every person who should wilfully take, kill, destroy, carry, sell, buy, or have in his or her possession or use, any partridge, between the first day of February and the first day of September, in any year, should be liable to the penalty therein mentioned: and whereas by another act passed in the thirty-sixth year of the reign of his present Majesty, for amending the said last mentioned act, the said restriction was repealed; and it was enacted, That, from and after the passing of the said act, every person who should wilfully take, kill, destroy, carry, sell, buy, or have in his or her possession or use, within that part of Great Britain called Scotland, any partridge, between the first day of February and the fourteenth day of September, in any year, should be liable to the same penalties and forfeitures as by the said last mentioned act are imposed: and whereas it is expedient that the said acts, passed in the thirty-sixth year of the reign of his present Majesty, should be repealed, and that the said act of the second year of his present Majesty should be amended, so far as respects the

the time so therein limited, within that part of Great Britain called England, by making other provisions for that purpose: 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, the said recited acts, passed in the thirty-sixth year of the reign of his present Majesty, shall be, and the same are hereby declared to be repealed.

Recited acts of 36 Geo. 3. repealed.

II. And be it further enacted That, from and after the passing of this act, so much of the said recited act passed in the second year of the reign of his present Majesty, as relates to the taking, killing, destroying, using, or having any partridge, between the twelfth day of *February* and the first day of *September*, in any year, shall be, and the same is hereby declared to be repealed

Recited act of 2 Geo. 3. so far as relates to taking, &c. partridges between Feb. 12, and Sept. 1, repealed.

III. And be it further enacted, That, from and after the passing of this act, no person or persons shall, on any pretence whatsoever, take, kill, destroy, carry, sell, buy, or have, in his, her, or their possession or use, any partridge within the kingdom of *Great Britain*, between the first day of *February* and the first day of *September* in any year; and if any person or persons shall transgress this act in the case aforesaid, every such person shall be liable to the same penalty as, by the said act of the second year of the reign of his present Majesty, is laid and imposed on any person or persons transgressing the same; such penalty to be imposed, inflicted, recovered, applied, and disposed of, in such and the same manner, and under such and the same rules, regulations, and restrictions, as in and by the said act is provided and directed with respect to the penalty thereby imposed on persons transgressing the said act.

Person taking, &c. any partridge between Feb. 1, and Sept. 1, liable to penalties of 2 Geo. 3. c. 19.

C A P. XXXV.

An act for exempting, during the present war, persons, serving in volunteer corps, and associations, from being ballotted for the militia, under certain conditions.—[May 10, 1799.]

WHEREAS it will tend to the further protection, and to the internal security of this kingdom, if every person, serving in volunteer corps, or in associations for the defence of particular cities, towns, or places, and for maintaining publick tranquillity and good order, within the same, was to be exempted from serving personally, or providing a substitute, in the militia, to be raised by virtue of two acts, made in the twenty-sixth and thirty-seventh years of the reign of his present Majesty, 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 every person enrolled, or to be enrolled, and serving in any volunteer corps, or in any corps or body of men associated for the defence of any city, not liable to

Persons enrolled in volunteer corps, or associations, or city, not liable to

to serve or provide a substitute in the militia.

The names of volunteers now enrolled to be entered on a muster roll, and transmitted to the county lieutenant, by May 15, 1799; and monthly returns of persons enrolled after the passing of this act, to be transmitted, in like manner, and certified by the lieutenant to the clerk of the general meeting, who

Muster rolls to be transmitted yearly to the county lieutenants, and certified by them to the clerks of the general meetings, and the commanding officer to annex a certificate that the persons inserted in the roll have duly attended exercise.

No person to be entitled to exemption, unless the commanding officer certify that the corps has been in-

city, town, or place, and for maintaining publick tranquillity and good order within the same, whether of infantry or cavalry, which now are or shall be raised in pursuance of any act or acts of parliament, shall be exempt from being liable to serve personally, or to provide a substitute, in the militia, authorized to be raised by the said acts, or either of them.

II. And be it further enacted, That the names of all persons now enrolled and serving in any such corps, or association, shall be entered on a muster roll, a copy of which shall be transmitted to the lieutenant of the county on or before the fifteenth day of *May* one thousand seven hundred and ninety-nine, signed by the commanding officer of the corps or company to which such persons shall belong; and that monthly returns, specifying the enrolment of all such persons as may after the passing of this act be enrolled in any such corps or association, shall be, in like manner, transmitted by the commanding officer thereof to such lieutenant, or to some person appointed by him to receive the same; and that all such muster rolls and returns shall be certified by such lieutenant, or other person as aforesaid, to the clerk of the general meetings of the lieutenancy, within ten days after they shall have been so transmitted; and the said clerk of the general meeting is hereby required forthwith to transmit copies thereof to the several subdivision meetings holden for the purpose of hearing appeals against the militia list returned from each parish.

shall send copies to the subdivision meetings for hearing appeals.

III. Provided always, and be it further enacted, That fresh muster rolls shall, in the present and every future year, be transmitted in the like manner to the lieutenant of the county, or other person authorized as aforesaid to receive the same, on or before the twenty-fourth day of *December*, and shall be certified by him to the clerk of the general meeting thereof by the fifth day of *January* following, in the manner and for the purposes hereinbefore mentioned; and that the commanding officer so transmitting the same, shall annex thereto a certificate signed by himself, certifying that he has not, to the best of his knowledge and belief, inserted in the said muster roll the name of any person who has not, since the date of the passing of this act, (or since the date of his enrolment, if the same shall have been posterior to the passing of this act), duly attended at the exercise of the corps, or association, unless prevented by sickness, or by such other sufficient reason as shall have been duly allowed by the commanding officer; and no person shall at any time be entitled to claim such exemption as aforesaid, unless his name shall be found either on the last muster rolls which shall have been so transmitted and certified as aforesaid, or on some monthly return which shall be posterior thereto.

IV. And be it further enacted, That no person shall be entitled to claim such exemption as aforesaid by reason of his enrolment and service in any corps of volunteers, or in any association, unless the commanding officer thereof shall, at the times of transmitting the

the muster rolls of such corps or association in manner aforesaid, certify at the foot thereof that such corps or association has been inspected at least once in the space of the three months immediately preceding the date thereof, by some general or field officer of his Majesty's regular forces, or, if such inspection shall not have taken place, that such corps or association is ready and willing to be so inspected, at least twice in the six months immediately following, at its usual place or places and times of meeting; copies of which certificates shall be certified by such lieutenant to the clerk of the general meeting, and by him to the subdivision meetings, together with the muster rolls.

V. And be it further enacted, That in the said muster rolls and monthly returns, there shall be regularly inserted the names of every such person as, having been enrolled in any such volunteer corps or association as aforesaid, shall, since the date of the last muster roll or monthly return, have notified to the commanding officer thereof his intention of discontinuing his service therein, or have been discharged from such corps or association by the commanding officer thereof, on account of non-attendance or otherwise; and that if any such person, during the period of his having been enrolled in such corps or association, shall have been drawn for the militia, and have been exempted from service therein on account of his enrolment and service in such volunteer corps or association, he shall on such resignation or discharge as aforesaid, be able to serve for the district in which he was drawn in the same manner as if he had not been exempted; and if there shall be at that time no vacancy for the district for which he was drawn, he or his substitute shall be accounted as a supernumerary for the same until a vacancy shall arise.

VI. And with a view to the better execution of this act, be it further enacted, That his Majesty's lieutenants of the several counties and places in *Great Britain*, shall, once in every year, transmit to one of his Majesty's principal secretaries of state, an abstract of the several muster rolls so transmitted to them respectively within the year; which abstract shall express the names of the several corps, or associations the number of persons enrolled and serving therein respectively, their conditions of service, and whether the same have been inspected, or are willing to be inspected, as aforesaid.

VII. And be it further enacted, That muster rolls, returns, and certificates, respectively made up, returned, and certified, according to the several forms thereof, A, B, C, and D, annexed to this act, shall be deemed to be sufficient and valid for the purposes of the same; but that if, from any variation of circumstances, or other reason, these forms should not be strictly adhered to, instruments of a similar import may nevertheless be deemed sufficient for the purposes aforesaid.

VIII. And be it enacted, That this act shall have continuance during the present war, and no longer.

inspected within 3 months, by a general or field officer, or that it is ready to be inspected.

Copies of certificates to be certified to the clerk of general meetings.

Names of persons notifying intention of discontinuing their service, or having been discharged, to be inserted in the muster rolls and monthly returns, and if such persons shall have been previously drawn for the militia, and exempted, they shall, on such resignation or discharge, be liable to serve.

County lieutenants to transmit yearly to a secretary of state, an abstract of the muster rolls.

Muster rolls, &c. in the forms annexed, or instruments of a similar import, to be deemed valid.

Continuance of act.

FORMS

FORMS referred to in the above ACT.

A.

FORM of muster roll and certificates, to be transmitted by the commanding officers of volunteer corps or associations to the lieutenant of the county or place, on or before the fifteenth day of *May* one thousand seven hundred and ninety-nine, and on or before the twenty-fourth day of *December*, in that and every succeeding year.

To *A. B.* his Majesty's lieutenant for the _____ of _____

MUSTER ROLL of the persons enrolled and serving
in the _____ of _____ volunteers, or
association, commanded by _____

No.	Name.	When enrolled.	No.	Name.	When enrolled.	No.	Name.	When enrolled.	No.	Name.	When enrolled.	No.	Name.	When enrolled.
1	<i>G. D.</i>	<i>1 May,</i> <i>1794.</i>												
2	<i>E. F.</i>													
3	<i>G. H.</i>													
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														

N. B. Discharged or quitted since
the date of the last muster-
roll.

Signed, _____
December 24, 17
K. L.
Commanding officer.

A. B.
C. D. &c.

CER.

CERTIFICATE.

I, *K. L.* commanding officer of the do
 hereby certify, in pursuance of an act of parliament, passed in
 the thirty-ninth year of the reign of his present Majesty, inti-
 tuled, *An act*, [*here insert the title of the act*], that the conditions
 of service agreed to by the said corps of or
 association, are as follows; *videlicet*, That the said corps or
 association has consented, (*here specify the conditions of service*);
 and that all and every the persons named in the above muster
 roll have duly signified to me, (*or other commanding officer of the*
corps or association), their consent thereto.

[*N. B.* The following paragraph is to be omitted in the muster
 roll to be sent on or before the fifteenth of May one thousand
 seven hundred and ninety-nine; but is to be inserted in all those
 so be transmitted on or before the twenty-fourth of December
 in each year].

(And I do further certify, That I have not, to the best of my
 knowledge and belief, inserted, or caused to be inserted, in the
 above muster roll, containing (*specify the number*) names, the
 name of any person who has not, since the date of the passing
 the said act of the thirty-ninth year of the reign of his present
 Majesty, [*or since the date of his enrolment, if the same has*
been posterior to the passing the said act], duly attended at the ex-
 ercise of the corps, or association, unless prevented by sickness, or
 by such other sufficient reason as hath been duly allowed by me,
 or by the commanding officer of the corps or association for the
 time being).

And I do further certify, That the said corps or association
 (hath, in the course of the three months immediately preceding
 the date hereof, been inspected by *A. B.* general (*or field*)
 officer in his Majesty's service), *or*, (hath not within the last
 three months been inspected in the manner required by the said
 act, but is ready and willing to be so inspected, as in the said act
 is provided.)

Signed,

K. L.
 Commanding Officer.

Dated the

B.

FORM of consent of each person hereafter to be enrolled in any corps of volunteers or association, to the conditions of service thereof.

To *K. L.* commanding officer of the _____ of volunteers
or _____ association.

I, *C. D.* having enrolled myself in the said corps, or association, do hereby consent and engage myself to the conditions of service thereof, *videlicet*, [here specify the conditions of service, as the case may be].

Dated _____ the _____ Signed *C. D.*

C.

FORM of monthly return and certificate of volunteer corps or association, to be transmitted by the commanding officer thereof to the lieutenant of the county or place.

To *A. B.* his Majesty's lieutenant for the _____ of _____

MONTHLY RETURN of the _____ of _____
mandated by _____

Colonel.	Lieut. Colonel.	Major.	Captains.	Captain Lieut.	Lieutenants.	Cornets.	Ensigns.	Quarter Masters	Serjeants.	Corporals.	Trumpeters.	Drummers.	Fifers.	Privates.	Enrolled since last return.	Discharged, or quitted, or dead, since last return.			
															No.	Names.	No.	Names.	

Signed, *K. L.* Commanding Officer.

I, *K. L.* commanding officer of the _____ do hereby certify, that the several persons whose names are herein contained, as enrolled in the said corps or association since the last return thereof, have duly signified to me (or other commanding officer of the corps or association), under their hands, their consent to the conditions of service thereof.

D.

ABSTRACT of muster rolls to be yearly transmitted by the lieutenants of counties, &c. to one of his Majesty's principal secretaries of state.

To *M. N.* one of his Majesty's principal secretaries of state.

ABSTRACT of muster rolls of volunteer corps and affociations within the of received by me *O. P.* his Majesty's lieutenant for the same, since the day of in the year

No.	Names and description of corps and affociations.	Number of persons enrolled, and serving therein.	Conditions of service.	When inspected, or if willing to be so, as required by the act 39 Geo. III.
1	Gentlemen & Yeomanry.	60.	As required in the act 39 Geo. III.	Inspected Oct. 25, 1799.
2	Infantry.	100.	Within the said town only.	Not inspected, but willing to be so.
3	Ditto.	70.	In any part of Great Britain.	Ditto.
&c.	&c.	&c.	&c.	&c.

C A P. XXXVI.

An act for increasing the rates of subsistence to be paid to innkeepers and others on quartering foldiers.—[May 10, 1799.]

C A P. XXXVII.

An act for remedying certain defects in the law respecting offences committed upon the high seas.—[May 10, 1799.]

WHEREAS by an act passed in the twenty-eighth year of King Henry the Eighth, it is enacted, That treasons, felonies, robberies, murders, and confederacies, committed on the high seas, shall be enquired of, tried, and determined, in such shires and places in the realm, as shall be limited by the King's commission to be directed for the same, in like form and condition as if any such offence or offences had been committed or done in or upon the land; and whereas it is expedient to declare that other offences committed on the seas may be enquired of, tried, and determined, in like manner; be it enacted and declared

Offences committed on the high seas to be liable to the same punishments as if committed on shore, and to be tried and adjudged in the same manner

Persons tried for murder or manslaughter, and found guilty of manslaughter only, shall be entitled to the benefit of clergy, and be subject to the

declared 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 and every offence and offences which, after the passing of this act, shall be committed upon the high seas out of the body of any county of this realm, shall be, and they are hereby declared to be offences of the same nature respectively, and to be liable to the same punishments respectively, as if they had been committed upon the shore; and shall be enquired of, heard, tried, and determined and adjudged, in the same manner as treasons, felonies, murders, and confederacies, are directed to be by the same act.

as felonies, &c. are directed by the recited act.

II. And be it further enacted, That when any person or persons shall be tried for the crime of murder or manslaughter committed upon the sea, by virtue of any commission directed under the said act, and shall be found guilty of manslaughter only, such persons or person shall be entitled to receive the benefit of clergy in like manner, and shall be subject to the same punishment, as if he or they had committed such manslaughter in or upon the land.

same punishment as if committed on land.

C A P. XXXVIII.

An act to continue, until the twenty-fourth day of June one thousand eight hundred and four, and amend an act, made in the thirty-sixth year of the reign of his present Majesty, for allowing the importation of rape seed, and other seeds used for extracting oil, whenever the prices of middling British rape seed shall be above a certain limit; and to continue several laws relating to the allowing the importation of skins cured with foreign salt, free of duty, until the twenty-fourth day of June one thousand eight hundred and four; to the more effectual encouragement of the manufactures of flax and cotton in Great Britain until the twenty-fourth day of June one thousand eight hundred and three; and so much of an act, made in the thirty-fifth year of the reign of his present Majesty, for better securing the duties on glass, as was to continue in force for a limited time, until the fifth day of June one thousand eight hundred.—[May 10, 1799.]

From the first of June, 1799, the average prices of middling British rape seed at the places of importation shall be ascertained in like manner as the prices of corn under 31 Geo. 3. c. 30.

C A P. XXXIX.

An act to amend an act made in the thirty-fourth year of the reign of his present Majesty, intituled, An act for granting to his Majesty certain stamp duties on indentures of clerkships to solicitors and attornies, in any of the courts in England, therein mentioned. [May 10, 1799.]

Preamble.
34 Geo. 3.
c. 14.

WHEREAS by an act of parliament, passed in the thirty-fourth year of the reign of his present Majesty, intituled, An act for granting to his Majesty certain stamp duties on indentures of clerkships

clerkships to solicitors and attornies, in any of the courts in England, therein-mentioned, it is enacted, That within the bills of mortality, from and after the fifth day of February one thousand seven hundred and ninety-four, and in every other part of England and Wales, from and after the tenth day of February one thousand seven hundred and ninety-four, there shall be raised, levied, collected, and paid unto, and for the use of his Majesty, his heirs and successors, for and in respect of every contract in writing made after the said fifth and tenth days of February one thousand seven hundred and ninety-four respectively, whereby any person shall become bound to serve as a clerk, in order to his admission as a solicitor or attorney in any of the courts of law or equity in the said act mentioned, in pursuance of the laws then in force for the better regulation of solicitors and attornies, divers rates and duties in the said act mentioned, and the indentures or other writings, containing such contract duly stamped according to the directions of the said act, are required to be enrolled or registered with the proper officer to be appointed for that purpose by the court wherein such person shall propose to be afterwards admitted a solicitor or attorney by virtue of the service under such contract, together with an affidavit of the time of the execution of such contract by such clerk; and in case such indenture or other writing shall not be so enrolled or registered within six months next after the execution thereof, together with such affidavit of the time of execution of such contract, then and in such case the service of such clerk under such indenture or writing shall be deemed to commence from the time of such enrolment or registry only, and not from the execution of such indenture or writing: and whereas the said act did not receive the royal ascent until the twenty-eighth day of March one thousand seven hundred and ninety-four, and several persons were bound by indentures and writings made after the said fifth and tenth days of February respectively, and before the said twenty-eighth day of March, and which indentures and writings are charged with and liable to the said duties imposed by the said act, and no provision is therein made for the payment of the same, or for the enrolment or registry of such indentures and writings respectively: and whereas it is reasonable that some provision should be made for that purpose: therefore 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 of parliament assembled, and by the authority of the same, That any and every such indenture and writing, made after the said fifth and tenth days of February one thousand seven hundred and ninety-four respectively, and before the said twenty-eighth day of March in the same year, whereon any such duty is, by the said act required to be paid, shall and may on payment of the duty thereby required, on or before the first day of June one thousand seven hundred and ninety-nine, be stamped with the proper stamp in that behalf; and the commissioners for the time being appointed to manage the duties on stamped parchment, paper, and vellum, are hereby authorised and required to cause the same to be stamped accordingly.

before March 28, 1794, may, on payment of duty required by the recited act, by June 1, 1799, be stamped;

Indentures of clerkships to solicitors or attornies made after Feb. 5, 1794, within the bills of mortality, and after Feb. 10, in other parts of England and Wales, and

and within
three months
thereafter
may be en-
rolled, &c.

II. And be it further enacted, That every such indenture and writing shall and may, at any time within three calendar months next after the same shall be so stamped by virtue of this act, be enrolled and registered by the proper officer of the court for that purpose, together with an affidavit of the time of the due execution of such contract, in manner directed by the said act; and such officer of the said courts is hereby required and authorized to enrol and register the same accordingly; and the service of every such clerk shall be deemed and taken to commence according to the due execution of such indenture and writing; the said act, or any thing herein contained, to the contrary notwithstanding.

C A P. XL.

An act to amend so much of three acts, made in the last and present sessions of parliament, for making perpetual, subject to redemption and purchase, the several sums of money charged as a land tax, as relates to that part of Great Britain called Scotland. — [May 10, 1799.]

Preamble.

38 Geo. 3.
c. 60. and

39 Geo. 3.
c. 6. and 23,
recited.

Corporations
and persons in
possession of
land in Scot-
land entitled
to redeem the
tax in prefer-
ence to rever-
sioners till
July 12, 1799.
(instead of
March 25);
and rever-
sioners in prefer-
ence to all
others till
Dec. 25, 1799,
(instead of
June 25).

WHEREAS it is expedient that the time for carrying into execution an act, passed in the thirty-eighth year of his present Majesty, 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; which act was explained and amended by two other acts passed in the present session of parliament; should, in that part of Great Britain called Scotland, be still further extended and enlarged; 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 all bodies politick and corporate, companies and persons in the said act mentioned, who by the said acts are empowered to contract for the redemption of the land tax, charged on any estates, lands, tenements, and hereditaments, in that part of Great Britain called Scotland, of which they shall be in possession, or beneficially entitled to the rents and profits in preference to any bodies, corporations, or companies, having any interest in reversion or expectancy therein, or being substitute heirs of entail in the same lands, tenements, or hereditaments, until the twenty-fifth day of March one thousand seven hundred and ninety-nine, and their respective tutors, curators, guardians, or trustees, on their behalf, shall have, and be entitled to the like benefit or preference in and to the redemption of such land tax, until the twelfth day of July one thousand seven hundred and ninety-nine; and in case no contract shall have been entered into by or on behalf of such bodies, corporations, or companies, or persons in possession, or entitled as last mentioned, on or before the said twelfth day

of *July* one thousand seven hundred and ninety-nine, then and in every such case the bodies, corporations, or companies, or other person or persons having such interests in reversion or expectancy, or being substitute heirs of entail, entitled in their order to succeed to the said estates, lands, tenements, or hereditaments, and who, by the said acts, were empowered to contract for the redemption of the land tax charged thereon after the said twenty-fifth day of *March* one thousand seven hundred and ninety-nine, until the twenty-fifth day of *June* one thousand seven hundred and ninety-nine, in preference to any other bodies, corporations, or companies, or other persons whatsoever not having an interest therein, and their respective tutors, curators, guardians, or trustees, on their behalf shall have and be entitled to such and the like benefit of preference in the redemption of such land tax, from and after the said twenty-fifth day of *June* one thousand seven hundred and ninety-nine, until the twenty-fifth day of *December* one thousand seven hundred and ninety-nine, as is given to them respectively by the said acts, until the said twenty-fifth day of *June* one thousand seven hundred and ninety-nine.

II. Provided always, and be it further enacted, That in case any bodies, corporations, or companies, or other person or persons having interest in reversion or expectancy, or being substitute heirs of entail, entitled to succeed as above mentioned, and to a preference in terms of the above recited act of this present session of parliament, from and after the said twenty-fifth day of *March* one thousand seven hundred and ninety-nine, until the said twenty-fifth day of *June* next, shall have, between the said twenty-fifth day of *March* and the date of the passing this act, taken any measures for rendering such preference effectual, all such measures and proceedings shall be suspended by virtue of this present act until the twelfth day of *July* one thousand seven hundred and ninety-nine; and it shall be competent and lawful for all bodies, corporations, or companies, person or persons, actually possessed of or beneficially entitled to the rents and profits of such estates, lands, tenements, and hereditaments, to render effectual the benefit of the preference granted them by this act until the twelfth day of *July* one thousand seven hundred and ninety-nine, notwithstanding of such measures and proceedings held by substitute heirs of entail, or other persons interested in reversion or expectancy in the said estates as above mentioned, on condition however of their paying to such substitute heirs of entail, or persons interested in reversion or expectancy as aforesaid, the expence of such ineffectual measures or proceedings.

III. Provided always, and be it further enacted, That no land tax shall, before the said twenty-fifth day of *December* one thousand seven hundred and ninety-nine, be put up to sale by auction or otherwise, or sold to any person or persons, other than such person or persons as by this act are enabled to redeem the same prior to the said twenty-fifth day of *December* one thousand seven hundred and ninety-nine, except where notice shall be given that

Measures taken between *March* 25, and the passing of this act, by reversioners, for rendering effectual the preference given them by 39 Geo. 3. c. 6. suspended until *July* 12; but the parties in possession to repay the expence of such measures.

No land tax to be sold to any other persons before *Dec.* 25, than those hereby enabled to redeem, unless they give notice not to

claim such preference.

After Dec. 25, persons, &c. interested in lands, may redeem on the same terms as before, while the land tax remains unsold.

No land tax to be sold to any but persons interested, where they have given notice of intention to redeem; nor redeemed by reversioners for three months after such notice from persons in possession.

On contracts made after July 12, transfers of stock to be made within four years from Dec. 25; and the first instalment on or before Jan. 1, 1800.

The whole of a farm, &c. which cannot be eligibly divided may be sold to redeem the land tax thereon, and on other estates limited to the same uses; and the surplus dis-

the last mentioned person or persons are not to claim the benefit of preference given by this act.

IV. And be it further enacted, That, from and after the twenty-fifth day of *December* one thousand seven hundred and ninety-nine, any persons, bodies, corporations, or companies, having any interest in any estates, lands, tenements, or hereditaments, may at any time thereafter contract and agree for the redemption of their land tax charged thereon, in the same manner, and under the same terms and conditions, as such persons, bodies, corporations, or companies, may do prior to the said twenty-fifth day of *December* one thousand seven hundred and ninety-nine; provided that such land tax shall then remain unsold in pursuance of the provisions of the said acts: provided also, That no land tax shall be sold in pursuance of the said acts after the said twenty-fifth day of *December* one thousand seven hundred and ninety-nine, in any case where the persons, bodies, corporations, or companies, shall have given notice to the respective commissioners for the purposes of the said acts, of an intention of redeeming the same in pursuance thereof, other than to such persons, bodies, corporations, or companies, interested as aforesaid: provided also, That no such land tax shall be redeemed by any bodies, corporations, or companies, having any interest in reversion or expectancy, in the estates, lands, tenements, or hereditaments, whereon such land tax shall be charged, for the space of three months after notice given to the respective commissioners by any persons, bodies, corporations, or companies considered by the said acts as being in the actual possession of the said estates, lands, tenements, or hereditaments, of an intention to redeem the same in pursuance of this act.

V. And be it further enacted, That where any contract shall be entered into after the twelfth day of *July* one thousand seven hundred and ninety-nine, in pursuance of this act, the capital stock to be transferred as the consideration thereof shall be made within the period of four years, from the twenty-fifth day of *December* one thousand seven hundred and ninety-nine, by the like number of instalments, and on the like days in each year, with the like power to transfer the same, by any less number of instalments, or in advance, as by the said recited act is allowed; and the first of the said instalments shall, in every such case, be made on or before the first day of *January* one thousand eight hundred.

VI. Provided always, and be it enacted, That if any farm, lands, or tenements, usually possessed together, shall be proposed to be sold under the provisions of the said act, in order to redeem the land tax charged thereon, and also on other estates, lands, tenements, or hereditaments, which stand settled and limited to the same uses, and in the same order and course, and under the same restraints and conditions of succession, and which farm, lands, or tenements, shall be more than sufficient for that purpose; and in case it shall appear to the court of session, either from the detached situation of such farm, lands, or tenements, or from

any other circumstances, that such farm, lands, or tenements, cannot be divided, in order that an adequate part thereof may be sold, without loss to the parties interested, or that the sale of the whole of such farm, lands, or tenements, would be more eligible and advantageous to the said entailed estate, and to the successive substitute heirs of entail in their order, it shall be competent and lawful for the said court of session, in like manner as it is authorised to proceed in other cases by the before recited act of the thirty-eighth year of his present Majesty, (due notice having been given to the next substitute heir of entail, being of lawful age and resident within *Great Britain*, of such proposal to sell and dispose of such farm, lands, or tenements), to direct and authorise the sale of the whole of such farm, lands, or tenements; and the surplus money, after purchasing stock sufficient to redeem such land tax, and paying and discharging the costs and expences attending the sale thereof, shall, with the interests and annual produce thereof, be applied and disposed of under the direction and with the approbation of the said court, in the same manner as in the said recited act is directed, with respect to the eventual surplus arising from sales, when no more has been exposed to sale than is judged adequate for the redemption of such land tax.

VII. And be it further enacted, That all expences incurred by heirs of entail, or others, entitled as aforesaid to purchase the land tax affecting the entailed estate in *Scotland*, either in selling part of the said estate, or borrowing money on heritable security, or purchasing out of their own proper means the land tax affecting the entailed estate, shall be defrayed out of the price of the lands so sold, or shall be included in the heritable or other proper security, and may be made part of the charge upon the entailed estate: provided always, That the amount of these expences shall be previously ascertained by the court of session, by decree to be obtained on a summary application to that purpose,

ascertained by the court of

VIII. And be it further enacted, That in all applications to the court of session in *Scotland* by any heir of entail for obtaining the authority of that court to the sale, mortgage, or grant of any estates, lands, tenements, or hereditaments, authorised to be sold or charged by the said acts passed in the thirty-eighth year of his present Majesty, and in this present session of parliament, such applications shall not only be intimated upon the walls of the outer and inner house for ten sederunt days, in the manner therein directed, but also shall be advertised weekly for two weeks successively in the *Edinburgh* gazette.

IX. And be it further enacted, That in case such sale shall be authorised by the court, such sale shall be carried on by publick auction, at such time and on such notices as the court of session shall from time to time direct; and further, that previous to any sale to be made in the terms and by virtue of the powers so required and given by the said acts, the court of session shall cause articles of sale to be drawn up in the usual forms required by the

posed of, under the direction of the court of session.

Expences incurred by heirs of entail, &c. in purchasing the land tax, may be defrayed out of the price of the lands sold, or charged upon the estate, being previously session

Applications to the court by heirs of entail for sales of estates, to be advertised in the *Edinburgh* gazette, as well as intimated upon the walls of the court.

Such sales to be by publick auction, previous to which the court shall cause articles to be drawn up, binding the purchaser

to pay the price to a trustee, who shall pay the money into the bank of England, upon which the purchaser shall be entitled to a conveyance.

law of *Scotland* for making such sale effectual, and whereby the purchaser shall be taken bound to pay the price to a trustee, to be named by the person or persons in whose name or for whose behoof the said sale or sales is or are carried on, and which trustee shall be approved of by the said court, and shall find security to their satisfaction, that the sum or sums of money so to be paid to him by the said purchaser or purchasers, shall be duly and faithfully applied in the manner and for the purposes herein and by the said acts enjoined and directed; and further, that the said trustee, upon receipt of the said price or prices, shall be forthwith bound to pay the said sum of money into the bank of *England*, to be there placed to the account of the commissioners for the reduction of the national debt, to be by them applied in the manner and for the purposes directed and specified by the said act of the thirty-eighth of his present Majesty, and the receipt of the cashier or cashiers of the bank shall be a full and sufficient discharge to the said trustee, and to the said purchaser or purchasers, of the sum or sums of money so agreed to be paid by him, her, or them, in manner aforesaid; and which purchaser or purchasers, upon payment of the sum or sums by the said trustee into the bank of *England* as aforesaid, shall be entitled to demand and obtain from the said heir of entail, or other person or persons in whose name, or at whose instance, or for whose behoof the said sale or sales is or are carried on, such disposition, conveyance, or other title to the subjects so sold, containing all usual and necessary clauses for rendering complete the right to the same in favour of the said purchaser or purchasers, under the direction of the said court.

Any number of persons whose land tax shall not exceed 5l. each may join in appointing a trustee to redeem their respective land taxes in one contract.

Collectors of the land tax in a limited time to enter into such bonds as the barons of the exchequer shall require, with the commissioners, for paying the

X. *And whereas by the said act of the thirty-eighth year of his present Majesty, any number of persons, whose land tax shall not exceed twenty-five shillings sterling each, may join in appointing a trustee to redeem their respective land taxes, and purchase the whole in one contract, in manner therein particularly directed: and whereas it is expedient, and would tend greatly to facilitate the execution of the said act, if such powers were further extended; be it further enacted, That it shall be lawful for any number of persons, whose land tax respectively shall not exceed the annual sum of five pounds sterling, to join in appointing a trustee to redeem their respective land taxes, and for such trustee to purchase the whole of such respective land taxes in one contract, in like manner, and under all the provisos and conditions as is directed by the aforesaid act in the case before-mentioned.*

XI. *And be it further enacted, That the respective collectors of cess or land tax, appointed or to be appointed in the several shires, stewartries, cities, burghs, and places, in Scotland, shall, within forty days after the passing of this act, and before they, or any of them, shall receive any monies to be paid as the consideration for the redemption of any land tax in pursuance of the said recited acts, or either of them, enter into bonds to the said respective commissioners for the purposes of the said acts, or any three or more of them, in such shires, stewartries, cities, burghs,*

and places, with such good and sufficient caution, as the barons of the exchequer in *Scotland* shall require, binding him or them, and his or their sureties, conjunctly and severally, for his and their duly paying to the receiver general for *Scotland* at *Edinburgh*, at such times after the receipt thereof as the said barons shall direct to be inserted in such bonds, all such sum and sums of money as shall be paid to them in pursuance of the said recited acts, or either of them, for the redemption of any land tax, under a penalty of two hundred pounds sterling, over and above performance; and which bonds the said commissioners, or any three or more of them, are hereby authorized and required to take, and the said respective commissioners shall forthwith cause the said bonds to be delivered to the receiver general at *Edinburgh*, or not being delivered to such receiver general, shall cause the same to be registered in the books of council and session, and extracts thereof to be delivered to the said receiver general at *Edinburgh*.

monies they receive to the receiver general for *Scotland*.

XII. Provided always, and be it further enacted, That in case the collector or collectors in any shire, stewardry, city, burgh, or place, shall fail or neglect to enter into such bond as aforesaid within the period herein-before mentioned, the said commissioners shall immediately, after the expiration of the said forty days, certify such failure or neglect to the said barons of the court of exchequer in *Scotland*; and it shall thereupon be lawful for the said barons, and they are hereby required upon the receipt of such certificate, to order and direct that the consideration for the redemption of any land tax in such shire, stewardry, city, burgh, or place, where the same shall be in money, shall be paid to the receiver general, or his deputy or deputies at *Edinburgh*, or to such person or persons in such shire, stewardry, city, burgh, or place, as he shall appoint to receive the same; and after such order or direction all and every persons and persons, bodies, corporations, and companies, who shall contract for the redemption of any land tax, the consideration for the redemption whereof shall be in money, shall pay such consideration to such receiver general, or his deputy or deputies, or such person or persons as he shall appoint to receive the same as aforesaid; and the certificate or receipt of such receiver general, or his deputy or deputies, or such person or persons as aforesaid, (and which he and they are hereby empowered and directed to give), shall be as valid and effectual in all respects as the receipt of any collector is by the said act directed to be, in case such consideration was paid to a collector in pursuance of the said recited act.

If collectors fail to enter into bond, the commissioners to certify the same to the barons of the exchequer, who shall order the consideration for redemption of the land tax, if in money, to be paid to the receiver general, which the contractors shall accordingly pay.

XIII. And be it further enacted, That in every case where any such collector or collectors shall fail or neglect to pay over to the said receiver general at *Edinburgh*, or his deputy or deputies, any such sum or sums of money within such number of days after the same shall be received by him or them as aforesaid, as shall be specified in the bond entered into by such collector or collectors as aforesaid, the said receiver general, or his deputy or deputies, may present the said bond, or an extract thereof,

Where any collectors shall not duly pay over the money received, to the receiver general, he may present the bond to the barons of

the exchequer, thereof, to any one or more of the barons of the court of *Exchequer* in *Scotland*, with a petition stating the sum due and not accounted for by such collector or collectors, and praying for a horning, or other competent and legal process of court, upon such bond or extract, making oath that the sum stated in the petition is due and not accounted for, and the baron or barons to whom such petition shall be presented may thereupon order a horning, or other competent and legal process of court, to issue; and which process of court may be proceeded in by arrestment, pointing, denunciation, caption, imprisonment, and otherwise for recovering from such collector or collectors, and his, her, or their surety or sureties, the sums due from such collector or collectors, and for the penalty of two hundred pounds, in such bond, over and above the sums so due as aforesaid; or the receiver general, or his deputy or deputies, upon making oath to the sums due and unaccounted for, shall be at liberty to proceed to the recovering the payment thereof, and of the penalty in the bond, by any process for recovering payment of debts due to his Majesty, according to the course of the court of exchequer in *Scotland*.

The recited acts and this act to be construed together as one act.

XIV. And be it further enacted, That all and every the provisions of this act shall, in the execution of the said recited acts of the thirty-eighth year of his present Majesty, and the aforesaid act of this session of parliament, be used and applied, and construed in like manner as if the same provisions were specially enacted in the said acts; and all and every the provisions of the said acts shall, in the execution of this act, except where the same are hereby expressly varied, be used and applied, extended and construed, in like manner as if the same provisions (except as aforesaid) were specially enacted in this act.

C A P. XLI.

An act for raising an additional sum of money, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.—[May 10, 1799.]

Commissioners of the treasury may raise 3,000,000l. by loans and exchequer bills, before July 1, 1799; in like manner as is prescribed by the malt act of this session concerning loans, &c. Exchequer bills to be signed by the auditor of the exchequer, or other person duly authorized. Exchequer bills to be charged on the second and on the fifth and sixth instalments of any loan to be granted this session, to be made out in equal proportions of 1,000l. and 500l. &c. The clauses, &c. in the malt act relating to loans or exchequer bills, (exception) extended to this act. Exchequer bills so issued not to be received again in payment of any taxes; nor exchanged before December 20, 1799. Action not to lie for refusal. Principal and interest, with charges, to be repaid in equal proportions out of the second, fifth and sixth instalments, on any loan of this session, and if the instalments paid before December 20, 1799, be insufficient, to be charged on the consolidated fund. Monies so issued to be replaced out of the first supplies. Bank of England authorized to advance the said sum on the credit of this act, notwithstanding the act 5 and 6 *Gül. & Mariæ*, c. 20. or 38 *Geo. 3* c. 1.

C A P. XLII.

An act to enable the commercial commissioners appointed to carry into execution certain acts for granting duties upon income, to extend the time limited by the said acts for receiving returns of income; and for explaining and amending the said acts.—[May 10, 1799.]

WHEREAS by an act, passed in the present session of parliament, intituled, An act for extending the time for returning statements under an act, passed in the present session of parliament, intituled, 'An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income in lieu of the said duties, and to amend the said act,' the time for making returns of income to commercial commissioners appointed under a prior act of the same session of parliament, is limited to the period of ten days after their appointment: and whereas it is expedient to empower such commissioners to enlarge the time for making returns to them, from time to time, as they shall judge necessary: and whereas it is expedient, that so much of an act, passed in this session of parliament, for granting certain duties upon income, and of the said recited act, as relates to the collection and payment of the said duties, should be explained and amended, and that any omissions or mistakes which may have happened in the appointment of the commissioners for executing the said acts, should be supplied or relieved: 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 it shall be lawful for the respective commercial commissioners appointed as aforesaid, from time to time, to issue their orders for enlarging the time for delivering to them statements, and making returns of income of persons, bodies, corporations, or companies, liable to be charged to the duties in the said acts mentioned by such commercial commissioners, so as that, after the latest period so to be fixed, there remain sufficient time for making the assessments upon such returns prior to the fifth day of June one thousand seven hundred and ninety-nine, and to cause the periods fixed by them for such delivery and returns, to be from time to time published in the *London Gazette*, or some newspaper usually circulated in the county, riding, or place where such commissioners shall act; which orders, under the names of three or more such commissioners, shall be as valid and effectual, to all intents and purposes, as if the periods fixed therein had been limited in and by this act; and all persons who shall have omitted to make such returns within the period required by the said recited acts, or either of them, who before or on the day or days fixed, or to be fixed, by such commercial commissioners for that purpose, shall have made, or shall make, such return as by the said recited acts, or either

Preamble.

39 Geo. 3.
c. 22. and

c. 13, recited.

Commercial commissioners may enlarge the time for delivering statements, so as there remain sufficient time for making the assessments prior to June 5, 1799, and to cause the periods they fix for such delivery to be advertised in the gazette, or some paper circulated in the place where they act.

of them, is authorized; and all such commercial commissioners who shall have received, or shall receive within such times as aforesaid, any such returns, shall be, and are hereby indemnified, freed, and discharged, from and against all actions, suits, penalties, and forfeitures, incurred, or to be incurred, for or by reason of such omission or acts; and every such return made, or to be made within the time limited, or to be limited, by the said commercial commissioners as aforesaid, shall be of the like force and effect as if the same had been made within the time limited by the said recited acts, or either of them.

II. *And whereas the inquests of several counties and places have omitted to name sufficient persons to act as commissioners for the purposes of the said acts, and others named by the inquests have declined acting therein, whereby the execution of the said acts may be retarded;* be it further enacted, That for every division, city, borough, town, or place, for which the inquests aforesaid shall not have named any persons to act therein, or where the persons named or to be named by the said inquests have declined or may decline to act therein, or so many of them have declined or may decline to act, as not to leave two persons at the least to act for such division, city, borough, town, or place, and where sufficient commissioners shall not be appointed for every such division, city, borough, town, or place, on or before the expiration of ten days after the passing of this act, it shall be lawful for the commissioners for the affairs of taxes, or any three or more of them, from time to time, to appoint a sufficient number of persons, qualified as required by the said acts, out of the lists delivered or to be delivered to them from the respective commissioners of land tax acting in the said divisions, cities, boroughs, towns, and places respectively, in pursuance of the said acts, so that for each such division, city, borough, town, or place, there shall not be acting more than five nor less than two such persons under such nomination of the commissioners for the affairs of taxes, or under any nomination of such inquests as aforesaid; and every such appointment by the said commissioners for the affairs of taxes, or any three or more of them, shall be as valid and effectual, during the period herein-after mentioned, as if the same had been made by the inquest of the county, riding, or place, under the said acts: provided always, That every such appointment as last aforesaid, shall be revocable by the inquest of the county, riding, or place, assembled at the next and subsequent assize and session of oyer and terminer and general gaol delivery for the county, riding, or place, after any such appointment, or by the major part of the jurors there assembled, in case they shall judge the same necessary; and shall, at the same assize or session as aforesaid, nominate for each such division, city, borough, town, or place as aforesaid, sufficient persons, qualified as aforesaid, to act as commissioners for the purposes of the said acts, and who shall accept the said office for such division, city, borough, town, or place as aforesaid; but in default of such revocation and nomination, the appointment of the said commissioners for the affairs of taxes shall stand good.

Where the inquests have not named commissioners, or where so many named have declined to act as not to leave two, and where sufficient commissioners shall not be appointed by ten days after passing this act, the commissioners of taxes may appoint them out of the lists from the commissioners of land tax.

Such appointments revocable by the inquest at the next assize, on a sufficient number of qualified persons being nominated, and accepting the office.

III. And be it further enacted, That where, in any list or **Where mistakes have been made in the names of commissioners, the commissioners of taxes, on certificate, may rectify them.**
 lists, or entry or entries of names of any commissioner or commissioners for the purposes of the said act, or for hearing and determining appeals, mistakes have been made in the christian or surnames of such person or persons, it shall be lawful for the commissioners for the affairs of taxes, and they are hereby authorized and required, upon a certificate, under the hands of any two of the persons of the grand inquest by which such commissioners shall have been elected, of such mistake, and of the proper name or names of such person or persons, to amend, or cause to be amended, such list or entry, by inserting, or causing to be inserted, the proper name or names of the person or persons so elected as aforesaid, in the said list or entry, and in the order in which such person was intended by the said jurors to be put down to serve therein.

IV. And be it further enacted, That any appointment of **Appointment of commissioners at the meeting summoned by the sheriff according to the return of jurors delivered by the clerk of assize to the commissioners for taxes, notwithstanding the omissions of names in the return, &c. valid.**
 commissioners for any of the purposes of the said acts, by the persons present at the meeting summoned by the sheriff of any county, riding, or place, according to the return of jurors delivered by the clerk of assize to the commissioners for the affairs of taxes, and by them transmitted to such sheriff, shall be valid and effectual, notwithstanding such clerk of assize may have omitted to return the names of certain persons who had been summoned to serve upon the grand inquest of such county, riding, or place, within the time limited by the said acts, or either of them, and notwithstanding any error or misnomer, or any variance in such return from the original pannel of jurors summoned to serve on such inquest; and all persons acting under such appointment, shall be, and are hereby indemnified, from all pains and penalties, and from all actions, suits, and informations, for or by reason of their acting or having acted as such commissioners, under such appointment.

V. And be it further enacted, That the powers and directions **Directions which were repealed respecting the delivery of duplicates of assessments by the commercial commissioners to the receivers general, and the returns by the latter to the former of defaulters on instalments, revived, as to persons who shall make**
 contained in the said first-recited act, respecting the delivery of the duplicates of assessments by the commercial commissioners to the receivers general, and the returns by the receivers general to the commercial commissioners, of the defaulters on each instalment of the rates and duties by the said act imposed, and which were repealed by the said last-recited act, shall be revived as to all assessments made upon any person or persons who shall not have given notice to such commercial commissioners of their intention to pay the sums assessed on them at the bank of *England*, and shall be in force and duly carried into execution with respect to such persons, and all other persons who shall have given such notice, and shall have made default in payment at the said bank of *England*; any thing in the said last-recited act to the contrary notwithstanding.

have not given notice of intention to pay assessments at the bank, or who default in payment.

VI. And be it further enacted, That if any commissioner for **A commissioner for the purposes of**
 the purposes of the said acts, for any county, riding, shire, stewardry,

the said acts in trade or manufacture may be assessed before the commercial commissioners; but where none shall be appointed, he may be assessed by the commissioners of appeal in the same manner as by commercial commissioners.

Vacancies in commercial commissioners to be filled up as original appointments.

Commercial commissioners, &c. to take an additional oath.

artry, or place where commercial commissioners are appointed, shall be engaged in trade or manufacture, then such commissioner for the purposes of the said act, may be assessed before such commercial commissioners, and not by the commissioners of appeals; but if in such county, riding, shire, stewartry, or place, commercial commissioners shall not have been appointed, then the commissioners of appeal, before whom such commissioner for the purposes of the said acts shall be assessed, shall, at his request, in proceeding upon the statement to be delivered to them, and in ascertaining the charge to be made upon such person, and in levying and collecting the same, pursue all such rules, directions, and regulations, and shall have such powers as are in the said acts prescribed and given, for the conduct of commercial commissioners specially appointed under the said acts.

VII. And be it further enacted, That whenever any vacancy shall arise in the commercial commissioners appointed under the said acts, such vacancy shall be supplied in like manner as is directed for the appointment of the person who occasioned such vacancy.

VIII. *And whereas doubts have arisen whether the oath of secrecy imposed upon the commercial commissioners, their assistants and clerks, by the said act, are sufficient for the purposes intended thereby,* be it therefore enacted, That every commercial commissioner as aforesaid, and every commissioner for the purposes of the said acts, who shall be required to act as a commercial commissioner in the execution of the said acts, and every assistant and clerk to such respective commissioners, or any of them, and every inspector and surveyor empowered to act in the execution of the said acts, shall, in addition to the oath required to be taken by the said act, take the following oath; that is to say,

Oath.

‘ I *A. B.* do swear, That I will not disclose any statement of income, or the amount of any sum to be paid by any individual, as his or her contribution or payment under the said act, which has been or shall be shewn to me in the execution of the said act, except in such cases and to such persons only where it shall be necessary to disclose the same for the purposes of the said act, or in order to, or in the course of, a prosecution for perjury, committed in such examination or affidavit.

So help me GOD’.

Two commissioners of appeals may act, but if they do not agree, an adjournment to take place until a third shall act.

IX. And be it further enacted, That any two commissioners appointed to hear and determine appeals under the said act for any county, riding, shire, stewartry, division, or place, are hereby declared competent to hear and determine appeals, and to do all other acts which commissioners of appeals are required or authorised to do under the said recited acts, or either of them: provided always, That where two commissioners of appeal only shall attend, and shall not agree in the judgement or determination to be given in any cause or matter before them, such cause or matter wherein they shall not so agree shall be adjourned for

any space of time not exceeding fourteen days, to give opportunity for the attendance of the third commissioner of appeals, if a third shall have been appointed for the same county, riding, shire, stewartry, division, or place; and if no such third commissioner shall have been appointed, or shall not attend at the adjourned meeting, then a like adjournment shall take place from time to time until a third commissioner shall be appointed, and shall act as aforesaid.

X. And be it further enacted and declared, That the power of appointing commissioners for the purposes of the said acts, and also commissioners for hearing and determining appeals in *Scotland*, is and shall be vested wholly in the barons of the exchequer in *Scotland*, for the time being; and all acts and deeds, meetings, assessments, matters, and things, done by or with any other persons assuming to be commissioners as aforesaid, but not appointed to be such commissioners by the said barons, shall be null and void, to all intents and purposes; and the persons appointed, or to be appointed, such commissioners by the said barons, shall have full power of carrying the said acts into execution, in all matters and things relating thereto in their respective shires, stewartries, and jurisdictions, in and to which they shall be so respectively appointed, as if no other persons had assumed the office of commissioners therein.

The appointment of commissioners in *Scotland* to be wholly in the barons of the exchequer there, and acts done by other persons void.

XI. And be it further enacted, That the respective collectors of the several rates and duties under the management of the commissioners for the affairs of taxes, appointed or to be appointed in the several shires, stewartries, cities, burghs, and places, in *Scotland*, shall, within thirty days after the passing of this act, and before they act in execution of their duty as such collectors, or receive any money on the said several rates and duties, or any of them, enter into bonds to the respective commissioners appointed or to be appointed for putting in execution the several acts relating to the said rates and duties, under the management of the commissioners for the affairs of taxes, or any three or more of them, in such shires, stewartries, cities, burghs, and places, with such good and sufficient caution as the barons of the exchequer in *Scotland* shall require, binding him or them, and his or their sureties, conjunctly and severally for his and their duty paying to the receiver general for *Scotland*, at *Edinburgh*, at such times after the receipt thereof, as the said barons shall direct to be inserted in such bonds, all such sum and sums of money as shall, from time to time, be collected by, or be paid to them, for or on account of any of the said rates or duties, under a penalty of two hundred pounds sterling over and above performance; and which bonds the said commissioners, or any three or more of them, are hereby authorized and required to take; and the said respective commissioners shall forthwith cause the said bonds to be delivered to the receiver general at *Edinburgh*, or, not being delivered to such receiver general, shall cause the same to be registered in the books of council and session,

Collectors of the duties in *Scotland*, under the management of the commissioners for taxes, in a limited time to enter into such bonds as the barons of the exchequer shall require, for paying the monies they shall receive to the receiver general for *Scotland*, &c.

and extracts thereof to be delivered to the said receiver general at *Edinburgh*.

Where collectors shall not duly pay over the money received to the receiver general, he may present the bond to the barons of the exchequer, praying for a legal process upon the bond, or may proceed to recover thereon according to the course of the court of exchequer.

XII. And be it further enacted, That in every case where any such collector or collectors shall fail or neglect to pay over to the said receiver general at *Edinburgh*, or his deputy or deputies, any such sum or sums of money, within such number of days after the same shall be received by him or them as aforesaid, as shall be specified in the bond entered into by such collector or collectors as aforesaid, the said receiver general, or his deputy or deputies, may present the said bond, or an extract thereof, to any one or more of the barons of the court of exchequer in *Scotland*, with a petition, stating the sum due and not accounted for by such collector or collectors, and praying for a horning or other competent and legal process of court upon such bond or extract, making oath that the sum stated in the petition is due and not accounted for; and the baron or barons to whom such petition shall be presented, may thereupon order a horning or other competent and legal process of court to issue; and which process of court may be proceeded in by arrestment, pouding, denunciation, caption, imprisonment, and otherwise, for recovering from such collector or collectors, and his, her, or their surety or sureties, the sums due from such collector or collectors, and for the penalty of two hundred pounds in such bond, over and above the sums so due as aforesaid; or the receiver general, or his deputy or deputies, upon making oath to the sums due and unaccounted for, shall be at liberty to proceed to the recovering the payment thereof, and of the penalty in the bond, by any process for recovering payment of debts due to his Majesty, according to the course of the court of exchequer in *Scotland*.

XIII. And whereas by an act, passed in the present session of parliament, for granting certain duties upon income, and other purposes, it was directed, that all the monies arising from the additional rates and assessments, or from payments at the bank, by an act of the last session of parliament for granting an aid and contribution for the prosecution of the war, together with the duties granted by an act of the same session for granting new and additional duties on goods imported and exported, and for other purposes, not exceeding in the whole the sum of seven millions, which should be paid into the receipt of the exchequer, should be applied either to the services voted in the last session of parliament, for the service of the year one thousand seven hundred and ninety-eight, or to the payment and discharge of all annuities, interest, and dividends, payable in consequence of the loan of eight millions, part of a loan of seventeen millions raised by virtue of an act of the last session of parliament; be it enacted, That any sum not exceeding seven millions shall be applicable and may be applied to the services of the year one thousand seven hundred and ninety-eight, over and above all sums which have been applied to the payment and discharge of all annuities, interests, and dividends, which have become payable in that year in

7,000,000l. may be applied to the services of 1798, over all sums applied to the discharge of annuities, &c. payable in that year in consequence of the loan of 8,000,000l.

C A P. XLIII.

An act for enlarging the time limited by certain acts passed for the redemption of the land tax, for receiving contracts and making transfers of stock thereon, and for explaining and amending the said acts.—[May 10, 1799.]

WHEREAS it is expedient to extend the time for transferring Preamble.
in certain cases the consideration for the redemption of land
tax contracted for under and by virtue of an act, passed in the thirty-
eighth year of the reign of his present Majesty, intituled, An act for 38 Geo. 3.
c. 60. and
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 of two other acts, passed in the present session of parliament, for 39 Geo. 3.
c. 6. and 21,
recited.
explaining and amending, and rendering more effectual the same, or of
either of them: be it therefore enacted by the King's most ex-
cellent 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 where any
contract for the redemption of any land tax shall have been
entered into before the first day of May one thousand seven
hundred and ninety-nine, wherein the consideration shall be
in stock, to be transferred in the whole, or in the proportion
allowed for one instalment, on or before the said first day of May,
and the consideration, or the proportion, to be transferred as
the first instalment thereof, shall not have been transferred on or
before the said first day of May, it shall be lawful for the
governor and company of the bank of England, and they are
hereby authorized and required at any time before or on the
twenty-eighth day of May one thousand seven hundred and
ninety-nine, in respect of the consolidated three pounds per centum
annuities, and on or before the twenty-fifth day of June one
thousand seven hundred and ninety-nine, in respect of the three
pounds per centum reduced annuities, to permit and suffer the
necessary transfers upon such contracts to be made, and all such
other acts, matters, or things, relating thereto, or to the redemp-
tion of such land tax, to be done, as by the said recited acts, or any
or either of them, are authorized and required to be done in cases
of transfers, on or before the first day of May one thousand seven
hundred and ninety-nine, upon such contracts; and every such
transfer of stock made upon any such contracts as aforesaid
before the twenty-eighth day of May one thousand seven hun-
dred and ninety-nine, and the twenty-fifth day of June one
thousand seven hundred and ninety-nine respectively as aforesaid,
shall be as good, valid, and effectual, for all purposes,
and the respective persons, bodies, corporations, or companies,
Where the
consideration
in any con-
tract shall be
stock to be
transferred by
May 1, 1799,
and which
shall not have
been so trans-
ferred, the
bank may
permit such
transfers in
the 3 per cent.
consols, till
May 28, and
in the 3 per
cent. reduced
till June 25,
inclusive;

transferring such stock, or causing the same to be transferred, shall have and be entitled to the same benefits and advantages as to the period of exonerating their manors, messuages, lands, tenements, and hereditaments, from the land tax charged thereon, as if the consideration specified in such contract, or the first instalment thereof, had been transferred before the said first day of *May*, according to the terms and conditions of such contract; and all such persons, bodies, corporations, or companies, shall be, and they are hereby indemnified and saved harmless from all penalties, forfeitures, and payments whatsoever, which shall have been incurred under and by virtue of the said recited acts, or any or either of them, by reason of not transferring such stock on or before the said first day of *May*; any thing in the said acts, or any or either of them, to the contrary notwithstanding.

and where such consideration is to be raised by sale of lands, &c. the bank, upon certificate of the commissioners authorized to consent to such sale, may receive the money, &c. before August 1, 1790.

II. And be it further enacted, That where any contract for the redemption of any land tax shall have been, or shall be entered into before said the first day of *May* one thousand seven hundred and ninety-nine, wherein the consideration shall be in stock to be transferred in the whole or in the proportion allowed for one instalment, on or before the said first day of *May*, if in such case the consideration to be paid upon such contract is to be raised by the sale, mortgage, or grant of any manors, messuages, lands, tenements, or hereditaments, under and by virtue of the said acts, or any or either of them, then and in every such case it shall be lawful for the governor and company of the bank of *England* upon certificate under the hands of the commissioners, having authority under the said acts, or any or either of them, to consent and approve of such sale, or any two or more of them, that such sale, mortgage, or grant, was not or could not be completed before the said first day of *May*: and and the said governor and company are hereby authorized and required to receive the money arising by such sale, mortgage, or grant, and place the same to the like account, and to permit and suffer the necessary transfers upon such contract to be made, and all such other acts, matters, or things relating thereto, or to the redemption of such land tax, to be done at any time before the first day of *August* one thousand seven hundred and ninety-nine, in like manner in every respect as by the said acts, or any or either of them, are authorized and required to be done in cases of payments on transfers made on or before the first day of *May* one thousand seven hundred and ninety-nine, upon such contracts; and every such payment and receipt of such purchase money made in pursuance of such sale, mortgage, or grant, and contract, for the redemption of such land tax, and of the certificate under the hands of such commissioners as aforesaid; and every such transfer of stock made in pursuance thereof shall be as good, valid, and effectual, for all purposes, and the respective persons, bodies, corporations, or companies, redeeming such land tax, shall have and be entitled to the same benefits and advantages as to the period of exonerating their manors, mes-

messuages, lands, tenements, and hereditaments, from the land tax charged thereon, as if the consideration specified in such contract, or the first instalment thereof, had been paid, or the stock to be purchased therewith had been transferred, before the said first day of *May*, according to the tenor of such contract; and all persons, bodies, corporations, or companies, redeeming such land tax, and all purchasers, mortgagees, and grantees of such manors, messuages, lands, tenements, or hereditaments, shall be, and they are hereby respectively indemnified and saved harmless from all penalties, forfeitures, and payments whatsoever, which shall have been incurred under and by virtue of the said recited acts, or any or either of them, by reason of not paying such money, or such stock being transferred, on or before the said first day of *May*; any thing in the said acts, or any or either of them to the contrary notwithstanding.

III. Provided always, That the second and every subsequent instalment to be transferred on any such contract, shall be made good on or before the respective times in the said recited acts mentioned, in the same manner as if this act had not been passed, or the first instalment had been transferred on or before the said first day of *May*: provided also, That nothing herein contained shall extend to the altering the time for the registry of any such contract; but that every such contract shall be registered in such and the like manner, and at such time as by the said act is required, as if the transfer of stock made thereon had been made on or before the said first day of *May*, in the said acts mentioned.

Second and subsequent instalments to be made by the times mentioned in recited acts, and contracts to be registered as thereby required.

IV. And be it further enacted, That nothing contained in the said last recited act of the present session of parliament shall extend to restrain the court of chancery in *England*, or the court of session in *Scotland*, to make such order respecting the application of the income to be derived from the redemption of any land tax which shall be redeemed by or out of the monies to be produced by the sale of any timber which shall be cut down by order of the said courts, during so long time as the manors, lands, tenements, or hereditaments, on which such timber shall be growing, shall be in possession of any person or persons having a limited interest or limited interests therein, having regard to the state and condition of such timber, and to the rights of all persons interested therein.

Last recited act not to restrain the court of chancery in *England*, or the court of session in *Scotland*, to make order respecting the application of income derived from land tax redeemed from sales of courts.

V. And be it further enacted, That where any lessee of any manors, messuages, lands, tenements, or hereditaments, demised by any bishop or other ecclesiastical corporation, and charged with land tax shall be liable by virtue of the said last recited act, on occasion of the redemption of the land tax charged thereon, to pay the amount of such land tax to such bishop or other ecclesiastical corporation, and such manors, messuages, lands, tenements, or hereditaments, shall be demised to any under lessee, who shall be bound by covenant or agreement to pay such land tax, then and in such case the amount of the land tax charged on such manors, messuages,

Where lessees under bishops, &c. shall be liable to pay the land tax, and the lands shall have been demised to under lessees, such land tax shall be considered as rent reserv-

ed on such last demife.

messuages, lands, tenements, and hereditaments, and so redeemed as aforesaid, shall be considered as rent reserved or made payable on such last mentioned demife, and the same powers shall be had, used, or enjoyed, for the recovery thereof, as for the recovery of such rent when in arrear.

The governors of Queen Anne's bounty may execute the powers contained in the first recited act for redemption of land tax contracted for by incumbents previous to the sale thereof under the said act.

Trustees for the poor clergy under any wills may execute the powers given by the secondly recited act for the redemption of land tax contracted for by incumbents before March 25, 1800.

Last recited act not to extend to appeals against any land tax, or assessment contracted for, or to any contract for redemption of such land tax which shall

VI. And be it further enacted, That it shall be lawful for the governors of the bounty of Queen Anne, in the said first recited act mentioned, to execute the powers contained therein for the redemption of any land tax which shall have been or shall be contracted for by the incumbent or incumbents of livings at any time previous to the sale of such land tax under the said act, in like manner as they might have done within the period limited by the said act; and all acts and deeds of such governors, and also all contracts made before the passing of this act, shall be valid and effectual for the purposes in the said act mentioned, notwithstanding any limitation of time therein contained.

VII. And be it further enacted, That it shall be lawful for the trustees for the time being of any trust property heretofore given by any will for the purpose of being laid out in the purchase of lands or impropriate tythes, for the benefit of the poor clergy of England, and who were empowered by the said secondly recited act to apply their funds therein mentioned for the redemption or purchase of land tax charged upon the lands, tythes, or other profits arising from any living or livings belonging to the church of England, which should have been contracted for on or before the twenty-fifth day of March one thousand seven hundred and ninety-nine, to carry into execution all and every the said powers for the redemption or purchase of such land tax which shall have been or shall be contracted for by the incumbent or incumbents of any living or livings in the manner directed by the said act, at any time before the twenty-fifth day of March one thousand eight hundred, and the transfers of stock to be made for such redemption shall have effect from the quarter day preceding the making thereof, and all other acts, matters, and things, which the said trustees might lawfully have done under and by virtue of the said secondly recited act, shall be as valid and effectual to exonerate and discharge the lands, tythes, and other profits of such living or livings from the payment of the land tax redeemed, as if such land tax had been contracted for on or before the twenty-fifth day of March one thousand seven hundred and ninety-nine.

VIII Provided always, and be it further enacted, That nothing in the said last recited act of the present session of parliament contained shall be construed to extend to any appeal against any land tax or any assessment of land tax contracted for, or to any contract for the redemption of such land tax which shall have been reduced in its amount within three years preceding the time of completing such contract, unless such appeal shall be made against the party who shall have entered into such contract, his or her heirs or assigns, and unless it shall be proved to the satisfaction of the commissioners before whom such appeal shall

be heard, and shall be adjudged by them, that the reduction in the amount of the assessment of land tax so redeemed was fraudulently made, or was obtained by some undue practice or false representation of the value of the estate of such party, in the parish or place where such assessment was made, or of the proportion of value which his or her estate bore to other estates or income liable to be assessed in the same parish or place, so as to prove to the satisfaction of such commissioners, that such reduction was wrongfully made; any thing in the said act contained to the contrary thereof notwithstanding.

IX. And be it further enacted, That it shall be lawful for all guardians, tutors, and curators of infants, and for all trustees for married women, who have contracted, or who shall contract for the redemption of the land tax charged on any manors, messuages, lands, tenements, or hereditaments, wherein such infants or married women shall be interested, to transfer to the commissioners for the reduction of the national debt so much of three pounds *per centum* consolidated or three pounds *per centum* reduced annuities which shall be standing in the name or names of such infants or married women, either solely, or jointly with such guardians, tutors, curators, or trustees, or any of them, as shall be sufficient for the redemption of the land tax contracted for, and the governor and company of the bank of *England* are hereby authorized and required to permit and suffer such transfers to be made; and the cashier or cashiers of the bank of *England* shall give a certificate or receipt for the stock to be so transferred, which shall be an acquittance and discharge to such guardians, tutors, curators, or trustees, transferring such stock as aforesaid; and the said governor and company, and their respective officers, are hereby indemnified against all persons whatever for any transfer made in pursuance of this act.

have been reduced within three years preceding, unless made against the party contracting, &c.

Guardians, &c. may transfer stock standing in the names of infants, &c. or jointly with themselves, for redemption of land tax.

X. And be it further enacted, That any letter, or power of attorney, authorizing any person or persons to accept any stock in the three pounds *per centum* bank annuities, and also to transfer the same to the commissioners for the reduction of the national debt on account of or for the purpose of redeeming any land tax, shall be exempted from stamp duty, and shall be valid and effectual in the law for the purpose of such acceptances and transfers.

Powers for accepting stock, and for transferring it for redeeming land tax, not liable to stamp duty.

C A P. XLIV.

An act for further continuing, until the first day of March one thousand eight hundred, an act, made in the last session of parliament, intituled, An act to empower his Majesty to secure and detain such persons as his Majesty shall suspect are conspiring against his person and government.—[May 20, 1799.]

WHEREAS *an act was passed in the last session of parliament, intituled, An act to empower his Majesty to secure and detain such persons as his Majesty shall suspect are conspiring*

Preamble.
38 Geo. 3.
c. 26, recited.

against his person and government, *which act was to continue in force until the first day of February one thousand seven hundred and ninety-nine, and no longer; but the same, by an act passed in the present session of parliament, that is to say, On the ninth day of January one thousand seven hundred and ninety-nine, was continued until the twenty-first day of May one thousand seven hundred and ninety-nine, and no longer: and whereas it is necessary for the publick safety that the provisions of the said act passed in the last session of parliament should be further continued;* 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 every person who shall be in prison within the kingdom of Great Britain at or upon the day on which this act shall receive his Majesty's royal assent, or at any time after that day, by warrant of his said Majesty's most honourable privy council, signed by six of the said privy council, or by warrant signed by any of his Majesty's principal secretaries of state, for high treason, suspicion of treason, or treasonable practices, may be detained in safe custody, without bail or mainprize, until the first day of *March* one thousand eight hundred; and that on judge or justice of the peace shall bail or try any such person so committed, without order from his said Majesty's privy council, signed by six of the said privy council, until the said first day of *March* one thousand eight hundred; any law or statute to the contrary notwithstanding.

Persons
imprisoned for
high treason,
&c. may be
detained till
March 1,
1800, &c.

Act in Scot-
land of 1701,
for preventing
wrongous
imprisonment,
so far as may
relate to
treason, &c.
suspended till
March 1,
1800, &c.

II. And be it further enacted, That the act made in *Scotland* in the year of our Lord one thousand seven hundred and one, intituled, *An act for preventing wrongous imprisonment, and against undue delays in trials*, in so far as the same may be construed to relate to cases of treason and suspicion of treason, be suspended until the said first day of *March* one thousand eight hundred; and that until the said day no judge, justice of the peace, or other officer of the law in *Scotland*, shall liberate, try, or admit to bail, any person or persons that is, are, or shall be, in prison within *Scotland*, for such causes as aforesaid, without order from his said Majesty's privy council, signed by six of the said privy council.

From March
1, 1800, per-
sons commit-
ted to have
the benefit of
all laws pro-
viding for the
liberty of the
subject, &c.

III. Provided always, That, from and after the said first day of *March* one thousand eight hundred, the said person so committed shall have the benefit and advantage of all laws and statutes any way relating to or providing for the liberty of the subjects of this realm.

Privileges of
parliament not
invalidated
by this act.

IV. Provided always, and be it enacted, That nothing in this act shall be construed to extend to invalidate the ancient rights and privileges in parliament, or to the imprisonment or detaining any member of either house of parliament, during the sitting of such parliament, until the matter of which he stands suspected be first communicated to the house of which he is a member, and the consent of the said house obtained for his commitment or detainer.

V. Provided nevertheless, That any person or persons in prison at the time of passing this act, against whom any bill or bills of indictment for high treason have been already found, shall and may be tried on such indictment, as if this act had never passed.

Persons against whom indictments for high treason are already found, to be tried thereon.

VI. *And whereas divers persons are now in custody on charges of high treason, suspicion of high treason, and treasonable practices, under warrants from one of his Majesty's principal secretaries of state, and who have been secured and detained in custody under the authority of the said recited acts; and it may be highly important that such persons as have been or shall be secured and detained on such charges under the authority of the said recited acts, or of this act, should be kept wholly separate and apart from each other, so as to prevent all communication between them and with other persons, except such communication as his Majesty may think fit to permit, and under such restrictions as may be adviseable; and it has been found by experience to be very difficult to keep such persons separate as aforesaid, and to prevent such communication as aforesaid, without sending such persons to different places of confinement; and doubts may arise how far the powers of his Majesty's principal secretaries of state, to change the places of confinement of persons so committed extends; and it is expedient to provide that the same shall not be so exercised as to deprive the persons so committed of any right to be tried or discharged, which they might respectively have had, if their respective places of confinement had not been changed: now, to obviate all doubts and difficulty in respect thereof, be it further enacted and declared, That*

it shall be lawful for one of his Majesty's principal secretaries of state, as he shall see occasion, to order any person committed to any gaol or other prison on any charge of high treason, suspicion of high treason, or treasonable practices, either before or after indictment found, to be conveyed to and detained in any other gaol or other prison, until discharged by due course of law, and to issue all warrants necessary for such purposes: provided always nevertheless, That no person who shall be removed by any such warrant as aforesaid, shall be by means of such removal deprived of such right to be tried or discharged, as such person would by law have been entitled to if not so removed; and in every case in which any such person would have been entitled to have been tried or discharged, if such person had continued in the gaol or prison to which such person was before committed, it shall be lawful for such person to apply to be bailed or discharged in the same manner as such person might have done if such person had remained in the gaol or prison to which such person was before committed as aforesaid.

Any of his Majesty's secretaries of state may order any person committed on any charge of high treason, &c. to be conveyed from one prison to another.

Such removal not to deprive any person of any right to be tried or discharged, &c.

VII. *And whereas in the present disturbed state of the kingdom of Ireland, it has been found necessary to send divers persons who had been committed to prison in Ireland on charges of high treason, suspicion of high treason, or treasonable practices, to Great Britain, for safe custody, and for the purpose of preventing improper intercourse between such persons and other persons engaged or suspected of being engaged in*

Persons charged with high treason, &c. by warrant of a principal secretary of state, and sent from Ireland to

Great Britain, by order of the lord lieutenant and of six privy councillors, to be detained in custody in such place as his Majesty shall think fit.

But when entitled by the law of Ireland to be tried or discharged, such persons may apply to the court of King's bench in England, or court of justiciary in Scotland, or one of the judges of these courts, who shall order them to be discharged, or sent to Ireland.

One of his Majesty's secretaries of state may order any person in custody on a charge of high treason, &c. committed in Ireland, to be detained in Great Britain until he can be properly sent to Ireland, to be tried or discharged: and when entitled to be tried or discharged, such person may apply to the court of king's bench in England, or court of justiciary in

the like treasons or treasonable practices; and it may be found expedient to send other persons to Great Britain under like circumstances; be it enacted, That every person who hath been sent to Great Britain as aforesaid, before the passing of this act, and every person who, after the passing of this act, shall be sent to Great Britain for safe custody, by order of the lord lieutenant, or governor general, or other chief governor or chief governors of Ireland, and of six or more of his Majesty's privy council of the said kingdom, shall and may be detained in custody in this kingdom, in such place of safe custody as to his Majesty shall seem fit, provided such person shall be charged with high treason, suspicion of high treason, or treasonable practices, by warrant under the hand and seal of one of his Majesty's principal secretaries of state: provided always nevertheless, That no person shall be detained as aforesaid, so as to prevent the trial or discharge of such person in due course of law, whenever such person shall by the law of Ireland be entitled to such trial or discharge; but in all cases in which any person so detained would by the law of Ireland, if in custody in that kingdom, be entitled to be tried or discharged, it shall be lawful for such person to apply to the court of king's bench in England, or to any judge of that court, or to the court of justiciary in Scotland, or to any judge of that court, to be discharged; and if it shall appear to such court or to such judge that such person, if in custody in Ireland, would be entitled to be tried or discharged, it shall be lawful for such court or such judge to order such person to be discharged, or to be sent to Ireland, to be dealt with according to law.

VIII. *And whereas many persons engaged in the late rebellion in Ireland, and in other treasonable practices there, have fled from Ireland, and are now in Great Britain; and other persons may come from Ireland to Great Britain under the like circumstances; and it may be it expedient, not only to arrest such persons, for the purpose of sending them to Ireland to be tried for such offences, but also to secure and detain such persons in Great Britain, until they can be properly sent to Ireland to be tried or discharged in due course of law; be it further enacted, That it shall be lawful for one of his Majesty's principal secretaries of state, by warrant under his hand and seal, to order any person who shall be in custody upon any charge of high treason, suspicion of high treason, or treasonable practices, done or committed in Ireland, to be secured and detained in Great Britain, until such person can be properly sent to Ireland, to be tried or discharged in due course of law: provided always nevertheless, That no person shall be detained as aforesaid, so as to prevent the trial or discharge of such person in due course of law, whenever such person shall by the law of Ireland be entitled to such trial, or discharged; but in all cases in which any person so detained would by the law of Ireland, if in custody in that kingdom, be entitled to be tried or discharged, it shall be lawful for such person to apply to the court of king's bench in England, or to any judge of that court, or to the court of justiciary*

in Scotland, or to any judge of that court, to be discharged; and if it shall appear to such court or to such judge that such person, if in custody in Ireland, would be entitled to be tried or discharged, it shall be lawful for such court or such judge to order such person to be discharged, or to be sent to Ireland, to be dealt with according to law.

Scotland, or one of the judges, who shall order him to be discharged, or sent to Ireland.

IX. And be it further enacted, That this act shall continue in force until the said first day of *March* one thousand eight hundred, and no longer.

Continuance of this act.

X. And be it further enacted, That this act may be altered, varied, or repealed, by any act or acts to be made in this present session of parliament.

Act may be altered or repealed this session.

C A P. XLV.

An act for making perpetual so much of an act made in the nineteenth year of the reign of his present Majesty, chapter seventy-four, videlicet, On the twenty-sixth day of November one thousand seven hundred and seventy-eight, intituled, An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment of certain offenders, as relates to the punishment of burning in the hand of certain persons convicted of felony within the benefit of clergy.—[May 20, 1799.]

WHEREAS an act was made in the nineteenth year of the reign of his present Majesty, intituled, An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment of certain offenders: and whereas so much of the said act as relates to the punishment of burning in the hand when any person is convicted for felony within the benefit of clergy, which was to continue in force until the first day of June one thousand seven hundred and eighty-four, and from thence to the end of the then next session of parliament; and which was, by three acts made in the twenty-fourth, twenty-eighth, and thirty-fourth years of the reign of his present Majesty, further continued until the first day of June one thousand seven hundred and ninety-nine, and from thence to the end of the then next session of parliament, has been found useful and beneficial, and it is expedient that the same should be made perpetual; 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 so much of the said act as relates to the punishment of burning in the hand, when any person is convicted of felony within the benefit of clergy, shall be, and the same is hereby made perpetual.

Preamble.
19 Geo. 3. c. 74, recited.

So much of recited act as relates to the punishment of burning in the hand, to be perpetual.

C A P. XLVI.

An act for making perpetual so much of an act made in the nineteenth year of the reign of his present Majesty, chapter seventy-four, videlicet, On the twenty-sixth day of November one thousand seven

hundred and seventy-eight, intituled, An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment of certain offenders, as relates to the lodgings of judges at county assizes.—[May 20, 1799.]

Preamble.
19 Geo. 3.
c. 74, recited.

WHEREAS an act was made in the nineteenth year of the reign of his present Majesty, intituled, An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment of certain offenders: and whereas so much of the said act as relates to the lodgings of judges at county assizes, which was to continue in force until the first day of June one thousand seven hundred and eighty-four, and from thence to the end of the then next session of parliament; and which was, by three acts, made in the twenty-fourth, twenty-eighth, and thirty-fourth years of the reign of his present Majesty, further continued until the first day of June one thousand seven hundred and ninety-nine, and from thence to the end of the then next session of parliament, has been found useful and beneficial, and it is expedient that the same should be made perpetual: 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 so much of the said act, as relates to the lodgings of judges at county assizes, shall be, and the same is hereby made perpetual.

So much of recited act as relates to the lodgings of judges at county assizes, to be perpetual.

C A P. XLVII.

An act to continue, until the fifth day of July next, an act, made in the present session of parliament, chapter twenty-four, videlicet, On the twenty-first day of March one thousand seven hundred and ninety-nine, for continuing several acts, made in the thirty-sixth, and thirty-seventh, and in the thirty-eighth, years of the reign of his present Majesty, for suspending the operation of certain acts, made in the fifteenth, and seventeenth, years of the reign of his present Majesty, for restraining the negotiation of promissory notes, and bills of exchange, under a limited sum, within that part of Great Britain, called England.—[June 13, 1799.]

C A P. XLVIII.

An act to continue, until the fifth day of July one thousand seven hundred and ninety nine, an act, passed in the present session of parliament, for continuing several acts for allowing the banks, and certain banking companies, in that part of Great Britain called Scotland, to issue notes for sums under a certain amount —[June 13, 1799.]

C A P. XLIX.

An act to extend the bail to be given in cases of criminal information, in that part of Great Britain called Scotland.—[June 13, 1799.]

Preamble.
Act of the
parliament of
Scotland 1701.

WHEREAS by an act of the parliament of Scotland, made in the year one thousand seven hundred and one, intituled, An act for preventing wrongous imprisonment, and against undue delays in trials, the sums for which bail was ordered to be taken in criminal

criminal informations were not to exceed six thousand merks for a nobleman, three thousand merks for a landed gentleman, one thousand merks for any other gentleman, and burgeses, and three hundred merks for any other inferior person, all money of Scotland: and whereas by an act, made in the eleventh year of the reign of his late majesty King George the First, intituled, An act for more effectual disarming the highlands in that part of Great Britain called Scotland, and for the better securing the peace and quiet of that part of the kingdom; reciting, That it was found, by experience, that the sums for which bail is to be taken on any criminal information, in pursuance of the said act of the parliament of Scotland, were too small and disproportioned to the danger of the criminals escaping from the punishment appointed by law, it was enacted, That from and after the first day of June one thousand seven hundred and twenty-five, it might and should be lawful to and for all and every magistrate, judge, and court of judicature within Scotland, who by the said act above recited were, in case of criminal informations and accusations, directed to limit the bail by them to be taken to the several and respective sums above-mentioned, to extend the bail to be given in the said several and respective cases to double the sums provided by the aforesaid act, if he or they, upon the circumstances of the case, should think fit: and whereas it is again found by experience, that the sums to which bail was extended by the said last recited act in criminal informations and accusations, however adequate they may have been at this last period to the general state of the country, and to the circumstances of individuals, do no longer bear any suitable relation thereto, and have become insufficient for compelling persons accused of crimes to stand their trials, and tend to render ineffectual and nugatory the most salutary laws, to bring into contempt the authority of the magistrate, and to afford a temptation and facility to the commission of crimes: 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, it shall and may be lawful to and for all and every magistrate, judge, and court of judicature, within that part of Great Britain called Scotland, who by the said last recited act were, in cases of criminal informations and accusations, directed to limit the bail by them to be taken to double the sums provided by the aforesaid act of the parliament of Scotland, to extend the bail to be given in the said several and respective cases, if he or they upon the circumstances of the case shall think fit, to the several and respective sums following; *videlicet*, To one thousand two hundred pounds sterling for a nobleman, six hundred pounds sterling for a landed gentleman, three hundred pounds sterling for any other gentleman, burgeses, or householder, and to sixty pounds sterling for any inferior person.

II. And whereas several instances have lately occurred of disaffected persons concerned in societies of a criminal nature, when any of their associates have been committed to prison, subscribing the sums necessary for bailing such persons, in order that, by forfeiture of the bail bonds, they may evade a trial and escape from justice; be it therefore enacted,

II Geo. 1.
c. 16, recited.

Magistrates and judges in Scotland may extend the bail to be given in cases of criminal information to 1,200l. for a nobleman, 600l. for a landed gentleman, 300l. for any other gentleman, burgeses, or householder, and 60l. for an inferior person.

In cases where persons are imprisoned on a charge of sedition, any judge of the court of judi-

ciary, on application in the name of his Majesty's advocate, may extend the bail beyond the sums above specified.

Act not to deprive persons of the benefits of the recited acts.

ed, That in all cases where any person shall in future be imprisoned on a charge of being guilty of the crime of sedition, it shall and may be lawful for the judges of the court of justiciary, or any one of them, on an application for that purpose in the name of his Majesty's advocate, to extend the bail respectively herein directed to be taken, beyond the sums above specified, to such amount as, under all the circumstances of the case, the court, or any judge thereof, shall consider sufficient for ensuring the attendance or the appearance of the person accused on the day of trial: provided always, That nothing herein contained, shall extend, or be construed to extend, to deprive such person of the other benefits of the acts above-mentioned, and particularly of his forcing on the day of trial, as specially directed by the act of the parliament of *Scotland* first above recited.

C A P. L.

An act for making perpetual an act, made in the thirty-third year of the reign of his present Majesty, intituled, An act for the further relief of debtors, with respect to the imprisonment of their persons; and to oblige debtors, who shall continue in execution in prison beyond a certain time, and for sums not exceeding what are mentioned in the act, to make discovery, and deliver, upon oath, their estates for their creditors benefit.—[June 13, 1799.]

C A P. LI.

An act for continuing, until the twenty-fifth day of March one thousand eight hundred and two, several laws relating to the transportation of felons and other offenders, and to the authorising the removal of offenders to temporary places of confinement in England and Scotland respectively.—[June 13, 1799.]

Preamble.

So much of 19 Geo. 3. c. 74. as relates to transportation beyond seas; and so much of 24 Geo. 3. c. 56. as extends to authorise the removal of offenders to temporary places of confinement; to be continued till March 25, 1802.

WHEREAS the several laws herein-after mentioned have been found useful and beneficial, and it is expedient that the same should be further continued; 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 so much of an act, made in the nineteenth year of the reign of his present Majesty, intituled, *An act to explain and amend the laws relating to the transportation, imprisonment, and other punishment of certain offenders*, as relates to transportation beyond the seas; and also so much of an act, made in the twenty-fourth year of the reign of his present Majesty, intituled, *An act for the effectual transportation of felons and other offenders; and to authorise the removal of prisoners, in certain cases; and for other purposes therein mentioned*; as extends to authorise the removal of offenders to temporary places of confinement; which acts were amended and continued by two other acts of the twenty-eighth and thirty-fourth years of the reign of his present Majesty, until the first day of June one thousand seven hundred and ninety-nine,

and from thence to the end of the then next session of parliament; shall be, and the same are hereby further continued until the twenty-fifth day of *March* one thousand eight hundred and two.

II. And be it further enacted, That so much of an act, made in the twenty-fifth year of the reign of his present Majesty, intituled, *An act for the more effectual transportation of felons and other offenders in that part of Great Britain called Scotland, and to authorise the removal of prisoners, in certain cases,* as authorises the removal of offenders to temporary places of confinement, which was to continue in force until the first day of *June* one thousand seven hundred and eighty-seven, and from thence to the end of the then next session of parliament, and which was revived and continued by an act of the thirty-fourth year of his present Majesty, until the first day of *June* one thousand seven hundred and ninety-nine, and from thence to the end of the then next session of parliament, shall be, and the same is hereby further continued until the twenty-fifth day of *March* one thousand eight hundred and two.

So much of
25 Geo. 3.
c. 46. as au-
thorises the
removal of
offenders to
temporary
places of con-
finement, to
be continued
till March 25,
1802.

C A P. LII.

An act for continuing, until the twenty-fifth day of *March* one thousand eight hundred and two, so much of an act, made in the nineteenth year of the reign of his present Majesty, chapter seventy-four, videlicet, *On the twenty-sixth day of November* one thousand seven hundred and seventy-eight, intituled, *An act to explain and amend the laws relating to the transportation, imprisonment and other punishment, of certain offenders, as relates to penitentiary houses.*—[June 13, 1799.]

C A P. LIII.

An act to continue, until the twenty-fifth day of *March* one thousand eight hundred and four, so much of an act, made in the twenty-third year of the reign of his present Majesty, for rendering the payment of creditors more equal and expeditious in that part of Great Britain called Scotland.—[June 13, 1799.]

C A P. LIV.

An act to indemnify all persons who may have incurred penalties or forfeitures under an act, passed in the second year of the reign of King James the First, intituled, An act concerning tanners, curriers, shoemakers, and other artificers occupying the cutting of leather; and to repeal parts of the said act, relating to the buying of hides.—[June 13, 1799.]

WHEREAS by an act, passed in the second year of the reign of his Majesty King James the First, intituled, *An act concerning tanners, curriers, shoemakers, and other artificers occupying the cutting of leather,* it is amongst other things enacted, *That no person or persons shall bargain, buy, make any contract for, or bespeak, any rough hide, or calve skin in the hair, but only such person or persons as by*

Preamble.
2 Jac. 1. c. 22,
recited.

virtue of the said act may lawfully use the craft or mystery of tanning of leather, and shall tan the same, or such person or persons shall tan the same; and that no tanner or other person or persons shall fore-stall any hides coming to any fair or market, nor shall buy any hide any other where than in open fair or market, unless it be of such person or persons as shall kill the said beast, whereof the said hide shall be for the provision of his or their own house or houses, upon pain of the forfeiture therein-mentioned: and whereas notwithstanding the said act, it has been usual and customary for tanners to buy raw hides of persons who kill beasts, whereof such hides are taken, although such beasts have not been killed for the provision of their own house or houses, in consequence of which actions have been lately brought, and other actions may be brought against tanners and others who have so bought raw hides, on the ground that such buying is contrary to the prohibition of the said act: and whereas the practice of so buying hides was not introduced by the persons against whom actions have been brought, but has been prevailing many years, and particularly the hides of beasts bought and killed for the publick service have usually been sold to tanners, and not in publick markets, and have been again sold by the purchasers without tanning or tawing the same; and it will be injurious to the publick service if such hides shall not continue to be so sold: and whereas the actions so brought might be attended with the ruin of the defendants: in order therefore to prevent such litigation, expence, and mischief, may it 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 all and every person or persons against whom any action, bill, plaint, or information hath been or shall be brought for any penalty or penalties incurred before the passing of this act, by reason of any breach of the said prohibition contained in the aforesaid act, shall be, and is and are hereby indemnified, freed, and discharged from the same; any thing in the before-mentioned act to the contrary notwithstanding.

Persons indemnified against actions brought for penalties incurred under recited act, for buying hides otherwise than in open market, &c.

Costs incurred in prosecuting such actions to be discharged by the defendants, who may thereupon stay proceedings.

Act not to indemnify persons against whom final judgement shall have been given before April 5, 1799, &c.

II. Provided always, That all costs incurred in prosecuting any such action, bill, plaint, or information, shall be borne and discharged by the defendant or defendants in such action, bill, plaint, or information; and it shall be lawful for the defendant or defendants, in any action or actions brought or to be brought as aforesaid, to apply to the court in which such action, bill, plaint, or information, shall be brought to stay all proceedings therein on payment of such costs.

III. Provided also, That this act, or any thing herein contained, shall not extend, or be construed to extend, to indemnify any person against whom final judgement shall have been given before the fifth day of April one thousand seven hundred and ninety nine, in any such action, bill, plaint, or information; and that the defendant, in any such action, bill, plaint or information, which has been or shall be brought, may plead the general issue, and give this act, and the special matter in evidence, at any trial to be had thereupon; and in case any plea has already been pleaded, or any demurrer

demurrer filed, may move the court to stay all proceedings, and the court shall make such order as may be necessary for effectuating the purposes of this act.

IV. And be it further enacted, That notwithstanding any thing in the said act contained, it shall be lawful for all persons to bargain, buy, contract for, or bespeak, any rough hide or calf skin in the hair, of beasts slaughtered for the service of his Majesty's navy, although such person or persons shall not afterwards tan or taw the same; and that so much of the said act as prohibits the bargaining, buying, contracting for, or bespeaking any rough hides, or calf skin in the hair, of beasts slaughtered for the service of his Majesty's navy, and not afterwards tanning or tawing the same, or the buying of raw hides any otherwise than in open fair or market, or imposes any penalty or forfeiture in respect thereof, shall be and the same is hereby repealed.

So much of the recited act as prohibits the buying hides of beasts slaughtered for the service of the navy, and not afterwards tanning or tawing them, or the buying of raw hides otherwise than in open market, repealed.

C A P. LV.

An act for encouraging the improvement of lands subject to the servitude of thirlage in that part of Great Britain called Scotland.

—[June 13, 1799.]

WHEREAS it is found by experience, that the servitude of thirlage, and right of mill services incident thereto, in that part of Great Britain called Scotland, are very unfavourable to the general improvement of the country, by checking the industry of the occupiers of the ground, and by occasioning troublesome and expensive litigation; and that it is highly expedient that it should be allowed to persons subject to such servitude to compensate or to commute the same by a fixed annual payment, in lieu and satisfaction of the said right of thirlage, and of all services, prestations, and restrictions, thereto incident or pertaining, and in some cases to make an entire and complete purchase of the same for a fair and adequate price: therefore 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, it shall and may be lawful for the proprietor or proprietors of any lands or tenements thirled or astricted to any mill, in that part of Great Britain, called Scotland, or to the proprietor of any mill to which the lands or tenements of any other person or persons are thirled or astricted, who shall be desirous to have such thirlage or astriction changed or commuted into such annual payment, to apply to his Majesty's sheriff or steward depute of the county or stewartry in which such lands or tenements, and mills, are situated, or to his substitute, by a petition, setting forth such his or their desire, and specifying the lands and tenements so thirled, which he or they is or are desirous should be freed from such thirlage, and the mill or mills to which such lands or tenements are so thirled, and also the nature of the thirlage, the several species of corn or grain over which it is extended,

Proprietors of lands thirled, or of mills to which lands are thirled, may apply to have the thirlage commuted, to the sheriff or steward depute or substitute, who shall proceed as herein directed.

tended, the quantity of multure paid for grinding every sort of grain, the services dependant on the right, and the total amount of the miltures and other dues claimed or allowed to be due; which petition the said sheriff, or steward depute or substitute, shall order to be served on the other party or parties interested in the said thirlage, and on the tenant or tenants of the mill or mills described in the said petition, and shall also cause an edictal citation to be made of all parties having or pretending to have interest in the said thirlage, at the church or churches of the parish or parishes within which the mill, and also the lands thirled thereto, are situated; and the party or parties on whom such petition is served shall, within forty days after such service and citation, if within *Scotland*, or if furth thereof, then within sixty days, lodge with the sheriff or steward's clerk their answers to the petition, (and if any of the said subjects are entailed, on the next substitute heir of entail within the kingdom, who would succeed failing the heir in possession and his family), and shall therein set forth all objections they may have, either to any further procedure or to the matter of the said petition; and they shall also state every claim, demand, or deduction, which they are either then or afterwards to make or crave; which petition and answers the sheriff, or steward depute, or his substitute, shall immediately take into consideration, and within thirty days shall make an order or decree finding and declaring the precise matters in the said petition and answers, which are relevant to pass to the knowledge of a jury in manner after mentioned, and twenty days from the date of such order or decree having elapsed, or in case of any advocacion, suspension, or other stay, by the authority of a superior court within ten days after such advocacion, suspension, or other stay, has been discussed and removed, the sheriff, or steward depute, or his substitute, shall pronounce an interlocutor, appointing a jury to be summoned on a certain day, to be expressed in the said interlocutor, at the distance of not less than thirty and not more than forty days from the date of such interlocutor, to give their verdict or determination on the matters contained in the said petition, and answers and decree made thereon by the said sheriff, or steward depute or substitute, or by a superior court, in such manner, and for such purpose as herein after is directed; and the said sheriff, or steward depute, or his substitute, is hereby directed and required to summon and affize of at the least twenty-one impartial and disinterested men, each of whom shall be an heritor or tenant of land, paying thirty pounds sterling of yearly rent within the said county or stewartry, or in the case of heritors occupying their own lands, then of thirty pounds *Scots* of valued rent, on such day as shall be mentioned in the interlocutor aforesaid; which affize being called on the said day, the number of persons then attending on the said affize shall be reduced to nine by each party, (that is, the proprietor of the mill on the one part, and the proprietor or proprietors of the thirled lands or tenements on the other), striking off

off alternately, beginning on the part of the proprietor of the mill, or in case of any of the parties not appearing, by the sheriff, or steward depute or substitute, striking off for and on behalf of such party, till the number be reduced to nine, who shall be sworn, and constitute a jury for the determination of the annual value of the thirlage services and prestations thereto annexed, which is submitted to their consideration; before which jury, and the said sheriff or steward depute or substitute, the said petition and answers and decree, together with such evidence as any of the parties may incline, shall be laid; which evidence shall be taken in writing, and remain for four years at least upon record in the court where it was taken; and after deliberating thereon, and hearing parties and their procurators, if they shall desire to be heard, and upon a due consideration of all the circumstances of the case, the said jury shall, by their verdict or determination, fix and ascertain the amount of such annual payment, in grain of such kinds, and in such quantity and amount, as to the said jury shall appear to be a just, fair, and equal value and compensation for the said right of thirlage, and all and every service, prestation, or restriction thereto annexed or incident; of which verdict or determination an abridge shall be registered by any of the parties in the general register of sines at *Edinburgh*, or the particular register for the said county or stewartry, within sixty days after the pronouncing of such verdict or determination: provided always, That nothing herein contained shall invalidate or infringe the right competent to the proprietor of any mill for supporting and repairing the mill dam, and the ledd or aqueduct conducting the water to such mill, by taking stones, turf, or other materials, from the thirled lands of any neighbouring heritor along which the said aqueduct passes, or of deepening or clearing the same, conform to use and wont.

II. *And whereas the said petition and answers may contain matters of law touching rights of thirlage, whereto the said sheriff, or steward depute or substitute, has not a competent jurisdiction;* be it therefore enacted, That it shall be lawful to the said sheriff, or steward depute or substitute, and they are hereby empowered and authorised to decide and determine by their order or decree, on the said petition and answers, all questions in law therein contained, respecting the nature, quality, and extent of the thirlage to be valued, and services, prestations, and restrictions thereunto incident, or the claims, demands, and deductions, made or claimed by either of the parties; any law or practice to the contrary notwithstanding.

III. Provided always, That it shall not be lawful to the said sheriff, or steward depute, or substitute, to pronounce any judgement or decree, finding or declaring lands to be thirled or restricted to a mill, where the proprietor of the lands denies the existence of any such right of thirlage, unless the other party produce an extract of a decree of declarator pronounced by the court of session, or sufficient evidence thereof in proof of

Act not to infringe the right of taking materials for supporting milldams, &c.

Sheriff, &c. may determine all questions in law contained in petitions and answers.

Sheriff, &c. not to declare land thirled, if the proprietor deny it, unless the other party produce proof of the right.

his right, and that the said sheriff, or steward depute or substitute, shall (such production not being made) dismiss the petition in so far as regards the lands which are denied to be thirled, and proceed only to the valuation of the thirlage of those lands which are confessed to be thirled, as in manner is before directed.

After three years registration of the verdict, it shall not be altered, &c.

IV. And be it specially enacted, provided, and declared, That after the expiry of three years from the registration of the verdict of the jury, the said verdict, and the proceedings had relative thereto, shall not be reduced, set aside, reviewed, altered, or amended by the court of session, or any other judicatory, for any neglect of the provisions herein contained, or for any informality or error, or for any other reason or pretext whatever; and if any party shall pursue any process of reduction of the verdict of the jury, or other process for setting the same aside, or for altering or amending the same, in the court of session, and shall fail in such pursuit or process, such party prosecuting as aforesaid shall be liable to the other party or parties in full costs of suit.

After verdict all restrictions to cease, and the proprietor of the mill shall be bound to receive the compensation in corn, or its value in money, at the option of the payer.

V. And be it further enacted, That after such verdict and determination as aforesaid, the servitude of thirlage, and all services, prestations, and restrictions, pertaining or any way incident thereto, so valued by the said jury, shall cease to be exigible from, or binding upon either or any of the parties, but that in lieu thereof the said proprietor or proprietors, occupier or occupiers of the thirled lands or tenements, shall be bound and obliged to pay, and the proprietor of the mill to which the said lands or tenements are thirled, shall be bound and obliged to receive annually at the mill where the multure under the former servitude of thirlage was in use to be paid, or at some other convenient place to be fixed by the jury, such quantity or amount of corn or grain, of such kind or sort, kinds or sorts as the said jury shall in manner aforesaid determine to be a just compensation or equivalent for such right of thirlage, or in the option of the payer, the value of such corn or grain in money, according to the value or price put upon such kind or kinds of corn or grain by the fiars of the county in which the grain is payable, for the year within which such payment is due.

Verdict not to be delayed by absence of any persons interested, but the day for taking it may be adjourned, on sufficient reason being shown.

VI. Provided always, and it is hereby further enacted and declared, That such verdict or determination shall not be prevented or delayed by the absence or non-attendance of any person interested in such thirlage, but that the jury shall proceed on such evidence as shall be produced to them by any of the parties then and there attending, and pronounce such verdict and determination as aforesaid, which shall be as valid and effectual, to all intents and purposes, as if all the parties interested therein had attended, and been heard in relation thereto; but it is also provided, that if any of the parties shall shew sufficient reason for adjourning the said day appointed for taking the verdict of the jury, it shall be lawful for the said sheriff, or steward depute or substitute to make such adjournment to any day within thirty days from the day first appointed, the party praying an adjournment always defraying all expences thereby incurred.

VII. And

VII. And be it further enacted, That the annual payment herein above directed to be made, in lieu and satisfaction of the said servitude of thirlage, shall be payable at the term of *Candlemas* in each year, the first payment to be made at the term of *Candlemas*, immediately subsequent to the date of the verdict or determination of the said jury; the amount of which first payment shall be fixed by the said jury, according to such proportion as they shall judge reasonable on the whole circumstances of the case.

Annual payment in lieu of thirlage to be made at Candlemas.

VIII. And be it further enacted, That where the mill or mills aforesaid, with the rights of thirlage thereto annexed, are let to tenants under tacks or leases, the annual payment in grain or money, so as aforesaid to be paid as a commutation or equivalent for the right of thirlage annexed to such mill, shall, and the same is hereby declared to be payable, during the term or currency of such tack or lease, to the tenant or lessee of such mill or mills, and such annual payment shall be to such tenant or lessee, tenants or lessees, full compensation for or in lieu and satisfaction of all multure, mill services, or other rights or servitudes pertaining or incident to the said right of thirlage let to him or them by such tack or lease, such tack or lease, or any condition or prestation therein contained notwithstanding; and where the lands of the servient tenement or estate thirled are let in lease to tenants, and the proprietor shall pay the annual commutation or equivalent, the lessees shall in that case be obliged to make payment to the proprietor of a portion of the said annual commutation or equivalent, corresponding to the rent of the lands let on lease compared with the total amount of rent payable by the whole lands thirled, and that the said proportion of the said annual commutation or equivalent shall be recoverable by the proprietor in the same manner in which he is entitled to recover his rent.

The commutation for thirlage to mills let on lease shall be full compensation to the lessees; and where paid by proprietors of lands on lease thirled, the lessee to pay the proprietor.

IX. Provided always, and be it enacted, That if the proportion by rent shall be objected to by tenants paying one fourth or more of the rent of the lands thirled, the said jury shall then divide according to the best of their judgement, information, and belief, the different parts of the commutation to be paid by the several tenants, according to the value of multures, services, and prestations legally exigible from the several respective farms occupied or possessed by them; or if the parties are not then prepared, the sheriff or steward depute or his substitute, is hereby authorized and required, at the request and desire of the above-mentioned proportion of the tenants, again to convene the aforesaid jury, in manner and with notice as above directed, and that on any day within the space of two months from the date of their first award, when the said jury shall meet and make such division.

On objection of tenants paying one fourth of the rent of lands thirled, a jury to divide the commutation.

X. And whereas the annual payment to be adjudged under this act to the proprietor of a mill, in lieu of the multures, mill services, and other rights, from which the lands thirled are to be thereby relieved, is meant and understood to be of equal value, and a full compensation

Commutation
not to give
claim to the
mill proprie-
tor to relief
from the
land tax,
nor to affect
right of free-
hold.

for the discharge thereof, and in no ways to take from or diminish the value of his right as proprietor, it is further hereby enacted and declared, That the discharge of the multures, mill services, and other rights belonging to a proprietor of a mill, as to the whole or any part of the lands astricted to it, and the substitution of an annual payment by way of compensation in place thereof, in the manner above provided for, shall afford to such proprietor no ground or pretence for claiming relief from any part of the cess or land tax payable by him in respect thereof, either where such mill stood separately valued in the cess books, or where it was included in a joint or cumulo valuation with other parts of his property; and for the same reason, that it shall not in any ways affect or impair any right of freehold, or qualification to elect or be elected as a member of parliament, arising from or founded upon it, either where the mill with its mill lands and multures of itself affords such qualification in respect of its valuation or old extent, or where it makes part of a tenement which forms such qualification, either on its valuation or as separately re-toured of an extent sufficient for that purpose.

Thirlage of
the Invecta
et Illata
may be pur-
chased.

XI. *And whereas there is a kind of thirlage known in the law and practice of Scotland, called A Thirlage of the Invecta et Illata, to which sundry towns, burghs, burghs of barony, villages, or other places in that part of the kingdom, and the inhabitants thereof, are subject, which thirlage it is expedient to allow to be purchased by the persons subject to the same,* be it therefore enacted, That if any inhabitant or inhabitants of such town, burgh, village, or place, shall be desirous to purchase an exemption from the said servitude of thirlage, and all and every the services and prestations incident thereto, to which the whole town, burgh, village, or place is liable from the proprietor of such mill or mills entitled to the same, it shall be lawful and competent to them to apply, in manner above mentioned, to the sheriff or steward depute of the county or stewartry in which such town, burgh, village, or place is situate, who shall take such proceedings, and summon a jury in such manner as is herein-before particularly directed, which jury shall by their verdict fix and determine the full value in money of such right of thirlage in perpetuity, on which verdict and determination the said sheriff, or steward depute or substitute shall pronounce decree against the person or persons so petitioning or applying to him as aforesaid, for the sum so fixed and determined by such jury, on payment of which to the proprietor of the mill, such town, burgh, village, or place, or such inhabitant or inhabitants thereof, formerly subject to such thirlage, shall thenceforth be for ever freed and relieved from the same.

Such thirlage
may be pur-
chased not-
withstanding
the mill be
held under a
deed of entail,
on certain
conditions.

XII. And it is hereby further enacted, That such proceeding may take place, and such exemption be purchased in manner aforesaid, notwithstanding the mill or mills, to which such burgh, town, or village is thirled, be held by the proprietor or proprietors thereof under a deed or deeds of entail; provided that the price paid for the same, in virtue of the determination of the

jury and decret of the sheriff hereby directed, shall be settled and secured in like manner as is directed in the case of superiorities sold to the vassals of entailed estates, by an act, made in the twentieth year of the reign of his late majesty King George the Second, intituled, *An act for taking away the tenure of ward holding in Scotland, and for converting the same into blanch and feu boldings; and for regulating the casualty of non-entry in certain cases; and for taking away the casualties of single and life rent escheats incurred there by horning and denunciation for civil causes; and for giving to heirs and successors there a summary process against superiors; and for discharging the attendance of vassals at head courts there; and for ascertaining the service of tenants there; and for allowing heirs of talzie there to sell lands to the crown, for erecting buildings and making settlements in the highlands.*

20 Geo. 2.
c. 50.

XIII. *And whereas it may happen, that a mill and some of the lands thirled to it may be within different counties or stewartries; be it enacted, That in such case the application shall be made to the sheriff or steward of the county or stewartry in which the mill is situated, before whom the parties concerned who live without his jurisdiction may be cited by virtue of letters of supplement in common form.*

If mill and lands be within different counties, application to be made to the sheriff where the mill is situate.

XIV. *Provided always, and it is hereby expressly enacted and declared, That nothing herein-before contained shall apply to the case where a permanent annual payment, either in money or grain, is already fixed or established under the name of dry multure, in lieu of the servitude or thirlage, but reserving nevertheless to either party, as well the proprietor of the dominant as of the servient tenement, to apply in manner herein-before directed for commutating or compensating by such fixed annual payment as herein-before mentioned, all mill services and other prestations and restrictions, if any such are exigible, over and above the sum of money or grain payable in name of dry multure as aforesaid.*

Act not to extend where dry multure is fixed.

C A P. LVI.

An act to explain and amend the laws relative to colliers in that part of Great Britain called Scotland.—[June 13, 1799.]

WHEREAS, before the passing of an act of the fifteenth year of his present Majesty, intituled, *An act for altering, explaining, and amending several of the acts of the parliament of Scotland, respecting colliers, coal bearers, and salters, many colliers, coal bearers, and salters, were bound for life, to and transferable with, the collieries and salt workers where they worked; but by the said act their bondage was taken off, and they were declared to be free, under the conditions therein mentioned; notwithstanding which, many colliers and coal bearers still continue in a state of bondage, from not having complied with the provisions, or from having become subject to the penalties in the said act: may it therefore please your*

Preamble.
15 Geo. 3.
c. 28, recited,

and all colliers in Scotland, bound at the time of passing thereof, to be free from servitude.

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, all the colliers in that part of *Great Britain*, called *Scotland*, who were bound colliers at the time of passing the said act, shall be and they are hereby declared to be free from their servitude, and in the same situation in every respect as if they had regularly obtained a decree in the manner directed by the said act.

II. *And whereas by an act of the Scots parliament, videlicet, Of the twenty-second parliament of King James the Sixth, (twenty-eighth of June one thousand six hundred and seventeen), chapter eight, and by another act of the Scots parliament, videlicet, Of the first parliament of King Charles the Second, (in January one thousand six hundred and sixty-one), chapter thirty-eight, it is enacted, That the justices of the peace for the several counties and shewartries in Scotland "shall appoint at the quarter sessions to be kept in August and February, the ordinary hyre and wages of labourers, workmen, and servants, and who shall refuse to serve upon the price set down by them, shall be imprisoned and further punished at their discretion; and to the effect servants may be the more willing to obey the ordinances to be made by the said justices for the said fees, the said justices shall have power to decern and compel the master to make payment of the fees appointed by their ordinance, in case the servants please rather to sue for the same before them than before the judge ordinary:" and whereas doubts have arisen whether the powers given to the justices of the peace by the two acts of the Scottish parliament above recited extend to colliers; be it enacted and declared, That the said two acts of the Scottish parliament, videlicet, The aforesaid act of the twenty-second parliament of King James the Sixth, (twenty-eighth of June one thousand six hundred and seventeen), chapter the eighth, and the aforesaid act of the first parliament of King Charles the Second, (January the first, one thousand six hundred and sixty-one), chapter the thirty-eighth, in so far as the same relate to the fixing and appointing of the ordinary hire and wages of labourers, workmen, and servants, do extend to and include colliers, coal hewers, coal bearers, and all other persons of every description employed at collieries, in that part of *Great Britain*, called *Scotland*; and such and the like powers and authorities, rights, remedies, and privileges conferred by these statutes, relative to the fixing and appointing of the ordinary hire and wages of labourers, workmen and servants, are hereby given, conferred, and granted, and declared to extend and apply to colliers, coal hewers, coal beaters, and all other persons of every description employed at collieries, in that part of *Great Britain* called *Scotland*.*

III. *Provided always, and be it enacted, That such powers and authorities shall only be exercised upon the application of the party or parties aggrieved.*

IV. *And*

C. 8. of the 22d Scots parliament of Jac. 6. and c. 38. of the 1st of Car. 2. so far as they relate to fixing of wages of labourers, to extend to persons employed in the collieries in Scotland.

Powers only to be exercised upon application of the party aggrieved.

IV. And be it enacted, That any two or more justices may and shall exercise, upon the like application so to be made to them, all the powers and authorities which are given by the aforesaid statutes to the said justices at their quarter sessions, in such manner as is therein provided.

V. And whereas there is a general practice among the coal owners and lessees of coal, of advancing considerable sums to their colliers, of for their behoof, much beyond what the colliers are able to repay; which sums are advanced for the purpose of tempting them to enter into or continue their engagements, notwithstanding the sums so advanced are kept up as debts against the colliers; be it therefore further enacted, That no diligence or action shall be competent for any sum or sums of money hereafter to be lent or advanced to colliers, or other persons employed at the collieries as aforesaid, by the coal owner or lessee of any colliery, or by any other person or persons on their behalf, or for any debts due by colliers or other persons as aforesaid, which shall be acquired by the said coal owners or lessees, or by others on their account, either previous to their engagement, or during the currency thereof, and in view of the same; excepting always such sum or sums as shall be advanced to any collier, or other person employed at collieries as aforesaid, during the currency of his or her service, for the support of his or her family, in case of sickness.

VI. Provided always, and be it enacted, That it shall and may be lawful to the coal owner or lessee who shall lend or advance such sum or sums of money, to retain from the wages of the colliers or others aforesaid, to whom the same shall be so lent or advanced, one twelfth part of the said sum or sums weekly, till the principal sum or sums, without interest, so advanced, be paid up; but declaring, that if the engagement of such collier shall expire before the principal sum or sums so advanced be fully paid up, the coal owner or lessee who advanced the same shall have action for the balance, in the same manner as if this act had not passed.

VII. Provided also, and be it enacted, That such debts as were due by colliers to their masters at or before the passing of this act, shall not be hereby extinguished; and declaring also, that debts due by colliers or other persons as aforesaid, at or before the passing of this act, to the coal owners or lessees, may be lawfully assigned or transferred to other coal owners or lessees with whom they may afterwards engage, with the consent of the debtors themselves; and if assigned with their consent, then the debts so assigned shall be as valid and effectual to the other coal owners or lessees, as if this act had never passed: provided always, That the vouchers of all debts due by colliers to coal owners and lessees of coal before the passing of this act, or a list of the same, signed by the said coal owners and lessees, shall be recorded in the sheriff court books, within three months after the passing hereof, for which a fee of one shilling shall be paid, and

Two justices may exercise such powers.

No action to be competent for money advanced by or on behalf of coal owners or lessees to colliers, except for support of their families in case of sickness.

Coal owners or lessees may detain a part of the weekly wages till money advanced be paid, and may have an action for the balance.

Debts due by colliers at passing this act not extinguished, but may be assigned with consent of the debtors.

Vouchers of debts to be recorded in the sheriff court books, or held null.

and no more; and that all debts, the vouchers of which are not so recorded, shall be held to be null and void, and not recoverable in any court of law.

Seducers of colliers from Great Britain to be punished as seducers of manufacturers.

VIII. *And whereas there have of late been many attempts to seduce colliers out of Scotland into foreign countries*, be it therefore further enacted, That all persons seducing, or attempting to seduce, colliers or others aforesaid, from the kingdom of Great Britain, shall be punished in the same manner as persons seducing, or attempting to seduce, manufacturers or other artizans are punishable by law.

No coal master or lessee to act as a justice under this act.

IX. Provided always, and be it enacted and declared, That no coal master or lessee of coal shall act as a justice of peace under this act.

Laws against combinations to extend to colliers, &c.

X. And be it further enacted, That the laws now in force against unlawful combinations of whatever kind, shall extend to and include colliers, coal bearers, and other persons employed at coal works as aforesaid; and that nothing in this act contained shall extend, or be construed to extend, to alter or repeal any part of the acts of the parliament of Scotland relative to colliers, unless in so far as is expressly done by this act or by the said act of the fifteenth year of his present Majesty.

C A P. LVII.

An act for indemnifying governors, lieutenant governors, and persons acting as such, in the West India islands, who have permitted the importation and exportation of goods and commodities in foreign bottoms.—[June 13, 1799.]

C A P. LVIII.

An act to enable his Majesty to grant a certain annuity to sir James Marriott knight, late judge of the high court of admiralty, in consideration of his diligent and faithful services in the execution of that office.—[June 13, 1799.]

A life annuity of 2,000l. granted to sir James Marriott, to commence from October 15, 1798, and to be paid quarterly.

C A P. LIX.

An act for permitting certain goods, imported from the East Indies, to be warehoused; and for repealing the duties now payable thereon and granting other duties in lieu thereof.—[June 13, 1799.]

Preamble.

WHEREAS it is expedient, in order to secure to this country the benefit of an extended trade in goods, the produce and manufacture of the East Indies, that certain goods imported from thence should be permitted to be warehoused, and that the duties on the same should be repealed, and other duties should be granted in lieu thereof: 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

authority of the same, That from and after the thirty-first day of **From Aug. 31,**
August one thousand seven hundred and ninety-nine, it shall and **1799, the East**
 may be lawful for the united company of merchants of *England* **India com-**
 trading to the *East Indies*, on the legal importation into this **pany may**
 kingdom of any goods, wares, or merchandize, (except as herein- **warehouse**
 after is provided), to enter, and land and lodge any such goods, **imported**
 wares, and merchandize, in warehouses, under the securities, **goods on pay-**
 rules, regulations, and restrictions directed and required by this **ment of cer-**
 act, on payment, in the manner herein-after directed, of the fol- **tained addi-**
 lowing new and additional duties of customs, and without pay- **tional duties.**
 ment of any other duty whatever, save and except the duties of **38 Geo. 3.**
 customs imposed by an act, passed in the last session of parliament, **c. 76.**
 intituled, *An act for the better protection of the trade of this kingdom,*
and for granting new and additional duties of customs on goods import-
ed and exported, and on the tonnage of certain ships entering outwards
or inwards to or from foreign parts, until the signing the preliminary
articles of peace; videlicet,

For every one hundred pounds of the true and real value of all **Additional**
 muslins plain, nanquin cloths, muslins or white callicoes flower- **duties.**
 ed or stitched, imported by the united company of merchants of **England**
 trading to the *East Indies*, the sum of seven pounds and **ten shillings:**

For every one hundred pounds of the true and real value of all **plain white callicoe,**
 plain white dimity, and of all goods, wares, **and merchandize,**
 and merchandize, prohibited to be worn or used in this kingdom, **imported by the**
 imported by the said united company, the sum of two pounds and **ten shillings:**

And for every one hundred pounds of the true and real value **of all other goods,**
 wares, and merchandize, imported by the said **united company,**
 (except bullion, diamonds, and other precious **stones, tea, cotton wool,**
 nutmegs, mace, cloves, and cinnamon), **the sum of two pounds:**

Which value shall be ascertained according to the gross price **at which such goods**
 respectively shall have been sold at the sales **of the said united company,**
 without any deduction or abatement **whatever; and so in proportion**
 for any greater or less value than **one hundred pounds.**

II. And be it further enacted, That it shall and may be lawful **Additional**
 for the said united company to secure by bond, in the usual and **duties may be**
 accustomed manner, the new and additional duties of customs **secured by**
 imposed by this act, which bond shall be given to his Majesty, **bond.**
 his heirs and successors, in a penalty equal to double the amount **thereof, with condition**
 for the payment of the said duties, within **four months after the**
 expiration of each and every publick sale **of goods, wares, or**
 merchandize, by the said united company.

III. Provided always, and be it further enacted, That before **Goods duly**
 any such goods, wares, or merchandize, shall be so lodged or se- **entered and**
 cured in warehouses, the same shall be duly entered with the **regularly**
 proper officer or officers of the customs, and regularly landed, **landed maybe**
 lodged in **after warehouses**

approved by the commissioners of the customs, whose officers are to take an account of the goods.

after which such goods, wares, or merchandize, shall and may be lodged or secured in such warehouses as are now provided by the said united company, or which may hereafter be provided by them, such warehouses to be first approved by the commissioners of his Majesty's customs in *England* for the time being, or any four or more of them; but before any such goods, wares, or merchandize, or any part thereof, shall be so lodged or secured in such warehouses, or as soon after as conveniently may be, the same shall be examined by the proper officer or officers of the customs, who shall take a particular and correct account of the quantity, quality, species, number and contents thereof, which account shall be regularly entered in a book or books to be provided and kept for that purpose, and in such manner as they the said commissioners shall from time to time think proper to direct.

Purchasers or proprietors of goods, sold by the company, may export them directly from the warehouse, on payment of the duty imposed by 38 Geo. 3. c. 76. and entering into bond that they shall not be re-landed in Great Britain, &c.

IV. And it is hereby further enacted, That it shall and may be lawful for the purchaser or purchasers, or proprietor or proprietors of any goods, wares, or merchandize, so lodged or secured in warehouses by virtue or in pursuance of this act, and which have been publickly sold by the said company, to export the same directly from the warehouse or warehouses in which the same have been respectively lodged or secured, without payment of any further duty or duties of customs or excise whatever, save and except the duty or duties of customs imposed by the said recited act, passed in the last session of parliament; provided that the exporter or exporters, or proprietor or proprietors, of any such goods, wares, or merchandize, shall, before the delivery thereof for exportation, make a due entry with the proper officer or officers of his Majesty's customs, and shall, together with the master or other person having or taking the charge or command of the ship or vessel in which such goods, wares, or merchandize, are intended to be exported, and one sufficient surety, (to be approved by the collector and comptroller of the customs at the port of exportation), enter into bond to his Majesty, his heirs and successors, in treble the value thereof, with condition that the said goods, wares, or merchandize, so intended to be exported, shall be landed at the respective ports or places for which the same shall have been entered, and that no part of the same shall be re-landed in *Great Britain*, or landed in the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or the islands of *Faro* or *Ferro*.

Such goods landed in Guernsey, &c. may be seized.

V. And be it further enacted, That if any goods, wares, or merchandize, which shall have been shipped for exportation, according to the regulations of this act, shall afterwards be landed in the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or the islands of *Faro* or *Ferro*, the same shall be forfeited, and shall and may be seized by any officer or officers of the customs.

Purchasers or proprietors of goods sold at publick sales of the company,

VI. And be it further enacted, That in case the purchaser or purchasers, or proprietor or proprietors, of any goods, wares, or merchandize, imported by the said united company, and lodged or secured in warehouses according to the directions of this act, which shall have been sold at the publick sales of the said company,

pany, after the said thirty-first day of *August* one thousand seven hundred and ninety-nine, such goods not being prohibited to be worn or used in this kingdom, shall intend to take any such goods, wares, or merchandize, from any such warehouse, for the purpose of being used or consumed in this kingdom, such purchaser or purchasers, or proprietor or proprietors, shall, before the same shall be so delivered from any such warehouse, make a due entry of such goods, wares, or merchandize, with the proper officers of his Majesty's customs, and pay down in ready money, without any discount or abatement, to the collector or other proper officer of the customs, the several and respective duties of customs hereinafter mentioned; (that is to say), On all such goods, wares, and merchandize, so intended to be taken out of any such warehouse as aforesaid, not being prohibited to be used or consumed in this kingdom, and which are particularly enumerated or described in the table hereunto annexed, marked A. the several duties of customs, as the same are respectively inserted, described, and set forth in figures in the said table marked A. and which duties, so paid, shall be instead and in lieu of the several duties of customs due and payable on and immediately before the thirty-first day of *August* one thousand seven hundred and ninety-nine, on any such goods, wares, or merchandize imported by the said united company, save and except the duties of customs payable by virtue of the said recited act, passed in the last session of parliament; and on all goods, wares, or merchandize, so intended to be taken out of any such warehouse as aforesaid, not being prohibited to be used or consumed in this kingdom, and which are not particularly enumerated or described in the said table marked A. the several and respective duties of customs due and payable on the importation of any such goods, wares, or merchandize, by the said united company, by any act or acts of parliament in force on and immediately before the said thirty-first day of *August* one thousand seven hundred and ninety-nine.

VII. And be it further enacted, That no drawback of any duty of customs whatsoever shall be paid or allowed on the exportation of any goods, wares, or merchandize, imported into this kingdom by the united company of merchants of *England* trading to the *East Indies*, which shall have been sold at the sales of the said united company, after the thirty-first day of *August* one thousand seven hundred and ninety-nine, except muslins plain, nanquin cloth, muslins or white callicoes flowered or stitched, plain white callicoes and dimities, which shall have been printed, stained, painted, or dyed in this kingdom, and on the due exportation from this kingdom of any such goods so printed, stained, painted, or dyed, on which the full duties, as the same are inserted; described, and set forth in the table hereunto annexed, marked A. have been paid, there shall be paid or allowed to the exporter or exporters thereof, the several drawbacks of the said duties as the same are respectively inserted, described, and set forth in the said table marked A.: provided always, That nothing herein

No drawback to be allowed on exportation of goods sold by the company after August 31, 1799, except on certain articles.

Act not to repeal the present consent draw-

backs on certain articles.

No drawback to be allowed on warehoused goods not shipped within a year from payment of duty.

Before goods are taken out for exportation, every package to be marked as the commissioners of the customs shall direct.

Officers of the customs to keep an account of all goods imported.

Regulations respecting payment of duties thereon, &c.

contained shall in any wise alter or repeal the drawbacks now payable on the exportation from this kingdom, of tea, nutmegs, mace, cloves, and cinnamon: provided also, That no drawback shall be paid or allowed on any goods, wares, or merchandize, so taken out of any warehouse as aforesaid, and on which the full duties have been paid, unless such goods, wares, or merchandize, shall be actually shipped on board the ship or vessel in which the same are intended to be exported, within the space of one year from the time of the payment of such full duty.

VIII. And be it further enacted, That before any goods, wares, or merchandize, shall be delivered out of or taken from any warehouse or warehouses in which the same shall have been lodged or secured by virtue or in pursuance of this act for the purpose of exportation, each and every package thereof shall be marked in such distinguishing manner as the commissioners of his Majesty's customs in *England*, or any four or more of them, shall from time to time direct.

IX. And be it further enacted, That the proper officer or officers of the customs shall keep a regular and correct account of all goods, wares, or merchandize, imported by the said united company, distinguishing the cargoes respectively imported in each particular ship or vessel; and within the space of three years, from the day on which the captain or commander of each and every such ship or vessel shall, in the usual and accustomed manner, have made his report at the custom house, the said united company shall pay, or cause to be paid, to the proper officer of the customs, all and every sum or sums of money due and payable on account of the cargoes respectively imported in such ship or vessel, according to the account taken at the first examination thereof; and in case any part of the cargo of any ship or vessel shall then remain unexported, and without the full duties having been paid thereon, it shall and may be lawful for the commissioners of the customs in *England* for the time being, or any four or more of them, to require the said united company to cause such goods, wares, or merchandize, to be sold, in case they shall not have been sold, (unless leave shall have been previously obtained from the lords commissioners of his Majesty's treasury to grant a further time previous to such re-sale being so ordered, which they are hereby authorized to do, upon satisfactory evidence of the necessity of the case being laid before them); and in case they shall have been sold, then to be re-sold, either for exportation, if such goods, wares, or merchandize, are prohibited to be worn or used in this kingdom, or for exportation, or home consumption, if not so prohibited in the manner herein-after directed; and after such sale or re-sale, the produce thereof shall first be applied to or towards the payment of the freight, primage, and charges of warehouse room and other charges that shall arise thereon, next the customs and duties, and the overplus to be paid to the proprietors or other persons authorized to receive the same; and if from the account to be kept as aforesaid,

said,

said, it shall appear that the quantity, number or contents, of any such goods, wares, or merchandize, is or are less than the quantity, number, or contents, taken by the proper officer or officers of the customs, according to the directions of this act, at the first examination of such goods, wares, or merchandize, or that the whole thereof has not been duly exported, or the full duties paid thereon, or any part thereof remaining to be disposed of as before directed, the said united company shall, within thirty days, pay, or cause to be paid, the full duties on such goods, wares, or merchandize, so remaining unexported, or on which the full duties have not been paid; and in all cases when the said commissioners of the customs shall so require the sale of any such goods, wares, or merchandize, the same shall be put up for sale by the said united company at their then next ensuing sale, and such goods, wares, or merchandize, shall be then sold by the said united company for the highest price that shall be then publickly offered for the same.

X. Provided always, That in case any goods, wares, or merchandize so lodged or secured in any warehouse or warehouses as aforesaid, shall be liable to duties according to the value thereof, and there shall be a deficiency of the whole or any part of such goods, wares, or merchandize, on comparing them with the quantity, number, or contents taken by the proper officers of the customs, according to the directions of this act, at the first examination of such goods, wares, or merchandize, such values, in order to ascertain the duties thereon, shall be taken according to the highest gross price at which goods, of the like sorts, denominations, or descriptions, shall have been sold at the last sale of the said united company, in which goods of such sorts, denominations, or descriptions were sold.

XI. And be it further enacted, That in case any goods, wares, or merchandize imported into this kingdom by the said united company, (except tea, cotton wool, nutmegs, mace, cloves, and cinnamon, and bullion, diamonds, and other precious stones), shall, on the said thirty-first day of August one thousand seven hundred and ninety-nine, remain in any warehouse belonging to the said united company unsold, all such goods, wares, and merchandize, shall be subject and liable to the new and additional duties of customs by this act imposed, for every one hundred pounds of the true and real value thereof, according to the gross price at which such goods shall be sold at the publick sales of the said united company, and which duties shall be payable by the said united company in the manner directed by this act; and such goods, wares, or merchandize, shall not be delivered from the warehouse in which they have been lodged or secured, for the purpose of exportation, but on the securities, and under the rules, regulations, and restrictions required by this act; nor shall any such goods, wares, or merchandize, be delivered from any such warehouse for any other purpose, but on payment of the full duties due and payable thereon, in like manner, and under such rules, regulations, and restrictions, as if such goods, wares, and mer-

In case of a deficiency of warehoused goods, compared with the account of the officers of the customs, the values for ascertaining the duties to be taken at the highest price at the last sale.

Goods unsold remaining in warehouses on August 31, 1799. ; liable to the additional duties, and not be delivered for exportation but according to the regulations of this act, nor for any other purpose, but under the same rules as if imported since that day.

chandize, had been imported into this kingdom by the said united company after the said thirty-first day of *August* one thousand seven hundred and ninety-nine; any bond or security, law, custom, or usage, to the contrary notwithstanding.

The duties paid before August 31, 1799, on warehoused goods unfold, may be repaid by the commissioners of customs.

XII. Provided always, That if the said united company shall, before the said thirty-first day of *August* one thousand seven hundred and ninety-nine, have paid to the proper officer of his Majesty's customs the whole or any part of the duties which may have become due and payable on any such goods, wares, or merchandize, so remaining unfold in any of the warehouses belonging to the said united company, it shall and may be lawful for the commissioners of his Majesty's customs in *England*, or any four or more of them, to direct such duties so paid by the said united company, to be repaid in such manner as they the said commissioners shall think fit to direct.

If goods delivered for exportation, on which the full duties have not been paid, shall not be regularly shipped, or shall be relanded, they shall be forfeited with the vessel.

XIII. And be it further enacted, That in case any goods, wares, or merchandize, which shall have been warehoused or otherwise secured according to the directions of this act, and on which the full duties shall not have been paid, shall, after having been delivered for exportation from the warehouse for the purpose of being shipped on board any particular ship or vessel, not be regularly shipped on board such ship or vessel, or having been put into any bark, hoy, lighter, barge, boat, or wherry, in order to be shipped on board such ship or vessel, shall not be regularly shipped on board the same, or shall be relanded from any such bark, hoy, lighter, barge, boat, or wherry, or having been shipped on board the ship or vessel in which the same are intended to be exported, shall be unshipped or relanded therefrom, except by necessity or distress, to be proved to the satisfaction of the said commissioners of the customs in *England*, such goods, wares, or merchandize, shall be forfeited, and shall and may be seized by any officer or officers of the customs; and the ship or vessel from or out of which any such goods shall be fraudulently unshipped, and also the ship, vessel, lighter, or boat into which any such goods shall be received or taken, shall be forfeited, and shall and may be seized by any officer or officers of his Majesty's customs.

XIV. And whereas the laws now in force, made to prevent the fraudulent unshipping or relanding of goods, wares, or merchandize, shipped for exportation to foreign parts, have not been found sufficient to answer the good purposes thereby intended, and it is expedient, in order to prevent such illicit practice in future, that where any goods, wares, or merchandize, which have been shipped for exportation to foreign parts, are by the laws now in force, or by this present act, made liable to forfeiture for being unshipped at sea, or landed in the islands of Guernsey, Jersey, Alderney, Sark, or Man, or the islands of Faro or Ferro, or relanded in this kingdom, that the ship or vessel out of or from which any goods, wares, or merchandize, shall be so unshipped, landed, or relanded, should also be subject and liable to forfeiture: be it therefore enacted, That where by this present act, or any other act or acts of parliament in force on or immediately before the thirty-first day of *August* one thousand seven hundred and ninety-

Where goods are liable to forfeiture for being unshipped, the vessels also to be liable.

nine, any goods, wares, or merchandize which have been shipped in order to be exported to foreign parts, are or shall be liable to forfeiture for or on account of the same being unshipped at sea, or landed in the islands of *Guernsey, Jersey, Alderney, Sark, or Man*, or the islands of *Paro or Ferro*, or relanded in this kingdom, then, and in such cases, the ship or vessel out of or from which any such goods, wares, or merchandize, shall be so unshipped, landed, or relanded, shall be subject and liable to forfeiture, together with all her guns, furniture, ammunition, tackle, and apparel, and shall and may be seized by any officer or officers of the customs.

XV. And be it further enacted, That no goods, wares, or merchandize whatever, which shall have been lodged or secured in warehouses according to the regulations of this act, shall afterwards be exported, or entered for exportation, to any part of *Europe*, from any such warehouse or warehouses, in any ship or vessel whatever which shall not be of the burthen of one hundred tons or upwards.

No ware-
housed goods
shall be ex-
ported to any
part of
Europe, in
vessels of less
than 100 tons
burthen;

XVI. And be it further enacted, That no wrought silks, *Bengals*, or stuffs mixed with silk or herba; of the manufacture of *Persia, China, or East India*, nor any calicoes printed, dyed, painted, or stained there, which shall have been or shall be seized under the authority of any act or acts of parliament relating to the revenue of customs, shall, after sale thereof at any custom house in *Great Britain*, be exported, or entered for exportation to any part of *Europe*, in any ship or vessel which shall not be of the burthen of one hundred tons or upwards.

nor any seized
wrought silks,
&c after being
sold at any
custom house
in *Great Bri-
tain*.

XVII. Provided always, That when any such goods, wares, or merchandize, which have been or shall be so seized, shall be intended for exportation, and the same shall be in any port of *Great Britain*, other than the port of *London*, it shall not be lawful to export such goods, wares, or merchandize, from any such port, but that the same shall be removed, according to the laws and regulations now in force to the port of *London*, and shall be exported from the said port of *London* only.

Seized goods
to be exported
from *London*
only.

XVIII. Provided always, and be it further enacted, That all goods, wares, and merchandize, of the growth, production, or manufacture of *China* or the *East Indies*, taken and condemned as prize, shall be subject to such duties, and entitled to such drawbacks, as the like sorts of goods are respectively subject and entitled to by this act when imported by the said united company, and shall be subject and liable also to all and every the additional regulations and restrictions enjoined and required by this act; and that all goods, wares, and merchandize of the growth, production, or manufacture of *India* or *China*, or other parts within the limits of the exclusive trade of the said united company, imported or brought into this kingdom by virtue or under the authority of any act or acts of parliament in force on and immediately before the said thirty-first day of *August* one thousand seven hundred and ninety-nine, shall be subject to such duties,

Prize goods
to be subject
to the like
duties, and
entitled to the
like draw-
backs, as
goods im-
ported by the
company are
by this act;
and also goods
imported by
virtue of any
act in force on
August 31,
1799.

and entitled to such drawbacks, as the like sorts of goods, wares, or merchandize, are subject and entitled to by this act when imported by the said united company, and shall be also subject and liable to all and every the additional regulations and restrictions enjoined and required by this act.

Act not to alter duties payable to the city of London, &c.;

XIX. Provided likewise, That nothing in this act contained shall extend, or be construed to extend, to repeal or in anywise alter the duties of package, scavage, balliage, or portage, or any other duties payable to the mayor and commonalty and citizens of the city of London, or to the lord mayor of the said city for the time being, or to any other city or town corporate within the kingdom of Great Britain, or to any special privilege or exemption to which any person or persons, bodies politick or corporate, is or are now entitled by law, but the same shall be continued as aforesaid.

nor 38 Geo. 3. c. 76.

XX. Provided also, That nothing in this act contained shall extend, or be construed to extend, to repeal, or in anywise vary or alter the said recited act of the last session of parliament, during the continuance thereof.

nor to allow importation into, or exportation from, Great Britain, of any goods contrary to acts in force on August 31, 1799.

XXI. Provided likewise, That nothing in this act contained shall extend, or be construed to extend, to permit or allow any goods, wares, or merchandize whatever to be imported into, or exported from Great Britain, in any way or manner contrary to any act or acts of parliament in force on and immediately before the said thirty-first day of August one thousand seven hundred and ninety-nine, except in any case where provision is expressly made for that purpose in this act.

Duties to be under the management of the commissioners of customs, and to be paid into the exchequer.

XXII. And be it further enacted, That the duties of customs by this act imposed shall be under the management of the commissioners of the customs in England for the time being; and that all the monies arising from time to time by the several duties by this act imposed (the necessary charges of raising and accounting for the same respectively excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at Westminster; and the said money, so paid in as aforesaid, shall be carried to and made part of the consolidated fund.

Commissioners of the customs may compensate their officers affected by this act.

XXIII. And be it further enacted, That it shall and may be lawful to and for the commissioners of his Majesty's customs, and they are hereby authorized and required, to make such allowance to the persons who are at present employed in the service of the customs, whose incomes shall be reduced by the operation of this act, in lieu of and by way of compensation and satisfaction for the same, as they in their discretion shall judge necessary, and so order or direct; any thing in this present act, or any other act or acts contained to the contrary notwithstanding.

Duties and drawbacks to be managed as former duties and drawbacks, &c.

XXIV. And be it further enacted, That the duties and drawbacks of customs hereby imposed and allowed, shall and may be managed, ascertained, raised, levied, collected, answered, paid, secured, recovered, and allowed in such and the like manner and in and by any and either of the ways, means, and methods,

so far as the same are applicable to this act, by which any of the duties or drawbacks of customs on goods, wares, or merchandize, imposed and payable by any act or acts of parliament in force on and immediately before the passing of this act, were or might be managed, ascertained, raised, levied, collected, answered, paid, secured, recovered, and allowed; and the goods wares, or merchandize so by this act made chargeable with the said duties of customs, and on which the drawbacks are allowed, shall be, and the same are hereby made subject and liable to all and every the conditions, regulations, rules, restrictions, penalties, and forfeitures, to which any goods, wares, or merchandize, upon which any duties or drawbacks of customs are imposed or payable, were subject and liable by any act or acts of parliament in force on and immediately before the passing of this act; and all and every pain, penalty, fine, or forfeiture, for any offence whatever committed against or in breach of any act or acts of parliament in force on and immediately before the passing of this act, made for securing the revenue of customs, or for the regulation and improvement thereof, and the several clauses, powers, and directions, therein contained, shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put into execution, for and in respect of the duties or drawbacks of customs hereby charged and allowed, as far as the same are applicable thereto, in as full and ample a manner to all intents and purposes whatever, as if all and every the said acts, clauses, provisions, powers, directions, pains, penalties, and forfeitures, were particularly repeated and re-enacted in the body of this present act.

XXV. And be it further enacted, That all penalties incurred by this act shall and may be sued for, prosecuted, recovered, and disposed of in such manner, and by such ways, means, and methods, as any penalties incurred for any offence against the laws of customs may now legally be sued for, prosecuted, recovered, and disposed of; and the officer or officers concerned in prosecutions under this act, shall be entitled to and receive such share of the produce arising from any pecuniary fine or penalty, or composition paid for any offence against this act, as they are now by any law or regulation entitled to upon prosecutions for pecuniary penalties.

Penalties may be sued for, and disposed of as they may now be.

XXVI. And be it further enacted, That if any action or suit shall be brought or commenced against any person or persons for any thing done or performed in pursuance of this act, such action or suit shall be commenced within three calendar months next after the fact committed, and not afterwards, and shall be laid in the county or place where the cause of complaint did arise, and not elsewhere; and the defendant or defendants in every such action or suit may plead the general issue, and may give this act and the special matter in evidence at any trial to be had thereupon; and if the jury shall find for the defendant or defendants in such action or suit, or if the plaintiff or plaintiffs shall be nonsuited, or discontinue his or their action or suit

Limitation of actions.

Treble costs. after the defendant or defendants hath or have appeared, or if upon demurrer judgement shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in any other cases to recover costs by law.

Act may be altered or repealed this session. XXVII. Provided always, and be it further enacted, That this act, or any part thereof, may be altered, varied, or repealed, by any act or acts to be made in this present session of parliament.

TABLE A.

	Duty.	Drawback.
	£. s. d.	£. s. d.
ARRANGOES.—For every 100 <i>l.</i> of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of <i>England</i> trading to the <i>East Indies</i> , and in that proportion for any greater or less value.	53 9 1	
CALLICOES.— <i>viz.</i>		
— Plain white calicoes, the piece	6 8	
— For such of the said goods which shall be exported from this kingdom, having been printed, stained, painted, or dyed, therein, the piece		6 8
<i>N. B.</i> No piece of callico of the breadth of one yard and one quarter, or under, shall exceed in length ten yards, and no piece of callico above that breadth shall exceed six yards; and if any piece of callico shall exceed those lengths, the same shall be charged according to the respective lengths of ten yards and six yards for each piece, and shall pay duty for the same in that proportion for any greater or less quantity.		
— And besides for every 100 <i>l.</i> of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of <i>England</i> trading to the <i>East Indies</i> , and in that proportion for any greater or less value	20 19 1	
— The drawback of the last mentioned further duty of 20 <i>l.</i> 19 <i>s.</i> 1 <i>d.</i> to be allowed on the exportation of such of those goods which shall have been printed, stained, painted, or dyed, in this kingdom, shall be, for every 100 <i>l.</i> of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of <i>England</i> trading to the <i>East Indies</i> , and in that proportion for any greater or less value		20 19 1
CHINA WARE.—For every 100 <i>l.</i> of the true and real value thereof, according to the gross price at which		

	Duty.	Drawback.
£.	s. d.	£. s. d.

such goods shall have been sold at the publick sales of the united company of merchants of *England* trading to the *East Indies*, and in that proportion for any greater or less value - - - 109 8 6

COTTON MANUFACTURES, not otherwise particularly enumerated or described.—For every 100*l.* of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of *England* trading to the *East Indies*, and in that proportion for any greater or less value 122 4 5

COWRIES.—For every 100*l.* of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of *England* trading to the *East Indies*, and in that proportion for any greater or less value - - - 53 9 1

DIMITY.—*viz.*

— Plain white dimity, the yard - - - - - 2 -

— For such of the said goods which shall be exported from this kingdom, having been printed, stained, painted, or dyed, therein the yard - - - - - 1 8

— And besides for every 100*l.* of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of *England* trading to the *East Indies*, and in that proportion for any greater or less value - - - 22 3 6

— The drawback of the last mentioned further duty of 2*l.* 3*s.* 6*d.* to be allowed on the exportation of such of those goods, which shall have been printed, stained, painted, and dyed, in this kingdom, shall be for every 100*l.* of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of *England* trading to the *East Indies*, and in that proportion for any greater or less value - - - 20 3 2

DRUGS, manufactured, not otherwise particularly enumerated or described.—For every 100*l.* of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of *England* trading to the *East Indies*, and in that proportion for any greater or less value 78 11 5

DRUGS, unmanufactured, not otherwise particularly enumerated or described.—For every 100*l.* of the true and real value thereof, according to the gross price at which such goods shall have been sold at

Duty.			Drawback.		
£.	s.	d.	£.	s.	d.

the publick sales of the united company of merchants of <i>England</i> trading to the <i>East Indies</i> , and in that proportion for any greater or less value	51	14	10		
JAPANNED OR LACQUERED WARES. —For every 100l. of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of <i>England</i> trading to the <i>East Indies</i> , and in that proportion for any greater or less value				119	10 9
MUSLINS plain, nanquin cloth, muslins or white calicoes flowered or stitched.—For every 100l. of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of <i>England</i> trading to the <i>East Indies</i> , and in that proportion for any greater or less value	19	13	9		
— For every 100l. of the true and real value of such of the said goods which shall be exported from this kingdom, having been printed, stained, painted, or dyed therein					12 9 4
SUGAR. —For every 100l. of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the united company of merchants of <i>England</i> trading to the <i>East Indies</i> , and in that proportion for any greater or less value	37	16	3		
— And besides for every one hundred weight containing 112lb.				2	6
MANUFACTURED GOODS , wares, and merchandize, not otherwise enumerated or described, not being exempt from duty, and not being particularly charged with duty when imported by the united company of merchants of <i>England</i> trading to the <i>East Indies</i> .—For every 100l. of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the said company, and in that proportion for any greater or less value	71	4	4		
UNMANUFACTURED GOODS , wares, and merchandize, (except tea), not otherwise enumerated or described, not being exempt from duty, and not being particularly charged with duty when imported by the united company of merchants of <i>England</i> trading to the <i>East Indies</i> .—For every 100l. of the true and real value thereof, according to the gross price at which such goods shall have been sold at the publick sales of the said company, and in that proportion for any greater or less value				45	1 8

C A P. LX.

An act for raising the sum of fifteen millions five hundred thousand pounds by way of annuities.—[June 21, 1799.]

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, being desirous to raise the necessary supplies which we have cheerfully granted to your Majesty in this session of parliament, have resolved that the sum of fifteen millions five hundred thousand pounds be raised by annuities, in manner herein-after mentioned; and do therefore most humbly beseech 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 every contributor towards raising the said sum of fifteen millions five hundred thousand pounds, shall, for every one hundred pounds contributed and paid, be entitled to the principal sum of one hundred pounds, in consolidated annuities, after the rate of three pounds *per centum per annum*, and to an additional principal sum of twenty-five pounds in like annuities; and also to a further principal sum of fifty pounds in reduced annuities, after the rate of three pounds *per centum per annum*, redeemable by parliament; the said several consolidated annuities, after the rate of three pounds *per centum per annum*, to commence from the fifth day of *July* one thousand seven hundred and ninety-nine; and the said reduced annuity, after the rate of three pounds *per centum per annum*, to commence from the fifth day of *April* one thousand seven hundred and ninety-nine; and that the said consolidated annuities after the rate of three pounds *per centum*, and the said reduced annuity after the rate of three pounds *per centum* respectively, in respect of each one hundred pounds so to be contributed as aforesaid, shall be charged and chargeable upon and are hereby charged upon and made payable out of, the consolidated fund, and shall be payable and transferrable at the bank of *England*; and the said consolidated annuities, after the rate of three pounds *per centum*, shall be paid half-yearly, on the fifth day of *January* and the fifth day of *July* in every year; and the said reduced annuity, after the rate of three pounds *per centum*, shall be paid half-yearly, on the tenth day of *October* and the fifth day of *April* in every year.

Every contributor of 100l. to be entitled to a principal of 100l. and 25l. in the 3 per cent. consols. and a principal of 50l. in the 3 per cent. reduced.

II. *And whereas, pursuant to and upon the terms and conditions expressed in the said resolution, several persons have, in books opened at the bank of England for that purpose, subscribed together the whole of the said sum of fifteen millions five hundred thousand pounds, to be raised by annuities; and made deposits of ten pounds per centum on the respective sums by them so subscribed to the said sum of fifteen millions*

Contributors who have made deposits to pay the remainder of subscriptions by instalments.

five hundred thousand pounds, to be raised by annuities, with the cashiers of the governor and company of the bank of England; be it therefore enacted, That it shall and may be lawful to and for such contributors, who have made such deposits with the cashier or cashiers of the governor and company of the bank of England, (which cashier or cashiers, is and are hereby appointed the receiver and receivers of such contributions, without any other warrant to be had in that behalf), to advance and pay unto the said cashier or cashiers of the governor and company of the bank of England, the several remainders of the sums by them respectively subscribed towards the said sum of fifteen millions five hundred thousand pounds, at or before the respective days and times, and in the proportions herein-after limited and appointed in that behalf; (that is to say), The further sum of fifteen pounds per centum on or before the nineteenth day of July one thousand seven hundred and ninety-nine; the further sum of fifteen pounds per centum, on or before the twentieth day of August then next following; the further sum of fifteen pounds per centum, on or before the twentieth day of September then next following; the further sum of fifteen pounds per centum, on or before the twenty-second day of October then next following; the further sum of fifteen pounds per centum, on or before the twenty-second day of November then next following; and the remaining sum of fifteen pounds per centum, on or before the twentieth day of December then next following.

Contributors possessed of exchequer bills under 38 Geo. 3. c. 90. may pay the same in part of subscription, beyond the amount of the instalment due.

III. And be it further enacted, That every contributor to the said loan of fifteen millions five hundred thousand pounds, who shall be possessed of any exchequer bill or bills, made out by virtue of an act passed in the last session of parliament, intituled, *An act for enabling his Majesty to raise the sum of one million for the use and purposes therein mentioned, and for applying a certain sum of money therein mentioned for the service of the year one thousand seven hundred and ninety-eight; for further appropriating the supplies granted in this session of parliament; and for making forth duplicates of exchequer bills, lottery tickets, certificates, receipts, annuity orders or other orders, lost, burnt, or otherwise destroyed; and who shall pay in the whole of the sums by them respectively subscribed, shall be at liberty to pay or deliver in, in part of such payments, any of the said exchequer bills, to the extent of such sums as shall then be paid beyond the amount of the instalment due from such persons on the sums by them respectively subscribed towards the said loan; and all such exchequer bills shall be received in discharge of such parts of the said loan as aforesaid.*

Guardians may subscribe for infants.

IV. And be it further enacted, That it shall and may be lawful for any guardian or trustee, having the disposition of the money of any infant, to contribute and pay for or towards advancing the said sum of fifteen millions five hundred thousand pounds, to be raised by annuities in manner aforesaid; and such infant, upon the payment of such sum or sums subscribed by such guardian or trustee, shall become a contributor within the meaning of this act, and be entitled to have and receive the annuities,

annuities, advantages, and payments, in respect thereof, in such and the like manner as any other contributor; and the said guardian and trustee, as to the said sum or sums so advanced is hereby discharged, so as the name of such infant be expressed in the receipt or receipts for such money.

V. And be it further enacted, That every contributor paying in the whole of the sums by them respectively subscribed in respect of the said sum of fifteen millions five hundred thousand pounds, to be contributed as aforesaid, at any time on or before the twenty-first day of *November* one thousand seven hundred and ninety-nine, shall be entitled to an allowance of so much money as the interest of each sum so paid in advance for completing his, her, or their contribution respectively shall amount unto, after the rate of five pounds *per centum per annum* from the day of completing the same, to the twentieth day of *December* one thousand seven hundred and ninety-nine; which allowance is to be paid by the said cashier or cashiers out of the money to be contributed in pursuance of this act, as soon as such respective contributors, their executors, administrators, successors, and assigns, shall have completed such payment.

Discount to be allowed on payment of the whole of the subscriptions in advance.

VI. And be it further enacted, That the several subscribers or contributors, their executors, administrators, successors, and assigns, in respect of the said sum of fifteen millions five hundred thousand pounds, shall be entitled to an annuity, after the rate of three pounds *per centum*, for every one hundred pounds by him, her or them respectively advanced and paid; and also to an annuity, after the like rate of three pounds *per centum*, in respect of the said additional principal sum of twenty-five pounds, to commence from the fifth day of *July* one thousand seven hundred and ninety-nine, until redemption by parliament in manner herein-after mentioned; and shall also be entitled in respect of every such one hundred pounds so advanced and paid to a further annuity after the rate of three pounds *per centum*, in respect of the additional principal sum of fifty pounds, from the fifth day of *April* one thousand seven hundred and ninety-nine, until redemption by parliament in manner herein-after mentioned; which said respective annuities, after the rate of three pounds *per centum*, and of three pounds *per centum* respectively, shall be payable and paid, half-yearly, by even and equal portions; (that is to say), The said consolidated annuities, after the rate of three pounds *per centum*, on the fifth day of *January* and the fifth day of *July* in every year; and the said reduced annuities, after the rate of three pounds *per centum*, on the tenth day of *October* and the fifth day of *April* in every year; the first payment upon the said consolidated annuities, after the rate of three pounds *per centum*, to be due on the fifth day of *January* one thousand eight hundred, and on the said reduced annuity, after the rate of three pounds *per centum*, on the tenth day of *October* one thousand seven hundred and ninety-nine; but shall not be payable until the respective subscribers or contributors, their executors, administrators, successors, or assigns, shall have completed the whole of

Contributors entitled to certain annuities, which shall be paid half-yearly, but not till subscriptions are completed.

Anno regni tricesimo nono GEORGI II. c. 60. [1798.
the sums by them subscribed for the purchase of the said annuities.

As soon as subscriptions are completed, they may be transferred.

VII. And be it further enacted, That as soon as any contributors, their executors, administrators, successors, or assigns, shall have completed their payments of such part of the whole sum payable by them respectively towards the said sum of fifteen millions five hundred thousand pounds, as shall be payable in respect of the several consolidated annuities, after the rate of three pounds *per centum*, to which they respectively shall become entitled, in respect of such subscriptions, the principal sum or sums in the said consolidated annuities shall forthwith be, in the books of the bank of *England*, placed to the credit of such respective contributors, their executors, administrators, successors, and assigns, completing such payments respectively; and as soon as such contributors, their executors, administrators, successors, or assigns, shall have completed the payments of such part of the whole sum payable by them respectively towards the said sum of fifteen millions five hundred thousand pounds, as shall be payable in respect of the said reduced annuities, after the rate of three pounds *per centum*, or any part thereof, the principal sum or sums in the said reduced annuities shall forthwith be in the books of the bank of *England*, placed to the credit of such respective contributors, their executors, administrators, successors, and assigns, completing such payments; and the persons to whose credit such principal sums shall be so placed, their respective executors, administrators, successors, and assigns, shall and may have power to assign and transfer the same, or any part, share, or proportion thereof, to any other person or persons, body or bodies politick or corporate whatsoever, in the books of the bank of *England*; and the said governor and company of the bank of *England* are hereby required, as soon as conveniently may be after the passing of this act, to prepare proper books for the purpose of entering the names of all such contributors, and of placing to their credit the principal sums so paid by them respectively; and that such of the said contributors, their executors, administrators, successors, or assigns, who shall complete the payments of such parts of the whole sum payable by them respectively, towards the said sum of fifteen millions five hundred thousand pounds, as shall be payable in respect of any or either of the said respective annuities, at any time before the governor and company of the bank of *England* shall have prepared their receipts according to the directions of this act, shall be entitled to have the sums so paid forthwith placed to their credit in the books of the bank of *England*; and the said governor and company are hereby required to cause such sums to be forthwith placed to the credit of the persons entitled to the annuities in respect thereof, in the books of the said bank of *England*; and such entries in the said books shall be in lieu of the receipts hereby directed to be given for all sums paid in manner aforesaid; and such sums shall carry the consolidated annuities after the rate of three pounds *per centum per annum*, and the said reduced annuities after the rate of three pounds *per centum*

centum per annum, respectively, redeemable by parliament; and shall respectively be taken and deemed to be stock transferrable according to the true intent and meaning of this act, until redemption thereof in such manner as is herein-after mentioned.

VIII. Provided always, and be it further enacted, That all and every such contributor or contributors, his, her, or their executors, administrators, successors, and assigns, who shall have paid into the hands of the said cashier or cashiers the whole of his, her, or their contribution money, in respect to the said reduced annuities after the rate of three pounds *per centum per annum*, on or before the seventh day of *October* one thousand seven hundred and ninety-nine, shall be entitled to have and receive on the tenth day of *October* one thousand seven hundred and ninety-nine, at the bank of *England*, the half year's annuity after the rate of three pounds *per centum*, that shall become due on the said tenth day of *October* one thousand seven hundred and ninety-nine; and that all and every person or persons who shall not have completed the whole of their said payments, on or before the said seventh day of *October* one thousand seven hundred and ninety-nine, shall, on completing the same within the time in this act prescribed, be entitled to receive the half-year's annuity, on each of the said several annuities by this act granted, or to be granted, from the fifth day of *July* and the fifth day of *April* one thousand seven hundred and ninety-nine, respectively as the same shall become due, according to the true intent and meaning of this act.

IX. And be it further enacted, That all the annuities aforesaid shall be payable and paid, and be transferrable, at the bank of *England*; and shall be subject to such redemption as is herein-after mentioned.

X. And, for the more easy and sure payment of all the several annuities established by this act, be it further enacted, That the said governor and company of the bank of *England*, and their successors, shall from time to time, until all the said annuities shall be redeemed, appoint and employ one or more sufficient person or persons, within their office in the city of *London*, to be their chief or first cashier or cashiers, and one other sufficient person, within the same office, to be their accountant general; and that so much of the monies by this act appropriated for the purpose, as shall be sufficient from time to time to answer the said several and respective annuities, and other payments, herein directed to be made out of the said monies, shall, by order of the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, without any further warrant to be sued for, had, or obtained in that behalf, from time to time, at the respective days of payment in this act appointed for payment thereof, be issued and paid at the receipt of the exchequer to the said first or chief cashier or cashiers of the said governor and company of the bank of *England*, and their successors, for the time being, by way of impress

Contributors paying the whole of their subscriptions as herein specified, to be entitled to annuities at certain periods.

Annuities payable and transferrable at the bank.

Bank to appoint a cashier and accountant general, and the treasury to order money to be issued to the cashier for payment of the annuities.

and upon account, for the payment of the said several and respective annuities payable by virtue of this act; and that such cashier or cashiers, to whom the said money shall from time to time be issued, shall from time to time without delay, pay the same accordingly, and render his or their accounts thereof, according to the due course of the exchequer; and that the said accountant general for the time being, shall from time to time inspect and examine all receipts and payments of the said cashier or cashiers, and the vouchers relating thereto, in order to prevent any fraud, negligence, or delay.

Cashier to give receipts for subscriptions, which may be assigned before
Nov. 21, 1799.

Cashier to give security for paying the money he receives into the exchequer.

A book to be kept in the accountant general's office, for entering contributors names, a duplicate whereof to be transmitted to the auditor of the exchequer.

Contributors duly paying their subscriptions entitled to annuities tax free.

XI. And be it further enacted, That the cashier or cashiers of the governor and company of the bank of *England*, who shall have received, or shall receive, any part of the said contributions towards the said sum of fifteen millions five hundred thousand pounds, shall give a receipt or receipts in writing to every such contributor for all such sums; and that the receipts to be given shall be assignable, by indorsement thereupon made, at any time before the twenty-first day of *November* one thousand seven hundred and ninety-nine, and no longer: provided always, That such cashier or cashiers shall give security to the good liking of any three or more of the commissioners of the treasury, or the high treasurer for the time being, for duly answering and paying into the receipt of his Majesty's exchequer, for the publick use, all the monies which they have already received, and shall hereafter receive, from time to time, of and for the said sum of fifteen millions five hundred thousand pounds, and for accounting duly for the same, and for performance of the trust hereby in them reposed, and shall from time to time pay all such monies as soon as he or they shall receive the same, or any part thereof, or within five days afterwards at the farthest, into and shall account for the same in the exchequer, according to the due course thereof, deducting thereout such sums as shall have been paid by him or them in pursuance of this act, for which sums so paid allowance shall be made in his or their accounts.

XII. And be it enacted, That in the office of the accountant general of the governor and company of the bank of *England* for the time being, a book or books shall be provided and kept, in which the names of the contributors shall be fairly entered; which book or books the said respective contributors, their respective executors, administrators, successors, and assigns, shall and may from time to time, and at all reasonable times, resort to and inspect without any fee or charge; and that the said accountant general shall, on or before the fifth day of *July* one thousand eight hundred, transmit an attested duplicate, fairly written on paper, of the said book or books into the office of the auditor of the receipt of his Majesty's exchequer, there to remain for ever.

XIII. And be it further enacted, That such contributors, duly paying the whole sum so subscribed at or before the respective times in this act limited in that behalf, and their respective executors, administrators, successors, and assigns, shall have, receive, and

and enjoy, and be entitled by virtue of this act, to have, receive, and enjoy, the said several annuities, by this act granted in respect of the sum so subscribed, out of the monies granted and appropriated in this session of parliament for payment thereof, and shall have good and sure interests and estates therein, according to the several provisions in this act contained, and that the said several annuities shall be free from all taxes, charges, and impositions whatsoever.

XIV. Provided always, That in case any such contributors, who have already deposited with, or shall hereafter pay to the said cashier or cashiers any sum or sums of money at the time and in the manner herein-before mentioned, in part of the sum or sums so by them respectively subscribed, or their respective executors, administrators, successors, or assigns, shall not advance and pay to the said cashier or cashiers, the residue of the sum or sums so subscribed at the times and in the manner before mentioned, then and in every such case so much of the respective sum or sums so subscribed, as shall have been actually paid in part thereof to the said cashier or cashiers, shall be forfeited for the benefit of the publick, and all right and title to the said annuities after the rate of three pounds *per centum per annum*, and of three pounds *per centum per annum* respectively, in respect thereof, shall be extinguished; any thing in this act contained to the contrary thereof in anywise notwithstanding.

Subscriptions paid in part and not completed, to be forfeited.

XV. And be it further enacted, That all persons who shall be entitled to any of the annuities hereby granted in respect of the said sum of fifteen millions five hundred thousand pounds, and all persons lawfully claiming under them, shall be possessed thereof as of a personal estate, which shall not be descendible to heirs, nor liable to any foreign attachment by the custom of *London*, or otherwise; any law, statute, or custom, to the contrary notwithstanding.

Annuities to be deemed personal estate.

XVI. And be it further enacted, That it shall and may be lawful for three or more of the commissioners of the treasury, or the high treasurer for the time being, to issue and apply from time to time all such sums of money as shall be so paid into the receipt of his Majesty's exchequer by the said cashier or cashiers, to such services as shall then have been voted by the commons of *Great Britain* in this present session of parliament.

Treasury may apply the money paid into the exchequer.

XVII. And be it further enacted, That books shall be constantly kept by the said accountant general for the time being, wherein all assignments or transfers of all sums advanced or contributed towards the said sum of fifteen millions five hundred thousand pounds, shall be entered and registered; which entry shall be conceived in proper words for that purpose, and shall be signed by the parties making such assignments or transfers, or if such parties be absent, by their respective attorney or attorneys thereunto lawfully authorised, in writing under his or their hand and seal, or hands and seals, to be attested by two or more credible witnesses; and that the several persons to whom such transfers shall be made, shall respectively underwrite their acceptance

Accountant general to keep books for entering transfers.

Stocks may be devised.

ceptance thereof, and that no other method of assigning and transferring the said annuities, or any part thereof, or any interest therein, shall be good or available in law: provided always, That all persons possessed of any share or interest in either of the said stocks of annuities, or any estate or interest therein, may devise the same by will in writing, attested by two or more credible witnesses; but that no payment shall be made upon any such devise, until so much of the said will as relates to such share, estate, or interest, in the said stocks of annuities be entered in the said office; and that in default of such transfer or devise, such share, estate, or interest, in the said stocks of annuities, shall go to the executors, administrators, successors, and assigns; and that no stamp duties whatsoever shall be charged on any of the said transfers; any law or statute to the contrary notwithstanding.

Transfers not liable to stamp duties.

Treasury may defray incidental expenses out of contributions, and allow salaries to the cashier and accountant general.

XVIII. Provided always, and be it further enacted, That out of the monies arising from the contributions towards raising the said sum of fifteen millions five hundred thousand pounds by annuities, any three or more of the commissioners of the treasury, or the high treasurer for the time being, shall have power to discharge all such incident charges as shall necessarily attend the execution of this act, in such manner as to them shall seem just and reasonable; and also to settle and appoint such allowances as shall be thought proper for the service, pains, and labour, of the said cashier or cashiers, for receiving, paying, and accounting for the said contributions; and also shall have power to make, out of the consolidated fund, such further allowances as shall be judged reasonable for the service, pains and labour of the said cashier or cashiers for receiving, paying, and accounting for the said annuities payable by virtue of this act; and also for the service, pains, and labour of the said accountant general, for performing the trust reposed in him by this act; all which allowances to be made as aforesaid, in respect of the service, pains, and labour, of any officer or officers of the said governor and company, shall be for the use and benefit of the said governor and company, and at their disposal only.

The 3l. per cent. consols. under this act to be added to the joint stock of 3l. per cent. consols.;

XIX. And be it further enacted, That all the monies to which any person or persons shall become entitled by virtue of this act, in respect of any sum advanced or contributed towards the said sum of fifteen millions five hundred thousand pounds, on which the said annuities first mentioned, after the rate of three pounds *per centum per annum*, shall be attending, shall be added to the joint stock of annuities transferrable at the bank of *England*, into which the several sums carrying an interest after the rate of three pounds *per centum per annum*, were by several acts made in the twenty-fifth, twenty-eighth, twenty-ninth; thirty-second, and thirty-third years of the reign of his late majesty King *George* the Second, and by several subsequent acts, consolidated, and shall be deemed part of the said joint stock of annuities, subject nevertheless to redemption by parliament, in such manner, and upon such notice as in the said act made in the

twenty-fifth year of his said late Majesty's reign, is directed in respect of the several and respective annuities redeemable by virtue of the said act; and that all and every person and persons and corporations whatsoever, in proportion to the money to which he, she, or they shall become entitled as aforesaid by virtue of this act, shall have and be deemed to have a proportional interest and share in the said joint stock of annuities at the rates aforesaid.

XX. And be it further enacted, That all the monies to which any person or persons shall become entitled by virtue of this act, in respect of any sum advanced or contributed towards the said sum of fifteen millions five hundred thousand pounds, on which the said annuity last mentioned, after the rate of three pound *per centum per annum*, shall be attending, shall be added to the joint stock of annuities transferrable at the bank of *England*, which by an act made in the twenty-third year of the reign of his late Majesty, were reduced from four pounds *per centum per annum*, to three pounds *per centum per annum*, and shall be deemed part of the said joint stock of annuities, subject nevertheless to redemption by parliament, in such manner and upon such notice as in the several acts by which the said annuities after the rate of four pounds *per centum per annum* were respectively granted, are directed in respect of the annuities redeemable by virtue thereof, and that all and every person and persons, and corporations whatsoever, in proportion to the money to which he, she, or they shall become entitled as aforesaid by virtue of this act, shall have and be deemed to have a proportional interest and share in the said joint stock of annuities at the rate aforesaid.

The 3l. per cent. reduced to be added to the joint stock of 3l. per cent. reduced.

XXI. And be it further enacted, That if any person or persons shall forge or counterfeit, or cause or procure to be forged or counterfeited, or shall willingly act or assist in the forging or counterfeiting any receipt or receipts for the whole of, or any part or parts of, the said contributions towards the said sum of fifteen millions five hundred thousand pounds, either with or without the name or names of any person or persons being inserted therein, as the contributor or contributors thereto, or payer or payers thereof, or of any part or parts thereof, or shall alter any number, figure, or word therein, or utter or publish, as true, any such false, forged, counterfeited, or altered receipt or receipts, with intent to defraud the governor and company of the bank of *England*, or any body politick or corporate, or any person or persons whatsoever, every such person or persons so forging or counterfeiting, or causing or procuring to be forged or counterfeited, or willingly acting or assisting in the forging or counterfeiting, or altering, uttering, or publishing as aforesaid, being thereof convicted in due form of law, shall be adjudged guilty of felony, and shall suffer death as a felon, without benefit of clergy.

Persons counterfeiting receipts for contributions, &c. guilty of felony.

XXII. Provided always, and be it further enacted, That the said governor and company of the bank of *England*, and their successors,

Bank to continue a corporation till

the annuities hereby granted cease.

successors, notwithstanding the redemption of all or any of their own funds, in pursuance of the acts for establishing the same, or any of them, shall continue a corporation for the purposes of this act, until all the annuities by this act granted shall be redeemed by parliament as aforesaid; and that the said governor and company of the bank of *England*, or any member thereof, shall not incur any disability for or by reason of their doing any matter or thing in pursuance of this act.

No fee to be taken for receiving contributions, or paying or transferring annuities, on penalty of 20*l*.

XXIII. And be it further enacted, That no fee, reward, or gratuity whatsoever, shall be demanded or taken of any of his Majesty's subjects, for receiving or paying the said subscription or contribution monies, or any of them, or for any receipt concerning the same, or for paying the said annuities, or any of them, or for any transfer of any sum, great or small, to be made in pursuance of this act, upon pain that any officer or person offending, by taking or demanding any such fee, reward, or gratuity, shall, for every such offence, forfeit the sum of twenty pounds to the party aggrieved, with full costs of suit, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, wherein no *essoin*, protection, privilege, or wager of law, injunction or order of restraint, or any more than one imparlance, shall be granted or allowed.

The treasury may before Dec. 20, 1799, raise three millions by exchequer bills on credit of loan, to be made out agreeably to 39 Geo. 3. c. 2. and signed by the auditor.

XXIV. Provided always, and be it enacted, That in case the commissioners of his Majesty's treasury, or any three or more of them now or for the time being, or the high treasurer for the time being, shall judge it adviseable to raise any sum not exceeding the sum of three millions, at any time previous to the twentieth day of *December* one thousand seven hundred and ninety-nine, on the credit of the loan hereby granted, it shall and may be lawful for the said commissioners and lord high treasurer respectively, at any time or times before the said twentieth day of *December* one thousand seven hundred and ninety-nine, to prepare or make, or cause to be prepared or made, at the exchequer, any number of new exchequer bills, not exceeding in exchequer bills current at the same time, the sum of three millions, in the same or like manner, form, and order, and according to the same or like rules and directions, (except where other directions for making out the same are contained and particularly expressed in this act), as in and by an act of this present session of parliament, intituled, *An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and ninety-nine*, are enacted and prescribed concerning the exchequer bills to be made in pursuance of the said act: provided always, That every such exchequer bill shall and may be signed by the auditor of the receipt of his Majesty's exchequer, or in his name, by any person duly authorised by the said auditor to sign the same, with the approbation of the lords commissioners of the treasury, in writing under their hands, or of any three or more of them.

XXV. And

XXV. And be it further enacted, That all and every the clauses, provisoes, powers, privileges, advantages, penalties, forfeitures, and disabilities contained in the said last mentioned act, relating to the exchequer bills authorised to be made by the said act, (except as herein mentioned), shall be applied and extended to the exchequer bills to be made in pursuance of this act, as fully and effectually to all intents and purposes, as if the same exchequer bills had been originally authorised by the said last-mentioned act, or as if the said several provisoes and clauses had been particularly repeated and re-enacted in the body of this act.

Powers of 39Geo. 3.c. 2. relating to exchequer bills extended to those made under this act.

XXVI. And be it further enacted, That the exchequer bills to be made out in pursuance of this act shall and may bear an interest not exceeding the rate of three-pence halfpenny *per centum per diem* upon or in respect of the whole of the monies respectively contained therein, and that all such exchequer bills shall be receiveable as money in payment for any publick taxes, to the receipt of any branch of the revenue at any time after the expiration of three months from the date of every such bill respectively, and shall also be receivable as money in any instalment of the loan hereby granted, which shall become payable after the expiration of three months from the date of every such bill respectively, and that no exchequer bills shall be issued on the whole, receiveable in any one instalment, to a greater amount than the sum which shall remain due on account of such instalment at the time of the issue of any such exchequer bill respectively.

Exchequer bills to bear an interest not exceeding 3½d. per cent. per diem, and three months after date to be received in payment of taxes, of any instalment of the loan.

XXVII. And be it further enacted, That all and every the said exchequer bills to be made forth by virtue of this act, when and as the same shall become payable, shall and may be received and taken by the said cashier or cashiers at the bank of *England*, from any person or persons, bodies politick or corporate, making any payments there, for or upon account of any part of the said sum of fifteen millions five hundred thousand pounds; and the said cashier or cashiers shall, upon receipt of any such exchequer bills in payment as aforesaid, compute and mark the interest due on such bills respectively, and the amount of the principal contained in such bills, and the interest computed and marked thereon as aforesaid, and shall allow and receive the same as ready money, and shall pay the same into the receipt of the exchequer as cash on account of the said sum of fifteen millions five hundred thousand pounds, to be raised by virtue of this act; and in case any such cashier or cashiers shall refuse or neglect to receive any such bill or bills, and to allow the principal and interest thereupon, to be computed and marked as aforesaid, as ready money, in payment on account of the said sum of fifteen millions five hundred thousand pounds, then the person delivering the same may bring an action on the case for the damages sustained thereby; and the plaintiff in every such action may recover his full damages sustained thereby, with full costs of suit, in which action no essoin, privilege, or more than one imparlance shall be allowed.

The bank to compute the interest on receiving exchequer bills in payment of instalments, and allow the same with the principal.

Exchequer bills not to be received by any receiver of the revenue, till in course of payment.

XXVIII. Provided always, and be it further enacted, That no exchequer bill to be made forth by virtue of this act, shall be paid, received, or taken by, or pass or be current with, any collector or receiver of any revenue, aid, supply, or tax whatever, payable to his Majesty, his heirs or successors, or at the receipt of the exchequer, from any such receiver or collector, or from any other person or persons, bodies politick or corporate, (otherwise or on any other account than for the discharging and cancelling of such exchequer bill, in case the same shall be in due course or order of payment), nor shall any action be maintained against any such collector or receiver, for neglecting or refusing to receive any such exchequer bill, nor against any officer of the receipt of the exchequer, for neglecting or refusing to receive the same before the day on which the same shall be made payable in pursuance of this act.

Persons sued may plead the general issue.

XXIX. And be it further enacted, That if any person or persons shall be sued, molested, or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his, her, or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his, her, or their action or prosecution, or be nonsuited, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against any such plaintiff or plaintiffs.

Treble costs.

C A P. LXI.

An act to repeal the duty granted by an act of the last session of parliament on raw linen yarn, the produce of the territories of the king of Prussia, and imported directly from thence into this kingdom; and for charging another duty in lieu thereof.—[June 21, 1799.]

Preamble.

38 Geo. 3.
c. 76, recited.

WHEREAS by an act, passed in the last session of parliament intituled, An act for the better protection of the trade of this kingdom, and for granting new and additional duties of customs on goods imported and exported, and on the tonnage of certain ships entering outwards or inwards, to or from foreign parts, until the signing the preliminary articles of peace; among other things, a duty of three shillings the hundred pounds is imposed on the importation of raw linen yarn: and whereas it is expedient to repeal the said duty on raw linen yarn, known by the names of Ermland Yarn, Lithuania Yarn, and Tow Yarn, being the production of any of the territories or dominions of his majesty the king of Prussia, and imported into this kingdom directly from any part of the said territories or dominions; and to impose in lieu thereof a duty of three pounds for every one hundred pounds of the true and real value of such raw linen yarn so imported: 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 twentieth day of *May* one thousand seven hundred and ninety-nine, the duty imposed by the said recited act on raw linen yarn, known by the names of *Ermland Yarn*, *Lithuania Yarn*, and *Tow Yarn*, being the production of any of the territories or dominions of his majesty the king of *Prussia*, and imported into this kingdom directly from any part of the said territories or dominions, shall be, and the same is hereby repealed, (save and except in all cases relating to the recovering or paying any arrears hereof which may remain unpaid, or to any fine, penalty, or forfeiture, relating thereto, which shall have been incurred at any time before the passing of this act).

From May 20, 1799, the duty imposed by the recited act on raw linen yarn imported into Prussia, repealed;

II. And be it further enacted, That, from and after the said twentieth day of *May* one thousand seven hundred and ninety-nine, in lieu and in stead of the said duty hereby repealed, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, in ready money, without any discount whatever, upon the importation of such raw linen yarn, being the production of any of the territories or dominions of his majesty the king of *Prussia*, and imported into this kingdom directly from any part of the said territories or dominions, a duty of customs of three pounds for every one hundred pounds of the true and real value of such raw linen yarn so imported.

and instead thereof there shall be levied 3l. for every 100l. of the value of the raw linen yarn imported.

III. And be it further enacted, That the value of such raw open yarn so imported, shall be ascertained by such rules and regulations, and the goods shall be subject and liable to such and the like conditions, restrictions, forfeitures, and penalties, as are prescribed, directed, and imposed, by the said recited act in the case of goods imported into this kingdom from *Europe*, and thereby subject to duty according to the value thereof; and that the duties by this act imposed shall be managed, raised, levied, collected, answered, paid, secured, recovered, appropriated, and applied, in such and the like manner, and in and by the like ways, means, or methods, as the duties of customs imposed on goods imported into this kingdom from *Europe*, and which are subject to duty according to the value thereof, are by the said recited act managed, raised, levied, collected, answered, paid, secured, recovered, appropriated; and applied.

The value to be ascertained by the regulations, and the goods to be subject to the conditions prescribed by the recited act, &c.

IV. And be it further enacted, That this act shall have continuance during such time as the said recited act shall remain in force, and no longer.

Continuance of the act.

C A P. LXII.

An act to amend an act made in the thirty-seventh year of the reign of his present Majesty, and two acts made in the last session of parliament, for raising a militia force in that part of the kingdom of Great Britain called Scotland.—[June 21, 1799.]

WHEREAS by an act passed in the thirty-seventh year of the reign of his present Majesty, intituled, An act to raise and embody a militia force in that part of the kingdom of Great Britain, called Scotland, his Majesty's lieutenant for each county, Stewartry, city, or place, within Scotland, was authorised, in manner

Preamble. 37 Geo. 3. c. 103.

therein directed, to cause fair and true lists to be made out in writing of all the men usually and at that time dwelling within their respective parishes and places, between the ages of nineteen and twenty-three inclusive; from which lists, amended and returned as by the aforesaid act directed, the several regiments of militia now serving in Scotland have since been ballotted and embodied: and whereas the original lists are in several places exhausted, and in others reduced to so small a number as to bear hard upon such parishes and places; and it is expedient and just that such persons as have since attained their nineteenth year should have their names included in the lists of persons liable to serve in the militia; and it has been found from experience that the aforesaid period is too limited: 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 his Majesty's lieutenant for each county, stewartry, city, or place, together with any two or more deputy lieutenants, and on the death or removal, or in the absence of his Majesty's lieutenant, the deputy lieutenants, or any three or more of them, shall, on the first day of August one thousand seven hundred and ninety-nine, meet at the same borough or principal town of the county, stewartry, or place, where they hitherto have usually met for the purposes of the militia acts, and shall in like manner and form, as directed by the aforesaid act, proceed to issue directions for making out fair and true lists in writing of all the men usually and at that time dwelling within their respective parishes and places, from and after the age of nineteen years complete, and not exceeding the age of thirty years complete; and such lists, being afterwards amended as the case may require, and in the same mode and under the same regulations as is by the aforesaid act prescribed, the said lieutenant, or, failing of him, any three or more deputy lieutenants, together with any one or more justices of the peace lawfully assembled in a general meeting to be held for that purpose, shall declare the said list so made up and amended to be the list of persons liable to serve in the militia, and shall cause the names of all the militia men in each parish, written or printed on distinct pieces of paper, being all as near as may be of equal size, and rolled up in the same manner, to be put into the box or other vessel, in which the names of all persons at present liable to serve in the militia have been included, there to remain until a fresh ballot shall take place in such parish or place, as prescribed and directed by the aforesaid act.

II. And whereas it may sometimes happen, that persons alleged to be liable, in pursuance of this present act, to serve in the militia, but entitled, on account of age or other special ground of exemption, to have their names struck out of the militia list, may, from ignorance or excusable neglect, fail to come forward in due time to state the same to the subdivision meeting appointed for amending and making up such lists, and thereby become liable to serve in the militia, provide a substitute, or pay the penalty; be it enacted, That it shall be lawful for such persons failing or neglecting as aforesaid, within three calendar

His Majesty's lieutenant, with two or more deputy lieutenants, &c. to meet on Aug. 1, 1799, and direct lists to be made out of men from 19 to 30 years of age, and their names to be put into a box in which the names of the persons at present liable to serve are included, till a fresh ballot shall take place.

Persons from ignorance not claiming ex-

lender months from the day on which such subdivision meeting
 aforesaid has been held, to state by petition such cause or ex-
 emption to a general meeting of lieutenants and justices of the
 county, stewardry, city, or place, who are hereby authorized and
 empowered, if they shall see cause, to order the name of such
 person to be struck out of the militia list, and his name to be
 taken out of the ballot box: provided always, That the said lieu-
 tenants or justices, assembled as aforesaid, shall be empowered,
 and they are hereby authorized and empowered, at the same
 time that they shall allow such cause of exemption, to impose
 and levy from such person such fine as they may judge, upon
 the whole circumstance of the case, adequate to the neglect
 of the individual, such fine in no case to exceed the sum of ten
 pounds sterling; which sum the said general meeting are hereby
 authorized and directed to apply to the purpose of providing sub-
 stitutes, in like manner as they are directed by this and the other
 militia acts to apply the penalties of persons ballotted, but refus-
 ing to serve or provide a substitute: provided also, That no such
 person shall have his name struck out of the said list, or taken
 from the ballot box, until he shall have paid into the hands of
 the clerk of the said meeting the fine awarded against him.

emption at
 the subdivi-
 sion meeting,
 may within
 three months,
 apply to a ge-
 neral meeting,
 who may or-
 der their
 names to be
 struck out of
 the list, but
 may fine
 them, &c.

III. *And whereas it has been found from experience, that the pe-
 nalty of ten pounds sterling, directed to be paid by persons ballotted, but
 refusing to serve, or to find substitutes in their room, has proved in-
 sufficient to enable the deputy lieutenants to provide substitutes for them,
 and doubts have arisen in that case as to the mode of applying and ac-
 counting for the said penalties;* be it therefore enacted, That the
 said lieutenant, deputy lieutenants, and justices, assembled in a
 general meeting held in pursuance of this or any other act or
 acts now in force respecting the militia, shall order the clerk of
 the said meeting to make up an account of all the penalties in-
 curred within the said county, stewardry, city, or place, and shall
 direct the amount of the same to be forthwith, and as quickly
 as possible, applied in providing (so far as it will go), substitutes
 to serve in the militia; and where the total amount of such
 penalties shall be found inadequate to the purpose of providing
 the full number of substitutes required, it shall be lawful for the
 said general meeting, and they are hereby authorized and em-
 powered to allot the said substitutes so provided to the several
 deficient parishes from which the aforesaid penalties arise, as far
 as possible, and that either by balloting which of the said parishes
 shall be relieved by the allotment of the said substitutes, or in
 such other mode as shall appear to the said general meeting just
 and equitable, and best calculated for laying the burthen of pro-
 viding the remaining number of men still deficient as equally as
 possible over the said parishes, and shall proceed to order and di-
 rect a ballot to be held in the same manner and form as pre-
 scribed by the said acts, by such parishes as they shall declare or
 appoint to remain still liable to make good the deficiencies: pro-
 vided always, That the commanding officers of the respective
 regiments of militia shall be, and they are hereby empowered, at
 the end of every three months from and after the first day of

The general
 meeting to
 order their
 clerk to make
 up an account
 of penalties,
 and direct the
 amount to be
 applied in
 providing
 substitutes;
 and where in-
 sufficient to
 provide the
 the whole,
 they shall allot
 those provid-
 ed, and direct
 a ballot by
 the parishes
 they shall de-
 clare liable
 for the defi-
 ciency.

Commanding
 officers of mi-
 litia regiments
 may, every

three months, require a general or subdivision meeting to be called for supplying deficient men, which shall be held within ten days.

August one thousand seven hundred and ninety-nine, if necessary, to require, by written notice sent to the clerk of the general meetings for each county, stewardry, city, or place, furnishing militia men to such regiment, a general or subdivision meeting to be called and held, as the case may render necessary, for the purpose of supplying the number of men still deficient, from such county, stewardry, city, or place, and the said lieutenant, deputy lieutenants, or justices, shall, and they are hereby required, within ten days after the receipt of such notice to hold such general or subdivision meeting for the purpose aforesaid, in order that the full number of militia due by such county, stewardry, city, or place, may be furnished to the said regiment as speedily as possible.

IV. *And whereas by the said act passed in the thirty-seventh year of the reign of his present Majesty, it is enacted, That every person chosen by ballot according to the directions of the said act (not being one of the people called Quakers) refusing or neglecting to appear to take the oath and serve in the militia, or to provide a substitute, shall forfeit and pay the sum of ten pounds sterling, and whenever any ballot shall take place in the same parish or place, be liable to serve again or provide a substitute, and in default of payment of such penalty, or so want of sufficient effects whereon to levy the same, the name of such person shall be entered upon the roll for which he was balloted, and he shall be compelled to serve in like manner as any other person who should be then ballotted for would be compellable to serve, and shall be subject to the same punishments for afterwards absconding or deserting, as he would have been subject to in case he had appeared and been duly sworn and enrolled as a militia man: be it enacted, That whenever any such person shall have his name drawn a second time on any ballot, it shall be in his power in place of serving personally or providing a substitute, on payment of a further penalty of five pounds sterling, to have his name struck out of the list of militia men altogether, and be for ever relieved from serving in the militia; which further penalty shall be recovered and applied by the lord lieutenant, deputy lieutenants, and justices, in like manner as all other penalties are directed to be recovered and applied by the present or any other act of parliament relative to the militia.*

Quakers drawn a second time by ballot, on payment of a further penalty of 5l. may be for ever relieved from serving in the militia.

No notices to militia men to attend, to extend beyond 14 days from the ballot; and all men failing to attend, to forfeit their pay till joining the regiment, and may be seized as deserters.

Clerk of the meeting to send to the commanding officer the

V. *And whereas it has in some instances been the practice of the deputy lieutenants, or other persons authorized by the lord lieutenant, to indulge the several militia men ballotted to serve with a longer leave of absence than is necessary; be it therefore enacted, That from and after the passing of this act, no notice served upon any militia man ballotted as aforesaid to attend at the time and place specified in the said order, as directed by the acts now in force relative to the militia, shall extend beyond fourteen days from the date of such ballot; and all militia men failing to attend at such time and place so specified, shall, over and above the other pains and penalties already imposed in such cases, forfeit the pay due from the day of their being so ballotted till the day on which they shall actually join the regiment to which they belong, and be liable to be seized and punished as deserters: provided also, That the clerk of such general or subdivision meeting, at which such men shall have been ballotted, shall forthwith transmit to the commanding*

manding officer of the regiment for which any militia man is ballotted to serve, a note of the name of each militia man, the day on which he has been ballotted, and that on which he has been ordered to attend; and every clerk refusing or wilfully neglecting to transmit such notice as aforesaid, shall be liable to a penalty of twenty pounds sterling, to be recovered in like manner as any other penalties are directed to be recovered by the said recited act.

names of the men ballotted to serve in the regiment, &c. on penalty of 20l.

VI. And be it further enacted, That all allowances for the trouble of any schoolmaster, constable, clerk, or other officer employed in the execution of the militia acts, shall, besides being previously certified by the sheriff, deputy lieutenants, or lieutenant of the county or stewartry, as directed by the acts now in force, be submitted to the consideration of the barons of the court of exchequer in Scotland, who are hereby authorised and empowered to restrict these claims to such sums as they shall think reasonable, and to grant a warrant for payment thereof out of the revenues of land tax, assessed taxes, or consolidated duties of customs and excise, or any of them, which they shall think most proper to apply to this service.

Allowances to school-masters, and others employed in the execution of the militia acts, to be submitted to the barons of the exchequer in Scotland, who may grant a warrant for payment.

VII. And be it further enacted, That when any militia man, volunteer, or substitute, furnished and approved by any general or district meeting of lieutenancy, shall appear to the commanding officer of the regiment in which he is called upon to serve, unfit, from infirmity, size, or other sufficient cause, to serve as a militia man, it shall be lawful for the said commanding officer, with the approbation in writing of the general or commanding officer of the military district within which such regiment shall happen to be stationed, to reject or discharge such person as unfit to carry arms in the militia, and upon transmitting notice of the discharge, with a copy of the approbation of the general or commanding officer aforesaid, to the deputy lieutenants of the parish or district from which the said militia man, volunteer, or substitute, shall have been furnished, the deputy lieutenants shall forthwith cause another person, able and fit for service, to be chosen by ballot in place of the person discharged as aforesaid.

When any militia man shall appear to the commanding officer of the regiment unfit to serve, he may, with the approbation of the commanding officer of the district, reject him, and another shall be chosen by ballot.

VIII. And whereas an act was made in the present session of parliament, intituled, An act for exempting, during the present war, persons serving in volunteer corps and associations from being ballotted for the militia, under certain conditions: and whereas it is expedient and necessary that the said act should extend to all persons serving in volunteer corps and associations in that part of Great Britain called Scotland; be it enacted, That every person inrolled, or to be inrolled, and serving in any volunteer corps, or any corps or body of men associated for the defence of any city, town, or place, and for maintaining publick tranquillity and good order within the same, whether of infantry or cavalry, in that part of Great Britain called Scotland, which now are, or shall be raised in pursuance of any act or acts of parliament, shall be exempt from being liable to serve personally in the said militia, or to provide a substitute; and that all the powers, regulations,

39 Geo. 3. c. 35.

Persons inrolled in volunteer corps or associations in Scotland, not liable to serve or provide a substitute in the militia.

Copy of muster roll of persons now serving, to be transmitted to the county lieutenant on or before Aug. 1, 1799.

conditions, and restrictions in the aforesaid act contained, shall extend to all such volunteer corps or associations in that part of *Great Britain* called *Scotland*, in as full and ample manner, to all intents and purposes, as if the same were repeated and re-enacted in the body of this act: provided always, That the copy of the muster roll of the persons now enrolled and serving in any such corps or associations may and shall be transmitted to the lieutenant of the county on or before the first day of *August* one thousand seven hundred and ninety-nine; any thing in the said act to the contrary notwithstanding.

C A P. LXIII.

An act for granting to his Majesty certain additional duties on sugar imported and exported, and on coffee exported; and for reducing the drawbacks now allowed on the exportation of sugar. — [July 1, 1799.]

Most gracious Sovereign,

Preamble.

WE, your Majesty's most dutiful and loyal subjects, the commons of *Great Britain*, in parliament assembled, towards raising the necessary supplies to defray your Majesty's publick expences, and making a permanent addition to the publick revenue, have freely and voluntarily resolved to give and grant unto your Majesty the several additional duties of customs hereinafter mentioned; and do most humbly beseech 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 there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, over and above the duties now payable by law, the following additional duties of customs, to be paid in ready money, without any discount or abatement whatever; that is to say,

The following additional duties of customs to be paid on sugar.

Duties.

For every hundred weight, containing one hundred and twelve pounds, of brown and *Muscovado* sugar of the *British* plantations, which shall be imported or brought into *Great Britain*, or which shall have been so imported, after the twenty-fourth day of *June* one thousand seven hundred and ninety-nine, the sum of eight-pence; and so in proportion for any greater or less quantity:

For every hundred weight, containing one hundred and twelve pounds, of brown and *Muscovado* sugar, which shall be sold at the sales of the united company of merchants of *England* trading to the *East Indies*, after the twenty-fourth day of *June* one thousand seven hundred and ninety-nine, the sum of eight-pence; and so in proportion for any greater or less quantity:

For every hundred weight, containing one hundred and twelve pounds, of white or clayed sugar of the *British* plantations, which shall be imported or brought into *Great Britain*, or which shall

have been so imported, after the twenty-fourth day of *June* one thousand seven hundred and ninety-nine, the sum of four shillings; and so in proportion for any greater or less quantity:

For every hundred weight, containing one hundred and twelve pounds, of sugar not of the *British* plantations, which shall have been or shall be imported into *Great Britain*, and warehoused according to law, upon the delivery thereof, after the twentieth day of *June* one thousand seven hundred and ninety-nine, out of or from the warehouse or warehouses in which the same shall have been deposited for exportation from *Great Britain*, the sum of two shillings and sixpence; and so in proportion for any greater or less quantity:

For every hundred weight, containing one hundred and twelve pounds, of sugar, which shall have been or shall be imported into *Great Britain* by the united company of merchants of *England* trading to the *East Indies*, and warehoused according to law, and sold at the sales of the said company, after the twentieth day of *June* one thousand seven hundred and ninety-nine, upon the delivery thereof out of or from the warehouse or warehouses in which the same shall have been deposited for exportation from *Great Britain*, the sum of six shillings and sixpence; and so in proportion for any greater or less quantity:

For every hundred weight, containing one hundred and twelve pounds, of coffee, which shall have been or shall be imported into *Great Britain*, and warehoused according to law, upon the delivery thereof, after the twentieth day of *June* one thousand seven hundred and ninety-nine, (out of or from the warehouse or warehouses in which the same shall have been deposited) for exportation from *Great Britain*, the sum of four shillings; and so in proportion for any greater or less quantity.

II. And be it further enacted, That the several duties hereby granted on sugar imported by the united company of merchants of *England* trading to the *East Indies*, shall be levied, collected, and paid, notwithstanding any provision or any matter or thing contained in an act, passed in this present session of parliament, for permitting goods imported by the said company to be warehoused.

Duties on sugars imported by the East India company to be paid notwithstanding, 39 Geo. 3. c. 59.

III. And whereas it is expedient, under the present circumstances, that the drawbacks and bounties now payable by law on the exportation of sugar should be reduced; be it therefore further enacted, That, from and after the twentieth day of *June* one thousand seven hundred and ninety-nine, of the drawbacks now allowed by law to the exporter or exporters, on the exportation from *Great Britain* of any sugar in the same state in which it was imported from foreign parts, two shillings and sixpence for each and every hundred weight of such sugar, shall cease, determine, and be no longer paid or payable: that, from and after the twenty-fourth day of *July* one thousand seven hundred and ninety-nine of the drawbacks or bounties now allowed by law to the exporter or exporters, on the exportation from *Great Britain* of any refined sugar

From certain periods part of the drawbacks on exportation of sugar to cease.

Drawback on sugar exported to Ireland in the state imported into Great Britain not to be reduced.

Duties to be under the management of the commissioners of customs.

Duties to be managed, as the duties of customs imposed by any act prior to the passing this act.

sugar called *Bastards*, or any ground or powdered sugar, or refined loaf sugar, broken in pieces, or sugar called *Candy*, two shillings and sixpence for each and every hundred weight of such sugar, shall cease, determine, and be no longer paid or payable: and that, from and after the said twenty-fourth day of *July* one thousand seven hundred and ninety-nine, the drawbacks or bounties now allowed by law to the exporter or exporters, on the exportation from *Great Britain* of any other refined sugar, four shillings for each and every hundred weight of such sugar, shall cease, determine, and be no longer paid or payable: provided always, That nothing herein contained shall extend, or be construed to extend, to reduce the drawback now allowed by law on sugar exported to *Ireland*, in the same state in which it was imported into *Great Britain* from foreign parts.

IV. And be it further enacted, That such of the duties by this act imposed, as shall arise in that part of *Great Britain* called *England*, shall be under the management of the commissioners of the customs in *England* for the time being; and such thereof as shall arise in that part of *Great Britain* called *Scotland*, shall be under the management of the commissioners of the customs in *Scotland* for the time being.

V. And be it further enacted, That the duties hereby imposed shall and may be managed, ascertained, raised, levied, collected, answered, paid, secured, and recovered, in such and the like manner, and in and by any and either of the ways, means, or methods, by which any of the duties of customs on goods, wares, or merchandize, imposed and payable by an act, passed in the twenty-seventh year of the reign of his present Majesty, or by any other act or acts of parliament in force on or immediately before the passing of this act, were or might be managed, ascertained, raised, levied, collected, answered, paid, secured, and recovered; and the goods, wares, and merchandize, so by this act made chargeable with the said duties, shall be, and the same are hereby made subject and liable to all and every the conditions, regulations, rules, restrictions, penalties, and forfeitures, to which any goods, wares, or merchandize, upon which any duties of customs are imposed and payable, were subject and liable by any act or acts of parliament in force on or immediately before the passing of this act; and all and every pain, penalty, fine, or forfeiture, for any offence whatever, committed against or in breach of any act or acts of parliament in force on or immediately before the passing of this act, made for securing the revenue of customs, or for the regulation or improvement thereof, and the several clauses, powers, and directions, therein contained, shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in execution, for and in respect of the duties hereby charged, as far as the same are applicable thereto, in as full and ample a manner, to all intents and purposes whatever, as if all and every the said acts, clauses, provisions, powers, directions, pains, penalties, and forfeitures, were particularly repeated and re-enacted in the body of this present act.

VI. And be it further enacted, That, from and after the passing of this act, out of the monies arising from the rates and duties upon sugar imported into *Great Britain*, the sum of eighteen thousand five hundred pounds, being the fourth part of the sum of seventy-four thousand pounds, the average amount for the last three years of the drawbacks and bounties on sugar exported hereby repealed, shall quarterly, on the tenth day of *October*, the fifth day of *January*, the fifth day of *April*, and the fifth day of *July* in every year during the period of ten years, be set apart from the monies arising from the rates and duties upon sugar imported into *Great Britain*; and the said sum of seventy-four thousand pounds, together with the duties hereby granted on sugar imported or delivered from the warehouse, and on coffee exported, shall, during the said period of ten years, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenue, and shall be carried to, and made part of, the consolidated fund; and the said sum of seventy-four thousand pounds, together with the said duties, or so much thereof as shall be sufficient, shall be deemed an addition made to the revenue, for the purpose of defraying the increased charge occasioned by any loan to be made by virtue of any act or acts to be passed in this session of parliament; and that there shall be provided and kept in the office of the auditor of the said receipt, during the said period of ten years, a book or books in which the said sum of seventy-four thousand pounds, and the said duties hereby granted, shall, together with the monies arising from any other rates or duties granted in this session of parliament, for the purpose of defraying such increased charge as aforesaid, be entered separate and apart from all other monies paid or payable to his Majesty, his heirs or successors, upon any account whatever.

VII. And whereas an act was passed in the thirty-second year of the reign of his present Majesty, intituled, An act for regulating the allowance of the drawback, and payment of the bounty, on the exportation of sugar; and for permitting the importation of sugar and coffee into the *Bahama* and *Bermuda* islands, in foreign ships; amongst other things for regulating the allowance of the drawback, and payment of the bounty on the exportation of sugar: and whereas other acts were passed in the thirty-fifth, thirty-sixth, and thirty-eighth years of the reign of his present Majesty, for amending the said act, which last mentioned acts have been continued till the end of the present session of parliament: and whereas it is expedient to repeal so much of the said first recited act, as relates to the ascertaining the average price of sugar, and of regulating the drawback and bounty on the exportation of sugar by such average, be it further enacted, That, from and after the passing of this act, the said first recited act, so far as the same relates to the ascertaining the average price of sugar in the manner therein mentioned, or of regulating the allowance of drawback, or the payment of bounty on the exportation of sugar from this kingdom, shall be, and the same is hereby repealed.

32 Geo. 3.
c. 43. and acts
for amending
it, recited;

and so much
of the first
act, as relates
to the ascer-
taining the
average price
of sugar, or
regulating the
drawback,
repealed.

The bounty on exportation of refined Muscovado sugar to be paid on all shipped, or waterborn to be shipped, between passing this act, and July 24, 1799.

VIII. Provided always, and be it enacted, That the bounty payable on the exportation of all refined sugar produced from *Muscovado* sugar of the *British* plantations in *America*, shall be paid and allowed on all sugar which shall be shipped or laden on board any ship or ships, or waterborn, with intent to be shipped or laden on board any ship or ships in *Great Britain*, between the day of passing this act, and the twenty-fourth day of *July* one thousand seven hundred and ninety-nine.

C A P. LXIV.

An act for granting to his Majesty the sum of two hundred thousand pounds, to be issued and paid to the governor and company of the bank of England, to be by them placed to the account of the commissioners for the reduction of the national debt.—[July 1, 1799.]

C A P. LXV.

An act for allowing, until the twenty-fourth day of June one thousand eight hundred and five, a further bounty upon pilchards exported; and for amending an act made in the thirty-eighth year of the reign of his present Majesty, for transferring the management of the salt duties to the commissioners of excise.—[July 1, 1799.]

Preamble.

31 Geo. 3.
c. 45.

37 Geo. 3.
c. 94.

38 Geo. 3.
c. 89.

WHEREAS by an act, made in the thirty-first year of his present Majesty's reign, for the encouragement of the pilchard fishery, an additional bounty of one shilling and sixpence was allowed for every cask or vessel of pilchards, containing fifty gallons, which should be exported between the twenty-fourth day of June one thousand seven hundred and ninety-one, and the twenty-fourth day of June one thousand seven hundred and ninety-eight; which bounty was further continued by an other act, of the thirty-seventh year of his present Majesty's reign, for the further term of seven years, from the said twenty-fourth day of June one thousand seven hundred and ninety-eight: and whereas in the act made in the thirty-eighth year of his present Majesty's reign, for transferring the management of the salt duties to the commissioners of excise, and for repealing the duties on salt, and the drawbacks, allowances, and bounties, paid thereout, and for granting other duties, drawbacks, allowances, and bounties thereon, provision was not made for the said bounty of one shilling and sixpence; and it is expedient to grant such additional bounty as is herein-after mentioned: 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 for every cask or vessel of pilchards, containing fifty gallons, which has been duly exported from *Great Britain* to parts beyond the seas, since the tenth day of *October* one thousand seven hundred and ninety-eight, or which shall hereafter be so exported, until and upon the twenty-fourth day of *June* one thousand eight hundred and five, and for and in respect whereof the person or persons exporting

For every cask of pilchards containing 50 gallons, exported from *Great Britain*, from *October* 10, 1798, to *June* 24, 1805, and entitled

exporting the same shall be entitled to the bounty of seven shillings, under or by virtue of the said act of the thirty-eighth year of his present Majesty's reign, an additional bounty of one shilling and sixpence shall be paid and payable to such person and persons so entitled to the said bounty of seven shillings, at such times, in such manner, by such person and persons, and out of such monies, as the said bounty of seven shillings is by the said last-mentioned act directed to be paid.

to the bounty of 7s. an additional bounty of 1s. 6d.

II. *And whereas it may sometimes be convenient that pilchards should be shipped and exported directly to the British West India islands and the Mediterranean in casks of thirty-two gallons; and it is expedient to allow a bounty in due proportion to the present bounties, on such pilchards so exported, for all such pilchards so shipped and exported;* be it therefore enacted, That for all pilchards which shall be duly shipped and exported directly to any of the *British West India* islands, or to any port or place in the *Mediterranean*, in casks of thirty-two gallons or upwards, there shall be allowed a bounty in due proportion to the several bounties now payable, and which by this act may become payable, for or in respect of pilchards exported from *Great Britain*, in casks containing fifty gallons; any thing in this or any other act or acts of parliament to the contrary in anywise notwithstanding: provided always, That no such bounty shall be paid or allowed, unless all and singular the rules, regulations, restrictions, and provisions, by any former law established, for or in respect of fish exported in order to obtain the bounty, shall have been fully complied with.

For pilchards exported directly to the British West Indies, or the Mediterranean, in casks of 32 gallons or upwards, a bounty to be paid in proportion to those exported in casks containing 50 gallons;

III. *And whereas it has been a practice to export pilchards, in some instances, in casks commonly called Pilchard Hogsheds, containing less than fifty gallons; and it might be inconvenient, in such cases, to withhold the bounty in proportion to the quantity of fish which has been exported, or which may be exported before the first day of June one thousand eight hundred;* be it therefore enacted, That for all pilchards which, since the said tenth day of *October* one thousand seven hundred and ninety-eight, have been duly exported from *Great Britain* to parts beyond the seas, in casks commonly called *Pilchard Hogsheds*, or which, at any time on or before the first day of *June* one thousand eight hundred, shall be so exported in such casks, a bounty shall be allowed in proportion to the several bounties now payable, or which by this act may become payable, for or in respect of pilchards exported from *Great Britain*, in casks containing fifty gallons; any thing in this act or any other act or acts of parliament to the contrary in anywise notwithstanding.

as also for all pilchards exported in pilchard hogsheds, from *October* 10, 1798, to *June* 1, 1800.

IV. *And whereas it has been the practice to allow pilchards and other fish to be exported upon bounty from ports and places not being lawful quays, and it is expedient to continue such practice,* be it therefore enacted, That it shall and may be lawful to and for the commissioners of excise, or the major part of them, to allow pilchards and other fish to be exported, for the purpose of obtaining the bounty, from such convenient port or place as they shall

The commissioners of excise may allow fish to be exported from any place.

shall deem proper; any thing in this or any other act or acts of parliament to the contrary in anywise notwithstanding.

38 Geo. 3.
c. 89. f. 68.

V. *And whereas by the said act of the thirty-eighth year of his present Majesty's reign, it was enacted, That before any such salt as is in that behalf in the said act mentioned should be delivered free of duty, for the purpose of curing or preserving fish, the maker or makers, or refiner or refiners thereof, or proprietor or proprietors of the salt work from whence the same was to be so delivered, or the merchant or merchants for whose account or on whose order the same should be delivered, should give sufficient bond or security as is in the said act was in that behalf directed that all such salt and every part thereof should (the danger of enemies only excepted) be duly delivered into the custody and possession of the fish curer or fish curers for or to whom the same was to be consigned or sent; and that no part of such salt should, before the same should be so delivered into the custody or possession of such fish curer or fish curers as aforesaid, be sold or delivered for home trade or consumption, or otherwise fraudulently disposed of in Great Britain: and whereas the salt works at which salt is made, and the entered warehouses or storehouses or lofts in that behalf mentioned in the said act, and from which such salt is by the said act authorised to be delivered to be used and employed for the purpose of curing or preserving fish, are sometimes situated at a distance from the sea coast and from the port at which such salt delivered from such salt works is intended to be shipped and put on board the ships or vessels in which the same is intended to be carried and removed coastwise for delivery to or for the fish curers to or for whom the same is to be consigned or sent, and such salt is commonly carried and conveyed from such salt works in flats, barges, boats, or vessels, down rivers to such port, and it is therefore expedient that in any such case in lieu and instead of such bond or security as is above mentioned, such bonds or securities shall be given as are herein-after in that behalf directed, be it therefore enacted, That when and so often as any maker of salt, or refiner of rock salt, or proprietor of any salt work, shall have occasion to deliver any salt from his or her entered warehouse, storehouse, or loft, at his or her salt works, to be used and employed in curing and preserving fish, and such warehouse, storehouse, or loft, shall be situate at a distance from the sea coast and from the port at which such salt is intended to be shipped or put on board any ship or vessel, to be therein carried or removed coastwise for delivery to the fish curers for or to whom the same is to be consigned or sent, and such salt is intended to be carried or conveyed in any flat, barge, boat, or vessel, from such salt works, or from any such warehouse, storehouse, or loft, down any river to any such port, then and in every such case, in lieu and instead of such bond or security as was in the said act directed, the makers or refiners thereof, or proprietors of the salt works from whence the same is to be so delivered, or the merchants for whose account or on whose order the same shall be delivered, shall give sufficient bond or security, to be approved of by the commissioners of excise, or the person*

When the warehouse from which salt is to be delivered for curing fish is distant from the port of shipping, and is intended to be carried down any river thereto, bond, as herein specified, to be given instead of the security directed by 38 Geo. 3. c. 89.

person or persons who shall be appointed or employed by them for that purpose, in treble the amount of the duty of the salt so intended to be delivered for the purpose of curing or preserving fish, (in which bond or security the master or owner of the flat, barge, boat, or vessel, in which the salt is to be so carried or conveyed shall join), that all such salt, and every part thereof, shall with all due diligence and dispatch be duly carried and conveyed in such flat, barge, boat, or vessel to such port at which the same is so intended to be shipped for the purpose aforesaid; and that all such salt shall, immediately on the arrival at such port, be laden and put on board the ship or vessel in which the same is to be carried and removed coastwise for delivery to the fish curer or fish curers for or to whom the same is to be consigned or sent, and that no part of such salt shall, before the same shall be so laden and put on board the ship or vessel in which the same is to be so carried and removed coastwise for such delivery as aforesaid, be sold or delivered for home trade or consumption, or otherwise fraudulently disposed of in *Great Britain*; and also, that, immediately on the arrival of such flat, barge, boat, or vessel at such port, such bond or security shall be given as is herein-after mentioned.

VI. And be it further enacted, That every such bond or security for such due carriage and conveyance of such salt to the port at which the same shall be intended to be shipped as aforesaid, and for the other matters herein-before directed to be contained in such bond or security, shall be cancelled and discharged, upon the maker or makers, or refiner or refiners of the salt, or proprietor or proprietors of the salt works from whence the salt was so delivered, or the merchant or merchants on whose account or to whose order such salt shall be so delivered as aforesaid, producing to and leaving with the proper officer of excise a certificate, under the hand of such other officer of excise as shall be authorized or employed to give and grant the same, testifying that all and every part of the salt mentioned in such bond or security has been, with all due diligence and dispatch, duly carried and conveyed in such flat, barge, or vessel as aforesaid, to such port as aforesaid, and that the same was immediately, on the arrival at such port, laden and put on board the ship or vessel in which the same was to be carried and removed coastwise, for delivery to the fish curer or fish curers for or to whom the same was consigned or sent, and that such bond or security has been given as is herein-after directed, for the due delivery of such salt into the custody and possession of the fish curer, and the other matters directed to be contained in such bond: provided always, That such certificate shall be produced to and left with such proper officer of excise within one month next after the day on which such salt shall have been delivered out of the warehouse or storehouse, or warehouses or storehouses belonging to such maker or makers, refiner or refiners, or proprietor or proprietors, as aforesaid.

How such bonds shall be discharged.

On the arrival of a vessel at the port where salt is to be shipped to be sent coastwise to the fish curer, bond to be given that it shall not be otherwise disposed of.

VII. And be it further enacted, That immediately upon the arrival of any such flat, barge, boat or vessel, at the port at which such salt is intended to be shipped, or put on board any ship or vessel, to be therein carried or removed coastwise, for delivery to the fish curer or fish curers for or to whom the same is to be consigned or sent, the merchant or merchants, on whose account or to whose order the same shall be delivered, shall give sufficient bond or security, to be approved of by the commissioners of excise, or the person or persons who shall be appointed or employed by them for that purpose, in treble the amount of the duty of the salt so intended to be delivered for the purpose of curing or preserving fish, (in which bond or security the master or owner of the ship or vessel in which the salt is to be carried or conveyed shall join), that all such salt, and every part thereof, shall (the danger of enemies only excepted) be duly delivered into the custody and possession of the fish curer or fish curers for or to whom the same is to be consigned or sent, and that no part of such salt shall, before the same shall be delivered into the custody or possession of such fish curer or fish curers as aforesaid, be sold or delivered for home trade or consumption, or otherwise fraudulently disposed of in *Great Britain*.

How such bonds shall be discharged.

VIII. And be it further enacted, That every such bond or security herein-before directed to be given for the due delivery of any such salt into the custody and possession of any such fish curer or fish curers, and for the other matters herein-before directed to be contained in such bond, shall be cancelled and discharged, upon the merchant or merchants, on whose account or to whose order any such salt shall have been so delivered as aforesaid, producing to and leaving with the proper officer of excise a certificate, under the hand of such other officer of excise as shall be authorized to give and grant the same, testifying that all and every part of the salt mentioned in such bond or security has been duly delivered into the custody or possession of the fish curer or fish curers for whom the same was intended, or to whom the same was consigned or sent, and that bond or security has been given by or on the part of such fish curer or fish curers, that all such salt sent or consigned to him, her, or them, and delivered into his, her, or their custody, shall be used and employed in curing and preserving fish: provided always, That such last mentioned certificate shall be produced to and left with such proper officer of excise, within three months next after the day on which such salt shall have been so shipped or put on board the ship or vessel in which the same is to be carried or removed coastwise, for such delivery to the fish curer or fish curers as aforesaid.

IX. *And whereas, under and by virtue of the said act made in the thirty-eighth year of his present Majesty's reign, foreign salt may be imported into Great Britain, and put into import warehouses, storehouses, or cellars, under, subject, and according to such conditions, rules, and regulations, as are in the said act in that behalf provided: and*

whereas

whereas it is expedient to allow any such foreign salt to be taken from and out of any such warehouse, storehouse, or cellar, at the ports of Poole, Dartmouth, Falmouth, and Glasgow, to be exported to Newfoundland, for the purpose herein-after mentioned; be it therefore enacted, That it shall and may be lawful to or for any person or persons, within twelve months after the importation and landing thereof, to take, free of duty, for the purpose of immediately exporting the same, in any ship or vessel not of less burthen than forty tons, to Newfoundland, for curing cod fish, ling, or hake, to be there caught, any quantity exceeding fifty bushels at a time, of foreign salt, from and out of any import warehouse, storehouse, or cellar, at either of the ports of Poole, Dartmouth, Falmouth, or Glasgow, in which the same has been put according to the regulations of the said act, upon the person or persons so taking out any such salt first giving the like bond or security as is in or by the said act required and directed to be taken, for or in respect of salt delivered free of duty for immediate exportation; save and except that every such bond, or security, so to be taken in pursuance of this act, shall be in treble the amount of the duty by that act imposed for or in respect of imported salt, not being of the product or manufacture of Great Britain; and the giving or entering into such bond or security, together with the exportation of such salt to Newfoundland as aforesaid, shall vacate the former bond or security which shall have been given for payment of the duties with which such foreign salt was charged, or to which the same was liable, so far as such last mentioned bond or security relates to such duty for or in respect of the quantity of salt so taken out of such warehouse, storehouse, or cellar, and exported to Newfoundland as aforesaid: provided always, That such last mentioned bond shall be and remain in full force and effect as to all the salt specified therein, or to which the same shall relate, except the particular quantity or quantities thereof so taken out and exported to Newfoundland as aforesaid.

X. And be it further enacted That no such bond or security, so to be given or taken for salt, to be used and employed in curing and preserving fish as aforesaid, nor any certificate to be made out in relation to any such salt, shall be subject or liable to any stamp duty; any thing in any act or acts of parliament to the contrary in anywise notwithstanding.

XI. And whereas there are still depending, and unexpended, divers quantities of salt which were taken free of duty, for the curing of fish, under and subject to the rules, regulations, restrictions, and provisions, contained in the several acts of parliament in that behalf in force immediately before the commencement of an act made in the thirty-eighth year of his present Majesty's reign, among other things, for transferring the management of the salt duties to the commissioners of excise; and it is expedient to make such provisions for or in respect thereof as are herein-after in that behalf directed: be it therefore enacted, That all and singular the rules, regulations, restrictions, and provisions, which are contained or provided in or by the

Within 12 months after importation, warehoused foreign salt may be taken out, duty free, at certain ports, for exportation to Newfoundland, in vessels of not less than 40 tons, and in quantity exceeding 50 bushels, on bond, as directed by 38 Geo. 3. c. 89, &c.

Bonds for salt for curing fish, and certificates relating thereto, not subject to stamp duty.

38 Geo. 3. c. 89. to extend to salt taken, duty

free, for curing fish, prior thereto as far as applicable.

said act of the thirty-eighth year of his present Majesty's reign, for or in respect of salt, delivered under or by virtue of that act, for curing and preserving fish, and all and singular the fines, penalties, and forfeitures, which are by the said act imposed on any fish curer, or any other person or persons whomsoever, for any breach of or disobedience to any or either of the said rules, regulations, restrictions, or provisions, shall be applied to and practised, and put in execution, for and in respect of all such salt so depending and unexpended, so far as the said rules, regulations, restrictions, provisions, fines, penalties, or forfeitures respectively can or may be so applied, practised, and put in execution; any thing in any act or acts of parliament contained to the contrary in anywise notwithstanding.

For salt or rock salt, for which duty has been paid, captured with the vessel removing it coastwise, the same relief to be given as for salt lost through stress of weather.

XII. *And whereas it may sometimes happen that ships or vessels going coastwise laden with salt or rock salt may be taken by the enemy;* be it therefore enacted, That in case any salt or rock salt, for which the duties imposed by the said act of the thirty-eighth year of his present Majesty, shall have been duly paid or secured to be paid, shall together with the ship or vessel in which such salt or rock salt shall be removing or transporting from one part of this kingdom to another, be lost by capture of enemies, it shall and may be lawful either for his Majesty's justices of the peace of the county, riding, division, or shire, at the quarter sessions of the peace nearest to which the owner, proprietor, or shipper of the salt or rock salt shall reside, or for the commissioners of excise at the chief office of excise in London, or any three of the said commissioners, (in like manner as is authorised or directed by the said act, made in the thirty-eighth year of his present Majesty's reign, for or in respect of such salt or rock salt, as is in the said act in that behalf mentioned, lost or destroyed through stress of weather, or storms at sea, or by the unavoidable casting away, sinking, or stranding, of the flat, boat, barge, or vessel, in or on board of which such salt or rock salt was removing or transporting from one place to another), to grant the like relief, as in and by the said act is authorised, directed, or required, for or in respect of any such salt or rock salt which shall be so lost by capture of enemies, as is in and by the said act authorised or required, for or in respect of salt or rock salt lost or destroyed through stress of weather, or storms at sea, or by the unavoidable casting away, sinking, or stranding, of the flat, boat, barge, or vessel, in or on board of which the same was so removing or transporting from one place to another.

38 Geo. 3. c. 89. clause 138. recited, and repealed.

XIII. *And whereas by the said act made in the thirty-eighth year of his present Majesty's reign, it is enacted, That out of the monies arising from the duties on salt thereby granted, the sum of one hundred and one thousand five hundred and fifty-five pounds, being one fourth part of the sum of four hundred and six thousand two hundred and twenty pounds, the annual average produce for six years, ending the fifth day of April one thousand seven hundred and ninety-eight, of the said duties on salt, should quarterly, on the days therein mentioned, in every year, during the period of ten years, be set apart from the remainder*

remainder of the said rates and duties; and that the said remainder of the said duties should, during the said period of ten years, be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the publick revenue; and that the said remainder of the said rates and duties, so paid into the said receipt, or so much hereof as should be sufficient, should be deemed an addition made to the revenue, for the purpose in the said act mentioned: and whereas it is expedient to repeal the said recited clause, and in lieu and stead hereof to make such provision as is in that behalf herein-after directed, be it therefore enacted, That the said recited clause shall be, and the same is hereby repealed; and that quarterly, on the fifth day of *January*, the fifth day of *April*, the fifth day of *July*, and the tenth day of *October*, in every year, the sum of eight thousand pounds, being one fourth part of the sum of thirty-two thousand pounds, the annual average produce upon an account taken for three years, ending the fifth day of *April* one thousand seven hundred and ninety-four, of the monies paid on account of allowances for waste, and of the difference between the disbursements heretofore allowed, by reason of the length of time given for payment of the duties, and that which was provided by an act made in the thirty-sixth year of his present Majesty's reign, intituled, *An act for determining the present allowances for waste on the carried coastwise; and for reducing the respective times of payment of the duties on salt*, shall, for and during the residue of the said term of ten years, mentioned in the said last recited act, be set apart out of the monies arising from the duties on salt, granted by the said act of the thirty-eighth year of his present Majesty's reign, and shall be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the publick revenue; and that there shall be provided and kept in the office of the auditor of the said receipt, during the said remainder of the said period, a book or books, in which such quarterly sums shall, together with the monies arising from any other duties, granted by an act of the thirty-sixth year of his present Majesty's reign, for the purpose of defraying such increased charge as is mentioned in the said act of the thirty-sixth year of his present Majesty's reign, be entered separate and apart from all other monies paid payable to his Majesty, his heirs or successors, on any account whatsoever; and that the further sum of ninety-three thousand five hundred and fifty-five pounds, being the remainder of the first mentioned sum of one hundred and one thousand five hundred and fifty-five pounds, shall, for and during the said remainder of the said last mentioned period of time, likewise quarterly, on the before mentioned days in every such year, be set apart from the duties on salt granted by the said act of the thirty-eighth year of his present Majesty's reign, and paid distinctly and separately into the receipt of his Majesty's exchequer; and that from the conclusion of the said period of time, until the expiration of ten years, from the tenth day of *October* one thousand seven hundred and ninety-eight, the full sum of one hundred and one thousand

Application
of duties.

five hundred and fifty-five pounds shall, in like manner, be set apart from the said duties granted by the said last mentioned act, and paid distinctly and separately into the receipt of his Majesty's exchequer; and that, after setting apart such quarterly sum or sums as aforesaid, the remainder of the rates and duties on salt granted by the said last mentioned act, or so much thereof as shall be sufficient, shall be deemed an addition made to the revenue, for the purpose of defraying the encreased charge occasioned by any loan made or stock created, by virtue of any act passed in the last session of parliament; and that there shall be provided and kept in the office of the auditor of the said receipt of his Majesty's exchequer, during the period of ten years, from the tenth day of *October* one thousand seven hundred and ninety-eight, a book or books, in which the said remainder of the monies arising from the said duties granted by the said act of the thirty-eighth year of his present Majesty's reign, shall, together with the monies arising from any other duties, granted in the said last session of parliament, for the purpose of defraying such encreased charge as aforesaid, be entered separate and apart from all other monies paid and payable to his Majesty, his heirs or successors, upon any account whatever.

Provisions of acts in force relating to the duties on salt to extend to this act, as far as applicable.

XIV. And be it further enacted, That all the provisions, rules, regulations, clauses, matters, and things, which, in or by the said act made in the thirty-eighth year of his present Majesty's reign, or in or by any other act or acts of parliament therein mentioned or referred unto relating to the duties upon salt, and in force immediately before the passing of this act, are contained, provided, settled, or established, for the purposes of the said act or acts, (save and except in such cases for which other provisions are made by this act, and save and except so far as any such act or acts, or any of the provisions, rules, or regulations, clauses, matters, or things, therein contained, are repealed, revoked, altered, or controlled, by this present act, or repugnant to any of the provisions herein contained), shall be and continue in full force, and be duly observed, practised, applied, and put in execution throughout *Great Britain*, in and for the purposes of this act, so far as the same are applicable thereunto respectively, as fully and effectually to all intents and purposes as if all and every the said provisions, rules, regulations, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

C A P. LXVI.

An act for placing the salaries of the sheriff deputies and substitutes of Scotland, upon the Scots civil list establishment.—[July 1, 1799.]

C A P. LXVII.

An act to enable such person as his Majesty shall please to appoint to the vacant office of a baron of the exchequer, to take upon himself the degree of a serjeant at law.—[July 1, 1799.]

CAP.

C A P. LXVIII.

An act for enabling his Majesty to raise the sum of three millions, for the uses and purposes therein mentioned.—[July 12, 1799.]

His Majesty may empower the treasury to cause loans to be received, or exchequer bills to be made out for 3,000,000l. any time before Jan. 5, 1800, agreeable to 39 Geo. 3. c. 2. Powers of 39 Geo. 3. c. 2. to extend to this act. Loans or exchequer bills chargeable on the first aids granted next session, and if not granted before July 5, 1800, to be paid out of the consolidated fund. Monies issued from the consolidated fund to be replaced out of the first supplies. Bank of England may advance money on the credit of this act; notwithstanding the act 5 and 6 Gul. & Mariae, or 38 Geo. 3. c. 1.

C A P. LXIX.

An act for raising the sum of three millions five hundred thousand pounds, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.—[July 12, 1799.]

Commissioners of the treasury may raise 3,500,000l. by loans and exchequer bills, before Dec. 1, 1799; in like manner as is prescribed by the malt act of this session concerning loans, &c. The clauses, &c. in the said act relating to loans or exchequer bills, (exception) extended to this act. Exchequer bills so issued not to be received again in payment of any taxes; nor exchanged before Jan. 5, 1800. Action not to lie for such refusal. Principal and interest, with charges, to be repaid out of the first supplies to be granted in the next session, and if not so paid before April 5, 1800, to be charged on the consolidated fund. Monies so issued to be replaced out of the first supplies. Bank of England authorized to advance the said sum on the credit of this act, notwithstanding the act 5 and 6 Gul. & Mariae, or 38 Geo. 3. c. 1.

C A P. LXX.

An act for raising the sum of three millions, by loans or exchequer bills, for the service of the year one thousand seven hundred and ninety-nine.—[July 12, 1799.]

Commissioners of the treasury may raise 3,000,000l. by loans and exchequer bills, before Oct. 10, 1799, in like manner as is prescribed by the malt act of this session concerning loans, &c. The clauses, &c. in the said act relating to loans or exchequer bills, (exception) extended to this act. Exchequer bills so issued not to be received again in payment of any taxes, nor exchanged before April 5, 1800. Action not to lie for such refusal. Principal and interest, with charges, to be repaid out of the first supplies granted next session. Bank of England authorized to advance the said sum on the credit of this act, notwithstanding the act 5 and 6 Gul. & Mariae, or 38 Geo. 3. c. 1.

C A P. LXXI.

An act to enable the lords commissioners of his Majesty's treasury to issue exchequer bills to a limited amount, on the credit of such monies as shall arise by virtue of an act of this session, for granting certain duties on income.—[July 12, 1799.]

Commissioners of the treasury may after July 5, 1799, issue exchequer bills to the amount of 3,000,000l. payable out of the duties arising by act 39 Geo. 3. c. 13. Three months after the date of such bills, in like manner as is prescribed by the malt act of this session concerning exchequer

quer bills. Exchequer bills not to be taken by any collector or receiver of the revenue, &c. before they become payable. The clauses, &c. in the malt act relating to exchequer bills, (exception) extended to this act. Exchequer bills to bear an interest not exceeding three pence halfpenny per cent per diem; and such of them as shall not be paid out of the duties aforesaid shall be received at the exchequer as cash three months after the date thereof. Bank of England may advance 3,000,000l. on the credit of this act, notwithstanding the act 5 and 6 Gul. & Marizæ, or 38 Geo. 3. c. 1.

C A P. LXXII.

An act to amend an act made in this present session of parliament, intitled, An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, so far as relates to the assessments made upon trustees, agents, receivers, and guardians.
—[July 12, 1799.]

Preamble.
39 Geo. 3.
c. 13, recited.

WHEREAS by an act, made in the present session, intituled An act to repeal the duties imposed by an act, made in the last session of parliament, for granting an aid and contribution for the prosecution of the war; and to make more effectual provision for the like purpose, by granting certain duties upon income, in lieu of the said duties, certain contributions are made payable, in respect of the incomes of certain persons, bodies politick and corporate, therein described; and provisions are made for the assessment of such contributions on persons acting as trustees, agents, receivers, guardians, tutors, curators, committees, and others, in the actual receipt of income of persons, bodies politick and corporate, for whom they shall act as aforesaid; and according to such provisions two or more persons may be respectively assessed for the whole of the contribution payable in respect of such income, whereby more than one contribution may be assessed for such income, contrary to the true intent and meaning of the said act: 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 where two or more persons shall be liable to be assessed for the same income, as trustees, agents, receivers, guardians, tutors, curators, committees, or otherwise, it shall be lawful for such persons respectively to give notice in writing to the commissioners acting for each parish and place in which they shall be liable to be so assessed, stating in what parish or place (being the parish or place of residence of some or one of such persons) they are respectively desirous of being so assessed, and such persons respectively giving such notice shall be assessed accordingly; and if any such persons or person have been or shall be assessed in more than one parish or place, or by more than one assessment, for such income, one contribution shall be paid by all such persons for such income notwithstanding such assessment, and it shall be lawful for such persons respectively to

Where two or more trustees, &c. are liable to be assessed for the same income, they may give notice to the commissioners, stating the parish in which they desire to be assessed, and if more than one assessment is made for such income,

pay such contribution in one parish or place only, or into the bank of *England*, in pursuance of the directions in the said act contained, for payment of contributions into the bank of *England*; and for the purpose of relieving all such persons from the effect of more than one assessment for the same income, it shall be lawful for such persons respectively to apply to the commissioners acting for the several parishes or places in which such persons respectively shall be so assessed, and to obtain from the commissioners acting for the parish or place in which they shall elect to stand or be assessed, a certificate that they have so elected, which certificate shall be given *gratis*, and upon production of such certificate to the commissioners acting for the other parishes or places in which such persons shall have been so assessed, such commissioners shall cause the assessments made on such persons, or any of them, in such other parishes or places respectively to be vacated, so that such persons respectively may not be charged by more than one assessment in respect of such income, according to the true intent and meaning of the said recited act and this act.

one contribution only shall be paid; and the persons so assessed may apply to the commissioners, and obtain a certificate of the parish in which they choose to be assessed, which shall vacate any other assessments for the same income.

C A P. LXXIII.

An act for exempting certain specifick legacies which shall be given to bodies corporate, or other publick bodies, from the payment of duty; and also the legacy of books and other articles given by the will of the late reverend Clayton Mordaunt Cracherode to the trustees of the British museum.—[July 12, 1799.]

WHEREAS it is expedient that certain specifick legacies given to **Preamble.**
bodies corporate, and other publick bodies and societies, should be exempted from the duties imposed on legacies; 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, no legacy, consisting of books, prints, pictures, statues, gems, coins, medals, specimens of natural history, or other specifick articles, which shall be given or bequeathed to or in trust for any body corporate, whether aggregate or sole, or to the society of *Serjeants Inn*, or any of the inns of court or chancery, or any endowed school, in order to be kept and preserved by such body corporate, society, or school, and not for the purposes of sale, shall be liable to any duty imposed on legacies by any law now in force.

No legacy of books, &c. bequeathed to any body corporate, &c. to be preserved, shall be liable to any duty.

II. *And whereas the late reverend Clayton Mordaunt Cracherode, master of arts, and one of the trustees of the British museum, hath bequeathed to the said trustees and their successors, a very valuable collection of books, drawings, and prints, and also of gems, coins, medals, and specimens of natural history, together with the cabinets in which the same are contained; all which articles have been collected with the greatest care and judgement, and at an expence amounting to a very considerable sum;* be it therefore further enacted, That the said legacy shall be exempted from the payment of any duty to which the same is now liable.

The legacy of the reverend Clayton Mordaunt Cracherode to the British museum of books, &c. shall be exempted from duty.

C A P. LXXIV.

An act for further continuing until the first day of February one thousand eight hundred and three, an act, made in the twenty-seventh year of the reign of his present Majesty, intituled, An act to enable the lord high treasurer, or commissioners of the treasury for the time being, to let to farm the duties granted by an act, made in the twenty-fifth year of his present Majesty's reign, on horses let to hire for travelling post, and by time, to such persons as should be willing to contract for the same.—[July 12, 1799.]

From August 1, 1799, the treasury may let to farm the duties mentioned in act 27 Geo. 3. c. 26. separately in districts. No contract to be made to continue beyond Feb. 1, 1803. In default of persons failing to make deposits of the rent to be paid, within the time prescribed, or to enter into security, commissioners for stamps to declare the contract void, and again put up the duties to be let.

C A P. LXXV.

An act for reviving and making perpetual an act made in the fourteenth year of the reign of his present Majesty, intituled, An act to prohibit the importation of light silver coin of this realm from foreign countries into Great Britain or Ireland; and to restrain the tender thereof beyond a certain sum.—[July 12, 1799.]

Preamble.

14 Geo. 3.

c. 42, recited.

WHEREAS an act was passed in the fourteenth year of his present Majesty's reign, intituled, An act to prohibit the importation of light silver coin of this realm from foreign countries into Great Britain or Ireland; and to restrain the tender thereof beyond a certain sum; which act was to continue in force until the first day of May one thousand seven hundred and ninety-six, and from thence to the end of the then next session of parliament; which said act was, by an act passed in the last session of parliament, revived, amended, and further continued until the first day of June one thousand seven hundred and ninety-nine: and whereas it is expedient that the said first-mentioned act should be revived and made perpetual; 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 first day of June one thousand seven hundred and ninety-nine, the said act and all the provisions thereof shall be, and the same is hereby revived, and shall be perpetual.

Recited act revived, and made perpetual.

C A P. LXXVI.

An act for the more secure conveyance of ship letters, and for granting to his Majesty certain rates of postage thereon.—[July 12, 1799.]

Most gracious Sovereign,

Preamble.

WHEREAS it may be expedient for the benefit of commerce and correspondence, that permission be given to his Majesty's postmaster general

general to receive letters and packets, in order to be conveyed to and from places within his Majesty's dominions, also to and from every or any the kingdoms and countries beyond the seas, by ships and vessels (other than packet boats); and also, that the postmaster general be authorised to demand and receive certain rates of postage for such conveyance of the said letters and packets: we, therefore, your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, have freely and voluntarily resolved to give and grant unto your Majesty the rates and duties herein-after mentioned; and do most humbly beseech 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, it shall and may be lawful to and for his Majesty's postmaster general, and his deputy and deputies by him thereunto authorised, in his and their discretion, to collect and receive letters, and packets of letters, directed to places within his Majesty's dominions, also to any the kingdoms and countries beyond the seas, and to forward the same by any ships or vessels that he, in his discretion, shall think fit (although not packet boats); and also, that it shall and may be lawful to and for his said Majesty's postmaster general, and his deputy and deputies by him thereunto authorised to and for the use of his Majesty, his heirs and successors, to demand, have, receive, and take, for every letter and packet which shall be delivered to him or his deputies for conveyance in the manner herein-before specified, a sum not less than one half part of the rates and duties payable by law for such respective letters and packets, if the same were conveyed by packet boats; and in cases where no rate of postage is already established, then to demand, have, receive, and take, for such letters and packets, rates, as near as the same can be ascertained, equal to one half of what is now paid for letters sent beyond the seas; any law, statute, custom, or usage, to the contrary thereof notwithstanding.

II. And be it further enacted, That it shall and may be lawful to and for the said postmaster general to demand, have, receive, and take for every letter and packet which shall be brought by ships and vessels (other than packet boats) in the manner herein-before mentioned, from places within his Majesty's dominions, and from any the kingdoms and countries beyond the seas into Great Britain, to be conveyed by inland carriage or postage, the sum of four-pence for every single letter, and so in proportion for packets, in addition to any inland or internal postage which may arise upon the inland conveyance of such letters and packets; and for the encouragement of the masters of such ships or vessels, it shall be lawful for the postmaster general to allow all such masters the sum of two-pence a letter or packet upon all such letters and packets as they shall respectively have or take on board such vessel or vessels, provided such letters and packets shall have been delivered to them from the post office; and in like manner, on their arrival from parts beyond the seas, on their delivering unto

Postmaster general may forward letters by other vessels than packet boats, and take rates for the conveyance, as herein prescribed.

Postmaster general may take for letters brought by other vessels than packet boats, 4d. for every single letter in addition to the inland postage; and may allow the masters of vessels 2d. for every letter they receive from or deliver to the post office.

the deputy or deputies of the postmaster general for such place or post town at which they shall touch or arrive, it shall be lawful to pay to such masters of ships and vessels the sum of two-pence a letter or packet for all such letters and packets as they shall respectively have on board; provided that such letters and packets shall have been regularly delivered unto the said masters by the deputy or deputies of the postmaster general, or any other persons to be authorised by him, at the place or post town from whence such ships or vessels have sailed or departed.

Postmaster general to cause postage to be paid either prior to the letters being forwarded,

Money arising by the rates to be paid into the exchequer.

III. And be it further enacted, That it shall and may be lawful to and for the said postmaster general to cause the rates of postage hereby chargeable and payable to be paid either prior to such letters and packets being forwarded, or on delivery thereof, as to him in his discretion may seem meet.

IV. And be it further enacted, That the monies to arise by the rates and duties aforesaid (except the monies which shall be necessary to defray such expences as shall be incurred in the collection and management of the same) shall be paid into the receipt of the exchequer, and carried to and made part of the consolidated fund, and applied to such and the same uses as the present rates and duties of postage are now, or shall be directed to be paid and applied.

Persons sued for any thing done under this act may plead the general issue, &c.

V. And be it further enacted, That if any person or persons shall, at any time or times, be sued, molested, or prosecuted, for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

C A P. LXXVII.

An act for repealing the duties on salt made in Scotland, and on salt imported from Scotland into England and Wales, and granting other duties in lieu thereof.—[July 12, 1799.]

Most gracious Sovereign,

Preamble.

WHEREAS it is expedient to repeal the duties and drawbacks now payable for and in respect of salt which shall be made or raised in Scotland, and also for and in respect of salt which shall be imported from Scotland into England or Wales, and to grant other duties in lieu thereof; 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 first day of August one thousand seven hundred and

From August 1, 1799, the duties and

ninety-nine, all and singular the duties and drawbacks now payable for or in respect of salt which shall be made or raised in Scotland, or which shall be imported from Scotland into England or Wales, shall cease and determine, and be no longer paid or payable, save and except in all cases relating to the recovering, allowing, or paying of any arrears thereof respectively, which may at that time remain unpaid, or to any fine, penalty, or forfeiture relating thereto respectively which shall have been incurred at any time before or on the said first day of August one thousand seven hundred and ninety-nine.

drawbacks now payable on salt made in Scotland, and imported from thence into England. shall cease, except arrears:

II. And be it further enacted, That, from and after the said first day of August one thousand seven hundred and ninety-nine, in lieu and instead of the said duties by this act repealed, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, the several sums of money and duties of excise herein-after mentioned (that is to say), For every bushel of salt that shall be made at any salt work, or raised or taken out of any salt mine or salt pit in Scotland four shillings; and so in proportion for any greater or less quantity: for every bushel of salt which shall be imported from Scotland into England or Wales, accompanied with a certificate from the proper officer that it hath paid the duty of four shillings hereby imposed for every bushel of salt made at any salt work, or raised or taken out of any salt mine or salt pit in Scotland, six shillings; and so in proportion for any greater or less quantity.

and instead thereof there shall be paid the following duties, viz.

For salt made or raised in Scotland, 4s. per bushel; and if imported into England, 6s. more.

III. And be it further enacted, That, from and after the said first day of August one thousand seven hundred and ninety-nine, the following drawbacks and allowances shall be made, allowed, and paid, out of the duties by this act imposed, under, subject, and according to all and singular the rules, regulations, and restrictions, contained in an act passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for transferring the management of the salt duties to the commissioners of excise, and for repealing the duties on salt, and the drawbacks, allowances, and bounties paid thereout; and for granting other duties, drawbacks, allowances, and bounties thereon;* (that is to say), For every bushel of salt which shall be made in Scotland, (rock salt excepted), for which all the duties due and payable thereon shall be paid, or secured to be paid, and which shall be duly exported from thence to parts beyond the seas, a drawback or allowance of four shillings: for every bushel of salt of the manufacture of Scotland, which shall be used, employed, spent, and consumed, in making oxigenated muriatick acid in Scotland, for the bleaching of linen and cotton, four shillings; and so in proportion for any greater or less quantity: provided always, That the said last-mentioned drawback or allowance shall be in lieu and instead of all former drawback or allowance for or in respect of salt to be used, employed, spent, or consumed, in making oxigenated muriatick acid in Scotland.

The drawbacks following, subject to the regulations of 38 Geo. 3. c. 89. to be paid, viz.

For salt (except rock salt) exported;

and for salt used in making oxigenated muriatick acid in Scotland 4s. per bushel.

IV. And be it further enacted, That such of the duties by this act imposed as shall arise or become payable in England, shall be under the management of the commissioners of excise in Eng-

Duties to be under the management of the commissioners of excise. land

land for the time being; and such thereof as shall arise or become payable in Scotland, shall be under the management of the commissioners of excise in Scotland for the time being.

Money arising from the duties to be paid into the exchequer.

V. And be it further enacted, That all the monies from time to time arising by the duties by this act imposed (the necessary charges of raising and accounting for the same respectively excepted) shall, from and after the passing of this act, from time to time be paid into the receipt of his Majesty's exchequer at Westminster; and the said money so paid into the exchequer as aforesaid, shall be carried to and made part of the consolidated fund.

Appropriation of the duties.

VI. And whereas the duties hereby repealed were, by an act passed in this session of parliament, appropriated and applied in manner thereby directed; be it therefore enacted, That the duties on salt hereby granted shall be appropriated and applied in such and the like manner as the duties hereby repealed were directed to be appropriated and applied.

Powers of 12 Car. 2. c. 24. extended to this act.

VII. And be it further enacted, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which, in and by an act, made in the twelfth year of the reign of King Charles the Second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted, or any of them, (other than in such cases for which other provisions are made and prescribed by this act), shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying, the duties by this act imposed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in this present act.

C A P. LXXVIII.

An act to continue, until the tenth day of November one thousand eight hundred, and amend an act, passed in the present session of parliament, for continuing an act of the last session of parliament, for granting to his Majesty additional duties on distilleries, in the several parts of the highlands of Scotland, for a limited time; and for regulating the duties on distilleries in the respective districts in Scotland; and for granting to his Majesty certain additional duties on spirits distilled for consumption, and a duty on unmalted grain used in distillation in Scotland.—[July 12, 1799.]

WHEREAS

WHEREAS an act was made in the present session of parliament, Preamble. intituled, An act to continue until the tenth day of July one 39 Geo. 3. thousand seven hundred and ninety-nine, and amend an act, passed c. 31, recited; in the last session of parliament, videlicet, On the twenty-ninth day of June one thousand seven hundred and ninety-eight, for granting to his Majesty additional duties on distilleries in the several parts of the highlands of Scotland for a limited time; and for regulating the duties on distilleries in the respective districts in Scotland; and for granting to his Majesty certain additional duties on spirits distilled for consumption, and a duty on unmalted grain used in distillation in Scotland; which was to continue in force until the tenth day of July one thousand seven hundred and ninety-nine: and whereas it is proper and expedient that the said act should be further continued and amended, and that further provisions should be made for the better regulating and securing the duties thereby continued; and for preventing frauds and evasions in relation thereto: 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 the said act, and all the duties thereby continued, (save and except the further duty of excise of one shilling for and upon every gallon of British spirits found upon the first actual survey by the proper officer upon or after the thirtieth day of June one thousand seven hundred and ninety-eight, in the stock, custody, or possession of any distiller, rectifier, compounder, dealer in or retailer of spirits, in any part of Scotland, and as shall be herein-after further excepted and enacted), and all the powers, provisions, regulations, clauses, matters, and things therein contained, (except as herein-after excepted or altered), shall, from and after the said tenth day of July one thousand seven hundred and ninety-nine, be further continued and in force, and the same are hereby further continued in force until the tenth day of November one thousand eight hundred exclusive.

II. And be it further enacted, That every licence for the distilling, making, or manufacturing of low wines or spirits in the lowlands of Scotland, or for the rectifying, compounding, or mixing of any kind of spirits, in any part of Scotland, which shall have been granted or renewed upon or after the tenth day of October one thousand seven hundred and ninety-eight, and which was to continue in force from the said tenth day of October one thousand seven hundred and ninety-eight inclusive, to the tenth day of July one thousand seven hundred and ninety-nine exclusive, shall be further continued and in force from the said tenth day of July one thousand seven hundred and ninety-nine inclusive, to the tenth day of November one thousand seven hundred and ninety-nine exclusive, and no longer, subject to the same rate of duty for or in respect thereof, and under the same terms, conditions, regulations, restrictions, provisions, penalties, and forfeitures, as were contained in or continued by the said act, save and except as is herein-after altered and excepted; and that every person to

and, except the further duty of 1s. per gallon, of British spirits in stock on June 13, 1798, &c. further continued to November 10, 1800.

Licences for distilling in the lowlands, or for rectifying in any part of Scotland, which were to continue in force to July 10, 1799, further continued to Nov. 10, 1799, subject to the same rate of duty, payable in advance by two instalments.

whom such licence shall have been granted, and which licence shall not have been or shall not be vacated upon the conditions in the said act expressed, shall, and he or she is hereby required, on the said tenth day of *July* one thousand seven hundred and ninety-nine, to pay down in advance, in ready money, to the proper officer appointed to receive the same, one moiety of the full sum payable under such licence, for the subsequent four months, from the said tenth day of *July* one thousand seven hundred and ninety-nine, to the said tenth day of *November* one thousand seven hundred and ninety-nine, and shall, on the tenth day of *September* one thousand seven hundred and ninety-nine, pay down, in ready money, in advance, the other moiety of the said full sum payable under such licence, for the period aforesaid.

Licences for distilling in the lowlands, or for rectifying in any part of Scotland, granted or renewed, upon or after November 10, 1799, to be in force to Nov. 10, 1800, and the duty to be paid in advance by instalments.

III. And be it further enacted, That every licence for the distilling, making, or manufacturing of low wines or spirits in the lowlands of *Scotland*, or for the rectifying, compounding, or mixing of any kind of spirits, in any part of *Scotland*, which shall be granted or renewed upon or after the said tenth day of *November* one thousand seven hundred and ninety-nine inclusive, shall be and continue in force from the said tenth day of *November* one thousand seven hundred and ninety-nine inclusive, to the tenth day of *November* one thousand eight hundred exclusive; and that, upon or previous to the granting of any such licence, the person or persons applying for the same shall, before he, she, or they be entitled to such licence, pay down in advance, in ready money, to the proper officer of excise appointed to receive the same, one sixth part of the full sum payable under such licence, from the said tenth day of *November* one thousand seven hundred and ninety-nine inclusive, to the tenth day of *January* following exclusive; and shall, on or before the said tenth day of *January* one thousand eight hundred, pay down in ready money, in advance, one other sixth part; and shall, on or before the tenth day of *March* one thousand eight hundred, pay down in ready money, in advance, one other sixth part; and shall, on or before the tenth day of *May* one thousand eight hundred, pay down in ready money, in advance, one other sixth part; and shall, on or before the tenth day of *July* one thousand eight hundred, pay down in ready money, in advance, one other sixth part; and shall, on or before the tenth day of *September* one thousand eight hundred, pay down in ready money, in advance, the remaining sixth part of the said full sum, payable under such licence, from the said tenth day of *September* one thousand eight hundred inclusive, to the said tenth day of *November* one thousand eight hundred exclusive.

Licences may be granted for stills in the highlands within the limits described in 33 Geo. 3. c. 61. and 87 Geo. 3. c. 102. to

IV. And be it further enacted, That it shall and may be lawful for the commissioners of excise in *Scotland* to grant licences to all persons applying for the same, and duly recommended and qualified to erect, keep, and work stills, in the highlands of *Scotland*, within the respective counties, parts of counties, and limits particularly specified and described in two acts of the thirty-third and thirty-seventh years of the reign of his present Majesty, from the tenth day of *July* one thousand seven hundred and

ninety-nine inclusive, until the tenth day of *November* one thousand eight hundred exclusive, and no longer, upon payment of the same and no higher rate of duty for or in respect of such licences to which distilleries in the said respective districts were subject and liable under the said act of the thirty-seventh year of the reign of his present Majesty, for the whole year, between the fifth day of *July* one thousand seven hundred and ninety-seven, and the fifth day of *July* one thousand seven hundred and ninety-eight, and in the same proportion, according to the time or number of days for which the said licences shall be granted and in force, that is to say, For the time between the said tenth day of *July* one thousand seven hundred and ninety-nine inclusive, and the said tenth day of *November* one thousand eight hundred exclusive, and subject to and under the same terms, conditions, regulations, restrictions, provisions, penalties, and forfeitures, as were contained in the said recited acts of the thirty-seventh, thirty-eighth, and thirty-ninth years of the reign of his present Majesty, or any of them; save and except that when the licence duty after the rate of nine pounds shall be paid for or upon each gallon of a still, of forty gallons content, such duty shall be held to be the licence duty on the spirits manufactured in such still, from and after the aforesaid tenth day of *July* one thousand seven hundred and ninety-nine, until the aforesaid tenth day of *July* one thousand eight hundred, to the extent of three thousand three hundred and twenty gallons *English* wine measure of spirits of the strength of one to ten over hydrometer proof, and no more; that when the licence duty after the said rate of nine pounds shall be paid for or upon each gallon of a still of forty gallons content, such duty shall be held to be the licence duty on the spirits manufactured in such still, from and after the said tenth day of *July* one thousand eight hundred, until the aforesaid tenth day of *November* one thousand eight hundred, to the extent of one thousand one hundred and six gallons *English* wine measure of spirits of the strength of one to ten over hydrometer proof, and no more; that when the licence duty after the rate of six pounds and ten shillings shall be paid for or upon each gallon of a still of forty gallons content, such duty shall be held to be the licence duty on the spirits manufactured in such still, from and after the aforesaid tenth day of *July* one thousand seven hundred and ninety-nine, until the aforesaid tenth day of *July* one thousand eight hundred, to the extent of two thousand two hundred and eighty gallons *English* wine measure of spirits of the strength of one to ten over hydrometer proof, and no more; and that when the licence duty after the said rate of six pounds and ten shillings shall be paid for or upon each gallon of a still of forty gallons content, such duty shall be held to be the licence duty on the spirits manufactured in such still, from and after the said tenth day of *July* one thousand eight hundred, until the aforesaid tenth day of *November* one thousand eight hundred, to the extent of seven hundred and sixty gallons *English* wine measure of spirits of the strength of one to ten over hydrometer

Nov. 10, 1800,
on payment
of the same
rate of duty
as under the
latter act.

Licence duty
on stills to be
held to be
the duty on
certain quan-
tities of spirits
manufactured
therein within
certain pe-
riods, and for
every gallon
above those
quantities, a
duty to be
paid of
2s 6d.

meter proof, and no more; and when any such licence duties shall be respectively paid for any still of a lesser size, the like proportion shall be observed respectively, as to the quantity of spirits for which such licence duty shall be held to have been paid; and that, for and upon all spirits which shall be manufactured from such licenced stills between the days aforesaid, over and above the respective quantities aforesaid, there shall be paid on demand by every such distiller, a duty at and after the rate of two shillings and sixpence for each gallon of such surplus spirits of the strength aforesaid, over and above the said respective licence duties.

On giving previous notice, licences may be delivered up to be vacated.

V. And be it further enacted, That it shall and may be lawful for any person or persons licenced by the said commissioners of excise to erect, keep, and work, any still or stills, for the distilling, making, or manufacturing of low wines or spirits, in the lowlands of *Scotland*, for consumption in *Scotland*, or for the rectifying, compounding, or mixing of any kind of spirits, in any part of *Scotland*; or for any person or persons licenced by the said commissioners of excise to erect, keep, and work stills in the highlands of *Scotland*, between the said tenth day of *July* one thousand seven hundred and ninety-nine, and the said tenth day of *November* one thousand eight hundred, to deliver up his, her, or their licence or licences to the said commissioners, or to the proper supervisor of the district or officer of the division, to be vacated upon the condition herein-after expressed, and at the time herein-after particularly mentioned; that is to say, Every such person or persons intending to deliver up his, her, or their licence or licences to be vacated, shall give to the said commissioners, supervisor, or officer, fifteen days previous notice in writing, signed by such person or persons of such intention, before he, she, or they shall be entitled to discontinue the working of his, her, or their still or stills, licenced as aforesaid, and thereupon the said commissioners, supervisor, or officer, shall, and they are hereby respectively authorized to vacate the said licence or licences, but not sooner than at and from the end of any one calendar month, for which time the licence duty has been actually paid in advance by such person or persons, and in that case the proportion of the licence duty payable for or in respect of such still or stills for the unexpired time of his, her, or their licences, during which the working of the said still or stills shall be discontinued, shall not be charged or chargeable upon, or payable or paid by such person or persons who shall have given such notice as aforesaid, and ceased to work the said still or stills from and after the time specified in such notice.

Excise officers may at any time enter stillhouses, &c. to take account of stock.

VI. And be it further enacted, That, from and after the tenth day of *July* one thousand seven hundred and ninety-nine, the officers of excise, and each and every of them, duly constituted and appointed, shall be, and they are hereby authorized and empowered, and have right, by night or day, to enter into and continue in every stillhouse, storehouse, warehouse, cellar, or other place made use of by any distiller, rectifier, or compounder, in

any part of *Scotland*, for making or keeping worts, wash, low wines, or spirits, and by gauging, measuring, or otherwise, in such manner and by such instrument as to such officer or officers shall appear most proper and effectual for that purpose, to take account of the quantity, quality, and strength of the worts, wash, low wines, and spirits, in the stock, custody, or possession, of every such distiller, rectifier, or compounder, and also of the quantity, quality, and strength of the worts, wash, low wines, and spirits, which shall from time to time be brewed, made, distilled, rectified, compounded, or kept, by such distiller, rectifier, or compounder, and to enter such account, as well of the worts, wash, and low wines, as of the spirits, in a book or books to be kept by such officer or officers for that purpose.

VII. And be it further enacted, That all spirits made by any licenced distiller shall be immediately run from the still into a proper cask, vessel, or other receiver, to be provided by and at the expence of such distiller, and duly entered and gauged for that purpose, which cask, vessel, or receiver, shall be of a capacity or size sufficient to contain and hold the whole of the spirits which shall or may be made or distilled by such distiller in any one day, and shall be placed and kept in the same house or place where the still is worked, and as near to the discharge cock of such still as conveniently may be, and not under ground, or hid or concealed from open view; that such cask, vessel, or receiver, and every pipe, tube, or communication therewith connected, shall be kept locked down and secured to the satisfaction of the proper supervisor or officer of excise, and such cask, vessel, or receiver, shall not be opened but by such officer, to take an account of the spirits contained therein, which he is empowered and required to do at the least each and every day, (*Sundays excepted*), or oftener, as he may see cause; that all the spirits distilled, after being run into such cask, vessel, or receiver as aforesaid, shall be therein kept by such distiller for the space of twenty-four hours at least, unless the same shall have been sooner taken account of and charged with duty by the proper officer or supervisor, unmixed with and separate and apart from the stock of all other spirits which had been before taken such account of, on pain of forfeiting all the spirits so mixed before account taken, with two pounds *per* gallon: provided always, That such forfeiture or penalty shall not be incurred by reason or on account of any small difference in or from the manner of gauging or measuring the said spirits, the proof of the cause of which difference, and that it had arisen without intention of fraud or evasion, shall be upon the distiller or claimer, and not upon the officer who seized the said spirits; and if any distiller shall refuse or neglect to provide such sufficient cask, vessel, or receiver, as aforesaid, or to place the same as herein-before directed, or to provide sufficient fastenings thereto, and to every pipe from the still therewith connected, or if such distiller shall not run off all his spirits immediately from the still into such cask, vessel, or receiver, or shall open the same before an account of such spirits

Spirits shall be run immediately from the still into a receiver of a size sufficient to hold the distillation of a day, and placed near the discharge cock, and shall be locked, and not opened but to take account of the spirits, and if mixed before account taken, to be forfeited, and *al.* *per* gallon.

Forfeiture not to be incurred for any small difference in gauging.

Penalty of *ool.* for not providing receivers, &c.

has been taken by the officer, he or she for each and every such offence shall forfeit and lose the sum of one hundred pounds.

For every gallon of wash the distiller shall produce to the excise officer certain quantities of spirits, and for the deficiency shall pay 2s. per gallon, and if not paid shall forfeit double.

VIII. And be it further enacted, That every distiller in the lowlands of *Scotland* shall, for every one hundred gallons of wash prepared from any sort of *British* materials, or any mixture therewith for extracting spirits for consumption in *Scotland*, found in his or her custody, produce to the proper officer of excise at least eleven gallons *English* wine measure of spirits of the strength of one to ten over hydrometer proof; that every distiller in the intermediate district herein-before described shall, for every one hundred gallons of wash prepared from barley, bear, or bigg, of the growth of the said counties, or any mixture therewith, found in his or her custody, produce to the officer at least nine gallons *English* wine measure of spirits of the strength aforesaid; and that every distiller in the *Highland* district, herein-before described, shall, for every one hundred gallons of wash prepared from barley, bear, or bigg, of the growth of the said counties, or any mixture therewith, found in his or her custody, produce to the officer, at least six gallons *English* wine measure of spirits of the strength aforesaid; and that in every case where the produce of spirits extracted by any such distiller respectively, and produced to the proper officer of excise, shall fall short of the respective proportions herein-before mentioned, every such distiller shall, and he or she is hereby made chargeable with and shall pay a duty of excise of two shillings for every gallon of spirits which shall be deficient of the respective quantities above mentioned; and if default shall be made on such payment, the distiller making such default shall forfeit double the amount of the said duty by this act imposed, for or in respect of such deficiency.

No spirits to be removed without a permit, on pain of forfeiture, with the vessels, &c. and 20s. per gallon.

IX. And be it further enacted, That no spirits whatever shall be sent out of the stock, custody, or possession, of any distiller, rectifier, or compounder, or shall be removed from the house, building, work, or other place, wherein the same were made or manufactured, rectified, compounded, or kept, or shall be carried from one place to another, by land or by water, without a permit granted and signed by the proper officer of excise of the division, upon a request note subscribed by the distiller, rectifier, or compounder, and delivered to such officer, specifying therein the quantity, quality, and strength of such spirits, and the package thereof, the person from whom, the person to whom, and the place where, the same are to be sent, which permit shall be made to correspond, in respect to the several particulars aforesaid, with such request note; and shall also limit therein a reasonable time within which the said permit is to be in force, on pain of forfeiting all such spirits as shall be sent out, removed, or carried, or found removing or carrying, without such permit as aforesaid; which said spirits, with the casks, vessels, and other packages, containing the same, and also the vessels and boats, horses and other cattle, and carriages, made use of in the removal or conveyance thereof, shall and may be seized by any officer or officers of excise, and shall be forfeited and lost; any law, custom,

or usage, to the contrary in anywise notwithstanding: and if any distiller, rectifier, or compounder, shall send or carry, or knowingly permit or suffer to be sent or carried, from his or her stock, custody, or possession, or from the house, building, work, or other place, wherein the same were made, manufactured, rectified, compounded, or kept, any spirits whatever without such permit as aforesaid, or with permit not corresponding thereto in quantity, quality, or strength, every such distiller, rectifier, or compounder, shall, over and above the forfeiture of the said spirits, if seized, forfeit and lose the sum of twenty shillings sterling for every gallon, *English* wine measure, of the spirits so sent out, of whatever strength the same may be, and whether the said spirits shall or shall not be seized.

X. And be it further enacted, That no distiller or rectifier shall sell or send out from or in any part of *Scotland*, any *British* spirits of a greater degree of strength than that of one to ten over hydrometer proof, or shall sell or send out from or in any part of the lowlands of *Scotland*, such spirits, in cask, vessel, or package, not containing at least thirty gallons *English* wine measure, or shall sell or send out from or in any part of the intermediate district herein-before described, any such spirits in cask, vessel, or package, not containing at least fifteen gallons *English* wine measure, or shall sell or send out from or in any part of the highland district herein-before described, any such spirits in cask, vessel, or other package, not containing at least nine gallons *English* wine measure; and that no dealer in or retailer of spirits in any part of *Scotland* shall sell or send out, or have or keep in his or her custody or possession, any *British* spirits of a lower degree of strength than that of one in six under hydrometer proof, on pain of forfeiting all such spirits as shall be sold, sent out, had, or kept, contrary to the provisions aforesaid, or any of them, with the casks, vessels, or other packages, containing the same, which shall and may be seized by any officer or officers of excise.

No *British* spirits to be sold by any distiller or rectifier above a certain degree of strength, nor under a certain quantity, nor sold or kept by a dealer below a certain degree of strength, on penalty of forfeiture.

XI. And be it further enacted, That every distiller of spirits for consumption in *Scotland* shall be, and he or she is hereby required and obliged to make, upon oath, and to deliver to the proper officer of excise of the division in which his or her distillery is carried on, monthly and every month, a true entry or return in writing, signed by him or her, of the respective quantities of malt and unmalted grain used by such distiller at every mash during the preceding month, and of the quantity and number of gallons of spirits, and the strength thereof, produced from such malt or grain; which said entry or return shall also contain the true number of gallons and strength of the spirits distilled in each day of such month, with the dates of the respective brewings thereof, on pain to forfeit the sum of two hundred pounds for every neglect or refusal to make such entry or return upon oath monthly and every month, and which oath shall be made with and administered by the collector, supervisor, or officer of collection, district, or division, within which the said distillery is

Distillers of spirits for consumption in *Scotland* to deliver to the excise officer a monthly return on oath of malt and unmalted grain used in the preceding month, and of the quantity and strength of the spirits distilled, on penalty of 200l.

carried on, without any fee or charge whatsoever to be taken or demanded for the same.

XII. *And whereas it is reasonable that all barley, bear, or bigg, or other corn or grain, which shall be used, unmalted or raw, for the purpose of the distillation of spirits for consumption in Scotland, should pay a duty according to the weight thereof, in lieu of that duty which*

Excise officers to take an account of malt, and of grain unmalted before put into the mash tun, and to charge a duty of 1s. 3d. per cwt. on the latter payable as herein mentioned.

malt now pays; be it therefore further enacted, That, from and after the tenth day of July one thousand seven hundred and ninety-nine, the officers of excise, and each and every of them, duly constituted and appointed, shall be, and they are hereby authorized, empowered, and required, from time to time, to measure, weigh, and take an account of the exact quantity and weight of all the malt, and also of all the barley, bear, or bigg, or other corn or grain, unmalted or raw, which is to be used for the purpose of distillation by any distiller in any part of Scotland, immediately before the same or any part thereof shall be put into the mash tun, and to charge a duty of one shilling and threepence for and upon every hundred weight, or one hundred and twelve pounds weight avoirdupois, of such barley, bear, or bigg, or other corn or grain, unmalted or raw; which duty shall be paid by every such distiller, at the same time and in the same manner, and under the like provisions, penalties, and forfeitures, as the duty upon malt is payable or paid by him or her, if he or she is a maker of malt, or if such distiller is not a maker of malt, at the same time and in the same manner, and under the like provisions, penalties, and forfeitures, as the additional duty upon spirits by this act continued is directed to be paid by such distiller; and if any distiller, maltster, or other person in any part of Scotland, shall, from and after the said tenth day of July one thousand seven hundred and ninety-nine, mix any barley, bear, or bigg, or other corn or grain, unmalted, or raw, with malt ground or unground, before the same shall have been measured or weighed, and the account thereof taken by the proper officer of excise as aforesaid, or at any other time or times than immediately before the same is put into the mash tun, which such distiller is hereby required and obliged to do or cause to be done in the presence of the proper officer, and after having given to him twenty-four hours previous notice of the intention to mash such grain, or if any such distiller shall neglect or refuse to give such notice of the intention to mash or to keep sufficient and just scales and weights, or to permit the officer to use the same for the purpose aforesaid, or shall not, when required, with a sufficient number of his or her servants assist such officer in the doing thereof, he or she shall, for each and every such offence, forfeit and lose the sum of one hundred pounds.

Penalty of 100l. for mixing unmalted grain with malt, before an account has been taken by the excise officer.

XIII. *And whereas by an act made in the thirty-eighth year of the reign of his present Majesty, it was enacted, That if any distiller or distillers in Scotland shall work or charge any still or stills on the Lord's Day, commonly called Sunday; that is to say, That if any still or stills shall not be completely discharged and worked off at or before eleven of the clock on Saturday night, and shall not continue silent*

silent or uncharged till one of the clock on Monday morning following, or if any still or stills shall be found charged or at work, or filled with any thing other than water, between the hours of eleven of the clock on Saturday night and one of the clock on Monday morning throughout the year, then every such distiller or distillers shall forfeit and lose the sum of five hundred pounds for each offence, and for every time any still or stills shall, on Sunday or between the hours aforesaid, be so worked or charged; any custom or usage to the contrary in anywise notwithstanding: and whereas it is necessary to make further provision against any distiller charging or working his still or stills on Sunday, or between the hours of eleven of the clock on Saturday night and one of the clock on Monday morning; be it therefore further enacted, That every distiller in any part of Scotland shall, at his or her own expence, provide sufficient locks, keys, and fastenings, to be approved of in writing by the surveyor or supervisor of the district, and shall affix the same to the head or heads, and charge cock, of his or her still or stills, which are therewith to be securely locked and sealed by the officer on each and every Saturday night throughout the year, before the hour of twelve of the clock, and not to be opened again but by such officer, nor until after the hour of twelve of the clock on Sunday night following; and if any such distiller shall neglect or refuse to provide and affix such sufficient locks, keys, and fastenings as aforesaid, or to pay for the same, or shall by any means, device, or contrivance, open the head or charge cock of his or her still or stills after the same shall have been locked, sealed, and secured, by the officer as aforesaid, or shall wilfully damage any such lock, key, seal, or other fastening, every such distiller shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Distillers shall provide and affix locks to the head and charge cock of their stills, to be locked and sealed by the excise officer every Saturday night, and opened every Sunday night. Penalty of 100l. on distillers for not providing and affixing locks, or for opening them.

C A P. LXXIX.

An act for the more effectual suppression of societies established for seditious and treasonable purposes; and for better preventing treasonable and seditious practices.—[July 12, 1799.]

WHEREAS a traitorous conspiracy has long been carried on, in Preamble. conjunction with the persons from time to time exercising the powers of government in France, to overturn the laws, constitution, and government, and every existing establishment, civil and ecclesiastical, both in Great Britain and Ireland, and to dissolve the connection between the two kingdoms, so necessary to the security and prosperity of both: and whereas, in pursuance of such design, and in order to carry the same into effect, divers societies have been of late years instituted in this kingdom, and in the kingdom of Ireland, of a new and dangerous nature, inconsistent with publick tranquillity, and with the existence of regular government, particularly certain societies calling themselves Societies of United Englishmen, United Scotsmen, United Britons, United Irishmen, and The London Corresponding Society: and whereas the members of many of such societies have taken unlawful oaths and engagements of fidelity and secrecy, and used secret signs, and appointed committees, secretaries, and other officers,

in a secret manner; and many of such societies are composed of different divisions, branches, or parts, which communicate with each other by secretaries, delegates, or otherwise, and by means thereof maintain an influence over large bodies of men, and delude many ignorant and unwary persons into the commission of acts highly criminal: and whereas it is expedient and necessary that all such societies as aforesaid, and all societies of the like nature, should be utterly suppressed and prohibited, as unlawful combinations and confederacies, highly dangerous to the peace and tranquillity of these kingdoms and to the constitution of the government thereof as by law established: 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, all the said societies of *United Englishmen, United Scotsmen, United Irishmen, and United Britons*, and the said society commonly called *The London Corresponding Society*, and all other societies called *Corresponding Societies*, of any other city, town, or place, shall be, and the same are hereby utterly suppressed and prohibited, as being unlawful combinations and confederacies against the government of our sovereign lord the King, and against the peace and security of his Majesty's liege subjects.

Certain societies suppressed.

All societies, the members whereof shall be required to take any oath not authorized by law, or shall have any committees not known to the society at large, &c. to be deemed unlawful,

II. And be it further enacted by the authority aforesaid, That, from and after the passing of this act, all and every the said societies, and also every other society now established, or hereafter to be established, the members whereof shall, according to the rules thereof, or to any provision or agreement for that purpose, be required or admitted to take any oath or engagement, which shall be an unlawful oath or engagement within the intent and meaning of an act, passed in the thirty-seventh year of his Majesty's reign, intituled, *An act for more effectually preventing the administering or taking of unlawful oaths*, or to take any oath not required or authorized by law; and every society, the members whereof, or any of them, shall take, or in any manner bind themselves by any such oath or engagement, on becoming or in consequence of being members of such society; and every society, the members whereof shall take, subscribe, or assent, to any test or declaration not required by law, or not authorized in manner herein-after mentioned; and every society, of which the names of the members, or of any of them, shall be kept secret from the society at large, or which shall have any committee or select body so chosen or appointed, that the members constituting the same shall not be known by the society at large to be members of such committee or select body, or which shall have any president, treasurer, secretary, delegate, or other officer so chosen or appointed, that the election or appointment of such persons to such offices shall not be known to the society at large, or of which the names of all the members, and of all committees or select bodies of members, and of all presidents, treasurers, secretaries, delegates, and other officers, shall not be entered in a book or books to be kept for that purpose, and to be open to the inspection

tion of all the members of such society; and every society which shall be composed of different divisions or branches, or of different parts, acting in any manner separately or distinct from each other, or of which any part shall have any separate or distinct president, secretary, treasurer, delegate, or other officer, elected or appointed by or for such part, or to act as an officer for such part; shall be deemed and taken to be unlawful combinations and confederacies; and every person, who from and after the passing of this act, shall become a member of any such society, or who being a member of any such society, at the passing of this act, shall afterwards act as a member thereof; and every person who, after the passing of this act, shall directly or indirectly maintain correspondence or intercourse with any such society, or with any division, branch, committee, or other select body, president, treasurer, secretary, delegate, or other officer, or member thereof as such, or who shall, by contribution of money or otherwise, aid, abet, or support such society, or any members or officers thereof as such; shall be deemed guilty of an unlawful combination and confederacy.

and members thereof, and persons corresponding, &c. with them, guilty of an unlawful combination.

III. Provided always nevertheless, and be it enacted, That nothing herein contained shall extend to any declaration to be taken, subscribed, or assented to by the members of any society, in case the form of such declaration shall have been first approved and subscribed by two or more of his Majesty's justices of the peace for the county, stewardry, riding, division, or place, where such society shall ordinarily assemble, and shall have been registered with the clerk of the peace, or his deputy, for such county, stewardry, riding, division, or place, for which there shall be paid a fee of one shilling and no more; but that such approbation of the justices as aforesaid shall remain valid and effectual no longer than until the next general session for such county, stewardry, riding, division, or place, unless the same shall, on application made by the parties concerned, be confirmed by the major part of the justices present at such general session; and if the same shall not be then and there so confirmed, the provisions of this act shall from thenceforth extend to such declaration, and to all societies or persons subscribing the same, in so far as may relate to all acts which may be done by them, or any of them, subsequent to the holding of such general session.

Act not to extend to declarations approved by two justices, and registered with the clerk of the peace.

Such approbation to be confirmed at the next general quarter session.

IV. Provided also, and be it enacted, That no person who, at or before the passing of this act, shall be, or shall have been a member of any such society, shall be liable to any pain or penalty for having been a member of such society at or before the passing of this act, in case such person shall not in any manner act as a member of such society at any time after the passing of this act.

Members not acting after passing this act, not liable to penalty.

V. And whereas certain societies have been long accustomed to be holden in this kingdom under the denomination of Lodges of Free Masons, the meetings whereof have been in great measure directed to charitable purposes; be it therefore enacted, That nothing in this act shall extend to the meetings of any such society or lodge

Not to extend to regular lodges of free masons which

held before
passing this
act.

But two
members of
each lodge
shall certify
the same on
oath, and de-
posit such cer-
tificate within
two months
with the clerk
of the peace,
with whom
the name of
the society,
the names of
the members,
and the time
and place of
meeting, shall
be registered
yearly.

Clerk of the
peace to lay
such certifi-
cate and re-
gistry before
the general
session yearly,
who may or-
der any lodge
to be discon-
tinued, if
likely to be
injurious to
the publick
peace.

How offend-
ers may be
proceeded
against,

which shall, before the passing of this act, have been usually holden under the said denomination and in conformity to the rules prevailing among the said societies of free masons.

VI. Provided always, That this exemption shall not extend to any such society, unless two of the members composing the same shall certify upon oath, (which oath any justice of the peace or other magistrate is hereby empowered to administer), that such society or lodge has, before the passing of this act, been usually held under the denomination of a *Lodge of Free Masons*, and in conformity to the rules prevailing among the societies or lodges of free masons in this kingdom; which certificate duly attested by the magistrate before whom the same shall be sworn and subscribed by the persons so certifying, shall, within the space of two calendar months after the passing of this act, be deposited with the clerk of the peace for the county, stewardry, riding, division, shire, or place, where such society or lodge hath been usually held: provided also, That this exemption shall not extend to any such society or lodge, unless the name or denomination thereof, and the usual place or places, and the time or times of its meetings, and the names and descriptions of all and every the members thereof, be registered with such clerk of the peace as aforesaid, within two months after the passing of this act, and also on or before the twenty-fifth day of *March* in every succeeding year.

VII. And be it enacted, That the clerk of the peace, or the person acting in his behalf, in any such county, stewardry, riding, division, shire, or place, is hereby authorized and required to receive such certificate, and make such registry as aforesaid, and to enrol the same among the records of such county, stewardry, riding, division, shire, or place, and to lay the same, once in every year, before the general session of the justices for such county, stewardry, riding, division, shire, or place; and that it shall and may be lawful for the said justices, or for the major part of them, at any of their general sessions, if they shall so think fit, upon complaint made to them, upon oath, by any one or more credible persons, that the continuance of the meetings of any such lodge or society is likely to be injurious to the publick peace and good order, to direct that the meetings of any such society or lodge within such county, stewardry, riding, division, shire, or place, shall from thenceforth be discontinued; and any such meeting held, notwithstanding such order or discontinuance, and before the same shall, by the like authority, be revoked, shall be deemed an unlawful combination and confederacy under the provisions of this act.

VIII. And be it further enacted, That every person who, at any time after the passing of this act, shall in breach of the provisions thereof, be guilty of any such unlawful combination and confederacy, as in this act is described, shall and may be proceeded against for such offence in a summary way, either before one or more justice or justices of the peace for the county, stewardry, riding, division, city, town, or place, where such person shall happen

happen to be, or by indictment to be preferred in the county, riding, division, city, town, or place, in *England*, wherein such offence shall be committed, or by indictment in the court of justice, or in any of the circuit courts in *Scotland*, if the offence shall be committed in *Scotland*; and every person being convicted of any such offence, on the oath of one or more credible witnesses or witnesses, by such justice or justices as aforesaid, shall be by him or them committed to the common gaol or house of correction for such county, stewardry, riding, division, city, town, or place, there to remain without bail or mainprize, for the term of three calendar months, or shall be by such justice or justices adjudged to forfeit and pay the sum of twenty pounds, as to such justice or justices shall seem meet; and in case such sum of money shall not be forthwith paid into the hands of such justice or justices, he or they shall by warrant under his or their hand and seal, or hands and seals, cause the same to be levied by distress and sale of the offender's goods and chattels, together with all costs and charges attending such distress and sale, and, for want of sufficient distress, shall commit such offender to the common gaol or house of correction of such county, stewardry, riding, division, city, town, or place, as aforesaid, for any time not exceeding three calendar months; and every person convicted of any such offence upon indictment by due course of law, shall and may be transported for the term of seven years, in the manner provided by law for transportation of offenders, or imprisoned for any time not exceeding two years, as the court before whom such offender shall be tried shall think fit; and every such offender, who shall be ordered to be transported, shall be subject and liable to all laws concerning offenders ordered to be transported.

and how
punished.

IX. Provided always, That it shall be lawful for the justice or justices of the peace, by or before whom any person shall, in pursuance of this act, be convicted of any unlawful combination or confederacy, and such justice and justices is and are hereby authorized and empowered (if he or they shall see cause) to mitigate and lessen the punishment herein-before directed to be inflicted upon any offender against this act, so convicted as aforesaid, so as the punishment be not thereby reduced to less than one third of the punishment hereby directed to be inflicted as aforesaid, whether such punishment shall be by imprisonment or fine.

Justices may
mitigate pu-
nishment.

X. Provided also, and be it further enacted, That any person who shall be prosecuted before any justice or justices of the peace, in a summary way, for any offence against this act, and shall be convicted or acquitted by such justice or justices, shall not afterwards be prosecuted, or be liable to be prosecuted, by indictment or otherwise, for the same offence; and so in like manner any person who shall be convicted or acquitted upon any indictment for any offence against this act, shall not afterwards be prosecuted, or be liable to be prosecuted before any justice or justices of the peace, in a summary way, for the same offence.

Persons pro-
secuted either
before a jus-
tice, or indict-
ed, not liable
to other pro-
secution.

Offenders
may be in-
dicted, if not
prosecuted
under this act.

XI. Provided also, That nothing in this act contained shall extend to prevent any prosecution by indictment, or otherwise, for any thing which shall be an offence within the intent and meaning of this act, and which might have been so prosecuted if this act had not been made, unless the offender shall have been prosecuted for such offence under this act, and convicted or acquitted of such offence; save only that no person shall be prosecuted for having been, before the passing of this act, a member of any society hereby declared to be an unlawful combination and confederacy, if such person shall not in any manner have acted as a member of such society after the passing of this act.

Persons in
custody or on
bail, at pas-
sing this act,
still liable to
prosecution.

XII. Provided always, That nothing herein contained shall extend to discharge any person in custody at the passing of this act, or who, having been in custody, shall have been discharged, on bail or recognizance, from any prosecution which might have been had against such person if this act had not been made.

Penalty for
permitting
unlawful
meetings.

XIII. And be it further enacted, That if any person shall knowingly permit any meeting of any society hereby declared to be an unlawful combination or confederacy, or of any division, branch, or committee of such society, to be held in his or her house or apartment, such person shall, for the first offence, forfeit the sum of five pounds, and shall, for any such offence committed after the date of his or her conviction for such first offence, be deemed guilty of an unlawful combination and confederacy in breach of this act.

Justices on
oath of an
unlawful
meeting being
held, may
declare the
licence of the
house for-
feited.

XIV. And be it further enacted, That it shall be lawful for any two or more justices of the peace acting for any county, stewardry, riding, division, city, town, or place, upon evidence on oath that any meeting of any society, hereby declared to be an unlawful combination and confederacy, or any meeting for any seditious purpose, hath been held, after the passing of this act, at any house, room, or place, licensed for the sale of ale, beer, wine, or spirituous liquors, to adjudge and declare the licence or licences for selling ale, beer, wine, or spirituous liquors, granted to the person or persons keeping such house, room, or place, to have been forfeited; and the person or persons so keeping such house, room, or place, shall, from and after the day of the date of such adjudication and declaration, be subject and liable to all and every the penalties and forfeitures for any act done after that day, which such person or persons would be subject and liable to, if such licence or licences had expired, or otherwise determined on that day.

XV. *And whereas divers places have of late been used for delivering lectures or discourses, and holding debates, which are not within the provisions of the act, passed in the thirty-sixth year of his Majesty's reign, for the more effectually preventing seditious meetings and assemblies, but which lectures, discourses, or debates, have in many instances been of a seditious and immoral nature; and other places have of late been used for seditious and immoral purposes, under the pretence of being places of meeting for the purpose of reading books, pamphlets, newspapers, or other publications; be it further enacted, That*

every house, room, field, or other place, at or in which any lecture or discourse shall be publickly delivered, or any pullick debate shall be had on any subject whatever, for the purpose of raising or collecting money, or any other valuable thing from the persons admitted, or to which any person shall be admitted by payment of money, or by any ticket or token of any kind delivered in consideration of money or any other valuable thing, or in consequence of paying or giving, or having paid or given, or having agreed to pay or give, in any manner, any money or other valuable thing, or where any money or other valuable thing shall be received from any person admitted either under pretence of paying for any refreshment or other thing, or under any other pretence, or for any other cause, or by means of any device or contrivance whatever; and every house, room, or place, which shall be opened or used as a place of meeting, for the purpose of reading books, pamphlets, newspapers, or other publications, and to which any person shall be admitted by payment of money, or by any ticket or token of any kind delivered in consideration of money or other valuable thing, or in consequence of paying or giving, or having paid or given, or having agreed to pay or give, any money or other valuable thing, or where any money or other valuable thing shall be received from any person admitted either under pretence of paying for any refreshment or other thing, or under any other pretence, or for any other cause, or by means of any device or contrivance whatever; shall be deemed a disorderly house or place within the intent and meaning of the said act, passed in the thirty-sixth year of his Majesty's reign, for the more effectually preventing seditious meetings and assemblies, unless the same shall have been previously licensed in manner herein-after mentioned; and the person by whom such house, room, field, or place, shall be opened or used, for any of the purposes aforesaid, shall forfeit the sum of one hundred pounds, for every day or time that such house, room, field, or place, shall be opened or used as aforesaid, to such person as will sue for the same, and be otherwise punished as the law directs in cases of disorderly houses; and every person managing or conducting the proceedings, or acting as moderator, president, or chairman, at such house, room, field, or place, so opened or used as aforesaid, or therein debating, or delivering any discourse or lecture, or furnishing or delivering any book, pamphlet, newspaper, or other publication as aforesaid; and also every person, who shall pay, give, collect, or receive, or agree to pay, give, collect, or receive any money, or any thing, for or in respect of the admission of any person into any such house, room, field, or place, or shall deliver out, distribute, or receive any such ticket or tickets, or token or tokens as aforesaid, knowing such house, room, field, or place to be opened or used for any such purpose as aforesaid, shall, for every such offence, forfeit the sum of twenty pounds.

Every place of lecturing, debating, or reading, for the purpose of raising money, to be deemed disorderly, unless previously licensed.

Penalty on persons opening such houses, conducting the proceedings, debating, furnishing books, paying or collecting money for admission, &c.

XVI. And be it further enacted, That any person who shall appear at any time hereafter appear, act, or behave him or herself as
 Person appearing as master liable to prosecution

tion, although not the real occupier of the house.

Justices, by information on oath, suspecting any place is opened for lecturing, &c. may demand admittance, and if refused, the place to be deemed disorderly, and the persons so refusing to forfeit aol.

Justices in session may grant licences for lecturing or reading, and may revoke them.

master or mistress, or as the person having the command, government, or management of any such house, room, field, or place as aforesaid, shall be deemed and taken to be a person by whom the same is opened or used as aforesaid, and shall be liable to be sued or prosecuted, and punished as such, notwithstanding he or she be not in fact the real owner or occupier thereof.

XVII. And be it further enacted, That it shall be lawful for any justice or justices of the peace of any county, stewardry, city, borough, town, or place, who shall, by information upon oath, have reason to suspect that any house, room, field, or place, or any parts or part thereof, are or is opened or used for the purpose of delivering lectures or discourses, or for public debate, or for the purpose of reading books, pamphlets, newspapers, or other publications, contrary to the provisions of this act, to go to such house, room, field, or place, and demand to be admitted therein; and in case such justice or justices shall be refused admittance to such house, room, field, or place, or any part thereof, the same shall be deemed a disorderly house or place, within the intent and meaning of this act, and of the said recited act of the thirty-sixth year aforesaid; and all and every the provisions herein-before and in the said recited act, contained, respecting any house, room, field or place, therein or herein-before declared to be a disorderly house or place, shall be applied to such house, room, field, or place, where such admittance shall have been refused as aforesaid; and every person refusing such admittance shall forfeit the sum of twenty pounds.

XVIII. Provided nevertheless, and be it enacted, That it shall be lawful for two or more justices of the peace for the county, stewardry, city, borough, town, or place, where any house, room, or other building, shall be intended to be opened for any of the purposes aforesaid, by writing under their hands and seals, at their general sessions of the peace, or at any special session to be held for the particular purpose to grant a licence to any person or persons desiring the same, to open such house, room, or other building, for the purpose of delivering for money any such lectures or discourses as aforesaid, on any subjects, the same being clearly expressed in such licence, or for the purpose of reading books, pamphlets, newspapers, or other publications; for which licence a fee of one shilling, and no more, shall be paid, and the same shall be in force for the space of one year, and no longer, or for any less space of time, therein to be specified; and which licence it shall be lawful for the justices of the peace of the same county, stewardry, city, borough, town, or place, at any general sessions of the peace, to revoke and declare void, and no longer in force, by any order of such justices; a copy whereof shall be delivered to, or served upon the person to whom the said licence so revoked shall have been granted, or shall be left at the house, room, or building, for which such licence shall have been granted, and thereupon such licence shall cease and determine, and be thenceforth utterly void and of no effect.

XIX. Provided always, and be it enacted, That it shall be lawful for any justice or justices of the peace of any county, stewardry, city, borough, town, or place, where any such house, room, or other building shall be licensed, as herein provided, to go to such house, room, or building, so licensed, at the time of delivering any such lecture or discourse therein as aforesaid, or at the time appointed for delivering any such lecture or discourse, or whilst such house, room, or building shall be opened or used, or during the time appointed for using the same as a place for reading books, pamphlets, newspapers, or other publications as aforesaid, and demand to be admitted therein; and in case such justice or justices shall be refused admittance to such house, room, or building, the same shall be deemed, notwithstanding any such licence as aforesaid, a disorderly house or place, within the meaning of this act; and all and every the provisions herein-before contained, respecting any house, room, field, or place, herein-before declared to be a disorderly house or place, shall be applied to such house, room, or building so licensed as aforesaid, where such admittance shall have been refused as aforesaid; and every person refusing such admittance shall forfeit the sum of twenty pounds.

XX. Provided also, and be it enacted, That it shall be lawful for any two justices of the peace acting for any county, stewardry, riding, division, city, town, or place, upon evidence, on oath, that any house, room, or place, so licensed and opened as aforesaid, is commonly used for the purpose of delivering there lectures or discourses of a seditious or immoral tendency, or that books, pamphlets, newspapers, or other publications of a seditious or immoral nature, are there commonly kept and delivered to be read, to adjudge and declare the licence for opening the same to have been forfeited; and such licence shall thereupon cease and determine, and shall thenceforth be utterly void and of no effect.

XXI. Provided also, That every house, room, or place, licensed for the sale of ale, beer, wine, or spirituous liquors, shall also be deemed a house or place licensed for the purpose of reading books, pamphlets, and other publications, within the intent and meaning of this act; but nevertheless it shall be lawful to and for any two or more justices of the peace for the county, stewardry, riding, division, city, borough, town, or place, where such house, room, or place shall be, upon evidence on oath that books, pamphlets, or other publications of a seditious or immoral nature, are usually distributed for the purpose of being read at such house, room, or place, to adjudge and declare the licence or licences for selling ale, beer, wine, or spirituous liquors, under the authority whereof such house, room, or place, shall be used for the purpose of selling ale, beer, wine, or spirituous liquors, to have been forfeited, and the person or persons so keeping such house, room, or place, shall, from and after the day of the date of such adjudication and declaration, be subject and liable to all and every the penalties and forfeitures which such person or persons

Justices on evidence on oath that any licensed place is used for lectures of a seditious or immoral tendency, &c. may declare the licence forfeited.

Every ale-house, &c. to be deemed licensed for reading; but justices on evidence on oath that seditious or immoral publications are read, may declare the licence forfeited.

sons would be subject and liable to, if such licence or licences had expired, or otherwise determined, on that day, for any act done after that day.

Not to extend to lectures delivered in the universities, or the hall of any of the inns of court, or by the professors in Gresham college.

Payments to schoolmasters not deemed payments for admission to lectures.

XXII. Provided always, That nothing in this act contained shall extend or be construed to extend, to any lecture or discourse to be delivered in any of the universities of these kingdoms by any member thereof, or any person authorized by the chancellor, vice chancellor, or other proper officers of such universities respectively, or to any lecture or discourse to be delivered in the public hall of any of the inns of court or chancery, by any person authorized by the benchers of the inns of court, or by the professors in *Gresham* college; and that no payment made to any schoolmaster or other person by law allowed to teach and instruct youth, in respect of any lectures or discourses delivered by such schoolmaster or other person, for the instruction only of such youth as shall be committed to his instruction, shall be deemed a payment of money for admission to such lectures or discourses, within the intent and meaning of this act.

XXIII. *And whereas many societies, established of late years for treasonable and seditious purposes, and especially the said societies of United Englishmen, United Scotsmen, United Irishmen, and United Britons, and the said society called The London Corresponding Society, and other corresponding societies, have at various times caused to be published, in great quantities, divers printed papers of an irreligious, treasonable, and seditious nature, tending to revile our holy religion, and to bring the profession and worship thereof into contempt among the ignorant, and also to excite hatred and contempt of his Majesty's royal person, government, and laws, and of the happy constitution of these realms, as by law established, and utterly to eradicate all principles of religion and morality; and such societies have dispersed such printed papers among the lower classes of the community, either gratis, or at very low prices, and with an activity and profusion beyond all former example: and whereas all persons printing or publishing any papers or writings are by law answerable for the contents thereof, but such responsibility hath of late been in a great degree eluded by the secret printing and publication of such seditious, immoral, and irreligious papers or writings as aforesaid, and it is therefore highly important to the publick peace that it should in future be known by whom any such papers shall be printed; be it enacted,*

Printers to give a notice in the form in the annexed schedule to the clerk of the peace, who shall grant a certificate, and file the notice, and transmit an attested copy to the secretary of state.

That, from and after the expiration of forty days from the day of passing this act, every person having any printing press, or types for printing, shall cause a notice thereof, signed in the presence of and attested by one witness, to be delivered to the clerk of the peace acting for the county, stewardry, riding, division, city, borough, town, or place, where the same shall be intended to be used, or his deputy, according to the form prescribed in the schedule hereunto annexed; and such clerk of the peace, or deputy respectively, shall, and he is hereby authorized and required to grant a certificate in the form prescribed in the schedule hereunto annexed, for which such clerk of the peace, or deputy, shall receive the fee of one shilling, and no

more, and such clerk of the peace, or his deputy, shall file such notice, and transmit an attested copy thereof to one of his Majesty's principal secretaries of state; and every person who, not having delivered such notice, and obtained such certificate as aforesaid, shall, from and after the expiration of forty days next after the passing of this act, keep or use any printing press or types for printing, or having delivered such notice, and obtained such certificate as aforesaid, shall use any printing press or types for printing in any other place than the place expressed in such notice, shall forfeit and lose the sum of twenty pounds.

Penalty of 20l. for keeping presses or types without notice, or using them in any place not expressed therein.

XXIV. Provided also, That nothing herein contained shall extend to his Majesty's printers for *England* and *Scotland*, or to the public presses belonging to the universities of *Oxford* and *Cambridge* respectively.

Not to extend to his Majesty's printers, or the universities in *England*.

XXV. And be it further enacted, That, from and after the expiration of forty days after the passing of this act, every person carrying on the business of a letter founder, or maker or seller of types for printing, or of printing presses, shall cause notice of his or her intention to carry on such business to be delivered to the clerk of the peace of the county, stewardry, riding, division, city, borough, town, or place, where such person shall propose to carry on such business, or his deputy, in the form prescribed in the schedule to this act annexed; and such clerk of the peace, or his deputy, shall, and he is hereby authorized and required thereupon to grant a certificate in the form also prescribed in the said schedule, for which such clerk of the peace, or his deputy, shall receive a fee of one shilling, and no more, and shall file such notice, and transmit an attested copy thereof to one of his Majesty's principal secretaries of state; and every person who shall, after the expiration of the said forty days, carry on such business, or make or sell any type for printing, or printing press, without having given such notice, and obtained such certificate, shall forfeit and lose the sum of twenty pounds.

Letter founders and printing press makers to give a notice, in the form in the annexed schedule, to the clerk of the peace, who shall grant a certificate, and file the notice, and transmit an attested copy to the secretary of state.

Penalty of 20l. for carrying on such businesses without giving notice.

XXVI. And be it further enacted, That every person who shall sell types for printing, or printing presses, as aforesaid, shall keep a fair account in writing, of all persons to whom any such types or presses shall be sold, and shall produce such accounts to any justice of the peace who shall require the same; and if such person shall neglect to keep such account, or shall refuse to produce the same to any such justice, on demand in writing to inspect the same, such person shall forfeit and lose, for such offence, the sum of twenty pounds.

An account to be kept of types and printing presses sold, and to be produced when required, on penalty of 20l.

XXVII. And be it further enacted, That, from and after the expiration of forty days after the passing of this act, every person who shall print any paper or book whatsoever, which shall be meant or intended to be published or dispersed, whether the same shall be sold or given away, shall print upon the front of every such paper, if the same shall be printed on one side only, and upon the first and last leaves of every paper or book which shall consist of more than one leaf, in legible characters, his or

The name and abode of the printer to be printed on every paper or book, on penalty of 20l.

her name, and the name of the city, town, parish, or plate, and also the name (if any) of the square, street, lane, court, or place, in which his or her dwelling house or usual place of abode shall be; and every person who shall omit so to print his name and place of abode on every such paper or book printed by him, and also every person who shall publish or disperse, or assist in publishing or dispersing, either *gratis* or for money, any printed paper or book, which shall have been printed after the expiration of forty days from the passing of this act, and on which the name and place of abode of the person printing the same shall not be printed as aforesaid, shall, for every copy of such paper so published or dispersed by him, forfeit and pay the sum of twenty pounds.

Not to extend to papers printed by authority of parliament.

XXVIII. And be it further enacted, That nothing in this act contained shall extend, or be construed to extend, to any papers printed by the authority and for the use of either house of parliament.

Printers to keep a copy of every paper they print, and write thereon the name and abode of their employer.

XXIX. And be it further enacted, That every person who, from and after the expiration of forty days after the passing of this act, shall print any paper for hire, reward, gain, or profit, shall carefully preserve and keep one copy (at least) of every paper so printed by him or her, on which he or she shall write, or cause to be written or printed, in fair and legible characters, the name and place of abode of the person or persons by whom he or she shall be employed to print the same; and every person printing any paper for hire, reward, gain, or profit, who shall omit or neglect to write, or cause to be written or printed as aforesaid, the name and place of his or her employer on one of such printed papers, or to keep or preserve the same for the space of six calendar months next after the printing thereof, or to produce and shew the same to any justice of the peace, who, within the said space of six calendar months, shall require to see the same, shall, for every such omission, neglect, or refusal, forfeit and lose the sum of twenty pounds.

Penalty of 20*l.* for neglect, or refusing to produce the copy within six months.

Persons selling, &c. any paper without the name and abode of the printer, may be taken before a justice to determine whether they have offended against this act.

XXX. And be it further enacted, That it shall be lawful for any person, to whom or in whose presence any printed paper, not having the name and place of abode of any person printed thereon, in manner herein-before directed, or having a fictitious or false name or place of abode printed thereon, shall be sold, or offered for sale, or shall be delivered *gratis*, or offered so to be, or shall be pasted, fixed, or left in any publick place, or in any other manner exposed to publick view, to seize and detain the persons so selling or offering to sell, or delivering or offering to deliver, or pasting, fixing, or leaving in any publick place, or in any other manner exposing to publick view, any such printed paper as aforesaid, and forthwith to take and convey him or her before some justice of the peace for the county, stewardry, riding, division, city, borough, town, or place, where such person shall be seized, or to deliver him or her to some constable or other peace officer, to be taken and conveyed before such justice as aforesaid, to the intent that such justice may hear and determine

whether

whether such person hath been guilty of any offence against this act.

XXXI. Provided always, That nothing herein contained shall extend to the impression of any engraving, or to the printing by letter prefs, of the name, or the name and address, or business or profession, of any person, and the articles in which he deals, or to any papers for the sale of estates or goods by auction, or otherwise.

Not to extend to impressions of engravings, or the printing names and addresses, &c.;

XXXII. Provided also, That nothing herein contained shall extend, or be construed to extend, to alter or vary any rule, regulation, or provision contained in any act of parliament now in force respecting the printing, publishing, or distributing any printed newspaper, or other printed paper.

nor to alter any provisions respecting newspapers.

XXXIII. And be it further enacted, That if any justice of the peace, acting for any county, stewardry, riding, division, city, borough, town, or place, shall, from information upon oath, have reason to suspect that any printing press or types for printing is or are used or kept for use without notice given and certificate obtained as required by this act, or in any place not included in such notice and certificate, it shall be lawful for such justice, by warrant under his hand and seal, to direct, authorise, and empower any constable, petty constable, borsholder, headborough, or other peace officer, in the day time, with such person or persons as shall be called to his assistance, to enter into any such house, room, and place, and search for any printing press or types for printing; and it shall be lawful for every such peace officer, with such assistance as aforesaid, to enter into such house, room, or place, in the day time accordingly, and to seize, take, and carry away, every printing press found therein, together with all the types and other articles thereto belonging, and used in printing, and all printed papers found in such house, room, or place.

A justice may empower a peace officer to search for presses and types he suspects to be illegally used, and to seize them and the printed papers found.

XXXIV. Provided always, That no person shall be prosecuted or sued for any penalty imposed by this act, unless such prosecution shall be commenced, or such action shall be brought, within three calendar months next after such penalty shall have been incurred.

Prosecutions to be commenced within three months after penalty is incurred.

XXXV. And be it further enacted, That any pecuniary penalty imposed by this act, exceeding the sum of twenty pounds, may be sued for and recovered, by any person who will sue for the same, by action of debt, in any of his Majesty's courts of record at *Westminster*, if such penalty shall have been incurred in *England* or *Wales*, or the town of *Berwick upon Tweed*, and in his Majesty's court of exchequer in *Scotland*, if such penalty shall have been incurred in *Scotland*, in which action it shall be sufficient to declare or alledge that the defendant is indebted to the plaintiff in the sum of twenty pounds, (being the sum demanded by such action), being forfeited by an act, made and passed in the thirty-ninth year of the reign of his majesty King *George the Third*, intituled, *An act* [Here set forth the title of the act], and the plaintiff, if he shall recover in any such action,

Recovery of penalties.

shall have his full costs; and any pecuniary penalty imposed by this act, and not exceeding the sum of twenty pounds, and for the recovery whereof no provision is herein-before contained, shall and may be recovered before any justice or justices of the peace for the county, stewardry, riding, division, city, town, or place, in which the same shall be incurred, or the person having incurred the same shall happen to be, in a summary way; and in case such last mentioned penalty shall not be forthwith paid, such justice or justices shall, by warrant under his or their hand and seal, or hands and seals, and directed to any constable or other peace officer, cause the same to be levied by distress and sale of the offender's goods and chattels, together with all costs and charges attending such distress and sale; and in case no sufficient distress can be had or made, such justice or justices shall commit the offender to the common gaol or house of correction for such county, stewardry, riding, division, city, borough, town, or place, there to remain, without bail or mainprize, for any time not exceeding six calendar months, nor less than three calendar months.

Application of penalties. XXXVI. And be it further enacted, That all pecuniary penalties and forfeitures imposed by this act shall, when recovered, either by action in any court, or in a summary way before any justice, be applied and disposed of in manner herein-after mentioned; that is to say, One moiety thereof to the plaintiff in any such action, or the informer, before any justice, and the other moiety thereof to his Majesty, his heirs and successors.

Limitation of actions. XXXVII. And be it further enacted, That every action and suit which shall be brought or commenced against any justice or justices of the peace, constable, peace officer, or other person or persons, for any thing done or acted in pursuance of this act, shall be commenced within three calendar months next after the fact committed, and not afterwards; and the venue in every such action or suit shall be laid in the proper county where the fact was committed, and not elsewhere; and the defendant or defendants in every such action or suit shall and may plead the

General issue. general issue, and give this act and the special matter in evidence at any trial to be had thereupon; and if such action or suit shall be brought or commenced after the time limited for bringing the same, or the venue shall be laid in any other place than as aforesaid, then the jury shall find a verdict for the defendant or defendants; and in such case, or if the jury shall find a verdict for the defendant or defendants upon the merits, or if the plaintiff or plaintiffs shall become nonsuit, or discontinue his, her, or their action after appearance, or if upon demurrer judgement shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have double costs; which he or they shall and may recover in such and the same manner as any defendant can by law in other cases.

Double costs. XXXVIII. And be it further enacted, That convictions by any justice or justices of the peace, for offences against this act, and adjudications of forfeitures of licences to be made in pursuance

Convictions, &c. to be in the forms in the annexed schedule.

in pursuance of this act, and notices and certificates delivered and wanted in pursuance of this act, shall or may be in the several forms set forth for such purposes respectively in the schedule to this act annexed.

XXXIX. And be it further enacted, That this act shall and may be repealed in the whole, or in any part thereof, or in any manner altered or amended, during the present session of parliament. Act may be repealed or altered this session.

The SCHEDULE to which the annexed act refers.

FORM of conviction of an unlawful combination and confederacy.

I } BE it remembered, That on this day of
 to wit. } B in the year of the reign of A. B. of
 } is duly convicted before me, [or us], of his
 Majesty's justices of the peace for in pursuance of an
 act of the thirty-ninth year of the reign of King George the
 Third, [set forth the title of the act], for that the said A. B. after
 the passing of the said act, to wit, on day of at
 } did, contrary to the said act, become a member of [or,
 as the case may be, act as a member of, or maintain correspon-
 dence or intercourse with, or by contribution of money or other-
 wise, abet or support] a society [describing the society], which so-
 ciety is an unlawful combination and confederacy within the in-
 tent and meaning of the said act: wherefore I [or we] the said
 } do adjudge, that he the said A. B. do pay
 or, be imprisoned] as a penalty for his offence, in pursuance of
 the said act.

Given under my hand and seal [or our hands and seals],
 this day of in the year of our Lord and
 in the year of the reign of his majesty King

II. *FORM of adjudicature of forfeiture of licence to sell ale, &c.*

I } BE it remembered, That on this day of
 to wit. } B in the year of the reign of his present
 Majesty, A. B. of being a person licensed to sell [as the
 case may be], is duly convicted before us, two of his Majesty's
 justices of the peace for the county of in pursuance of an
 act of the thirty-ninth year of the reign of [set forth the title
 of the act], for that he the said A. B. on at did per-
 mit a meeting of a society [describing the society], which is an un-
 lawful combination and confederacy within the intent and mean-
 ing of the said act, to be held at being the house [as the
 case may be] of the said A. B. wherein he the said A. B. is licensed
 to sell [as the case may be]: wherefore, we the said do ad-
 } judge.

98.] Anno regni tricesimo nono GEORGII III. c. 79.
 require to be entered for that purpose, in pursuance of an act,
 passed in the thirty-ninth year of the reign of his majesty King
 George the Third, [set forth the title of the act].

Witness my hand this day of
 Signed in the presence }
 of }

FORM of certificate that notice has been given of a printing press, or types for printing.

clerk [or deputy clerk] of the peace for
 do hereby certify, That A. B. of hath delivered to
 a notice in writing, appearing to be signed by him, and at-
 tested by C. D. as a witness to his signing the same, that he the
 A. B. hath a printing press and types for printing, which he
 proposes to use for printing, within and which he has
 required to be entered pursuant to an act, passed in the thirty-
 ninth year of his Majesty's reign, [set forth the title of the act].
 Witness my hand, this day of

FORM of notice to the clerk of the peace, that any person carries on the business of a letter founder, or maker or seller of types or printing, or of printing presses.

the clerk of the peace for [as the case may be], or his deputy.
 A. B. of do hereby declare that I intend to carry
 on the business of a letter founder or maker or seller of types
 printing, or of printing presses, [as the case may be], at
 I hereby require this notice to be entered in pursuance of an
 act passed in the thirty-ninth year of the reign of his majesty
 King George the Third, [set forth the title of the act].
 Signed in the presence }
 of }

II. FORM of certificate that the above notice has been given.

G. H. clerk [or deputy clerk] of the peace for [as the case may be] do hereby certify, That A. B. of hath de-
 sired to me a notice in writing, appearing to be signed by
 B. C. and attested by E. F. as a witness to his signing the same,
 that he intends to carry on the business of a letter founder, or
 maker or seller of types for printing, or of printing presses, at
 and which notice he has required to be entered
 in pursuance of an act of the thirty-ninth year of his majesty
 King George the Third, [set forth the title of the act].
 Witness my hand, this day of

C A P. LXXX.

An act for better regulating the manner of carrying slaves, in British vessels, from the coast of Africa.—[July 12, 1799.]

Preamble.

From Aug. 1, 1799. no British vessel shall carry slaves from the coast of Africa, unless entered for that purpose at the port of clearance.

The whole space between decks of such vessels shall be allotted for the slaves; and after two thirds of the complement of slaves are

The space allotted for slaves to be five feet high.

Vessels of one deck shall have a false deck fixed in the hold.

No vessel to clear out till the proper officer of the customs shall have admeasured it as herein described, and certified the same to the collector.

WHEREAS it is expedient, to regulate the shipping and carrying slaves, in British vessels, from the coast of Africa: 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 first day of August next after the passing of this act, it shall not be lawful for any master or other person taking or having the charge or command of any British ship or vessel whatever, which shall clear out from any port of this kingdom, to take or have on board, or to convey, carry, bring, or transport slaves from the coast of Africa to any part beyond sea, in any such ship or vessel, unless such ship or vessel shall, at the time of her so clearing out, have been entered for such purpose at the custom house of the port from whence such ship or vessel cleared out.

II. And be it further enacted, That in every such ship or vessel, the whole space between decks shall be allotted and properly prepared for the reception of such slaves; and that after any such ship or vessel shall have taken two third parts of her complement of slaves on board, in the proportion herein-after to be limited, no goods, wares, merchandize, or stores, shall ever be stowed or put in any such place in which any such slaves shall be taken on board, no stowage to be put in the place allotted for them.

III. And be it further enacted, That in every such ship or vessel, the said space between decks so allotted for the reception of slaves shall be, in every part throughout the whole length and breadth thereof, of the full and complete perpendicular height of five feet, measuring from the upper surface of the lower deck to the under surface of the upper deck.

IV. And whereas ships or vessels having only one deck, are sometimes used for shipping and carrying slaves from the coast of Africa, be it further enacted, That in all such vessels a false deck shall be fixed in the hold for the reception of the slaves; which shall be taken and considered as her lower deck for the purposes of this act.

V. And be it further enacted, That no ship or vessel shall be permitted to clear out from any port in Great Britain, for the purpose of shipping and carrying slaves from Africa, until the proper officer of the customs at such port shall have examined and admeasured such ship or vessel, and shall have certified in writing to the collector of his Majesty's customs at such port, the height between decks, and also the extreme length and breadth, in feet and inches, of the lower deck of the said vessel; which length and breadth, being multiplied together, the product shall

shall be deemed and considered to be the true superficial contents of the said deck; and the said contents so obtained, being divided by eight, the quotient in whole numbers shall express the greatest number of slaves which the said vessels shall be permitted to have on board at any one time (for which certificate he shall be entitled to demand and receive the sum of ten shillings from the master or owner of the said vessel); and the said certificate, verified as to the calculation of the number to be taken on board by the examination and signature of the collector, shall be annexed to the clearance of the said vessel, and shall be produced therewith to the collector or comptroller, or other proper officer of the customs, at every port in the *West Indies* or *America*, belonging to his Majesty, at which the said vessel shall arrive, before any slave or slaves shall be permitted to be landed out of the said vessel at any such port.

Certificate to be annexed to the clearance, and produced before any slave shall be landed.

VI. And be it further enacted, That every such ship or vessel, previous to her being cleared out, shall have painted in white or yellow letters, of a length not less than four inches, upon a black ground, on some conspicuous part of her stern (provided there shall be sufficient space for that purpose, but if not, in letters as large as the space will admit) the words 'Allowed to carry Slaves,' the number of slaves expressed in the licence annexed to the clearance of the said vessel being added thereto, in figures of the same length and colour.

Vessels to have painted on their stern the words 'Allowed to carry Slaves,' and the number they are permitted to carry.

VII. And be it further enacted, That it shall not be lawful for any master or other person taking or having the charge or command of any such ship or vessel, to take or have on board at any one time, or to convey, carry, bring, or transport slaves from the coast of *Africa* to any part beyond the sea, in any such ship or vessel, in any greater number than in proportion of one such slave for every eight square feet of the superficial contents of the lower deck of such ship or vessel, ascertained as herein-before directed; and if any such master or other person taking or having the charge or command of any such ship or vessel, shall act contrary hereto, such master or other person as aforesaid shall forfeit and pay the sum of thirty pounds of lawful money of *Great Britain*, for each and every such slave exceeding in number the proportions herein-before limited, one moiety whereof shall go to his Majesty, his heirs or successors, and the other moiety thereof shall go to any person or persons who shall first sue for the same.

Masters of vessels to forfeit 30l. for every slave exceeding the proportion of one slave for every eight square feet of the lower deck.

VIII. And whereas great mortality has been found to occur among the slaves from their having been subjected to a confinement more than usually close and severe in consequence of the weakness of the crews of some of the vessels employed in transporting them: be it further enacted, under the penalty aforesaid, That it shall not be lawful to carry away from the coast of *Africa*, on board any such ship or vessel, any greater number of slaves than in the proportion of ten to each of the mariners or other free persons composing the crew, who shall, at the time of clearing outwards for the voyage, belong to the said vessel, and be actually serving on board thereof; and that all such seamen shall so remain until the arrival of the

No greater number of slaves than in the proportion of 10 to each person composing the crew shall be taken on board.

said vessel at her first port of delivery in the *West Indies*, (death and unavoidable accidents only excepted).

If more than two fifths of the slaves be children, five of the surplus shall be deemed equal to four slaves.

No cargo of slaves, of what vendition, the vessel shall exceed 400.

Act not to extend to the taking of slaves on board in cases of shipwreck, mutiny, or any distress of the vessel.

Masters of vessels not to remove false decks for the reception of slaves, till such slaves are landed, on penalty of 200l.

Masters of vessels, before they land any slaves in the *West Indies*, to give in a written declaration to the officer of the customs of the greatest number of slaves permitted to be carried in such vessels,

IX. Provided always, That if there shall be in any such ship or vessel any more than two fifth parts of the slaves who shall be children, and who shall not exceed four feet four inches in height, then every five such children over and above the aforesaid proportion of two fifths, shall be deemed and taken to be equal to four of the said slaves, within the true intent and meaning of this act.

X. Provided always, That the number of slaves taken or to be taken on board any vessel, of any measurement whatsoever, in consequence of the regulations and allowances of this act, shall in no case exceed four hundred.

XI. Provided also, That nothing herein contained shall be construed, or be construed to extend, to the case of a ship taking on board any number of slaves that shall be found shipwrecked, or from on board any other ship or vessel where, by reason of mutiny or insurrection among the slaves or the crew, or by failure of hands, or by any actual distress of the vessel, the master or commander shall be disabled from governing the ship or continuing the voyage, the proof of which shall lie upon the master or other person having charge of such ship or vessel so taking on board such slaves.

XII. And be it further enacted, That after the surveying officer shall have examined and measured any ship or vessel hereinbefore directed, it shall not be lawful for the master or owner thereof to remove, or cause to be removed, any floor or false deck which shall have been fixed in the hold for the reception of slaves, as hereinbefore directed, except for the purpose of loading or unloading his said vessel on the outward-bound voyage, or other unavoidable necessity, or to do, or cause or suffer to be done, any other matter or thing whereby the height of the places or apartments allotted for the reception of slaves shall be diminished, until all the slaves which shall have been taken on board such ship or vessel shall have been discharged or landed therefrom, under the penalty of two hundred pounds for every such offence.

XIII. And be it further enacted, That on the arrival of any such ship or vessel in any island in the *West Indies* belonging to or under the dominion of his Majesty, his heirs or successors, from the coast of *Africa*, carrying or conveying any such slaves as aforesaid, the master or other person having or taking the charge or command of such ship or vessel shall, before any of the said slaves shall be unshipped or landed from such ship or vessel, repair to the nearest custom house, and there give in a written declaration to the collector or other chief officer of the customs, (who is hereby required to accept and preserve the same), of the greatest number of slaves permitted to be carried in such ship or vessel, and shall at the same time shew to such officer the certificate annexed to the clearance thereof, and shall also give in a written declaration to the said officer (who is hereby required to accept and preserve the same), containing an exact and true account

count of the greatest number of such slaves, (distinguishing the number of males and females, and specifying the number of such slaves as shall exceed the aforesaid height of four feet four inches), who are or shall have been at any one time in or on board such ship or vessel, before, when, or after such ship or vessel quitted or departed from the coast of *Africa* for that voyage; and if such master or other person taking or having the charge or command of any such ship or vessel, shall unship or land, or shall cause to be unshipped or landed, or shall wilfully permit or suffer to be unshipped or landed, any such slaves, contrary to the true intent and meaning of this act, such master or other person as aforesaid shall forfeit and pay the sum of five hundred pounds of lawful money of *Great Britain*, for every such offence, and one moiety of the said forfeiture shall go to his Majesty, his heirs and successors, and the other moiety shall go to the person or persons who shall first sue for the same; and it shall and may be lawful for such collector or other chief officer of the customs, and he is hereby required, to search or to cause search to be made in every part of such ship or vessel; to see and to take an account of the number of such slaves on board such ship or vessel, and to specify in such account the number of males and females, and also the number of slaves not exceeding four feet four inches in height, and without delay to transmit such account, attested under his hand and seal, to the commissioners of his Majesty's customs in *London*, under the penalty of five hundred pounds.

and if they
lan^r slaves
contrary
hereto, to
forfeit 500l.

Officers of the
customs to
take an ac-
count of the
slaves on
board such
vessels, &c.
on penalty of
500l.

XIV. Provided always, That in case the said collector or other chief officer of the customs shall be absent, or that there shall be no such officer in any such island where the said ship shall arrive as aforesaid, or in case there shall be no other officer of the revenue, then any civil officer in the said island shall be, and he is hereby authorized and required, upon application as aforesaid, to receive and preserve the said declaration of the burthen of such ship as aforesaid, and to perform all the other duties aforesaid, which the said collector or other chief officer of the customs is hereby required to perform.

Where there
is no officer
of the cus-
toms, any
civil officer
to receive the
declaration of
the master,
&c.

XV. And be it further enacted, That if any person making any declaration by this act authorized or required to be made, shall therein be guilty of wilful falsehood, or if any person shall procure or suborn any person to become guilty of such wilful falsehood, every such person shall be deemed guilty of a misdemeanor, and shall be punished by such fine as the court, before whom such offender shall have been tried and convicted, shall think fit to order or adjudge, and also by imprisonment for any time not exceeding twelve nor less than three calendar months, from the time of such sentence.

Penalty on
make false
declaration.

XVI. And be it further enacted, That it shall not be lawful for the master or other person taking or having the charge or command of any such ship or vessel, to take or have on board such ship or vessel, or convey, carry, bring, or transport any slaves from the coast of *Africa* to any parts beyond the seas, in any such ship or vessel as aforesaid, unless the surgeon of or belonging to such ship or vessel shall have given bond to his Majesty,

No vessel to
carry any
slaves, unless
entered for
that purpose
at clearing
out, nor un-
less the sur-
geon give
bond to keep

a journal of
the slaves
during the
voyage;

Majesty, his heirs and successors, and shall have left the same in the hands of the collector or comptroller of the customs in the port from whence such ship or vessel shall depart for such voyage to the coast of *Africa*, in the penal sum of one hundred pounds, with condition that such surgeon shall keep a regular and true journal, containing an account of the greatest number of slaves which shall have been at any time during such voyage on board such ship or vessel, from the time of the arrival of such ship or vessel on the coast of *Africa* as aforesaid, until her arrival at the port of her delivery, distinguishing the number of males and females, and of the deaths of any such slaves or crew of the said ship or vessel, and of the cause thereof, during the voyage, from the first departure of the said ship or vessel to her arrival on the coast of *Africa*, during her stay on the said coast, and after her departure from thence to the said port of delivery, or during such time as such surgeon shall have been on board such ship or vessel; and that the said surgeon shall deliver such journal to the collector or other officer as aforesaid, at the first *British* port where such ship or vessel shall arrive after leaving the coast of *Africa*, and shall deliver in a written declaration of the truth of such journal, to the best of his knowledge and belief, to such collector or other officer as aforesaid, who is hereby required to accept and preserve the same; and such collector or other officer as aforesaid, shall deliver to such master or other person as aforesaid, and to such surgeon respectively, copies of the declaration of such master or other person, and of such surgeon as aforesaid, and also of the said journal; which copies shall severally be attested (as true copies) by such collector or other officer as aforesaid, under his hand and seal, and duplicates of the said copies (attested in like manner) shall be transmitted by the said collector or other chief officer to the commissioners of his Majesty's customs in *London*; and if such master or person taking or having the charge or command of any such ship or vessel shall carry his cargo of slaves to, and land the whole or any part in any port or ports not subject to the crown of *Great Britain*, and shall afterwards arrive at any *British* island or port, having delivered the whole or any part of his said cargo, such master or other person, and also the surgeon of such ship or vessel, shall make the same declaration, deliver in the same journal to, and take the same oaths before the collectors or other chief officers of the customs, or civil officer of the island or port, and receive the same attested certificate, in like manner as if he had first arrived at such island or port; and if the said ship or vessel shall not arrive at any *British* island or port before her return to *Great Britain*, then the said master or other person, and surgeon, shall make the said declaration, deliver in the said journal to, and take the said oaths before the collector or other chief officer of the customs of the port where they shall first land, which the collector or chief officer is hereby empowered and required to receive and administer; and the said collector or other chief officer shall forthwith transmit the same to the commissioners of his Majesty's customs in *London*; and if such master or surgeon shall act contrary hereto, such master or surgeon shall,

journal is to
be delivered
the officer of
the customs,
at the first
British port of
arrival, &c.

Officer to de-
liver to the
master a copy
of his decla-
ration, and to
the surgeon a
copy of his
journal, and
transmit du-
plicates to the
commissioners
of the cus-
toms.

Masters or
surgeons act-
ing contrary
hereto, to
forfeit 100l.

for every such offence, forfeit the sum of one hundred pounds, one moiety whereof shall go to his Majesty, his heirs or successors, and the other moiety thereof shall go to any person or persons who shall sue for the same.

XVII. And be it further enacted, That in case the master or other person having or taking the charge or command of any such ship or vessel, shall be convicted of any one of the said offences before mentioned, and shall not, within the space of fourteen days, pay or cause the same to be paid into the hands of the proper officer of the court wherein the offence shall be prosecuted, in order that the same may be applied in manner herein directed, the amount of the penalty on such conviction, it shall and may be lawful for any admiral or other commander at sea of any of the ships of war or other ships having commission from his Majesty, or from his heirs or successors, or for any governor of any island or plantation to his Majesty belonging, in *America* or the *West Indies*, or for any officer or officers of his Majesty's customs, to seize and detain the said ship or vessel wherever found, and to convey the same to the custom house nearest to the place where she shall be found, and the collector or other principal officer of the customs of such custom house shall, and he is hereby required to cause every such ship or vessel to be sold publicly by auction, and the produce arising by such sale thereof, to apply towards satisfying the said penalty, and if there shall remain any overplus, to pay the same over to such person or persons as shall prove his, her, or their property therein, or to his, her, or their lawful assigns.

If penalty on masters be not paid within 14 days, their vessels may be seized and sold.

XVIII. And whereas it may happen that the master or other person having the command of such ship or vessel so prosecuted and convicted, may be unable to pay such penalty or penalties incurred, be it enacted, That as soon as such ship or vessel shall arrive in any of the said islands, and due notice of such arrival shall have been given at the custom house thereof, the owner or owners of the said ship or vessel, or his, her, or their factor or agent to whom such ship and cargo are consigned, shall give bond, in the penal sum of five thousand pounds, to the collector or other officer of the customs, for the full and just payment of such penalty or penalties as may be awarded against such captain or other officer by the verdict of a jury.

On arrival of vessels in *America* or the *West Indies*, the owners to give bond for payment of penalties, &c.

XIX. And it is hereby enacted, That no such ship or vessel shall be permitted or suffered to enter or clear inwards until such bond shall be first given; and it shall be lawful for any officer of the customs to detain such ship or vessel with all her cargo on board, until such bond shall be entered into as before required.

Vessels not to be admitted to entry till bond is given, &c.

XX. Provided always, That no suit against such captain or other officer shall be prosecuted in any island, unless the same shall be commenced within one month after due notice given of the ship's arrival, to the collector or other officer of the customs in the said island.

Suits to be commenced within one month.

XXI. And be it further enacted, That no ship or vessel which shall be cleared out from any port in *Great Britain*, for the purpose

No vessel to be cleared out a second time, purpose till an at-

tested copy of the declaration of the master, and journal of the surgeon, &c. of the preceding voyage, shall be deposited with the collector at the port of clearance.

pose of shipping and carrying slaves from the coast of *Africa*, after the first day of *August* next after the passing of this act, shall be permitted to be cleared out again for the same purpose, until an attested copy of the declaration of the master, and also of the journal of the surgeon, and also the muster roll of the said vessel for or during her last preceding voyage to the said coast of *Africa*, shall have been deposited with the collector or other chief officer of the customs at the port from which she sailed on such last preceding voyage.

Where penalties may be sued for.

XXII. And be it further enacted, That the several penalties and forfeitures inflicted by this act shall and may be sued for, prosecuted, and recovered in any court of vice admiralty in any part of *America*, or in any island in the *West Indies*, wherein any such offence shall have been committed, or wherein any such ship or vessel shall have disposed of the whole or any part of her cargo, or in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh*.

If any person take the command of a vessel, who is not qualified as herein directed, he, and also the owner, shall forfeit soul.

XXIII. And be it further enacted, That, from and after the first day of *August* next after the passing of this act, it shall not be lawful for any person to become a master, or take or have the command or charge of any such ship or vessel, at the time he shall clear out from any port of *Great Britain*, for purchasing and carrying slaves from the coast of *Africa*, unless such master or person taking or having the charge or command of any such ship or vessel, shall have made oath, and delivered in to the collector or other chief officer of the customs, at the port where such ship or vessel shall clear out, a certificate, attested by the respective owner or owners of the ships or vessels in which he has formerly served, that he has already served in such capacity during one voyage, or shall have served as chief mate or surgeon during the whole of two voyages, or either as chief or other mate during three voyages, in purchasing and carrying slaves from the coast of *Africa*, under pain that such master or other person taking or having the charge or command of any such ship or vessel, and also the owner or owners who shall hire or employ such person, shall, for every such offence, forfeit and pay the sum of five hundred pounds.

Former acts recited,

XXIV. And whereas by an act, made in the thirty-third year of his present Majesty's reign, and several preceding acts, it is enacted, That, from and after the first day of *August* one thousand seven hundred and ninety-three, it should not be lawful for any owner or owners of any ship or vessel to insure any cargo of slaves, or any part thereof, on board the same, against any loss or damage, save and except the perils of the sea, piracy, insurrection, or capture by the King's enemies, barratry of the master and crew, and destruction by fire, and that all and every policy of insurance thereafter made contrary to the said act should be, and the same are thereby declared to be null and void, to all intents and purposes whatsoever: and whereas the owners of ships, and others concerned in the trade to *Africa*, understanding that it was merely intended by the above mentioned provision of the

said act, to prescribe and specify the particular kinds of loss and damage for which alone an indemnity should thereafter be recoverable in respect to cargoes of slaves, and not to interfere with, or vary the particular forms of the policies of insurance whereby such insurances had been theretofore effected, have continued to make insurances on the perils and dangers allowed to be insured by the said act, in the same general terms as are contained in the common policies theretofore used in other insurances on ships and goods: and whereas doubts have arisen respecting the validity of such insurances so made on cargoes of slaves, on account of the policies whereby the same are effected not being expressly restrained to the particular perils and dangers which are by the said provision of the said act alone saved and excepted as the subjects of lawful insurance: for remedy whereof, and for the more effectual security of such persons, be it therefore enacted, That nothing in the said act, or any former act contained, shall extend, or be construed to extend, to make void any insurance already made, or which hereafter shall be made, upon ships, slaves, goods, and merchandize, in the same general terms with the policies now commonly made use of in all other insurances on ships and goods; (that is to say), On account of their expressing to be made "against the risks and perils of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprisals, takings at sea, arrests, restraints and detainerments of kings, princes, and people, of what nation, condition, or quality soever, barratry of the master and mariners, and of all other perils, losses, and misfortunes, that have or shall come to the detriment or damage thereof."

and nothing therein to make void insurances made in the same general terms as other insurances;

XXV. Provided nevertheless, That under such policies of insurance so made or to be made, no loss or damage shall hereafter be recoverable on account of the mortality of slaves by natural death or ill treatment, or against loss by throwing overboard of slaves on any account whatsoever, or against loss or damage by restraints and detainerments by kings, princes, people, or inhabitants of *Africa*, where it shall be made appear that such loss or damage has been occasioned through any aggression for the purpose of procuring slaves, and committed by the master of any such ship, or by any person or persons commanding any boat or boats, or party or parties of men belonging to any such ship, or by any person or persons acting by the direction of any such master or commander respectively.

but under them no damages shall be recoverable in certain cases.

XXVI. And be further enacted, That no such ship or vessel shall be allowed to clear out, unless it shall appear to the collector, or other principal officer of the customs at the port, that there is one surgeon at least engaged to proceed on board such ship or vessel, and unless such surgeon shall have produced and delivered to such collector, or other principal officer of the customs, a certificate or warrant of his having passed his examination at surgeons hall, or at some publick or county hospital, or at the royal college of physicians, or royal college of surgeons at *Edinburgh*, or shall have served as a surgeon or surgeon's mate in his Majesty's fleet or armies, of which certificate

No vessel to be cleared out that has not a surgeon who has passed his examination, &c.

or warrant the said collector, or other principal officer, shall give to the said surgeon an attested copy gratis.

Before any vessel is cleared outwards, the master, officers, and mariners, to execute articles of agreement in the forms hereunto annexed; and no other form to be used on penalty of 50l.

XXVII. And, for the better regulation, encouragement, and preservation, of the health of the officers and seamen employed in ships or vessels trading to the coast of Africa for slaves, and from thence to the West Indies and America; be it further enacted, That, from and after the first day of August next after the passing of this act, before any ship or vessel shall proceed to sea, the master, officers, and mariners, shall sign and execute articles of agreement and a muster roll, in the presence of, and witnessed by the clearing officer, and one of the tidemen of the port from whence the ship departs, and a duplicate of the articles of agreement and muster roll, duly signed and executed, shall be delivered to the foresaid clearing officer, in order to its being lodged with the proper officer in the custom house, according to the forms hereunto annexed; which agreement shall be conclusive to all parties for the time contracted for, and no other form whatsoever of articles of agreement, or muster roll, shall be used under the penalty of fifty pounds, one half to be paid to the use of Greenwich hospital, and the other half to the informer, or other person who shall sue for the same in any of his Majesty's courts of record.

Muster roll to be regularly kept, &c.

XXVIII. And be it further enacted, That a continuation of the muster rolls shall be regularly and duly kept during the voyage, also a log book, wherein all penalties, forfeitures, and charges against any officer or seamen, shall be regularly entered, and signed by the master, chief mate, and surgeon; which said log book, and the said muster roll, shall, on the arrival of the ship or vessel at her discharging port in Great Britain, be delivered in to the collector or other chief officer of the customs, together with the written declaration of the truth thereof, which declaration the collector or other chief officer, as aforesaid, is hereby required to accept and preserve; and if any master, chief mate, or surgeon, shall be convicted of signing false muster rolls, articles of agreement, or log book, he or they shall forfeit and pay the sum of one hundred pounds, and shall also suffer six months imprisonment.

Penalty for signing false muster rolls, &c.

No officer, &c. to be turned over or discharged, but under the circumstances herein mentioned.

XXIX. And be it further enacted, That no officer, mariner, or seaman, shall be turned over or discharged, upon any pretence whatsoever, unless into his Majesty's ships of war, or to assist a ship in actual distress, which is to be certified by the principal officers of both ships concerned, and an agreement made in writing with the said officers or men so lent, or upon preferment, or under ill state of health, with the consent of the party, for which a certificate shall be given from the captain of any of his Majesty's ships or vessels, if any are present, or in their absence two justices of the peace, or the collector or comptroller of the customs at the place or port where such ship or vessel shall be, or shall first arrive, where certificate shall be returned with the muster roll and log book, on the arrival of the ship at her delivering port in Great Britain.

XXX. And be it further enacted, That no master, commander, or other person, shall supply the officers or mariners, seamen or seafaring men, with more slops, tobacco, spirits, or any other article whatsoever, than to the amount of one fourth part of the monthly wages of such officer, mariner, seaman, or seafaring man.

No slops, &c. to be supplied beyond one fourth of the monthly wages.

XXXI. And be it further enacted, That if any officer, mariner, or seaman, shall behave in a riotous, seditious, or mutinous manner, it shall be lawful for the commander or commanding officer to put such officer, mariner, or seaman into confinement, for a time not exceeding twenty-four hours before the same is reported to the captain or commander of any of his Majesty's ships or vessels, (being present or within a convenient distance), who is hereby authorized to enquire into the cause of such complaint, and to examine upon oath, if found necessary, and to grant such relief or remedy therein as the circumstances of the case may require; and in case none of his Majesty's ships are present, the cause of complaint shall be fully examined into by the master and two officers, in the presence of the ship's company, and if it shall be judged necessary for the safety of the ship and cargo to continue the offender or offenders in confinement, such determination shall be drawn up in writing, with the reasons of coming to such resolution stated at large, and signed by the master and two officers, which they are hereby enjoined, under the penalty of fifty pounds, to report without delay to the captain or commander of the first ship or vessel belonging to his Majesty they may fall in with, and in default thereof to report the same to the governor or chief officer of any *British* fort on the coast of *Africa*, or to the governor of any of the *West India* islands, on their arrival at any port or road therein, that such measures may be taken to bring the offender or offenders to justice, as the nature of the case will admit.

Regulations with regard to officers, &c. behaving in a riotous, seditious, or mutinous manner.

XXXII. And be it further enacted, That the master or other person having or taking the charge or command of every such ship or vessel, shall cause a printed abstract of this act, and also a copy of the schedule (A.) and of the muster roll respectively annexed to this act, to be delivered to each of the officers of the said ship or vessel, and also a copy of each, *videlicet*, of the said abstract, schedule, and muster roll, to be hung up and affixed to the most publick place of such ship or vessel, and shall cause the same to be constantly kept and renewed, so that at all times they may be accessible to the officers and seamen on board of such ship or vessel, upon pain that every such master or other person having or taking the charge or command of every such ship or vessel, who shall neglect to affix and renew the same, shall, for every such offence, forfeit the sum of twenty pounds.

Master to cause a printed abstract of this act, &c. to be delivered to each of the officers, and to be hung up in the most publick place in his vessel, on penalty of 20l.

XXXIII. And be it further enacted, That if any officer, mariner, or seaman, charged with mutiny or sedition, shall be delivered over or taken in custody by the order of the governor or chief officer of any fort on the coast of *Africa*, or the governor of any of the islands in the *British West Indies*, a full

If mutinous officers, &c. be taken into custody, in *Africa* or the *West Indies*, a full statement

upon oath, to be lodged with the governor, &c. and if the witnesses do not appear at the trial, they shall incur a penalty.

statement upon oath, which they are hereby empowered to administer, shall be made out and lodged with the said governor, together with the names of the witnesses who are to support the charge alledged against the prisoner or prisoners, in order to their being sent home for trial, at the next admiralty sessions, for the offence or offences alledged against him or them; and in case the said witness or witnesses shall neglect to appear at the trial upon being duly summoned, he or they shall incur such penalty as the court shall adjudge.

Officers, &c. to continue in pay till the vessel is cleared inwards.

XXXIV. And be it further enacted, That upon the arrival of every ship or vessel at her discharging port in *Great Britain*, the officers and seamen therein shall be continued in full pay and provisions until the ship is cleared inwards, or their accounts are settled and paid; and that all wages due to run men shall be forfeited, and paid one half to the use of *Greenwich* hospital, and the other half to the merchants hospital of the port to which such ship belongs, and all other forfeitures shall be applied as is specified in the articles of agreement; any custom, law, or usage, to the contrary notwithstanding.

Wages of run men to go to *Greenwich* hospital, &c.

Where offences may be tried, and penalties sued for.

XXXV. And be it further enacted, That any offence committed in breach or violation of this act, may be tried in any court of oyer and terminer in any county in *England* wherein any such offence shall have been committed, or in case any such offence shall have been committed on the seas, or in parts beyond the seas, then in such county within which the ship on board which such offence shall have been committed shall have cleared out, or in the county of *Middlesex*; and any penalty or forfeiture inflicted by this act may be prosecuted, sued for, and recovered, in any court of record in *Great Britain*; and in every such action or suit, the party against whom judgement shall be given (whether plaintiff or defendant) shall pay double costs of suit; and every such action shall and may be brought at any time within three years after the offence committed, and not afterwards; and every such action shall be carried on without wilful delay.

Limitation of actions.

Delivery of writs on board vessels, to be deemed legal service.

XXXVI. And be it further enacted, That if any master or other person having or taking the charge or command of any ship or vessel, shall be prosecuted on account of any offence committed against this act, and the officer whose business it shall be to serve the writ or process issuing out of the court in which such master or other person shall be prosecuted, shall not be able to find the said master or other person so prosecuted, either on board the said vessel, or on shore or elsewhere, of which such officer shall give publick notice in such court, then, and in all such cases, the delivery of the said writ or process on board the said ship or vessel of which the said person shall have had the charge or command, shall be deemed due and legal service of the said writ or process.

Persons taking false oaths, to incur the pains of perjury, &c.

XXXVII. And be it further enacted, That if any person taking any oath by this act authorised or required to be taken, shall thereby commit wilful perjury, or if any person shall un-

fully procure or suborn any person to take any oath by this
 authorized or required to be taken, whereby such person shall
 commit wilful perjury, every such person shall incur and suffer
 like pains and penalties as are by law inflicted upon persons
 committing wilful and corrupt perjury or subornation of per-
 jury.

XXXVIII. *And whereas by an act, passed in the thirty-second*
year of the reign of his present Majesty, and which was afterwards
continued by several subsequent acts, it was enacted, That, from and
after the first day of August one thousand seven hundred and ninety-
two, it shall not be lawful for any person to become a master, or take
the command or charge of any such ship or vessel, at the time
when he shall clear out from any port of Great Britain for purchasing and
carrying slaves from the coast of Africa, unless such master or person
clearing out shall have made oath, and delivered in to the collector or other chief
officer of the customs at the port where such ship or vessel shall clear
out, a certificate, attested by the respective owner or owners that he
has already served in such capacity during one voyage, or shall have
served as chief mate or surgeon during the whole of two voyages, or
as chief or other mate during three voyages, in purchasing and
carrying slaves from the coast of Africa, under pain that such master
or other person taking or having the charge or command of any such
ship or vessel, and also the owner or owners who shall hire or employ
such person, shall, for every such offence respectively, forfeit and
pay the sum of five hundred pounds: and whereas doubts have arisen
concerning the construction of the above mentioned clause, whether the
certificate thereby required to be delivered in to the collector or other
chief officer of the customs, should be attested by the respective owner
or owners of any ship or vessel wherein the person or persons then
about to take the command of the ship or vessel required to be cleared
out, had formerly sailed in some or one of the capacities by the said
clause specified and required, or by the respective owner or owners of
any ship or vessel in which such person or persons was or were then
about to sail as the master or commander thereof, as believing the facts
stated in the affidavit of such person or persons then about to have or
to take the charge or command of any such ship or vessel to be true:
and whereas, in consequence of such doubts, the collectors or other
chief officers of the customs at the ports of London and Liverpool,
interpreting the meaning and construction of the said acts, have required
and taken certificates attested in both the ways before mentioned, and
issued out ships or vessels under each form of certificate, in conse-
quence of which great inconveniences have arisen, and doubts have
been made touching the legality of the policies of insurance made upon
such ships or vessels; be it therefore further enacted, That nothing
in the said former acts of parliament herein-before mentioned,
contained in any of them contained, shall extend, or be construed to
extend, to impeach, invalidate, or make void any policy or poli-
cies of insurance which shall have been made before the passing
of this act, by reason or in consequence of any certificate or
certificates which have been required and given, in order to the
clearing out of such ships or vessels.

Clause in former acts respecting the certificates of qualification required to be given by masters, recited.

Doubts arising by whom certificates to be attested.

Policies of insurance made before the passing of this act, not to be void by reason of certificates given under recited acts, &c.

clearing out any ship or vessel employed in the slave trade to the coast of *Africa*, by the owner or owners of the ship or vessel then about to clear out and to sail, or by the owner or owners of some other ship or vessel in whose employ the person then about to sail had been formerly employed and sailed, or to inflict any penalty or penalties upon the owner or owners of such ship or vessel: provided always, That the matter contained in such affidavits of the owner or owners heretofore made as aforesaid shall have been, and in such affidavits as shall hereafter be made shall be, true in substance and matter of fact.

Ports from which vessels shall be cleared out for carrying slaves.

XXXIX. And be it further enacted, That, from and after the first day of *August* next after the passing of this act, no ship or vessel shall be permitted to be entered or cleared outwards, for the purpose of shipping and carrying slaves from the coast of *Africa*, from any part of his Majesty's dominions, except the ports of *London*, *Liverpool*, and *Bristol*.

SCHEDULE (A.)

ARTICLES of agreement between the master, officers, mariners, seamen, and seafaring men, of the ship bound from the port of _____ upon an intended voyage to the coast of *Africa* for _____ from thence to the *West Indies*, or *America*, and afterwards to _____ in *Great Britain*, or to her delivering port in *Europe*.

FIRST, The master does hereby covenant, agree, and engage with the said officers, seamen, seafaring men, landsmen, and boys, That he will pay, or cause to be paid, to each and every of them, at the rate of the wages per month, sterling value, as against each person's name is expressed in the muster roll.

Secondly, The said master does further agree and engage with the said officers, mariners, seamen, seafaring men, landsmen, and boys, that they shall be daily and regularly supplied with good and wholesome victuals, and a portion of wine or spirits, as hereafter specified; the said provisions to be issued and dressed in the usual manner in which it is done on board his Majesty's ships of war, and served out to the ship's company, in the manner following; (*videlicet*),

- Sunday, - One pound and an half of beef containing sixteen ounces to the pound, and a pint of flour.
- Monday, - One pound of pork, containing sixteen ounces, to the pound, and half a pint of pease.
- Tuesday, - One pint of oatmeal, and two ounces of butter, and four ounces of cheefe; or, one pound of stock fish, with one-eighth of a pint of oil, and a quarter of a pint of vinegar, in lieu of butter and cheefe.
- Wednesday, The same as Monday.
- Thursday, - The same as Sunday.
- Friday, - The same as Tuesday.
- Saturday, - The same as Monday.

Each person besides to have six pounds of bread *per* week; and a quarter of a pint of spirits, or half a pint of wine, together with _____ of water *per* day during the voyage.

In lieu of pease and oatmeal may be served rice, Indian corn, yams, or calavances.

In case of being put to short allowance, the master, officers, and seamen, are to be at the same allowance of provisions and water, and to be allowed short allowance money, at the rate of three-pence *per* day if at two thirds allowance, and four-pence halfpenny *per* day *per* man, if at half allowance, and to be paid their short allowance money ten days before the vessel sails from the *West Indies* or *America*.

And it is hereby further covenanted and agreed by and between the said parties, That the master of the said ship, at his or the owners proper cost and charge, will hire and employ the natives in their craft, to wood and water the said ship, during her continuance on the coast of *Africa*, if such natives can be procured, under the direction of a patroon belonging to the said ship.

And it is further agreed on the part of the said master, That whenever the officers and seamen are employed trading in craft up the rivers, that the said master will, on the part of the owners, furnish the parties so employed with a sufficient quantity of painted canvas, or tarpawling, for an awning, and provisions for the time, in the proportion *per diem* as is set forth in the foregoing article, with proper utensils and fire to dress the same; and upon failure thereof, for every such neglect he shall forfeit double the value of provisions.

The said master does further agree and engage, That there shall be a space reserved for two third parts of the ship's company to shelter themselves while the slaves are on board; if a frigate-built ship, it shall be under the half deck, or in the steerage, or under a standing awning of wood, well caulked, in any other ship or vessel.

It is hereby further agreed by the said master, That he will not, upon any pretence whatsoever, turn over or discharge any of the officers or ship's company belonging to the said ship, unless on promotion, or to assist a ship actually in distress, and not then unless properly certified as before expressed in this act; and the said master does hereby further agree to advance one month's pay to the officers and ship's company, before the said ship departs from *Great Britain*, at the time of settling the river or harbour pay, and that the monthly wages shall commence from that period: and it is further agreed by the said master, That he will pay, or cause to be paid, one month's pay after the landing of the slaves in the *West Indies* or *America*, ten days before the sailing of the said ship on her homeward-bound passage: and also the said master engages to make the general signal for sailing twenty-four hours before the departure of the said ship, *videlicet*, by loosing the foretop-sail and firing a gun.

And we the officers, mariners, seamen, seafaring men, landsmen, and boys, in consideration of the monthly or other wages, foregoing stipulations and engagements, do severally promise and agree, and bind ourselves by these presents, to behave with due subordination and respect, and to obey the lawful commands of our commander or superior officers on board the said ship, or boats thereunto belonging, as becomes good and faithful seamen and mariners; and at all places where the ship shall touch at, put into, or anchor, during the said voyage, to do our utmost endeavours for the preservation of the said ship and cargo, and not to neglect or refuse doing our duty by night or by day, nor go out of the said ship on board any other vessel, or be on shore under any pretence whatsoever, without leave first obtained of our commander or commanding officer on board; and further, That we will on no account whatsoever leave or desert the said ship without the master's consent, (unless to serve on board any of his Majesty's ships), till the abovesaid voyage be ended, and the said ship discharged, under the forfeiture of our wages: and we do further agree, That when absent upon leave, we will immediately repair on board when required so to do by our commander, or any of our superior officers, on failure thereof to forfeit for such disobedience seven days pay, to be charged against our wages, for every such offence: and we do further agree and acknowledge, That forty-eight hours absence without leave shall be deemed a total desertion from the said ship, and our wages forfeited as above agreed on, unless good and sufficient cause can be assigned for such absence.

And it is further agreed by us the said officers and mariners belonging to the said ship, That we will not demand our wages, or any part thereof, except the value of a fourth part of our wages, to be supplied in slops or other necessaries, and one month's pay, with our short allowance money, then due in the *West Indies* or *America*, until the arrival of the said ship at her delivering port, except we should be impressed or enter on board any of his Majesty's ships, or be discharged by mutual consent, agreeably to the foregoing certificate, as specified in the act.

And it is hereby further agreed by us the said officers, mariners, seamen, seafaring men, landsmen, and boys, That whatever stores, furniture, or apparel, each or any of us receive into our charge belonging to the said ship, shall be accounted for; and in case any thing should be lost or damaged by our negligence or carelessness, it shall be made good to the masters or owners, out of the wages of such officers or seamen by whose negligence it has happened.

M U S T E R R O L L.

Officers and Men's Names	Quality.	Where born.	Age	Years at sea.	Time of Entry, and Place where.	Time when, and Place where, discharged, sick, run, or drowned.	Cause of Discharge, Death, or drowned.	Number of Months and days on board.	Wages per Month.	Advance Money.	Hospital Duty.	Amount of Slops supplied.	Amount of Dead Men's Cloaths.	Amount of Short Allowance Money.	Total Amount of Wages due when discharged, &c. &c.	Amount of Run Men's Pay.
									£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.

C A P. LXXXI.

An act to prevent unlawful combinations of workmen.—[July 12, 1799.]

Preamble.

All contracts heretofore entered into by workmen for obtaining an advance of wages, altering the usual time of working, decreasing the quantity of work, &c. illegal.

Every workman, after passing this act, who shall be guilty of any such offence, shall be committed to the common gaol, or the house of correction;

WHEREAS great numbers of journeymen manufacturers and workmen in various parts of this kingdom, have, by unlawful meetings and combinations, endeavoured to obtain advance of their wages, and to effectuate other illegal purposes; and the laws at present in force against such unlawful conduct have been found to be inadequate to the suppression thereof, whereby it is become necessary that more effectual provision should be made against such unlawful combinations; and for preventing such unlawful practices in future, and for bringing such offenders to more speedy and exemplary justice: may it 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, all contracts, covenants, and agreements whatsoever, in writing, or not in writing, at any time or times heretofore made or entered into by or between any journeymen manufacturers or other workmen, or other persons within this kingdom, for obtaining an advance of wages of them, or any of them, or any other journeymen manufacturers or workmen, or other persons in any manufacture, trade, or business, or for lessening or altering their or any of their usual hours or time of working, or for decreasing the quantity of work, or for preventing or hindering any person or persons from employing whomsoever he, she, or they shall think proper to employ in his, her, or their manufacture, trade, or business, or for controlling or anyway affecting any person or persons carrying on any manufacture, trade, or business, in the conduct or management thereof, shall be, and the same are hereby declared to be illegal, null, and void, to all intents and purposes whatsoever.

II. And be it further enacted, That no journeymen, workmen, or other persons shall, at any time after the passing of this act, make or enter into, or be concerned in the making of or entering into any such contract, covenant or agreement, in writing or not in writing, as is herein-before declared to be an illegal covenant, contract, or agreement; and every journeyman, workman, or other person who, after the passing of this act, shall be guilty of any of the said offences, being thereof lawfully convicted, upon his own confession, or the oath or oaths of one or more credible witnesses or witnesses, before any one or more justice or justices of the peace for the county, riding, division, city, liberty, town, or place, where such offence shall be committed, (which oath the said justice or justices is and are hereby authorized and empowered to administer in such case, and in all other cases where an oath is to be taken before any justice or justices of the peace in pursuance of this act), within three calendar months

months next after the offence shall have been committed, shall, by order of such justice or justices, be committed to and confined in the common gaol within his or their jurisdiction, for any time not exceeding three calendar months, or, at the discretion of such justice or justices, shall be committed to some house of correction within the same jurisdiction, there to remain and be kept to hard labour for any time not exceeding two calendar months.

III. And be it further enacted, That every journeyman or workman, or other person who shall, at any time after the passing of this act, enter into any combination to obtain an advance of wages, or to lessen or alter the hours or duration of the time of working, or to decrease the quantity of work, or for any other purpose contrary to this act, or who shall, by giving money, or by persuasion, solicitation, or intimidation, or any other means, directly or indirectly, endeavour to prevent any unhired or unemployed journeyman, or workman, or other person in any manufacture, trade, or business, or any other person wanting employment in such manufacture, trade, or business, from hiring himself to any manufacturer or tradesman, or person conducting any manufacture, trade, or business, or who shall, for the purpose of obtaining an advance of wages or for any other purpose contrary to the provisions of this act by any means whatsoever, directly or indirectly, decoy, persuade, solicit, intimidate, influence, or prevail, or attempt or endeavour to prevail, on any journeyman, or workman, or other person hired or employed, or to be hired or employed, in any such manufacture, trade, or business, to quit or leave his work, service, or employment, or who shall hinder or prevent, or attempt to hinder or prevent any manufacturer or tradesman, or other person, from employing in his or her manufacture, trade, or business, such journeyman, workman, and other persons as he or she shall think proper, or who, being hired or employed shall refuse to work with any other journeyman or workman employed or hired to work therein, and who shall be lawfully convicted of any of the said offences, upon his own confession, or the oath or oaths of one or more credible witnesses or witnesses, before any one or more justice or justices of the peace for the county, riding, division, city, liberty, town, or place where such offence shall be committed, within three calendar months next after the offence shall have been committed, shall, by order of such justice or justices, be committed to and confined in the common gaol within his or their jurisdiction, for any time not exceeding three calendar months, or otherwise be committed to some house of correction within the same jurisdiction, there to remain and be kept to hard labour for any time not exceeding two calendar months.

IV. And, for the more effectual suppression of all combinations amongst journeymen, workmen, and other persons employed in any manufacture, trade, or business, be it further enacted, That all and every persons and person whomsoever (whether employed in any

as also any workman entering into any combination for advancing wages, &c. or who shall endeavour to prevent any workman from hiring himself, or prevail on him to quit his employment, &c.

and also all persons who shall attend any meeting

for the purpose of making any such illegal contract, or who shall summons or endeavour to induce any journeyman to attend any such meeting, or who shall collect any money, &c.

such manufacture, trade, or business, or not) who shall attend any meeting had or held for the purpose of making or entering into any contract, covenant, or agreement, by this act declared to be illegal, or of entering into, supporting, maintaining, continuing, or carrying on any combination for any purpose by this act declared to be illegal, or who shall summons, give notice to, call upon, persuade, entice, solicit, or by intimidation or any other means directly or indirectly endeavour to induce any journeyman, workman, or other person employed in any manufacture, trade, or business, to attend any such meeting, or who shall collect, demand, ask, or receive any sum of money from any such journeyman, workman, or other person, for any of the purposes aforesaid, or who shall persuade, entice, solicit, or by intimidation or any other means directly or indirectly, endeavour to induce any such journeyman, workman, or other person, to enter into or be concerned in any such combination, or to quit or leave his work, service, or employment, or who shall pay any sum of money, or make or enter into any subscription or contribution for or towards the support or encouragement of any such illegal meeting or combination, and who shall be lawfully convicted of any of the said offences, upon his own confession, or the oath or oaths of one or more credible witness or witnesses, before any one or more justice or justices of the peace for the county, riding, division, city, liberty, town, or place, where such offence shall be committed, within three calendar months next after the offence shall have been committed, shall, by order of such justice or justices, be committed to and confined in the common gaol within his or their jurisdiction, for any time not exceeding three calendar months, or otherwise be committed to some house of correction within the same, there to remain and be kept to hard labour for any time not exceeding two calendar months.

No person shall contribute for any expences incurred for acting contrary to this act, or towards the support of any person to induce him not to work, on penalty of 10*l.* and every person collecting money for such purposes shall forfeit 5*l.*

V. And be it further enacted, That no person (whether employed as a journeyman or workman in any manufacture, trade or business, or not) shall at any time after the passing of this act pay or give any sum or sums of money, or valuable thing, as a subscription or contribution for the purpose of paying any expences incurred or to be incurred by any person acting contrary to the provisions of this act, or shall by payment of money or other means, support or maintain any journeyman, workman, or other person, or contribute towards his support or maintenance, for the purpose of inducing him to refuse to work, or to be hired or employed in any manufacture, trade, or business, and every person who shall be guilty of any such offence shall forfeit and lose any sum not exceeding the sum of ten pounds, and every journeyman, workman, and other person, who shall collect or receive any money or valuable thing for any of the purposes aforesaid, shall forfeit and lose any sum not exceeding the sum of five pounds; and all and every of the said offences shall be heard and determined in a summary way, before one or more justice or justices of the peace for the county, riding, division, city, liberty, town,

town, or place, where such offence shall be committed, and the conviction for the same may be had and made upon the oath or oaths of one or more credible witness or witnesses, and the amount of the forfeiture or penalty for every such offence shall be fixed and determined by such justice or justices, but not exceeding the several sums herein-before mentioned; and in case any such forfeiture or penalty shall not be forthwith paid, pursuant to such conviction, such justice or justices shall, by warrant under his or their hand or hands, cause the same to be levied by distress and sale of the offender's goods and chattels, together with all costs and charges attending such distress and sale; and in case no sufficient distress can be had, such justice or justices shall, by warrant under his or their hand or hands, commit the offender to the common gaol, or some house of correction within his or their jurisdiction, there to remain, without bail or mainprize, for any time not exceeding three calendar months nor less than two calendar months.

Penalty may be levied by distress, and if not paid, the offender may be committed to gaol.

VI. And be it further enacted, That all sums of money, which at any time heretofore have been paid or given as a subscription or contribution for or towards any of the purposes prohibited by this act, and shall, for the space of three calendar months next after the passing of this act, remain undivided in the hands of any treasurer, collector, receiver, trustee, agent, or other person, or placed out at interest, and all sums of money which shall at any time after the passing of this act be paid or given as a subscription or contribution for or towards any of the purposes prohibited by this act, shall be forfeited, one moiety thereof to his Majesty, and the other moiety to such person as will sue for the same in any of his Majesty's courts of record at *Westminster*; and any treasurer, collector, receiver, trustee, agent, or other person, in whose hands or in whose name any such sum of money shall be or shall be placed out, or unto whom the same shall have been paid or given, shall and may be sued for the same as forfeited as aforesaid.

Contributions for any of the purposes prohibited by this act, not divided for three months after passing thereof, to be forfeited, as also all future contributions for such purposes.

VII. And, for the better discovery of all sums of money which have been or shall be paid or given for any purpose prohibited by this act, be it further enacted, That all and every the persons and person who shall or may be liable by virtue of this act to be sued for the same, shall be obliged and compellable to answer upon oath to any information which shall or may be preferred against them or him in any court of equity, by or in the name of his Majesty's attorney general, on the part of his Majesty, or at the relation of any informer, for discovering the sum and sums of money so paid or given, for any of the prohibited purposes aforesaid; and such court shall and may make such orders and decrees therein as to such court shall seem just, and no person shall demur to, or refuse to answer such information, by reason of any penalty or forfeiture, to which such person may be liable, in consequence of any discovery which may be sought thereby.

Persons liable to be sued for money paid for such purposes compellable to answer on oath to any information preferred against them.

VIII. Provided always, and be it enacted, That upon payment into the court, in which such information shall be filed, of

Upon payment into court of the money re-

maining in the hands of any person at the time of filing information, and making a discovery of the securities upon which other monies shall have been placed, the party to be discharged from penalty.

all the money paid or given unto any such treasurer, collector, receiver, trustee, agent, or other person, for any of the prohibited purposes aforesaid, and remaining in his hands at the time of filing such informations, and upon making a full discovery of all the securities in or upon which all such money, which shall not be so remaining in his hands, shall have been placed out or invested, the person or persons paying such money into court, and making such discovery, shall be acquitted and discharged from all forfeitures and penalties which shall or may have been incurred by him or them by reason of having collected or received such money, or otherwise acted concerning the same, and from all actions and other suits respecting the same, by any person or persons whomsoever; any statute, law, or usage, or anything in this act contained to the contrary thereof in anywise notwithstanding.

Offenders may be compelled to give evidence, and shall be indemnified from prosecution for any matter relative to it.

IX. And be it further enacted, That all and every persons and person who shall or may offend against this act, shall and may, equally with all other persons, be called upon and compelled to give his or her testimony and evidence as a witness or witnesses on behalf of his Majesty, or of the prosecutor or informer, upon any information to be made or exhibited under this act; and that in all such cases, every person having given his or her testimony or evidence as aforesaid, shall be and hereby is indemnified of, from, and against any information to be laid, or prosecution to be commenced, against him or her for having offended in the matter wherein or relative to which he, she, or they, shall have given testimony or evidence as aforesaid.

Justices may summon offenders, and on their not appearing, or in the first instance, may issue warrant for their apprehension, and on their appearing, may determine the matter.

X. And, for the more effectually enforcing and carrying into execution the provisions of this act, be it further enacted, That on complaint and information on oath before any justice or justices of the peace, of any offence having been committed against this act, within his or their respective jurisdictions, such justice or justices are hereby authorized and required to summon the person or persons charged with being an offender or offenders against this act, to appear before such justice or justices, at a certain time and place to be specified; and if any person or persons so summoned shall not appear according to such summons, then such justices, or any one of them, (proof on oath having been first made before them or him, of the due service of such summons upon such person or persons, by delivering the same to him or them personally, or leaving the same at his or their usual place or places of abode), shall make and issue their or his warrant or warrants for apprehending the person or persons so summoned, and not appearing as aforesaid, and bringing him or them before such justice or justices, or it shall be lawful for such justice or justices, if he or they shall think fit, without issuing any previous summons, and instead of issuing the same, upon such complaint and information on oath as aforesaid, to make and issue his or their warrant or warrants for apprehending the person or persons by such information charged to have offended against this act, and bringing him or them before such justice or justices; and upon the person or persons complained against ap-

pearing upon such summons, or being brought by virtue of such warrant or warrants before such justice or justices, then such justices, or one of them, shall, and they or he are and is hereby authorized and required forthwith to make enquiry touching the matters complained of, and to examine into the same by the oath or oaths of any credible person or persons, as shall be requisite, and to hear and determine the matter of every such complaint, and upon confession by the party, or proof by one or more credible witness or witnesses upon oath, to convict or acquit the party or parties against whom complaint shall have been made as aforesaid.

XI And be it further enacted, That it shall be lawful for the justice or justices of the peace, before whom any such complaint and information shall be made as aforesaid, and he and they are hereby authorized and required, at the request in writing of any of the parties, to issue his or their summons to any witness or witnesses, to appear and give evidence before such justice or justices, at the time and place appointed for hearing and determining such complaint, and which time and place shall be specified in such summons; and if any person or persons so summoned to appear as a witness or witnesses as aforesaid, shall not appear before such justice or justices at the time and place specified in such summons, or offer some reasonable excuse for the default, or appearing according to such summons, shall not submit to be examined as a witness or witnesses, and give his or their evidence before such justice or justices, touching the matter of such complaint, then and in every such case it shall be lawful for such justice or justices, and he and they is and are hereby authorized, (proof on oath, in the case of any person not appearing according to such summons, having been first made before such justice or justices of the due service of such summons on every such person, by delivering the same to him or her, or leaving the same at his or her usual place of abode), by warrant under the hands or hand of such justices or one of them, to commit such person or persons so making default in appearing, or appearing and refusing to give evidence, to some prison within the jurisdiction of such justice or justices, there to remain without bail or mainprize, until such person or persons shall submit himself, herself, or themselves to be examined, and give his, her, or their evidence before such justice or justices as aforesaid.

Justices may summon witnesses, and on their not appearing or refusing to give evidence, may commit them.

XII. And be it further enacted, That, the justice or justices before whom any person or persons shall be convicted of any offence against this act, or by whom any person shall be committed to prison for not appearing as a witness, or not submitting to be examined, shall cause all such convictions, and the warrants or orders for such commitment, to be drawn up in the form or to the effect set forth in the schedule to this act.

Convictions and commitments to be drawn up in the form in the schedule annexed.

XIII. And be it further enacted, That the justice or justices before whom any such conviction shall be had, shall cause the same (drawn up in the form or to the effect herein-before directed) to be fairly written on parchment, and transmitted to the next

Convictions to be transmitted to the next general or general quarter ses-

fions to be filed, and if appeal be made, the justices shall then proceed to hearing it.

No Certiorari to be granted.

Appeal may be made from the judgement of a justice to the general or general quarter sessions, which shall be suspended on the party's entering into recognizance to prosecute the appeal.

Decision of the sessions to be final.

If judgement be affirmed, the appellant to pay the penalty, &c.

Act not to abridge powers now given to justices touching

general sessions or general quarter sessions of the peace to be holden for the county, riding, division, city, liberty, town, or place, wherein such conviction was had, to be filed and kept amongst the records of the said general sessions or general quarter sessions; and in case any person or persons shall appeal, in manner herein-after mentioned, from the judgement of the said justice or justices to the said general sessions or general quarter sessions, the justices in such general sessions or general quarter sessions are hereby required, upon receiving such conviction, to proceed to the hearing and determination of the matter of the said appeal according to the directions of this act; and no *Certiorari* shall be granted to remove any conviction or other proceedings had thereon in pursuance of this act.

XIV. Provided always, and be it further enacted, That if any person convicted of any offence or offences punishable by this act, shall think himself or herself aggrieved by the judgement of such justice or justices before whom he or she shall have been convicted, such person shall have liberty to appeal from every such conviction to the next court of general sessions or general quarter sessions of the peace, which shall be held for the county, riding, division, city, liberty, town, or place wherein such offence was committed, and that the execution of every judgement so appealed from shall be suspended, in case the person so convicted shall immediately enter into recognizance before such justice or justices (which he and they is and are hereby authorized and required to take) with two sufficient sureties, in the penalty of twenty pounds of lawful money of *Great Britain*, upon condition to prosecute such appeal with effect, and to be forthcoming to abide the judgement and determination of the said next general sessions or general quarter sessions, and to pay such costs as the said court shall award on such occasion; and the justices in the said next court of general sessions or general quarter sessions are hereby authorized and required to hear and finally determine the matter of the said appeal, and to award such costs as to them shall appear just and reasonable to be paid by either party, which decision shall be final; and if upon hearing the said appeal, the judgement of the justice or justices before whom the appellant shall have been convicted, shall be affirmed, such appellant shall forthwith pay the forfeiture or penalty (if any) mentioned in such conviction, and the costs awarded to be paid by such appellant; and in default of payment thereof, or in case such conviction shall contain a judgement of imprisonment, such appellant shall immediately be committed by the said court, either to the common gaol or house of correction, according to such conviction, and for the space of time therein mentioned, without bail or mainprize, and also until the payment of such costs as shall be awarded by the said court to be paid by such appellant.

XV. Provided always, and be it enacted, That nothing in this act contained shall extend, or be construed to extend, to repeal, take away, or abridge, the powers and authorities given to any justice or justices of the peace in and by any act or acts of parliament

parliament heretofore made and now in force touching any combinations of manufacturers, journeymen, or workmen, or for settling and adjusting disputes or differences between masters and their journeymen, workmen, or other persons employed by them in any manufacture, trade, or business, or the rate or amount of wages to be paid to such journeymen, workmen, or other persons, or the mode or time of their working or being employed, or the quantity of work to be done, or touching any matter whatsoever also provided for by this act; but that all justices of the peace shall continue to use, exercise, and execute, all the powers and authorities given to them in and by such acts of parliament, or any of them, in such and the same manner as they could or might have done if this act had not been made; any thing herein contained to the contrary in anywise notwithstanding.

XVI. Provided always, That this act shall not extend to authorise or empower any person or persons carrying on any manufacture, trade, or business, to employ therein any journeyman or workman contrary to the regulations and provisions contained in any act or acts of parliament which hath or have been heretofore made, and is and are now in force, for settling, regulating, or directing the manner or method of conducting, managing, or carrying on any particular manufacture, trade, or business, or the work or service of the persons employed therein, without the previous licence and consent in writing of one justice of the peace for the county, riding, division, city, liberty, town, or place, in which such manufacture, trade, or business shall be carried on, expressing the cause or reason of giving or granting the same, which licence it shall be lawful for one such justice to grant, whenever the qualified journeymen or workmen usually employed in any manufacture, trade, or business, shall refuse to work therein for reasonable wages, or to work for any particular person or persons, or to work with any particular persons, or shall, by refusing to work for any cause whatsoever, or by misconducting themselves when employed to work, in any manner impede or obstruct the ordinary course of any manufacture, trade, or business, or endeavour to injure the person or persons carrying on the same.

XVII. And be it further enacted, That if any action or suit shall be brought or commenced against any person or persons for any thing by him, her, or them done or executed in pursuance of this act, or for any cause, matter, or thing herein contained, such action or suit shall be commenced within three calendar months next after the matter or thing done, and shall be laid in the proper county; and the defendant or defendants in such action or suit may plead the general issue, and give the special matter in evidence for his or their defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant

combinations
of manufactu-
rers, &c.

nor to em-
power manu-
facturers to
employ work-
men contrary
to the provi-
sions now in
force for regu-
lating the con-
duct of any
particular ma-
nufacture,
without li-
cence from a
justice.

Limitation of
actions.

General issue,

Treble costs.

or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

SCHEDULE to which this Act refers.

FORM of conviction and commitment.

BE it remembered, That on the _____ day of _____ in the _____ year of his Majesty's reign, and in the year of our Lord _____ *A. B.* is convicted before me [or us, naming the justices], one [or two] of his Majesty's justices of the peace for the county, [or riding, division, city, liberty, town, or place], of _____ of having [stating the offence], contrary to the statute made in the thirty-ninth year of the reign of his present Majesty, intituled, *An act*, [here set forth the title of the act], and I [or we], the said justice or justices, do hereby order and adjudge the said *A. B.* for the said offence, to be committed to and confined in the common gaol for the said county, [or riding, division, city, liberty, town, or place], for the space of _____ [or to be committed to the house of correction at _____ within the said county, [or riding, division, city, liberty, town, or place], there to be kept to hard labour for the space of _____ Given under my [or our] hand [or hands], the _____ day and year above written.

FORM of conviction in a pecuniary penalty.

BE it remembered, That on [pursuing the same form as for as the title of this act], and I [or we] the said justice [or justices] do hereby adjudge and determine the said *A. B.* for the said offence, to forfeit and lose the sum of _____ of lawful money of Great Britain, and do order the same to be forthwith paid by him [or her], into my [or our] hands, for the use of his Majesty.

Given under [as before].

FORM of commitment of a person summoned as a witness.

WHEREAS *C. D.* hath been duly summoned to appear and give evidence before me [or us], [naming the justice or justices who issued the summons] one [or two] of his Majesty's justices of the peace for the county [or riding, division, city, liberty, town, or place], of _____ on this _____ day of _____ being the time and place appointed for hearing and determining the complaint made on the oath of [the informer or prosecutor], before me [or us], against *A. B.* of having [stating the offence as laid in the information], contrary to the statute made in the thirty-ninth year of the reign of his present Majesty, intituled, *An act*, [here insert the title of the act]: and whereas the said *C. D.* hath not appeared before me [or us], at the time and place aforesaid, specified for that purpose, or offered any reasonable excuse for his [or her] default: [or, and whereas the said *C. D.* having appeared before me [or us], at the time and place aforesaid specified, for that purpose, hath not submitted to

be examined as a witness, and give his [or her] evidence, before me [or us], touching the matter of the said complaint, but hath refused so to do: therefore I [or we] the said justice [or justices], do hereby in pursuance of the said statute, commit the said *C. D.* to the [*describing the prison*], there to remain without bail or mainprize for his [or her] contempt aforesaid, until he [or she] shall submit himself [or herself] to be examined and give his [or her] evidence before me [or us] touching the matter of the said complaint, or shall otherwise be discharged by due course of law: and you the [constable, or other peace officer or officers to whom the warrant is directed], are hereby authorised and required to take into your custody the body of the said *C. D.* and him [or her] safely convey to the said prison, and him [or her] there to deliver to the gaoler or keeper thereof, who is hereby authorised and required to receive into his custody the body of the said *C. D.* and him [or her] safely to detain and keep pursuant to this commitment.

Given under my [or our] hand [or hands] this
day of _____ in the year of our Lord

This commitment to be directed to the
proper peace officer and the gaoler or
keeper of the prison.

C. A P. LXXXII.

An act to explain and amend an act, passed in the thirty-sixth year of the reign of his present Majesty, intituled, An act for amending, and reducing into one act of parliament, two several acts, passed in the thirty-fourth and thirty-fifth years of the reign of his present Majesty, for the better ordering the militia of the city of London, and for the further regulating the trained bands or militia of the said city.—[July 12, 1799.]

WHEREAS an act was passed in the thirty-sixth year of the Preamble.
reign of his present Majesty, intituled, An act for amend- 36 Geo. 3. c.
ing, and reducing into one act of parliament, two several acts, 92, recited.
passed in the thirty-fourth and thirty-fifth years of the reign of
his present Majesty, for the better ordering the militia of the city
of London, and for the further regulating of the trained bands or
militia of the said city: and whereas there are great deficiencies of
men in the two regiments of London militia, arising from desertion;
and there is no provision made in the said act for supplying such de-
ficiencies, and it is expedient that some further and other powers should
be granted for carrying the purposes of the said act into execution;
be it therefore enacted by the King's most excellent majesty, by
and with the advice and consent of the lords spiritual and tem-
poral, and commons, in this present parliament assembled, and
by the authority of the same, That the present deficiencies in
the said two regiments of militia shall be supplied by the several
wards of the said city, and the liberties and precincts within the
same, in the proportions following; (that is to say),

The present
deficiencies in
the militia to
be supplied in
the propor-
tions follow-
ing.

For the east regiment; by the wards of

Aldgate, fourteen men;
Bassishaw, three men;
Billingsgate, nine men;
Bishopsgate Within, ten men;
Bishopsgate Without, eleven men;
Bridge, six men;
Broad Street, eleven men,
Candlewick, five men;
Coleman Street, eight men;
Dowgate, six men;
Langhourn, sixteen men;
Lime Street, five men;
Portoken, ten men;
Tower, sixteen men;

And, for the west regiment; by the wards of

Aldersgate Within and Saint Martin's Le Grand, four men;
Aldersgate Without, five men;
Bread Street, six men;
Castle Baynard, ten men;
Cheap, ten men;
Cordwainer, five men;
Cripplegate Within, ten men;
Cripplegate Without, eight men;
Farringdon Within, nineteen men;
Farringdon Without, forty-four men;
Queenhithe, five men;
Vintry, five men;
Walbrook, six men.

Commissioners of lieutenancy to issue precepts to the respective wards, to raise their proportions.

II. And be it further enacted, That his Majesty's commissioners of lieutenancy for the city of *London*, at any of their courts of lieutenancy, shall, and they are hereby required to issue precepts to the aldermen, deputies, and common councilmen of the several wards of the said city and the liberties and precincts within the same, requiring them to cause the number of men, herein-before appointed, to be raised in their respective wards, to be provided; and the aldermen or deputies, and common councilmen of the several wards aforesaid, or the major part of them, shall provide the number of men directed to be raised in their respective wards, in the same manner, and with the same powers, and under and subject to the several clauses, regulations, provisions, directions, matters, and things, in the said act contained, with respect to the raising of the number of men thereby ordered and directed to be raised.

If deserters or absentees be not taken or do not return in three months, the commissioners to provide

III. And be it further enacted, That in case any militia man serving in the said militia shall desert or absent himself from his duty, and shall not return or be taken within the space of three calendar months from the time of his so deserting or absencing himself, then, upon certificate thereof from the commanding officer of the regiment to which such militia man shall belong,

to the said commissioners of lieutenantancy, at any of their courts of lieutenantancy, the said commissioners shall and are hereby required, out of the trophy tax raised for the said city, within ten days next following, to provide another man in the place of him so deserting; and in case such militia man shall at any time return, he shall, notwithstanding any person shall have been provided to serve in his room, be compelled to serve in the same manner, and for the same term, as if no person had been provided in his room.

other men out of the trophy tax.

Deserters, if taken, to be compelled to serve.

IV. And be it further enacted, That in case any of the privates serving in the said militia shall be promoted to the rank of serjeants or corporals therein, and the commanding officer of the regiment in which such private or privates shall serve, shall certify such promotion to the said commissioners, then the said commissioners shall and are hereby required, out of the trophy tax raised for the said city, to provide another man or men to serve in the lieu and stead of such private or privates so promoted; and all such men as shall be so provided by the said commissioners, as well as all such as have been heretofore raised by the said commissioners in lieu of deserters, and all such as shall be hereafter raised either by the aldermen, or deputies and common council, or by the said commissioners, in pursuance of this act, in lieu of deserters, shall be allotted to the same parishes as the men were in whose room they are or shall be respectively raised, and shall be entitled to the same benefits in consequence of such allotment as other men serving in the said militia are or shall be by virtue of the said act, or of this present act.

Commissioners to provide out of the trophy tax men to serve instead of those promoted.

V. And be it further enacted, That in addition to the number of serjeants by the said act directed to be appointed to the said militia, there shall be added one serjeant to act as serjeant major, and one other serjeant to act as quarter master serjeant, to each of the said regiments, over and above the proportion of serjeants and corporals by the said act directed.

A serjeant-major, and a quarter master serjeant, to be added to each regiment.

VI. And be it further enacted, That the clause in the said act which directs that serjeants or corporals of the said militia may, by sentence of a court martial, be reduced to privates, shall be, and the same is hereby repealed; and, in lieu thereof, be it enacted, That any serjeant or corporal of the said militia may, by sentence of a court martial, be reduced to the condition of a private soldier of the said militia, to serve as such during any time not exceeding fifteen calendar months, if the regiment shall not be then embodied or in actual service, but if the regiment shall be then embodied or in actual service, to serve as aforesaid until the same shall be disembodied, after which time, or at the end of the said fifteen calendar months, as the case may be, if not regularly re-appointed to the rank of a non-commissioned officer, he shall be discharged from the service.

Clause 31, of recited act, repealed.

Non-commissioned officers may be reduced to privates for a certain time.

VII. And be it further enacted, That the clause in the said act, which directs how the charges of pay, cloathing, trophies, and other incidental expences of the said militia are to be defrayed, shall be and the same is hereby repealed; and, in lieu thereof,

Clause 44, of recited act, repealed.

How the pay,
 &c. of the mi-
 litia is to be
 defrayed.

That for defraying the necessary charges of pay, cloathing, trophies, and other incidental expences of the said militia, it shall be lawful for the said commissioners to continue to raise and levy, in every year, the proportion of one month's tax, amounting to four thousand six hundred and sixty-six pounds thirteen shillings and four-pence, which the said city hath been used to pay by virtue of an act of parliament, passed in the thirteenth and fourteenth years of the reign of his late majesty King Charles the Second, intituled, *An act for ordering the forces in the severall counties of this kingdom*; and the said commissioners shall be accountable for the same, in manner directed by the said act of the thirty-sixth year of the reign of his present Majesty; and that no warrant shall be issued for the raising of any trophy money, till the justices of the peace, or the major part of such justices, at some general or quarter sessions for the said city, shall have examined and allowed the accounts of the trophy money last raised, levied, and collected, and certified such examination of the said accounts under the hands and seals of three or more of such justices to the said commissioners; and if at any time the said proportion of one month's tax as aforesaid shall not be sufficient for the severall purposes aforesaid, or at any time, on account of the said proportion of one month's tax as aforesaid not being and in a course of payment, the said commissioners shall not have sufficient funds in their hands to answer the severall purposes aforesaid, then the receiver general of the land tax for the said city shall, and he is hereby required to issue and pay, from time to time, to the treasurer appointed by the said commissioners, upon his producing an order of the court of lieutenancy for that purpose, signed by nine commissioners, so much money as shall be necessary for the purposes of training, exercising, paying, cloathing, employing, and keeping in readiness, the said militia, and other incidental expences relating thereto; and the receipt of the said treasurer, indorsed on the said order, shall be a sufficient discharge to the said receiver general for the money so to be issued and paid by him: provided always, That of all such sums of money as shall be issued and paid by the said receiver general, for the purposes aforesaid, the said commissioners shall, once in every year, certify an account, under the hands of any nine or more of them, of the expenditure thereof, to the said receiver general; and the said receiver general shall not issue and pay to the said commissioners, in any succeeding year, any further or other sums of money, until such time as the accounts of the expenditure of all sums of money received by them of him, in the preceding year, shall have been duly certified to him as aforesaid, as also that the said commissioners have used all due diligence in the collection and obtaining payment of the said proportion of one month's tax as aforesaid.

Collectors of
 the month's
 tax neglecting
 their duty may
 be fined.

VIII. And be it further enacted, That if any of the collectors, duly appointed for the collection of the said proportion of one month's tax as aforesaid, shall neglect or refuse to perform
 his

... duty in the collection thereof, or having collected the same shall neglect or refuse to pay the same to the treasurer appointed by the said commissioners, it shall be lawful for any of his Majesty's justices of the peace for the said city, to summon the party before him or them, and to fine him for such his neglect or refusal, any sum not exceeding the sum of twenty pounds, to be levied by distress and sale of the offender's goods and chattels, in case such fine shall not be forthwith paid, by warrant under the hand and seal, or hands and seals, of any one or more of the said justices, causing the overplus, if any, after deducting charges of such distress and sale, to be rendered to the party; and the penalty so adjudged shall be paid to the treasurer to the use of the said commissioners, to be applied by him as they shall direct.

[X. And be it further enacted, That the clause in the said Act of the thirty-sixth year of the reign of his present Majesty, which directs relief to be given to the families of persons serving in the said militia, when embodied and called into actual service, and ordered to march in manner therein mentioned, shall stand and the same is, from and after the first day of August next, hereby repealed.

Clause 50, of recited act, repealed from Aug. 1, next.

X. And whereas the families of men serving in the said militia, when embodied and called out into actual service and ordered to march, do become chargeable to the parishes and liberties whereunto they are sent; and the families of serjeants, corporals, drummers, and fifers, serving therein, when embodied and called out into actual service and ordered to march, may become chargeable to the parish to which they belong; and it is necessary provision should be made for such families;

it therefore enacted, That, from and after the said first day of August next, if any person serving in the said militia, or any person serving in the room or place of any man originally enlisted to serve therein, or any serjeant, corporal, drummer, or fifer, serving therein, shall, when embodied and called out into actual service, and ordered to march, leave a family unable to support themselves, and residing in the said city, or within three miles thereof, the churchwarden or churchwardens, or overseer or overseers of the poor of the parish or liberty to which such person shall be allotted, shall, by order of the lord mayor, or any other magistrate of the city of London, out of the rates for relief of the poor of such parish or liberty, pay to such family such weekly allowance, as to the said lord mayor or the said other magistrate shall seem expedient, not exceeding the rate of one shilling and sixpence per week for each and every child under in wedlock, and under the age of ten years; and not exceeding the rate of two shillings per week for the wife of such militia man, whether she shall or shall not have any child or children, and provided she does not follow the regiment; and in every parish or liberty where the money arising by such rates shall not be sufficient for the purposes aforesaid, a new rate or rates shall be made for raising a sum sufficient for that purpose: and in case any serjeant, corporal, drummer, or fifer, serving in the said militia, who shall not be allotted to any parish or liberty,

If non-commissioned officers, drummers, or privates, when ordered to march, leave families behind them, they shall be relieved by the parish officers out of the poor rates.

or whose allotment shall have ceased by promotion as aforesaid, shall, when embodied and called out into actual service, and ordered to march, leave a family unable to support themselves, who shall not belong to the parish, liberty, tything, or township, where they shall dwell at the time of being so embodied and called out into actual service, and ordered to march as aforesaid, then the churchwarden or churchwardens, or overseer or overseers of the poor of the parish, liberty, tything, or township, where such family shall dwell, shall, by the order of some one justice of the peace of the respective county, city, division, or place, out of the rates for the relief of the poor of such parish, liberty, tything, or township, pay to such family such weekly allowance as to such justice shall seem expedient, not exceeding the said rate of one shilling and sixpence *per* week for each child born in wedlock, and under the age of ten years, and not exceeding the said rate of two shillings *per* week for the wife of such serjeant, corporal, drummer, or fifer, whether she shall or shall not have any child or children, and provided she does not follow the regiment; and in every parish, liberty, tything, or township, where the money arising by such rates shall not be sufficient for such purpose, a new rate or rates shall be made for raising a sum sufficient for that purpose; and every such weekly allowance shall be forthwith reimbursed to the churchwarden or churchwardens, or overseer or overseers of such parish, liberty, tything, or township, by the treasurer to the said commissioners, on his or their producing and leaving with him a certificate of the order of the justice allowing such relief; which certificate the said justice is hereby required to grant accordingly.

If the family does not belong to the parish, the treasurer to the commissioners to reimburse the allowance to it.

Families of men not residing within certain limits not entitled to relief, and of men hereafter enrolled, only for the child.

XI. Provided always, and be it further enacted, That such families of the men, serving in the said militia, as shall not reside within the city of *London*, or within the distance of three miles therefrom, shall not be entitled to any relief under the said act of the thirty-sixth year of the reign of his present Majesty, or of this act; and that the families of persons hereafter to be enrolled to serve in the said militia, shall not be entitled to such relief for more than one child born in wedlock previous to the time of the enrolment of such persons respectively; and that no order for the relief of the family of any man serving in the said militia shall be valid and effectual, unless certificates of the marriage and baptism (or of marriage only in the case of a wife) shall be annexed to such order for relief; any thing in the last-mentioned act contained to the contrary notwithstanding.

The commissioners, forty days before the time of any man is expired, shall issue a precept for providing another man

XII. And be it further enacted, That the said commissioners, at their said courts, shall, and they are hereby required, forty days at the least before the time of service of any man or men serving in the said militia shall be expired, to issue a precept or precepts to the alderman, deputy, and common council men of the ward of the said city, for which such man or men shall be serving, requiring them to provide another man or men in the room of such man or men, whose time of service shall be so expiring;

iring; and the alderman or deputy, and common council men of such ward, or the major part of them, shall provide the man, or the number of them specified in such precept or precepts accordingly, in the same manner, and under and subject to the same rules and regulations, and with the like powers and authorities as are specified and contained in the said act of the thirty-sixth year of the reign of his present Majesty, for the raising of men to serve in the said militia; and the commanding officer of each of the said regiments is hereby empowered, from time to time, to discharge any man or men of his regiment whose time of service will expire within forty days then next ensuing, and to receive any other militia man or men in his or their room, who shall have taken the oaths, and been enrolled according to the directions of the said act.

XIII. And be it further enacted, That if any churchwarden or overseer of the poor shall, on demand made in pursuance of any order of the justices of the peace for the said city, made at their general or quarter sessions for the payment of any sum of money, and after the producing of the said order to him, refuse or neglect to pay and satisfy the sum or sums of money directed to be paid in or by such order, every such churchwarden or overseer of the poor shall be subject to the same penalty, and to be recovered and applied in like manner, as is directed by the said act in cases where any churchwarden or overseer of the poor shall refuse to pay any money directed to be paid by the order of any justice or justices of the peace; and if any such churchwarden or overseer of the poor shall feel himself aggrieved by any such order of the said justices of the peace for the said city, made at their said general or quarter sessions, it shall and may be lawful for such person to appeal therefrom to the next general or quarter sessions of the peace for the said city, in the like manner as is directed by the said act in cases of appeal from the order of any justice or justices of the peace.

XIV. And be it further enacted, That if the treasurer to the said commissioners shall at any time refuse to reimburse any churchwarden or overseer of the poor of any parish, liberty, township, or tything, any sum or sums of money paid by him in pursuance of any order of any justices of the peace, for the relief of the family of any of the persons serving in the said militia, such persons not being allotted to any parish or liberty, and not belonging to such parish, liberty, township, or tything, having, at the time the same shall be demanded, funds in his hands applicable for that purpose, the said treasurer so refusing shall for every such refusal forfeit any sum not exceeding ten pounds, to be recovered by the adjudication of the lord mayor, or other magistrate of the said city, in like manner as is directed by the said act, in cases where any churchwarden or overseer of the poor shall refuse to pay any money directed to be paid by any order of any justice or justices of the peace.

XV. And whereas by virtue and under the authority of the said act of the thirteenth and fourteenth years of the reign of his late Majesty

majesty King Charles the Second, a muster master for the purposes of mustering the trained bands of the city of London, and examining their arms and accoutrements, had always been appointed, which office became unnecessary by the passing of the act of the thirty-fourth year of the reign of his present Majesty, for the better ordering of the militia of the city of London, and it is just and reasonable that the person who was muster master at the time of the passing of the last mentioned act, should have some indemnity in lieu of such office as has been given to muster masters of his Majesty's forces on their offices being abolished; be it therefore enacted by the authority aforesaid, That Thomas Gregg, the person who was muster master to the said trained bands at the time of the passing of the said last mentioned act, shall receive and be paid out of the said proportion of one month's tax as aforesaid, the sum of seventy-five pounds yearly, for and during the term of his natural life, to be paid to him half-yearly by the treasurer to the said commissioners, out of the produce of the said proportion of one month's tax, or until he shall be appointed by the said commissioners to some office of not less than equal value; the said payment to be computed and commence from the time of the passing of the said act of the thirty-fourth year of the reign of his present Majesty.

Mr. Gregg, late muster master of the trained bands, to be paid 75l. yearly out of the month's tax, until appointed to some office.

Recited act, as far as applicable, to extend to this act.

XVI. And be it further enacted, That the said act of the thirty-sixth year of the reign of his present Majesty, and all and every the clauses, powers, provisions, directions, penalties, matters, and things therein contained, so far as the same are applicable, and not hereby repealed, shall be applied and put in execution, with respect to this act, in as full and ample a manner as if they were here again at large repeated and re-enacted in the body of this act.

Publick act.

XVII. And be it further enacted, That this act shall be deemed and taken to be a publick act; and shall be judicially taken notice of as such, by all judges, justices, and other persons whomsoever, without specially pleading the same.

C A P. LXXXIII.

An act for transferring to the commissioners for auditing the publick accounts, the duties now performed in the offices of the auditors of the land revenue; and for directing the mode of attesting the accounts of the paymaster general of his Majesty's forces.—[July 12, 1799.]

Preamble.

WHEREAS the three offices of auditors of the land revenue are holden under patents from the crown by persons who execute the duties of the same wholly by deputy: and whereas it would be conducive to the publick service if the accounts which are now examined and audited in the said offices should, on the determination of the present grantees of the said offices, be examined and audited by the commissioners for auditing the publick accounts of the kingdom; 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 re-

From the respective deaths

pective deaths of *William Henry Cooper* and *Frederick Grey* of the present
Cooper esquires, sons of *Sir Grey Cooper* baronet, *Henry Shelly* and auditors of
Thomas Jones esquires, the present auditors of the land revenue the land re-
 in *England* and *Wales*, the said offices respectively, and all the venue, their
 powers, authorities, rights, privileges, and advantages, by the offices to
 said patents respectively granted and given to them or to any cease, and no
 of their predecessors, shall cease and determine, from and after fee afterwards
 which time no fee, gratuity, perquisite, or emolument whatever, to be taken,
 shall be received or taken by any person or persons whomsoever, except as here-
 employed in making up, passing, or auditing any accounts under in authorized.
 the authority of this act, save and except the fees which by the
 authority of this act are herein-after authorized to be received for
 the purposes therein mentioned.

II. Provided always, and be it enacted, That nothing herein Act not to af-
 contained shall extend or be construed to extend, to affect the rights fect any officer
 of any officer or minister of the exchequer, other than the said of the exche-
 auditors of the land revenue, or any person or persons acting or quer, except
 appointed by or under them; and also except such variation with the said au-
 respect to the said rights as may hereafter be made by authority ditors and
 of this act. persons acting
 under them.

III. And be it further enacted, That if during the continuance If during the
 of the patent granted to *William Henry Cooper* and *Frederick Grey* patent to
Cooper esquires, a vacancy shall happen in the offices of auditor mess. Cooper,
 for *Chester*, *Derby*, *Lincoln*, and *Nottingham*, or in the office of a vacancy shall
 the auditor for the principality of *Wales*, by the deaths of the said happen in the
 auditors for the counties of *Chester*, *Derby*, *Lincoln*, and *Nottingham*, office of au-
 and of the principality of *Wales* respectively, the duty executed ditor for *Ches-*
 in each of the said offices shall be performed by and with the ap- ter, &c. or
 probation, and under the authority and appointment of the lords *Wales*, the
 commissioners of his Majesty's treasury for the time being, or any duty shall be
 three or more of them, by the persons who shall then be the acting performed by
 deputies in the respective departments, subject to such an allot- the deputies,
 ment of the fees and emoluments of office, and under such other subject to the
 regulations as the said commissioners of the treasury shall think regulations of
 fit to direct, and the surplus of such fees shall be carried to the the treasury.

IV. And in order more effectually to provide, on the abolition of any On the deter-
 of the said offices by virtue of this act, upon the determination of the mination of
 interest of the said grantees, for the examination of the several accounts the interest of
 heretofore examined, tried, and audited, in the respective offices of the grantees,
 the auditors of the land revenue in *England* and *Wales*, with as little the accounts
 expence as may be consistent with the publick interest, be it further heretofore ex-
 enacted, That all and every the accounts heretofore examined, amined in
 tried, and audited, by or in the offices of the several auditors of their offices
 the land revenue of the crown in *England* and *Wales*, or in either shall be ex-
 of them, shall, from and after the determination of the respective amined by the
 interests of each of the said grantees respectively, be examined, commissioners
 tried, and audited, by the commissioners for examining and au- appointed under
 diting the publick accounts of the kingdom, appointed under the authority of an act of the twenty-fifth year of his present Majesty, the
 authority of an act of the twenty-fifth year of his present Majesty, intituled, *An act for the better examining and auditing the publick accounts* appointed un-
 intituled, *An act for the better examining and auditing the publick accounts* der 25 Geo. 3.

accounts of the kingdom, who shall be, and they are hereby invested with all the same powers and authorities, for the examining, trying, and auditing the several accounts herein-before mentioned, as are now vested in them by virtue of the said act of the twenty-fifth year of his present Majesty, for the examining, trying, and auditing the publick accounts of the kingdom, or as are now vested in the said respective grantees by any law, usage, or custom; and the said commissioners shall also be, and they are hereby invested with all the powers and authorities, and shall be subject to the performance of the same duties, and liable to the same controul, which the auditors of the land revenue are now by law, usage, or custom invested with, or are subject and liable to, except as the same are or shall be affected or varied by this act.

All books, &c. in the said offices, on their abolition, shall be the property the publick.

V. And be it further enacted, That all official books, papers, and accounts whatever, which shall be remaining in either of the offices of the auditors of the land revenue, on the abolition of each respectively, or which have been usually or ought to have been kept therein, shall be deemed to be publick property, and shall be delivered over to such person or persons as the commissioners of the treasury, or the lord high treasurer for the time being, shall order and direct.

All accounts heretofore passed in the said offices shall, on their abolition, be delivered to the commissioners for auditing the publick accounts.

VI. And be it further enacted, That all accounts of the expenditure of publick money, which have heretofore been passed in the offices of the auditors of the land revenue in *England* and *Wales*, or in either of them, shall from and after the abolition of each office respectively, be delivered to the commissioners for auditing and examining the publick accounts, together with the vouchers belonging thereunto.

Persons in examination upon oath before the said commissioners who shall declare any false matter, to be liable to the penalties for perjury.

VII. And be it further enacted, That in case any person or persons, in the course of their examination upon oath before the said commissioners for auditing the publick accounts touching the accounts hereby put under their care and management, or touching any other publick accounts tried and audited by them, shall wilfully and corruptly declare any matter which shall be false, such person or persons so offending, and being thereof duly convicted, shall be, and is and are hereby declared to be subject and liable to such pains and penalties as by any law now in being persons convicted of wilful and corrupt perjury are subject and liable to.

All leases and grants made after such abolition and assignments thereof, shall be enrolled in the office of the said commissioners, for which no greater fees shall be taken than the treasury shall appoint.

VIII. And be it further enacted, That all leases and grants within the said respective audits, which, from and after the abolition of each of the said offices respectively, shall be made and granted of any part or parts of the land revenue of the crown in *England* and *Wales*, and all and every assignment and assignments which shall or may from such periods respectively be made of any lease or grant from the crown, shall be enrolled and entered in the office of the said commissioners for auditing the publick accounts, in the same manner and form as they have been used and accustomed to be enrolled and entered in the respective offices of the said auditors of the land revenue, for which enrolment and entry no greater fees shall be taken and received than the commissioners of the treasury, or the lord high treasurer for the time being,

being, shall appoint, not exceeding such fees as have been used and accustomed to be taken and received by or in the respective offices of the auditors of the land revenue in *England and Wales*.

IX. Provided always, That for leases of lands, tenements, or hereditaments belonging to the crown, no fee whatever shall be demanded, taken or received, if the said commissioners of the treasury or lord high treasurer shall so direct; and that such, but no greater fees shall be taken and received from and charged upon the several receivers and accountants, whose accounts are by this act directed to be examined, tried, and audited by the said commissioners for auditing the publick accounts, as the said commissioners of the treasury or lord high treasurer shall appoint, not exceeding such fees as have been used and accustomed to be taken and received from and charged upon such receivers and accountants, by or in the offices of the said auditors of the land revenue, or either of them, which fees shall be received, accounted for, and paid over, for the use of the publick in manner herein-after mentioned.

For leases of crown lands, no fee shall be taken if the treasury shall so direct; and such fees as the treasury shall appoint shall be taken from accountants, which shall be paid over for the use of the publick.

X. And be it further enacted, That the lord high treasurer, or commissioners of the treasury, or any three or more of them, shall be, and he and they is and are hereby authorized to appoint such officers, receivers, and clerks, or other persons, as shall appear to him or them to be necessary from time to time for making up and preparing for declaration the several accounts by this act directed to be examined, tried, and audited, by the commissioners for auditing the publick accounts, and for receiving, accounting for, and paying over, the fees to be taken and received under the authority of this act, with such fixed salaries to each, as he or they shall judge proper, and also to allow such reasonable sums as to him or them shall seem fit for payment of such salaries, and all other incidental charges, to be incurred in the office for auditing the publick accounts, to be paid out of the consolidated fund, not exceeding in the whole the annual sum of three thousand and forty pounds, in addition to the sum of six thousand pounds already directed to be paid for the like purposes, as by an act, passed in the twenty-fifth year of his present Majesty, intituled, *An act for the better auditing and examining the publick accounts of the kingdom*, which said salaries and allowances shall be to the several officers, clerks, and other persons employed, or to be employed, in the accounts of the land revenue, in lieu of all fees, gratuities, and perquisites whatever.

The treasury may appoint persons for making up accounts for declaration, and for receiving and paying over fees, with salaries, &c. not exceeding a certain sum.

XI. And be it further enacted, That the receiver or receivers so to be appointed for receiving the fees aforesaid, shall, in books to be provided for that purpose, keep or cause to be kept a full, true, and particular account of all the fees which shall be taken and received for the enrolment and entry of all and every lease, grant, and assignment, so directed to be enrolled and entered in the said office, for auditing the publick accounts, and of all and every the fees which shall be taken and received from the several receivers and accountants, whose accounts are by this act directed to be examined, tried, and audited, by the said commissioners for auditing the publick accounts, and of all other the

The receiver shall keep and deliver an account of fees to the commissioners upon oath, and shall pay the money quarterly to the exchequer, to be carried to the consolidated monies fund.

monies to be taken and received for fees under the authority of this act; and that such receiver or receivers shall, every six months and oftener if required, deliver to the commissioners for auditing the publick accounts for the time being, a full and particular account verified upon oath before the said commissioners for auditing the publick accounts, which oath they the said commissioners, or any three or more of them, are hereby authorized and empowered to administer, of all the monies received by him or them under the authority of this act, and shall pay the whole money so to be received as aforesaid, at the end of each quarter, into the receipt of his Majesty's exchequer, under the direction of the said commissioners; and the same when so paid shall by the proper officer be carried to and made part of the consolidated fund.

The commissioners shall administer to the persons examining any publick accounts an oath for their faithful demeanour in performance of their trust.

XII. And be it further enacted, That the said commissioners for auditing the publick accounts, or any three or more of them, shall, and they are hereby authorized to administer to every of the officers and clerks who shall be appointed as before directed, and also to all clerks and other persons acting ministerially under them, in examining any of the publick accounts under the management of the said commissioners, an oath for his or their true and faithful demeanour in all things relating to the due performance of the trust reposed in him or them.

Accounts to be verified on oath before a baron or the curfitor baron of the exchequer, or the said commissioners.

XIII. *And whereas it is expedient that the commissioners for auditing the publick accounts should be authorized to administer an oath to all accountants for the expenditure of publick money, in the same manner as such oath is now administered by the barons of the coif or curfitor baron of the exchequer:* be it further enacted, That all and every the accounts of the expenditure of publick money, except as herein-after mentioned, which are or shall be delivered into the office of the commissioners for auditing the publick accounts for the purpose of being examined and audited, shall, previous to such the delivery thereof into the said office, be verified and attested on oath by the several accountants, before one of the barons of the coif or the curfitor baron of the exchequer, or before the said commissioners of publick accounts, or any three or more of the said commissioners, which oath they the said commissioners, or any three or more of them, are hereby authorized to administer.

Accounts of the paymaster general to be verified by the accountant general.

XIV. *And whereas it is expedient that the accounts of the paymaster general of his Majesty's forces should be verified by the accountant general of the pay office, instead of the paymaster general of the forces:* be it therefore further enacted, That, from and after the passing of this act, all and every the accounts of the paymaster general shall be verified and attested upon oath by the accountant general of the pay office for the time being either before one of the barons of the coif or the curfitor baron of the court of exchequer, or before the said commissioners for auditing the publick accounts, or any three or more of the said commissioners, and the paymaster general of his Majesty's forces shall not be required to verify and attest such account, but shall be exonerated and excused therefrom.

Act not to demitify the

XV. Provided always, and be it further enacted, That nothing

thing herein contained shall in any other respect extend, or be construed to extend, to take away, lessen, diminish, or alter any of the duties or responsibility of the paymaster general of his Majesty's forces, in respect of his office of paymaster general, save and except with respect to the verifying and attesting his accounts on oath in manner aforesaid.

C A P. LXXXIV.

An act to enable the lords commissioners of the treasury to contract with the most noble Charles duke of Richmond, for the absolute purchase of the property of the said duke, and all others interested in a certain duty of twelve pence per chaldron on coals shipped in the river Tyne to be consumed in England, and to grant a compensation for the same, by way of annuity payable out of the consolidated fund.—[July 12, 1799.]

C A P. LXXXV.

An act to protect masters against embezzlements by their clerks or servants.—[July 12, 1799.]

WHEREAS bankers, merchants, and others, are, in the course of their dealings and transactions, frequently obliged to entrust their servants, clerks, and persons employed by them in the like capacity, with receiving, paying, negotiating, exchanging, or transferring, money, goods, bonds, bills, notes, bankers drafts, and other valuable effects, and securities: and whereas doubts have been entertained whether the embezzling of the same by such servants, clerks and others, so employed by their masters, amounts to felony by the law of England, and it is expedient that such offences should be punished in the same manner in both parts of the united kingdom; be it enacted and declared 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 if any servant or clerk, or any person employed for the purpose in the capacity of a servant or clerk, to any person or persons whomsoever, or to any body corporate or politick, shall, by virtue of such employment, receive or take into his possession any money, goods, bond, bill, note, banker's draft, or other valuable security, or effects, for or in the name or on the account of his master or masters, or employer or employers, and shall fraudulently embezzle, secrete, or make away with the same, or any part thereof, every such offender shall be deemed to have feloniously stolen the same from his master or masters, employer or employers, for whose use or in whose name or names, or on whose account the same was or were delivered to, or taken into the possession of such servant, clerk, or other person so employed, although such money, goods, bond; bill, note, banker's draft, or other valuable security, was or were no otherwise received into the possession of his or their servant, clerk, or other person so employed; and every such offender, his adviser, procurer, aider, or abettor, being thereof lawfully convicted

Preamble.
Serving or clerks taking into their possession any money or other effects on their master's account, and fraudulently embezzling or secreting any part thereof, shall be deemed to have feloniously stolen the same; and such offenders and their abettors shall, on con-

section, be liable to be transported for 14 years.

convicted or attainted, shall be liable to be transported to such parts beyond the seas as his Majesty, by and with the advice of his privy council, shall appoint, for any term not exceeding fourteen years, in the discretion of the court before whom such offender shall be convicted or adjudged.

C A P. LXXXVI.

An act for ascertaining the rate of duty to be paid for retail spirit licences; and for authorizing the justices of the peace for any county to grant licences to sell ale, beer, or other liquors, by retail, in cities and places where a sufficient number of magistrates cannot be found qualified to grant such licences.—[July 12, 1799.]

Preamble.
30 Geo. 3.
c. 38.

19 Geo. 3.
c. 59.

38 Geo. 3.
c. 40.

Licence duties shall be ascertained in houses, &c. are rated under last recited act; and,

WHEREAS by an act, made in the thirtieth year of the reign of his present Majesty, among other things for repealing the duties upon licences for retailing distilled spirituous liquors, and for granting other duties in lieu thereof, certain rates of duty are imposed for and in respect of licences to retail distilled spirituous liquors or strong waters, according to the rent at which the dwelling-house in which the person authorized by any such licence to retail distilled spirituous liquors or strong waters resided or retailed such distilled spirituous liquors or strong waters at the time of taking out such licence, together with the offices, courts, yards, and gardens, therewith occupied, were rated under the authority of an act, made in the nineteenth year of the reign of his present Majesty, for imposing duties on inhabited houses: and whereas the rates and duties of the said act of the nineteenth year of his present Majesty's reign are repealed by another act, made in the thirty-eighth year of his present Majesty's reign, and other rates and duties are by the said last-mentioned act imposed for or in respect of inhabited houses according to the rents therein specified, and it is therefore expedient that the said licence duties should hereafter be ascertained by the rents according to which dwelling houses shall be rated under the authority of the said act of the thirty-eighth year aforesaid; 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, the said licence duties shall be ascertained according to the rent at which the dwelling house shall at the time of taking out any such licence be rated under the authority of the said act of the thirty-eighth year aforesaid; and that in all cases where the said act of the thirtieth year aforesaid mentions or refers to any dwelling house, offices, courts, yards, and gardens, as being rated at any rent under the authority of the said act of the nineteenth year aforesaid, the same shall be deemed and taken to refer to such dwelling house, offices, courts, yards, and gardens, as being rated at that particular rent under the authority of the said act of the thirty-eighth year aforesaid; any thing in the said last mentioned act contained to the contrary in any wise notwithstanding.

II. *And whereas many persons, since the making of the said act of the thirty-eighth year of his present Majesty's reign, have taken out licences to authorise him, her, or them, to retail distilled spirituous liquors or strong waters, and paid for such licences the sums of money in that behalf specified in the said act of the thirtieth year aforesaid; and it is expedient in respect thereof to make such provision as is herein-after mentioned; be it therefore enacted, That every such licence and payment shall be deemed good and valid, and the money so paid shall be deemed and taken to have been applicable to the purpose for which the said duties imposed by the said act of the thirtieth year of his present Majesty's reign were by that act directed to be applied.*

licences taken out since passing it, valid, and the money paid for them applicable as the duties imposed by the recited act of 30 Geo. 3.

III. *And whereas by an act, passed in the sixth year of the reign of King George the First, intituled, An act for preventing frauds and abuses in the publick revenues of excise, customs, stamp duties, post office, and house money, it is enacted, That all and every person or persons whatsoever, who shall have in his or her custody any brandy, arrack, rum, spirits, or strong waters, exceeding the quantity of sixty-three gallons, shall be deemed and taken to be a seller of and dealer in brandy, arrack, rum, spirits, and strong waters, and subject to the survey of the excise: and whereas by an act, passed in the twenty-sixth year of the reign of King George the Second, intituled, An act for the more effectually preventing the fraudulent removal of tobacco by land or water, and for the ease of the fair trader in tobacco; and for ascertaining the rates payable for the postage of certain letters; and for amending and explaining the laws relating to the sale of spirituous liquors by retail, it is enacted, That no justice of the peace, being a common brewer of ale or beer, innkeeper, or distiller, or other seller of or dealer in ale, or any kind of spirituous liquors, or interested in any of the said trades or businesses, or being a victualler or malster, shall, during such time as he shall be such common brewer, innkeeper, distiller, victualler, or malster, or seller of or dealer in ale, or other spirituous liquors, or interested in any of the said trades or businesses, be capable of or have any power to grant any licence or licences to any person or persons for selling ale, beer, or any other liquors by retail: and whereas in divers corporate cities, towns, and places, wherein foreign spirituous liquors are imported into this kingdom, certain persons exercising corporate offices, and no others, can grant licences for selling ale or beer, or any other liquors by retail therein, and it may happen that so many of the justices or magistrates thereof may be disqualified from granting such licences by force of the said recited acts, or that a sufficient number of persons exercising such corporate offices for the time being may not be qualified to act therein according to the said act, which may be productive of great inconvenience, and may be injurious to the publick revenue; for remedy whereof, be it further enacted, That, from and after the passing of this act, in case it shall happen that in any city, town, or place, any of the corporate justices or magistrates thereof for the time being, shall not be capable of acting in granting such licences as aforesaid, by reason that any such justice or magistrate, or justices or magistrates therein, is or are*

6 Geo. 1. c. 26.

26 Geo. 2. c. 13.

In any place where the corporate justices are by the two last recited acts disqualified to grant licences for

retailing li-
quors, the
justices for
the county
at large may
grant them
at the request
of the chief
magistrate.

a seller or sellers of, or a dealer or dealers in, any foreign spirits, then and in every such case it shall be lawful for any justice or justices of the peace, acting in and for the county at large, within which such city, town, or place, shall be situate or next adjoining thereto, at the request in writing of the chief magistrate of any such city, town, or place, to act as a justice or justices, magistrate or magistrates, within such city, town, or place, for the purpose of granting licences to sell ale, beer, or other liquors by retail in such corporate city, town, or place, instead of the justice or justices, or magistrate or magistrates thereof disqualified as aforesaid; any act or acts, or any law, custom, or usage, so the contrary notwithstanding; and all such justices, so required to act as aforesaid, shall be entitled to exercise the powers and jurisdictions of a magistrate within such city, town, or place, for the purpose of granting such licences as aforesaid, and in all things relating thereto, and shall be deemed and taken to be a magistrate of such city, town, or place, for the purposes aforesaid; but that such justice or justices shall not have any authority, power, or jurisdiction, in such city, town, or place, by virtue of this act, other than and for the purposes herein-before mentioned.

C A P. LXXXVII.

An act for enabling his Majesty, to prohibit the exportation, and permit the importation, of corn, and for allowing the importation of other articles of provision, without payment of duty, to continue in force until six weeks from the commencement of the next session of parliament.—[July 12, 1799.]

Preamble.

WHEREAS it is expedient that a power should be vested in his Majesty to prohibit, with the advice of his privy council, the exportation of all or any sort of corn or grain from the ports of this kingdom, if circumstances should so require, and to permit the importation of all or any sort of foreign corn or grain, if circumstances should in like manner so require: 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, and until the expiration of six weeks from the commencement of the next session of parliament, it shall and may be lawful for his Majesty, his heirs and successors, and he and they is and are hereby authorised, with the advice of his or their privy council, whatever may be the general average price of any of the said sorts of corn or of oatmeal in England or Scotland respectively, from time to time, when and as often as the same shall be judged expedient, to prohibit generally, for a limited time, the exportation from England and Scotland respectively, of any British or foreign wheat, rye, barley, beer, or bigg, pease, beans, oats, or any meal or flour, or bread, biscuit, or malt, made thereof, or any Indian corn, or maize, or meal, or flour, made thereof; and to permit generally the im-
portation

His Majesty, in council, may prohibit the exportation of British or foreign wheat, &c. or permit the importation of foreign corn, &c. in British vessels, or in any other vessels belonging to persons of any country in amity with

portation into *England* or *Scotland* respectively, of any foreign his Majesty, corn or other articles as aforesaid, in any *British* ship or vessel, duty free; as or in any other ship or vessel, belonging to persons of any king- also ware-
dom or state in amity with his Majesty, and navigated in any house-foreign
manner whatever, without payment of any duty whatsoever; be taken out
and also the taking out of warehouse, for home consumption, of for home con-
any such foreign corn, or other articles as aforesaid, without pay- sumption.
ment of any duty whatsoever, and in like manner to recal such
prohibition or permission, either in part or in the whole, if cir-
cumstances shall appear so to require, any thing in any act, or
part of any act to the contrary notwithstanding; and if any per- If any person
son shall export, or shall load or lay on board any ship or other shall export
vessel, with intent to export, or if any person shall import any or import
corn or other articles as aforesaid, contrary to such prohibition contrary to
or permission of his Majesty, by and with the advice of his privy such prohibi-
council, the person so exporting, or loading or laying on board tion or per-
with intent to export, or the person so importing the same, shall mission, he
be liable and subject to the like forfeitures and penalties; and shall be liable
the said corn or other articles and the ship or vessel in which the to the penal-
same shall be exported or loaded or laid on board, or in which ties, and the
the same shall be imported, shall be subject and liable to the like corn, &c. sub-
forfeitures, and in like manner to be sued for, prosecuted, re- ject to the
covered, and disposed, as if the said corn or other articles were forfeitures, imposed by
exported, or loaded or laid on board, or imported, contrary to 31 Geo. 3.
the provisions of two acts, the one, passed in the thirty-first year c. 30; and
of the reign of his present Majesty, intituled, *An act for regulat- 33 Geo. 3.
ing the importation and exportation of corn, and the payment of the c. 65.*
duty on foreign corn imported, and of the bounty on British corn ex-
ported; the other, passed in the thirty-third year of his present
Majesty's reign, intituled, *An act to amend an act, made in the
thirty-first year of the reign of his present Majesty, intituled, 'An act
for regulating the importation and exportation of corn, and the payment
of the duty on foreign corn imported, and of the bounty on British corn
exported:* provided always, That the power hereby granted to
his Majesty, his heirs and successors, with the advice of his or
their privy council, to prohibit the exportation from this king-
dom of any sort of corn, or other articles as aforesaid, shall not
extend, or be construed to extend, to any foreign corn, meal, or
flour, that shall have been imported and warehoused in the man-
ner and on the conditions mentioned in the before-mentioned
act of the thirty-first year of his present Majesty's reign, and
shall not have been taken out of such warehouse for home con-
sumption.

II. Provided also, and be it further enacted, That in every His Majesty,
such case it shall and may be lawful for his Majesty, his heirs in council,
and successors, with the advice of his or their privy council, to may permit
permit the carrying coastwise, or carrying out, or the exportation the carrying
of the several sorts of corn, or other articles as aforesaid, for all coastwise or
or any of the purposes mentioned in the said two acts, passed in exportation
the thirty-first and thirty-third years of his present Majesty's of the several
reign, or either of them, in like manner and in the same propor- articles afore-
tioned in the said two acts, for the purposes men- said, for the
tioned in the said two acts, for the purposes men- tioned in the

said two acts as allowed thereby, when such articles are prohibited to be exported.

His Majesty, in council, may permit the importation from any place in any British vessel, or any vessel belonging to persons of any state in amity with his Majesty, of certain articles duty free.

Such articles to be entered with the officer of the customs at the port of importation, on pain of forfeiture.

Recovery and application of penalties.

tions and quantities, and from and to the same ports and places as is allowed by the said two acts, or either of them, at such times as any of the several sorts of corn or other articles as aforesaid are prohibited to be exported, subject to the like securities, conditions, regulations, and restrictions, forfeitures, and penalties, as are by the said two acts, or by either of them, in any such case required and imposed.

III. And be it further enacted, That, from and after the passing of this act, and until the expiration of six weeks from the commencement of the next session of parliament, it shall and may be lawful for his Majesty, his heirs and successors, and he and they is and are hereby authorized, with the advice of his or their privy council, from time to time, when and as often as the same shall be judged expedient, to permit generally, for a limited time, the importation into *Great Britain*, from any port or place whatever, in any *British* ship or vessel, or in any other ship or vessel belonging to persons of any kingdom or state in amity with his Majesty, and navigated in any manner whatever, any beans, called *Kidney* or *French Beans*, tares, lentiles, callivances, and all other sorts of pulse, and also bulls, cows, oxen, calves, sheep, lambs, and swine, beef, pork, mutton, veal, and lamb, whether salted or otherwise, bacon, hams, tongues, butter, cheefe, potatoes, rice, sago, sago powder, tapioca, vermicelli, millet seed, poultry, fowls, eggs, game, and four croud, without the payment of any duty whatever, at all times before the said expiration of six weeks from the commencement of the next session of parliament; and in like manner to recall such permission, either in part or in whole, if circumstances shall seem so to require; any thing in any act or acts of parliament to the contrary thereof in anywise notwithstanding.

IV. Provided always, and be it further enacted, That a due entry shall be made of all such beans called *Kidney* or *French Beans*, tares, lentiles, callivances, and all other sorts of pulse, and of such bulls, cows, oxen, calves, sheep, lambs, and swine, beef and pork, veal, mutton and lamb, bacon, hams, tongues, butter, cheefe, potatoes, rice, sago, sago powder, tapioca, vermicelli, millet seed, poultry, fowls, eggs, game, and four croud, that shall be imported by virtue of this act, or any order in council made under the authority thereof, with the proper officers of the customs at the port into which the same shall be imported; and in default thereof the same shall be forfeited, and shall and may be seized by any officer or officers of his Majesty's customs.

V. And be it further enacted, That all penalties and forfeitures created and incurred by this act, (and not herein otherwise specially directed to be prosecuted and recovered), shall and may be sued for, prosecuted, recovered, and disposed of, in such manner, and by such ways, means and methods, as any penalties incurred on any goods, ships, or vessels, forfeited for any offence against the laws of customs, may now be legally sued for, prosecuted, recovered, and disposed of; and the officer or officers concerned in seizures or prosecutions under this act, shall be entitled

titled to and receive such share of the produce arising from the seizures, as they are now by law entitled to upon prosecution of seizures for unlawful importation, and to such share of the produce arising from any pecuniary fine or penalty, or composition paid for any offence against this act, as they are now by any law or regulation entitled to, upon prosecutions for pecuniary penalties.

VI. And be it further enacted, That copies of such orders as shall be made by his Majesty in council, for any of the purposes mentioned in this act, if made when parliament is sitting, shall be laid before both houses of parliament, within three days after the same shall have issued; and if made when parliament is not sitting, then within fourteen days after the meeting of the next session of parliament.

Copies of orders in council to be laid before parliament.

C A P. LXXXVIII.

An act for erecting the county of Edinburgh into a separate district, for the purpose of regulating the importation and exportation of corn.—[July 12, 1799.]

WHEREAS by an act, made in the thirty-first year of the Preamble. reign of his present Majesty, intituled, An act for regu- 31 Geo. 3. lating the importation and exportation of corn, and the payment c. 30. of the duty on foreign corn imported, and of the bounty on British corn exported; it was, among other things, enacted, That, for better ascertaining the prices of corn and oatmeal for the purposes in the said act mentioned, the several maritime counties of that part of Great Britain called England, and also the several counties of that part of Great Britain called Scotland, should be divided into districts; and that the counties of Fife, Kinross, Clackmannan, Stirling, Linlithlow, Edinburgh, Haddington, Berwick, Roxburgh, Selkirk, and Peebles, should be the thirteenth district; and, by the said act, corn was permitted to be carried coastwise, in the manner and under the regulations by the said act prescribed: and whereas another act was made in the thirty-third year of the reign 33 Geo. 3. of his present Majesty, for amending the said act: and whereas it c. 65. found expedient that the county of Edinburgh should be disjoined from the aforesaid thirteenth district, and be erected into a district by itself: 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 so much of the aforesaid act made in the thirty-first year of his Majesty's reign, as unites the county of Edinburgh with the other counties above mentioned, forming the thirteenth district, shall be, and the same is hereby repealed; and the aforesaid counties of Fife, Kinross, Clackmannan, Stirling, Linlithlow, Haddington, Berwick, Roxburgh, Selkirk, and Peebles, shall be and continue the thirteenth district, subject to the same rules and regulations to which they were subject and liable before the passing of this act.

The county of Edinburgh shall be separated from the other counties forming the 13th district under first recited

and shall be a district by itself, viz. the 17th; and the monthly prices of corn, &c. within Edinburgh, shall regulate the importation and exportation, &c.

II. And be it enacted, That the said county of *Edinburgh* shall, for the purposes of the said acts, be, and be deemed to be, the seventeenth district, and a district by itself; and that the monthly prices to be ascertained within the city of *Edinburgh*, and returned by his Majesty's sheriff depute in the way and manner prescribed by the aforesaid acts, shall regulate the importation and exportation of all kinds of corn, meal, and flour, with the duties and bounties thereon, and the carrying the same coastwise to and from the port of *Leith*, and creeks belonging thereto; and that all the rules and regulations contained in the aforesaid acts relative thereto, and to warehousing, and taking the same out of warehouses, shall be applicable to the said seventeenth district, as fully and effectually, to all intents and purposes, as if it had been constituted a district by the first recited act.

Continuance of act.

III. And be it enacted, That this act shall continue and be in force until the twenty-fifth day of *March* one thousand eight hundred and one.

C A P. LXXXIX.

An act for regulating the manner in which the united company of merchants of England trading to the East Indies, shall hire and take up ships for their regular service.—[July 12, 1799.]

Preamble.

WHEREAS it is expedient that the manner in which the ship hired and taken up for the service of the united company of merchants of England trading to the East Indies, should be regulated as herein-after mentioned; 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

The East India company shall employ in their service no ships but such as shall be contracted for, for six voyages, and shall advertise for proposals, and accept the lowest terms.

parliament assembled, and by the authority of the same, That, from and after the passing of this act, the said united company, or their court of directors, shall employ in their regular service no ships but such as shall be contracted for to serve the said company, as they shall have occasion to employ them in trade and warfare, or any other service, for six voyages to and from *India* or *China*, or elsewhere within the limits of the said united company's exclusive trade; and that, from time to time, whenever the said united company shall have occasion to cause any ship or ships to be built for their service, the court of directors of the said united company shall give notice thereof by public advertisement, and therein state the burthen of the ship or ships wanted, the dimensions or scantlings of timbers and planks, number of guns, manner of building, providing, furnishing, and storing such ships, the time to be allowed for building, (which shall be as long as reasonably may be), and other particulars necessary to enable persons to judge of the expences thereof, and the proper rate of freight for such ships respectively, or shall refer to and give information of all such particulars by their proper officer; and the said advertisement shall fix a time (not less than four weeks from the publication thereof) for receiving pro-

propofals in writing, fealed up, for building and freighting the fame to the company, fuch propofals to fpecify the loweft rates of freight, or, if the company fhall require it, of freight and demorage in time of peace, required for fuch fhips for fix voyages to and from *India* or *China*, or elfewhere within the limits of the company's exclusive trade, to be employed in trade and in warfare, or otherwife, as fhall be thought proper by the company, if the faid fhips refpectively fhall fo long be fit for the company's fervice; and that all the tenders or propofals which fhall be made in purfuanee of fuch notices, fhall be put into a box locked and fealed, which fhall not be opened, except publickly in a court of directors, and the contents of fuch propofals refpectively fhall be entered in a book, and the propofals offering the loweft peace freight, or peace freight and demorage, as the cafe may be, fhall be accepted without favour or partiality; and in cafe more fhips than fhall be wanted fhall be tendered to be built at the fame low freight, then the court of directors fhall determine which of the faid propofal or propofals fhall be accepted.

II. And be it further enacted, That over and befides the peace freight and demorage herein-before mentioned, the court of directors fhall be at liberty to make fuch agreements with the owners of the faid fhips, either from voyage to voyage, or for the whole term of the faid fhips being engaged in the faid company's fervice, for the afcertaining and payment of the additional charges arifing to the faid owners in time of war and hoftilities, or preparations for war and hoftilities, as the faid court of directors fhall think right and juft.

The court of directors may make agreements with the fhip owners for afcertaining additional charges in time of war, or preparation for it.

III. Provided always, and be it further enacted, That it fhall be lawful for the faid court of directors, if they fhall fee fit, to advertife for and receive propofals, and enter into agreements for fhips to be built for the fervice of the faid company for fix voyages, at permanent rates of freight and demorage for time of peace, and alfo at eftablifhed rates of additional freight and demorage to be paid during the prefent war, and that in that cafe they fhall be at liberty, and are hereby required to accept fuch propofals as, both circumftances being confidered, fhall appear upon the whole to be the loweft and moft for the advantage of the faid united company, without favour or partiality, and to enter into permanent agreements accordingly; and in cafe two or more propofals fhall offer terms equally advantageous, the faid court of directors fhall determine which of them fhall be accepted.

The directors may enter into agreements at permanent rates of freight and demorage for times of peace, and additional rates during the prefent war.

IV. Provided alfo, and be it further enacted, That nothing herein contained fhall extend, or be conftrued to extend, to oblige the faid court of directors to accept or enter into any agreement, or any propofal or propofals which they, or the major part of them, fhall deem to be unreafonable, although fuch propofal or propofals may be the loweft and the moft advantageous which may be offered.

Act not to oblige the directors to accept unreafonable propofals, although the loweft.

V. Provided alfo, and be it further enacted, That in cafe any regular fhip which, fince the twentieth day of *March* one

If a regular fhip be loft or captured before the

completion of her fifth voyage, the directors may agree with the owners to build another upon certain conditions.

thousand seven hundred and ninety-six, hath been engaged in the regular service of the said united company, or which now is, or hereafter shall be, engaged in the said service for six voyages, hath been, or shall be, lost or captured before the completion of her fifth voyage, if upon a full investigation of the circumstances of such loss by the said court of directors, or some committee thereof, the commander and owners of such ship shall be fully acquitted from all imputation of neglect or misconduct in respect of such loss, in the opinion of eighteen directors at least at a court specially assembled for the purpose of taking the said commander's and the owners conduct into consideration; and provided always, That such vote or resolution of the court of directors shall be reported to a general court of proprietors, and shall after such report be confirmed by way of ballot by three parts in four of the proprietors assembled in general court specially convened for that purpose, whereof eight days previous notice of the time and purpose of such meeting shall be given in the *London Gazette*; and if such commander shall be then living, or if he should have lost his life, or have been absolutely disabled from further service on the occasion which produced the loss of the said ship, and the chief officer of the said ship should have exerted himself honourably for her defence and safety, either in fight or distress at sea, and shall be acquitted in manner herein-before mentioned, from all imputation of neglect or misconduct in respect of such loss, and such acquittal shall also be confirmed in manner herein-before mentioned, then it shall and may be lawful for the court of directors to agree with the owners of such ship so lost to build another ship, for the service of the said company, to be employed by them at the same freight and demorage, and upon the same terms for and on which such lost ship was originally taken up for the number of voyages which such lost ship had not completed of the number of voyages originally contracted for, so as the owners shall agree that, at the expiration of the remaining voyage or voyages, such new ship shall continue in the service of the said united company until she shall have performed six voyages, which subsequent voyages shall severally be performed at the lowest rate of freight and demorage, either in peace or war, which shall be payable in respect of the ship of a similar description as to the equipment contracted for last, before the said ship shall proceed upon each of the said subsequent voyages: provided always, That such ship so rebuilt shall be commanded in the first instance by the captain of the former ship, if he be able to serve, and failing of him by the said chief officer of the former ship, if he be able to serve.

In cases of exigency, ships may be hired for any particular service.

VI. Provided also, and be it further enacted, That it shall and may be lawful for the court of directors of the said united company, or their servants abroad, in cases of unforeseen exigency, to hire ships for any particular service; and in cases of ships so hired, publick notice shall be given by advertisement of the ships or tonnage wanted, and the service required, fourteen days at least previous to the time appointed for taking up the same;

same; and the proposals to be made in pursuance of such advertisements shall be put into a box locked and sealed, which shall not be opened, except publickly in a court of directors, or by the governor and council, where the contract shall be made in any of the company's settlements in *India*, and then the lowest tender or tenders shall be accepted, without favour or partiality, if it shall be deemed reasonable, and if upon a due examination and survey the ship or ships tendered shall appear to be in all respects fit for the service required.

VII. Provided always, That nothing herein contained shall extend, or be construed to extend, in any ways to relate to ships or vessels hired or taken up or employed as packets, or any of the ships or vessels belonging to or employed in the marine war establishment of the said united company in the *East Indies*; but it shall and may be lawful for the said united company, and their court of directors and servants abroad, to hire, take up, and employ vessels for those purposes only, in such manner as they shall see fit.

Act not to extend to packets or vessels employed in the marine establishment in *India*.

VIII. And be it further enacted, That all and every, and so much and such part of the bye laws, rules, and regulations of the said united company, and of their court of directors, now in force, and hereafter to be made, any ways relating to the shipping concerns of the said company, and to the commanders and officers in their service, which are not, or shall not be inconsistent with or repugnant to the provisions hereby enacted, shall remain and be of the same validity, force, and effect, and shall be observed in like manner, to all intents and purposes, as the same bye laws, rules, and regulations, or such parts thereof as aforesaid, would have been in force, and ought to have been observed if this act had not been made; or to restrain the said company from repealing or making any bye laws, so as they shall not be inconsistent with the provisions herein contained; this act or any thing herein contained to the contrary thereof in anywise notwithstanding.

Bye laws of the company, not repugnant to this act to remain in force.

C A P. XC.

An act to amend two acts, passed in the twenty-sixth and thirty-seventh years of the reign of his present Majesty, so far as the same relate to the militia of the counties of Middlesex and Surrey; and for applying certain monies remaining in the hands of the clerks to the deputy lieutenants of the county of Middlesex, and other persons, towards the completing of the said militia.—[July 12, 1799.]

WHEREAS it is expedient that the several acts passed in the twenty-sixth and thirty-seventh years of the reign of his present Majesty, respecting the militia of this kingdom, should be amended, so far as relate to the several particulars herein-after mentioned, so far as relate to the county of Middlesex and the county of Surrey;

Preamble.

and that certain sums of money now remaining in the hands of the clerks to the deputy lieutenants of the county of Middlesex, should be applied to the completing the militia of the said county: 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 the several constables, tythingmen, headboroughs, and other officers, in the several parishes within the county of Middlesex, and within the county of Surrey, required to return lists of persons liable to serve in the militia, shall, within fourteen days after any such returns shall be required, after the passing of this act, give or leave notice to or for every occupier of every dwelling house where any person shall reside, within the limits of the places for which they act as such constables or other officers as aforesaid, at his or her dwelling house, or where such dwelling house shall be divided into different stories or apartments, and occupied distinctly by several persons, then to or for the occupier of each distinct story or apartment, to prepare or produce, within fourteen days next ensuing the day of giving such notice, a list in writing, to the best of his or her belief, of the christian and surname of each and every man resident in such dwelling house, between the ages of eighteen and forty-five; and every such occupier shall, after such notice so given or left, make out such list, and sign the same with his or her own name, and shall deliver the same, or cause the same to be delivered, to such constable or other officer as aforesaid; and if any such occupier shall neglect or refuse to make out, sign, and deliver such list as aforesaid, within the time herein-before limited, or shall omit any person who ought to have been included therein, in pursuance of this act, every such occupier shall, for every such offence, forfeit and pay a sum not exceeding the sum of five pounds, to be recovered in the same manner as by the said act of the twenty-sixth year of his present Majesty, any penalties are directed to be recovered.

II. Provided always, and be it further enacted, That in every case where any notice shall be served upon any occupier, being one of the people called Quakers, such occupier shall, within seven days after the service of such notice, produce to the constable or other officer, a certificate under the hands of two or more reputable housekeepers, being of the people called Quakers, acknowledging such man to be one of their persuasion, according to the directions contained in the said act of the twenty-sixth year of his present Majesty, and that in all such cases the constables or other officers are hereby required to make returns of the persons resident in the houses, stories, or apartments of such occupiers, so certified to be of the people called Quakers, liable to serve in the militia for the said counties, in the same manner as is directed by the said acts of the twenty-sixth and thirty-seventh years of his present Majesty.

The constables, &c. in Middlesex and Surrey, required to return lists of persons liable to serve in the militia, to give notice to housekeepers, &c. to prepare lists of men residing with them between 18 and 45 years old.

Penalty of 5l. for not delivering such lists, or omitting any person who ought to be included.

Quakers, to produce a certificate from two Quakers, acknowledging them to be of their persuasion.

III. And be it further enacted, That if any person sworn and enrolled to serve as a substitute in the said militia, and who shall have left in the hands of the clerk to the deputy lieutenants any sum or sums of money, to be paid to such substitute upon his joining the regiment, battalion, or corps, for which he shall have been enrolled, shall not join the regiment or battalion for which he shall have been sworn and enrolled, according to such order as shall have been given him in that respect, in pursuance of any law now in force respecting the militia, within one month after the time appointed by such order, that then, and in every such case, such substitute shall forfeit every such sum or sums of money, and such sum and sums of money shall be disposed of and applied in manner herein-after directed.

IV. And be it further enacted, That, from and after the passing of this act, if any person chosen by ballot to serve in the militia shall produce a substitute, who being duly sworn and enrolled to serve in the militia, shall nevertheless desert before he shall have joined the regiment, battalion, or corps of militia for which he shall have been sworn and enrolled as a substitute as aforesaid, that then, and in every such case, the person producing such substitute shall remain liable to serve, and shall be compellable and compelled to serve in the militia for which he was so ballotted as aforesaid, as if such substitute had not been sworn and enrolled, unless he shall forthwith produce another substitute who shall regularly join the said regiment.

V. Provided always, That in every case where any person who shall be liable to find a substitute for the said militia, shall pay to the clerk to the deputy lieutenants acting within the said county of *Middlesex*, and the said county of *Surrey* respectively, a sum not exceeding the sum of ten guineas, which such deputy lieutenants shall adjudge to be, as near as may be, the current price then paid for a volunteer, to be disposed of and applied in manner herein-after mentioned, that then, and in every such case, such person shall be exempt from service in the said militia, in the same manner as if he himself had served, according to the directions of the acts passed in the twenty-sixth and thirty-seventh years of the reign of his present Majesty, and shall be entitled to the same allowance as he would have been by law entitled to, in case he had himself provided a fit person to serve as his substitute in the said militia.

VI. And be it further enacted, That the clerk to the said deputy lieutenants shall, within one month after the passing of this act, pay over to the commanding officers of the respective regiments or battalions, all sum and sums of money received by him before the passing of this act, for and on account of, or from or for any substitute or substitutes for the said militia, and shall also from time to time pay over to the said commanding officers, within fourteen days after he shall receive the same, all such sum and sums of money as he shall from time to time hereafter receive as aforesaid, from the persons ballotted to serve in the said militia.

Substitutes not joining the regiment, within one month after order, shall forfeit any sum left by them with the clerk of the deputy lieutenants.

If a person chosen by ballot shall produce a substitute, who shall desert before he joins, he shall be compellable to serve unless he produce a substitute who joins.

Where a person liable to find a substitute shall pay a sum not exceeding ten guineas, he shall be exempt from service, and be entitled to the same allowance as if he had provided a substitute.

The clerk to the deputy lieutenants to pay over to commanding officers all money received by him.

Commanding officers shall apply the money in raising volunteers, and transmit to the general meetings of lieutenancy, a return of men enlisted, and an account of the money expended.

Any person serving in the militia may beat up for volunteers.

General meetings, after receipt of returns, to make an apportionment of the men enlisted, and all vacancies afterwards to be filled up, and ballots regulated according thereto; and the families of persons enlisted, to be entitled to allowance from the parishes to which apportioned.

All acts relating to the militia to extend to this act.

VII. And be further enacted, That the respective commanding officers of the said militia shall, immediately after the receipt of any such sum or sums of money, forthwith proceed to the enlisting of volunteers for the supplying the vacancies in the said militia, existing at the time of the passing of this act, and that may hereafter arise therein, and shall apply all such sums of money so transmitted to him as aforesaid in the raising such volunteers, and from time to time, once at least in every month after the passing of this act, transmit or cause to be transmitted to the general meetings of lieutenancy for the said county, accurate returns in writing of the respective numbers of effective private men that shall have been enlisted and entered into the said militia, specifying in every such return the christian and surname, and description of the person so enlisted as aforesaid, and shall transmit, or cause to be transmitted therewith, an accurate account of all sums of money expended in raising such volunteers, together with the balance remaining in his hands from time to time for that purpose.

VIII. And be it further enacted, That it shall be lawful for any officer, serjeant, or other person, serving for the time being in the said militia, being thereunto authorised by the commanding officer for the time being, to beat up for and enlist volunteers to serve in the said militia, for the supplying all such vacancies as may be, at the time of passing this act, in the said militia, or at any time afterwards shall arise therein.

IX. And be it further enacted, That the deputy lieutenants assembled at the general meetings of lieutenancy, next after the receipt of any such returns as aforesaid, shall make an apportionment of the men so enlisted as aforesaid, according to the number of men so enlisted, and the vacancies in the respective parishes to be thereby supplied, and also as near as may be, according to the several and respective amounts of the respective sums that shall have been paid into the hands of the commanding officers by such clerk to the deputy lieutenants, in the manner and for the purpose aforesaid; and all vacancies afterwards arising therein shall be filled up, and all ballots for any men to serve in such militia shall henceforth be regulated according to such apportionment so made as aforesaid, in like manner as is provided by any act or acts now in force for the raising, providing, and recruiting such militia, in like manner as if the men so enlisted and apportioned as aforesaid, had been supplied by ballot according to the said acts; and the families of all persons enlisted by virtue of this act, and serving in the said militia, shall be entitled to the same allowances from the respective parishes to which they shall be apportioned, as by any act of parliament relative to the militia are provided for the families of militia men called out into actual service.

X. And be it further enacted, That all powers, provisions, rules, regulations, penalties, forfeitures, bounties, allowances, clauses, matters, and things contained in the aforesaid acts of the

twenty-sixth and thirty-seventh years of his Majesty's reign, or in any other act of parliament relative to the raising, training, embodying, and calling out of the militia, or providing for the families of militia men called out, or in any act to be passed in this session of parliament relative to the paying, cloathing, or subsisting the militia, shall be applied, practised, and put in execution, with respect to the militia directed to be raised by this act, in as full and ample a manner as if the said powers, provisions, rules, regulations, penalties, forfeitures, bounties, allowances, clauses, matters, and things, were again repeated and enacted in this act, so far as the same are applicable to the provisions of this act, and are not repugnant to or altered by the express provisions of this act.

C A P. XCI.

An act for granting to his Majesty a certain sum of money, to be raised by a lottery.—[July 12, 1799.]

703,541l. 13s. 4d. to be raised by a lottery, to consist of 55,000 tickets at 12l. 15s. 10d. each. All persons who have made deposits of 1l 5s. 10d. for each ticket, pursuant to the resolution of the house of commons, are required to pay the remainder of their subscriptions at the times following, viz. 1l. 10s. by August 13, 1799,—2l. by Sept. 27,—2l. by Nov. 8,—3l. by Dec. 13,—and the remaining 3l. by Jan. 21, 1800, and the contributors for each 12l. 15s. 10d. advanced, shall be entitled to such lot upon each fortunate ticket as is herein mentioned; and those that pay contributions before Dec. 12, to be allowed discount at 3l. per cent. per annum, and to have lottery tickets delivered at 12l. 15s. 10d. each. Cashier to give security to the satisfaction of the commissioners of the treasury; and to pay all monies received into the exchequer. Commissioners of the treasury empowered to apply the money paid in by the cashier. 500,000l. the amount of the prizes, to be paid out of any supplies granted this session. Managers and directors of the lottery to be appointed by the treasury. Method of the lottery books. Managers to examine the books, with the tickets, and deliver them to the cashiers of the bank, taking a receipt for the same. Cashiers to return the books, with the undisposed tickets, with an account of money received and paid in. Undisposed tickets to be delivered into the exchequer. Tickets of the middle columns to be rolled up, and fastened with thread or silk; and cut off indentwise into a box marked with the letter (A), and put into another box to be locked up and sealed. Books to be prepared with two columns, on each of which 55,000 tickets are to be printed. The number and value of the fortunate tickets. One prize of 30,000l.—two of 20,000l.—three of 10,000l.—four of 5,000l.—five of 2,000l.—ten of 1,000l.—ten of 500l.—twenty-six of 100l.—fifty-four of 50l.—sixteen thousand six hundred and fifty of 18l.—20,000l. to the owner of the first drawn ticket on the twentieth day.—and 30,000l. to the owner of the first drawn ticket on the twenty-sixth day. Tickets in the outermost column of the last mentioned books to be rolled up and tied, and cut off into a box marked with the letter (B), &c. Public notice to be given of putting the tickets into the boxes. Lottery to begin drawing on March 3, 1800. Method to be observed in drawing, &c. Number of the fortunate tickets, and the sums to be printed. Disputes to be adjusted by the managers. Penalty on forging tickets. Offenders (not in prison) discovering persons guilty, to receive a pardon and 50l. reward. Managers to be sworn. Cashier may receive the sums subscribed, giving a note for the same, which shall entitle the bearer to a ticket for every 12l. 15s. 10d. paid. After August 13, 1799, the cashier may deliver tickets not exceeding in value one half of the sum actually subscribed; and shall give receipts for the residue of such sums after deducting

ducting the value of the tickets so delivered. Contributors not making good their payments within the times limited, forfeit their deposits, and the tickets to be returned to the managers, &c. Commissioners of the treasury may reward the managers, &c. as they shall think fit. The 500,000*l.* for the payment of the fortunate tickets, to be charged on any supplies granted this session; and shall be paid to the proprietors, without any deduction, on August 1, 1800, &c. Managers to give notice of the times for exchanging tickets for certificates. Certificates to be numbered, &c. and signed, &c. Commissioners of the treasury empowered to defray the incidental expences attending the execution of this act. No fee to be taken for receiving or paying contribution monies for receipts, &c. on penalty of 20*l.* No person to take down the numbers of the tickets at the time of drawing, unless employed as a clerk by the managers, or licensed so to do. Persons so licensed to receive from the stamp office numerical books, which shall be stamped on every leaf. Commissioners to grant such licences only on account of licensed lottery offices. Penalty on unlicensed persons taking down or publishing the numbers of tickets drawn, &c. On complaint, the magistrates of London may grant warrants for apprehending offenders. Persons in the actual commission of such offence may be apprehended by any person and carried before a magistrate, who may commit the offender if penalty be not paid. Application of penalties. 50*l.* penalty on persons summoned as witnesses, not appearing, &c. Commissioners shall not be required to grant a licence for dealing in lottery tickets, unless it shall appear that the party is able to answer the penalty required by law, and he shall have deposited a certain number of tickets, &c. Persons to whom licences are granted, to give bond agreeably to 22 Geo. 3. c. 47. At the end of twelve months after expiration of licences, the commissioners may give up bonds, or put them in suit. Licences of persons neglecting to deposit or divide into shares fifty tickets to be void; and the defaulters to be published in the Gazette, &c. In cases where licences under 22 Geo. 3. c. 47. are declared void, in such cases licences granted after the commencement of this act shall be void for offences against this act or 27 Geo. 3. c. 1. Licences may be refused to persons convicted. 20*l.* penalty on persons continuing on their houses the words "Licensed, &c." after the expiration of their licences, &c. Executors, &c. may be authorised to carry on business for the residue of the term of licences. No tickets to be divided into any other shares than halves, quarters, eighths, and sixteenths, on penalty of 50*l.* Persons counterfeiting shares, &c. guilty of felony. Persons preparing, or having in their custody any register or list of tickets but as in this act particularised, or keeping any place for examining tickets by any other than such list, &c. to forfeit 50*l.* On complaint on oath of offences against 27 Geo. 3. c. 1. whereby the parties may be liable to punishment as rogues, justices may authorise persons to break open houses, &c. Persons discovered in such houses concerned in carrying on illegal transactions to be punished as rogues, and may be arrested, &c. Persons employing or aiding others to carry on such illegal transactions to be deemed rogues and vagabonds. Manner in which actions for penalties shall be commenced. Where the amount of penalties sued for is not intred in writs, the defendant to be served with a copy of the process, &c. Offenders adjudged rogues and vagabonds may be committed. Proceedings not removeable by certiorari. General issue. Treble costs.

C A P. XCII.

An act for altering the period of making up the annual account of the duties on stamped vellum, parchment, and paper.—[July 12, 1799.]

Preamble.

1 Annæ, c. 22.

WHEREAS by an act, made in the first year of the reign of Queen Anne, intituled, An act for preventing frauds in her Majesty's duties upon stamped vellum, parchment, and paper, it

is directed, that the annual account of the stamp duties shall be made up on the first day of August in every year: and whereas it is expedient that the said account should be made up at a period corresponding with other accounts of the publick revenue; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the lord's spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That, from and after the tenth day of August one thousand seven hundred and ninety-nine, the account of the said duties shall be made up annually on the fifth day of January in every year, or at such other period as the lords commissioners of his Majesty's treasury, or any three or more of them, or the lord high treasurer for the time being, shall direct and appoint; any thing in the said act contained to the contrary thereof in anywise notwithstanding.

The annual account of the stamp duties to be made up on Jan. 5, yearly, or at such other time as the treasury shall direct.

C A P. XCIII.

An act to repeal so much of an act, passed in the seventh year of the reign of Queen Anne, and also so much of an act passed in the seventeenth year of the reign of his late majesty King George the Second, as puts an end to the forfeiture of inheritances upon attainder of treason, after the death of the pretender and his sons.— [July 12, 1799.]

WHEREAS an act was passed in the seventh year of the reign of her late majesty Queen Anne, intituled, An act for improving the union of the two kingdoms; whereby, amongst other things, it was provided and enacted, That after the decease of the person who pretended to be prince of Wales during the life of the late King James, and since pretends to be King of Great Britain, and at the end of the term of three years after the immediate succession to the crown, upon the demise of her said late Majesty, should take effect, no attainder for treason should extend to the disheriting of any heirs, nor to the prejudice of the right or title of any person or persons, other than the right or title of the offender or offenders, during his, her, or their natural lives only; and that it should and might be lawful to every person or persons to whom the right or interest of any lands, tenements, or hereditaments, after the death of any such offender, should or might have appertained, if no such attainder had been, to enter the same: and whereas by another act, passed in the seventeenth year of the reign of his late majesty King George the Second, intituled, An act to make it high treason to hold correspondence with the sons of the pretender to his Majesty's crown; and for attainting them of high treason, in case they shall land or attempt to land in Great Britain, or any of the dominions thereunto belonging; and for suspending the operations and effect of a clause in the act of the seventh year of the late Queen Anne, for improving the union of the two kingdoms, relating to forfeitures for high treason, until after the demise of the sons of the said pretender; after reciting so much of the aforesaid act as herein-before recited, it was further enacted,

Preamble.

7 Annæ c. 21, and

17 Geo. 2. c. 39, recited.

acted, That the said provision so made by the aforesaid act should not take place, nor have any operation, force, or effect whatsoever, until after the deceases not only of the said pretender, but also of his eldest and all and every other son and sons: and whereas it is expedient that the said provisions in the two several acts contained and herein-before recited should be repealed: 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 the said provisions in the said two several acts contained and herein-before recited, shall be, and the same are hereby repealed.

Provisions of the two acts herein recited, repealed.

C A P. XCIV.

An act to ascertain the salary of the master and worker of his Majesty's mint.—[July 12, 1799.]

Preamble.

WHEREAS *the emoluments arising from the office of the master and worker of his Majesty's mint are uncertain, and of very different amount in different years, and in the case of a recoinage are excessive: for remedy whereof, 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 last past, the proportion of fees, allowances, and emoluments, received or retained by the master and worker of his Majesty's mint under and by virtue of the indenture between his Majesty and the said master and worker of the mint, shall no longer be paid to, received, or retained by him for his own use, but the same shall be received, paid, applied, and accounted for in the manner herein-after mentioned; and that in stead of the present salary, and such proportion of fees, allowances, and emoluments, there shall be paid to the master and worker of his Majesty's mint, a net salary or sum of three thousand pounds per annum, which shall be accepted by him in lieu of the salary and proportion of fees, allowances, and emoluments heretofore paid to, received, or retained by the master and worker of the mint, for his own use, and which salary of three thousand pounds per annum hereby directed to be paid as aforesaid, shall be paid and payable to him half-yearly; that is to say, On the fifth day of April and the tenth of October in every year, out of the proportion of fees, allowances, and emoluments, herein-after directed to be received and accounted for, if the same shall be sufficient for that purpose; and if the same shall not be sufficient, then such salary of three thousand pounds per annum shall be paid and payable in the manner herein-after appointed for payment thereof.*

From March 25, 1799, the proportion of fees received by the master of the mint shall be applied as herein-after mentioned; and instead of the present salary and fees, he shall be paid 3,000l. per annum half-yearly.

Taxes to which the master is now subject, to be paid out of the fees herein directed to be accounted for.

II. And be it further enacted, That all taxes to which the master and worker of his Majesty's mint is now subject in respect of the said office, shall be paid out of the monies arising by the proportion of fees, allowances, and emoluments herein-after directed to be received and accounted for.

III. And

III. And be it further enacted, That the same proportion of The proportion of fees, allowances, and emoluments, that are now paid and allowed to be received and retained by the master and worker of his Majesty's mint, shall still continue to be paid and allowed to and received by such person as the lords commissioners of the treasury by a person appointed by the treasury, and if any surplus remains after payment of the sums to be paid thereout, it shall be paid into the exchequer, and if not sufficient, the deficiency shall be paid out of the consolidated fund.

for the time being, or any three or more of them, shall think fit to appoint, who shall receive such reasonable salary for his pains and labour, and shall give such security for duly accounting for the same, as shall be approved by the lords commissioners of the treasury for the time being; and a particular and distinct account shall be kept thereof, and the same shall be accounted for to the lords commissioners of the treasury for the time being, who are hereby required to direct the surplus, if any shall remain after payment of the sums hereby directed to be paid thereout, to be paid into the exchequer, and carried to and made part of the consolidated fund; but in case the proportion of fees, allowances, and emoluments herein-before directed to be received for making the several payments directed by this act to be paid thereout, shall not be sufficient to answer and pay the same, then and in that case the said salary of three thousand pounds *per annum*, and such other payment as aforesaid, or the deficiency thereof, shall be paid and payable out of any monies carried to and made part of the consolidated fund, not already directed to be applied by any act or acts of parliament.

IV. And be it further enacted, That from and after the passing of this act, it shall not be lawful to grant the office of master and worker of his Majesty's mint, in any other manner than subject to the directions of this act.

The office of master of the mint to be granted subject to the directions of this act.

V. And whereas the covenants contained in the indenture usually made between his Majesty and the master and worker of his Majesty's mint, are not in the nature of a contract coming within the meaning and intention of an act, passed in the twenty-second year of the reign of his present Majesty, intituled, An act for restraining any person concerned in any contract, commission, or agreement, made for the publick service, from being elected or sitting and voting as a member of the house of commons; be it enacted, That nothing in the said act shall extend, or be construed to extend, to any person holding the office of master and worker of his Majesty's mint.

22 Geo. 3. c. 45. not to extend to the master of the mint.

C A P. XCV.

An act to permit goods the produce of any foreign colony in America, imported directly from thence in any ship or vessel belonging to the subjects of any country or place in amity with his Majesty, to be entered and landed without payment of the duty granted by an act of the last session of parliament, for the better protection of the trade of this kingdom.—[July 12, 1799]

WHEREAS it is expedient that goods, wares, and merchandize, being the growth and produce of any foreign colony, island, or plantation in America, imported into this kingdom directly from

Preamble.

any such colony, island, or plantation, in ships belonging to the subjects of the united states of America, or of any other country or place in amity with his Majesty, under the authority of any order or orders of his Majesty in council, should be permitted to be entered, landed, and warehoused, without payment of the duty of customs imposed by an act of the last session of parliament, intituled, An act for the better protection of the trade of this kingdom; and for granting new and additional duties of customs on goods imported and exported, and on the tonnage of certain ships entering outwards or inwards to or from foreign parts, until the signing the preliminary articles of peace: 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 fifth day of July one thousand seven hundred and ninety-nine, it shall and may be lawful for the officers of his Majesty's customs to permit any goods, wares, or merchandize, being of the growth and produce of any foreign colony, island, or plantation in America, and imported into this kingdom directly from any such colony, island, or plantation, in any ship or vessel belonging to any of the subjects of the united states of America, or of any other country or place in amity with his Majesty; to be entered and landed in this kingdom without payment of the duty of customs imposed by the said recited act; provided such goods, wares, and merchandize, shall be permitted to be landed and warehoused in this kingdom by virtue and under the authority of any order or orders of his Majesty in council.

38 Geo. 3.
c. 76, recited.

Goods of the growth of any foreign colony in America, imported directly from thence in vessels belonging to subjects of any place in amity with his Majesty, may be landed, if permitted by order in council,

and may be delivered for exportation, without payment of the duty imposed by recited act; but if delivered for home consumption, the duties imposed by that act, and an act of the present session, shall be paid.

II. And be it further enacted, That any such goods, wares, or merchandize, so imported, landed, and warehoused, shall and may be afterwards delivered from any such warehouse for exportation to foreign parts without payment of the duty of customs imposed by the said recited act on the exportation of any such goods, wares, or merchandize: provided always, That nothing in this act shall extend, or be construed to extend, to exempt goods, wares, and merchandize, so imported as aforesaid, from the payment of any of the duties imposed by the said recited act, in case any such goods, wares, or merchandize, shall be taken out of any warehouse for the purpose of being used or consumed in this kingdom, or from the duties of customs granted by an act of this present session of parliament.

C A P. XCVI.

An act to enable Matthew Boulton, engineer, to export the machinery necessary for erecting a mint in the dominions of his imperial majesty, the emperor of all the Russias.—[July 12, 1799.]

C A P. XCVII.

An act for defraying the charge of the pay and cloathing of the militia in that part of Great Britain called England, for one year, from the twenty-fifth day of March one thousand seven hundred and ninety-nine.—[July 12, 1799.]

C A P. XCVIII.

An act to allow the importation of Spanish wool, in ships belonging to countries in amity with his Majesty.—[July 12, 1799.]

WHEREAS by an act, passed in the thirty-third year of the reign of his present Majesty, amongst other things, to prevent traitorous correspondence with his Majesty's enemies, and by several subsequent acts, trade and intercourse is prohibited between Great Britain and the countries in hostility with his Majesty, unless such trade and intercourse shall be specially permitted by his Majesty's licence and authority: and whereas, for the encouragement of the manufactures of this country, it is expedient to permit the importation of Spanish wool from any place whatever, in ships or vessels belonging to any kingdom or state in amity with his Majesty: 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 it shall and may be lawful to and for any person or persons to import into this kingdom, Spanish wool from any port or place whatever in foreign parts, in any ship or vessel belonging to any kingdom or state in amity with his Majesty; any thing in the said act passed in the thirty-third year of the reign of his present Majesty, or any other act or acts of parliament, to the contrary in anywise notwithstanding.

Preamble.
33 Geo. 3.
c. 27.
Spanish wool may be imported in vessels belonging to countries in amity with his Majesty, notwithstanding the recited act.

II. And be it further enacted, That in case any ship or vessel, having on board any Spanish wool, has been or may be detained, and it shall appear to the satisfaction of the lords of his Majesty's council that his Majesty's licence was granted for the importation of such Spanish wool before such detention, it shall and may be lawful for the said lords of his Majesty's council, and they are hereby authorised and required to order and direct the immediate restoration of every such ship or vessel, and all such Spanish wool, under the aforesaid circumstances, to the respective owner or owners, or proprietor or proprietors thereof.

Vessels detained having Spanish wool on board may be restored by an order of his Majesty's council if licence was previously granted for the importation.

C A P. XCIX.

An act to encourage the trade into the Levant Seas, by providing a more convenient mode of performing quarantine, and for reducing the duty granted by an act of the last session on goods the manufacture of Great Britain, exported to any place within the streights of Gibraltar.—[July 12, 1799.]

WHEREAS by an act passed in the twenty-sixth year of the reign of his late majesty King George the Second, intituled, An act for enlarging and regulating the trade into the Levant Seas, it is amongst other things enacted, That no goods or merchandizes liable to retain the infection of the plague, and coming from the Le-

Preamble.
26 Geo. 2.
c. 18, recited.

vant without a clean bill of health, shall be landed in any part of Great Britain or Ireland, or of the isles of Guernsey, Jersey, Alderney, Sark, or Man, unless it shall appear to the satisfaction of his Majesty, his heirs or successors, or of his or their privy council, that the said goods or merchandizes have been sufficiently opened and aired in the lazarets of Malta, Ancona, Venice, Messina, Leghorn, Genoa, and Maricilles, or one of them: and whereas it is expedient to permit goods and merchandizes to be imported from the Levant under certain regulations and restrictions, without having been opened and aired as directed by the said recited act: 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, it shall be lawful to and for his Majesty, his heirs and successors, by and with the advice of his or their privy council, or by any order or orders to be issued from time to time, to grant licence and permission for the importation into Great Britain, or the islands of Guernsey, Jersey, Alderney, Sark, or Man, of all goods, wares, and merchandizes, coming from the Levant Seas without clean bills of health, without such goods and merchandizes having been opened and aired in the lazarets of any of the ports or places mentioned in the said recited act, and that all such goods and merchandizes shall and may be admitted to an entry in any of the ports of Great Britain, or the said islands of Guernsey, Jersey, Alderney, Sark, and Man, subject nevertheless to such regulations, rules, orders, and directions, with respect to opening and airing such goods and merchandizes previous to the landing thereof, and to the performance of quarantine by the crews or other persons belonging to or being on board of the ships or vessels in which such goods or merchandizes shall be imported, as his Majesty, by and with the advice of his privy council, shall, by any order or orders to be issued as aforesaid, make, prescribe, or direct; any law, statute, or usage, to the contrary notwithstanding.

His Majesty, by order in council, may permit the entry of goods coming from the Levant Seas, without clean bills of health, although such goods shall not have been aired in the lazarets mentioned in recited act, subject to such regulations and performance of quarantine as his Majesty by order shall direct.

Non-observance of such order shall subject the defaulters to the penalties inflicted by recited act.

II. Provided always, and be it further enacted, That if the regulations, rules, orders, and directions, made, prescribed, or directed in such order, shall not be duly observed and practised by all and every the persons belonging to or being on board any ship or vessel in which such goods or merchandize shall be imported as aforesaid, according to the true intent and meaning thereof, then and in every such case such person or persons shall be subject and liable to all such pains, penalties, forfeitures, and disabilities, as are inflicted by the said act of his late Majesty for offences committed contrary to the said act, as if this act, or any order of his Majesty in pursuance thereof, had not been made.

III. And be it further enacted, That so much of an act passed in the thirty-eighth year of the reign of his present Majesty, intituled, *An act for the better protection of the trade of this kingdom, and for granting new and additional duties of customs on goods imported and exported, and on the tonnage of certain ships entering out-*

The duty imposed by 38 Geo. 3. c. 76. of 2l. for every 100l. of the value of British goods ex-

wards or inwards, to or from foreign parts, until signing the preliminary articles of peace, as imposes a duty of two pounds for every one hundred pounds of the true and real value of all goods, wares, and merchandize, the growth, produce, or manufacture of Great Britain, exported to any port or place whatever, not being within Europe, so far as relates to any such goods, wares, or merchandize, exported to any port or place within the streights of Gibraltar, shall, from and after the passing of this act, cease and determine, and be no longer paid or payable.

IV. And be it further enacted, That, from and after the passing of this act, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs or successors, upon all goods, wares, or merchandize, of the growth, produce, or manufacture, (except sugar, and also such goods, wares, or merchandize, which by any special provision in the said last recited act are exempt from the respective duties thereby imposed), exported from this kingdom to any port or place within the streights of Gibraltar, a duty of ten shillings for every one hundred pounds of the true and real value thereof; which duty shall be managed, ascertained, raised, levied, collected, answered, secured, and recovered, in such and the like manner, ways, means, and methods, and shall be paid, accounted for, and applied, as the duty hereby repealed is by the said last recited act directed to be managed, ascertained, raised, levied, collected, answered, secured, recovered, paid, accounted for and applied.

ported to any place not in Europe, so far as relates to goods exported to any place within the streights of Gibraltar, shall cease; and instead thereof 10s. for every 100l. value shall be paid: Exceptions.

C A P. C.

An act to revive and continue, until the end of the next session of parliament, an act, made in the thirty-fifth year of the reign of his present Majesty, to continue and amend an act, made in the twenty-sixth year of the reign of his present Majesty, intituled, An act for the more effectual encouragement of the British fisheries; and to amend an act, made in the twenty-sixth year of the reign of his present Majesty, for extending the fisheries, and improving the sea coast of this kingdom.—[July 12, 1799.]

WHEREAS an act was passed in the twenty-sixth year of his present Majesty's reign, intituled, An act for the more effectual encouragement of the British fisheries, which was to continue in force from the first day of June one thousand seven hundred and eighty-seven, for the term of seven years, and from thence to the end of the then next session of parliament: and whereas by two acts, made in the twenty-seventh and thirty-fifth years of his present Majesty's reign, the said first mentioned act was further continued and amended: and whereas by an act passed in the last session of parliament, the said last mentioned act was further continued until the first day of March one thousand seven hundred and ninety-nine: and whereas it is expedient that the said act of the thirty-fifth year of his present Majesty's reign should be revived, and further continued and amended; be it therefore enacted by the King's most excellent majesty, by and with the advice and consent of the

26 Geo. 3. c. 81.

35 Geo. 3.
c. 56, revived,
and continued
in force till
the end of the
next session.

lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That the said act, passed in the thirty-fifth year of the reign of his present Majesty, intituled, *An act to continue and amend an act, made in the twenty-sixth year of the reign of his present Majesty, intituled, 'An act for the more effectual encouragement of the British fisheries,* and all the powers and provisions therein contained, shall, from and after the first day of *March* one thousand seven hundred and ninety-nine, be revived, and the same is hereby revived, and shall continue and be in force until the end of the next session of parliament.

II. *And whereas by an act, passed in the twenty-sixth year of the reign of his present Majesty, intituled, An act for incorporating certain persons therein named by the name and stile of The British Society for extending the Fisheries and improving the Sea Coasts of this Kingdom; and to enable them, when incorporated, to subscribe a joint stock, and therewith to purchase lands, and build thereon free towns, villages, and fishing stations, in the highlands and islands in that part of Great Britain called Scotland; and for other purposes; certain persons therein named and others were incorporated into a company by the name of The British Society for extending the Fisheries and improving the Sea Coasts of this Kingdom: and whereas it would greatly tend to promote the laudable and beneficial purposes of the said society if the governor, deputy governor, and directors of the said society, were empowered in certain cases to employ a certain part of the funds of the said society otherwise than they are by the said act enabled to do; be it enacted, That, from and after the fifth day of July one thousand seven hundred and ninety-nine, it shall and may be lawful for the governor, deputy governor, and directors, of the said society, or such part of them as is authorized by the said act to direct the affairs of the said society, or for such persons as may be by them directed and authorized, to expend any sums of money, being part of the funds of the said society, which they shall deem expedient, not exceeding sixty pounds in any one year, in premiums or rewards to such sober and industrious persons, resident at any of the settlements formed or to be formed by the said society, as they shall deem most deserving, by reason of their expertness in fishing, curing of fish, preparing of soap or oil from fish, making of nets, or in the cultivation of the soil, or other useful arts tending to the advancement of the beneficial purposes of the said society; and also to lend at such interest, not exceeding legal interest, as the directors shall appoint, a certain sum or sums of money, not exceeding five hundred pounds in the whole, for the purpose of purchasing, building, or equipping boats or other vessels for the fishery; and also such further sum or sums of money in loans to such persons as may build houses or tenements at any of the settlements of the said society, the sum so lent in no case to exceed one third of the value of the houses or tenements so to be built, such value to be ascertained by satisfactory certificates, and to be repaid, by equal instalments, in*

The governor, &c. of the British society incorporated by 26 Geo. 3. c. 106. empowered to give premiums and loans to persons at the society's settlements; viz.

60l. a year in premiums to persons the most expert in fishing, &c.

500l. in loans to persons for purchasing vessels for the fishery, and further sums for building houses:

the course of five years; and also such sum or sums of money, not exceeding two hundred pounds, in loans, on proper security, ^{200l. in loans} to be repaid in one year, to such person or persons as may undertake to provide stores of oatmeal, salt, or other necessaries, at ^{to persons} any of the said settlements, for the use of the inhabitants thereof, ^{providing} the sum lent to any such person or persons in no case exceeding two thirds of the value of the salt, oatmeal, or other such necessaries which such person shall become bound to provide; and also such sum or sums of money, not exceeding two hundred ^{and 200l.} pounds, in loans, to such person or persons as may undertake to establish any manufactory of nets, sail cloth, or cordage, or of ^{more to per-} spinning of hemp, flax, or woollen yarn, the sum so to be lent ^{sons who un-} to any such person or persons to be repaid within such time as ^{dertake to} the directors shall think fit, not exceeding three years, and in no ^{establish a} case to exceed two thirds of the value of the hemp, flax, wool, ^{manufactory} or other materials which such person shall have provided or become bound to provide for such manufactory: provided always, That nothing in this act shall be construed to diminish the powers of any general meeting of the said society as established by the said act, or to impeach the validity of any bye law of the said society, legally made at any such general meeting.

III. *And whereas the said British society are directed by the said act to lodge the money arising from the subscriptions of the members thereof, or otherwise, in certain banks, without any power to invest the same in such manner as to produce an interest whilst the same is not employed in prosecuting the purposes of the said act, which has proved to be disadvantageous to the said society; be it therefore enacted, That, from and after the said fifth day of July one* ^{Surplus mo-} thousand seven hundred and ninety-nine, it shall be lawful for ^{ney of the} the governor, deputy governor, and directors of the said society, ^{society may} or such part of them as is authorized by the said act to direct the ^{be invested in} affairs of the said society, to invest such surplus money of the ^{government} said society as may be from time to time under their direction in ^{securities, or} government securities, or to lend the same on heretable bonds ^{lent on herit-} in *Scotland*, for the purpose of obtaining an interest for the same ^{able bonds in} during such time as it cannot be beneficially employed for the ^{Scotland.} purposes of the said act; any thing in the said act contained to the contrary notwithstanding.

C A P. CI.

An act to continue several laws relating to the further support and encouragement of the fisheries carried on in the Greenland Seas and Davis's Streights, until the twenty-fifth day of December one thousand eight hundred, and to the discontinuing the duties payable on the importation of tallow, hog's lard, and grease, until the twenty-fifth day of March one thousand eight hundred and six.—[July 12, 1799.]

Acts 26 Geo. 3. c. 41. and so much of 29 Geo. 3. c. 53. as relates to the fisheries carried on in the Greenland Seas and Davis's Streights, continued until December 25, 1800. Act 7 Geo. 3. c. 12. continued until March 25, 1806.

C A P. CII.

An act to revive and continue, until the first day of January one thousand eight hundred and one, the bounties granted by an act, made in the twenty-sixth year of the reign of his present Majesty, for encouraging the fisheries carried on at Newfoundland, and parts adjacent, from Great Britain, Ireland, and the British dominions in Europe.—[July 12, 1799.]

C A P. CIII.

An act for making allowances in certain cases to subaltern officers of the militia in time of peace.—[July 12, 1799.]

C A P. CIV.

An act to amend an act, made in the twenty-ninth year of the reign of King George the Second, intituled, An act to enable his Majesty to grant commissions to a certain number of foreign protestants, who have served abroad as officers or engineers, to act and rank as officers or engineers in America only, under certain restrictions and qualifications.—[July 12, 1799.]

Preamble.

WHEREAS it is judged expedient for the better defence of his Majesty's colonies in America, to augment his Majesty's sixtieth regiment of infantry, now consisting of five battalions of one thousand men each, by the addition of a sixth and seventh battalions, to consist in like manner of one thousand men each, and to enlist as soldiers, to serve in the said sixth and seventh battalions in America, any of the foreign troops now in his Majesty's pay, or other foreigners who shall voluntarily enter themselves to serve as soldiers therein: and whereas such foreigners cannot be so well disciplined, without the assistance of some officers who are acquainted with their manners and language: and whereas it is expedient, in the present juncture of affairs, to facilitate the speedy raising of such sixth and seventh battalions, and to enable a certain number of foreign officers to serve and receive pay as officers in such sixth and seventh battalions: 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 it shall and may be lawful for his Majesty, his heirs and successors, to augment the said sixtieth regiment of infantry, by the addition of a sixth and seventh battalions, to consist of one thousand men each, and to enlist as soldiers, to serve in such battalions, any of the foreign troops now in his Majesty's pay, or other foreigners who shall voluntarily enter themselves to serve as soldiers therein in America.

His Majesty may add a sixth and seventh battalions to the 60th regiment, and foreigners may serve therein in America.

Foreign officers may serve and receive pay therein.

II. And be it further enacted, That all such foreign officers who shall receive commissions from his Majesty, his heirs and successors, to be officers of such sixth and seventh battalions, in America, (which commissions it shall and may be lawful for his Majesty, his heirs and successors, to grant), shall be enabled to serve and receive pay as officers in the said regiment.

III. Provided always, and be it further enacted, That no such foreign officer shall be enabled by this act to serve as an officer in any place except *America* only; but every such foreign officer, when he shall be reduced, shall be capable of receiving half-pay according to the rank in which he shall then serve.

Foreign officers to serve in *America* only, and may receive half-pay.

C A P. CV.

An act to continue and amend so much of an act made in the thirty-third year of the reign of his present Majesty, as permits sir William Bishop, George Bishop, and Argles Bishop, to carry on the manufacture of Maidstone geneva.—[July 12, 1799.]

WHEREAS by an act, passed in the thirty-third year of the reign of his present Majesty, intituled, An act to continue certain duties of excise on foreign spirits imported into this kingdom, for a limited time; and also for continuing certain laws of excise therein mentioned; reciting, that certain rules, regulations, restrictions, provisions, fines, penalties, and forfeitures, were, by an act passed in the twenty-eighth year of the reign of his present Majesty, provided, settled, and established, for the manufacture of spirits called Maidstone Geneva, established at Maidstone in the county of Kent, by George Bishop of that place; and that certain duties were, by the said act, and by another act made in the thirty-first year of the reign of his said Majesty, imposed on the said George Bishop for and in respect of wash produced by him from malt or other corn; and that the said George Bishop was lately dead, and sir William Bishop knight, George Bishop, and Argles Bishop, were become possessed of the distillery and premises in which the said George Bishop deceased carried on the manufacture of such Maidstone geneva at Maidstone aforesaid; and that the said sir William Bishop, George Bishop, and Argles Bishop, were desirous to carry on the manufacture of and to make spirits commonly called Maidstone Geneva, in the said distillery and premises at Maidstone aforesaid, under and subject to the like duties, rules, regulations, restrictions, provisions, fines, penalties, and forfeitures, as the said George Bishop deceased carried on the manufacture of and made spirits commonly called Maidstone Geneva; and that it was expedient to allow the said sir William Bishop, George Bishop, and Argles Bishop, so to carry on such manufacture, and to make such spirits, it was enacted, That it should and might be lawful to and for the said sir William Bishop, George Bishop, and Argles Bishop, and the survivors and survivor of them, possessed of the said distillery and premises, to carry on the manufacture of and to make spirits commonly called Maidstone Geneva, in the said distillery and premises at Maidstone, until and upon the fifth day of July one thousand seven hundred and ninety-five, under and subject to the like duties as were imposed on the said George Bishop deceased, by the said acts of the twenty-eighth and thirty-first years of the reign of his said Majesty: and whereas by an act passed in the thirty-fifth year of the reign of his present Majesty, the said permission was continued until the fifth day of July one thousand seven hundred

Preamble.
33 Geo. 3.
c. 59.

and ninety-seven; and by another act passed in the thirty-seventh year of the reign of his present Majesty, the said permission was continued until the fifth day of July one thousand seven hundred and ninety-nine: and whereas it is expedient to allow the said sir William Bishop, George Bishop, and Argles Bishop, to continue and to carry on the said manufacture of and to make spirits called Maidstone Geneva, in the said distillery and premises at Maidstone aforesaid, from and after the said fifth day of July one thousand seven hundred and ninety-nine, for a limited time, under and subject to the duties, rules, regulations, restrictions, and provisions, herein-after mentioned: 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 fifth day of July one thousand seven hundred and ninety-nine, and during the continuance of this act, there shall continue to be paid by the said sir William Bishop, George Bishop, and Argles Bishop, and the survivors and survivor of them, possessed of the said distillery and premises at Maidstone aforesaid, for every one hundred and twenty gallons of wash, and so in proportion for any greater or less quantity, which they or the survivor or survivors of them shall produce from a weight of malt or other corn, including the bran thereof, and not exceeding one hundred and twelve pounds, the sum of one pound seven shillings and three-pence.

Mess. Bishop shall continue to pay for every 120 gallons of wash produced from 112lb. of malt or corn, xl. 7s. 3d.

For every 112lb. of malt or corn, the excise officer shall allow a credit of 8 $\frac{1}{3}$ gallons of spirits of one in six under hydrometer proof.

Mess. Bishop, shall not send out any spirits of a greater strength than one in six under hydrometer proof, on penalty of forfeiture, &c.

Excess of spirits in stock beyond the credit allowed, to be forfeited.

II. And be it further enacted, That for every one hundred and twelve pounds weight of malt or other corn before the same is separated from the bran thereof, so used by the said sir William Bishop, George Bishop, and Argles Bishop, or the survivors or survivor of them, there shall be allowed a credit in the books of the proper officer or officers of excise, of not more than eight gallons and one third part of a gallon of spirits at the strength of one in six under hydrometer proof.

III. And be it further enacted, That the said sir William Bishop, George Bishop, and Argles Bishop, or any or either of them, shall not sell or send out any spirits whatsoever of a greater degree of strength than that of one in six under hydrometer proof; and if the said sir William Bishop, George Bishop, and Argles Bishop, or any or either of them, shall sell or send out any spirits whatsoever contrary to the true intent and meaning of this act, such spirits together with the casks and vessels containing the same, and the horses, cattle, carts, and carriages, made use of in the removal thereof, shall be forfeited, and shall and may be seized by any officer or officers of excise.

IV. And be it further enacted, That if on casting up the stock of the said sir William Bishop, George Bishop, and Argles Bishop, or the survivors or survivor of them, any officer or officers of excise shall find the quantity of spirits contained in such stock to exceed the quantity for which the said sir William Bishop, George Bishop, and Argles Bishop, or the survivors or survivor of them is entitled to credit, at the strength of one in six under hydrometer

hydrometer proof, after deducting and allowing for the quantity of spirits for which permit shall have been granted to the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or the survivors or survivor of them, then and in every such case the excesses found shall be forfeited, and shall and may be seized by any officer or officers of excise.

V. And be it further enacted, That before the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or any or either of them, shall make use of any malt or corn for the purpose of making any wort or wash, the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or the survivors or survivor of them, shall give twelve hours notice in writing to the officer of excise, under whose survey the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or the survivors or survivor of them, shall then be, of the intention of them the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or the survivors or survivor of them, to use the same, in order that the said officer may attend to weigh each malt or corn; and if the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or the survivors or survivor of them, shall neglect to give such notice as aforesaid, the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or the survivors or survivor of them, shall, for every such neglect, forfeit the sum of two hundred pounds.

VI. And be it further enacted, That for the purpose of en-
 -suring the proper officer or officers of excise to ascertain the
 -strength of the wash on which such duty as aforesaid shall have
 -been charged, the said *William Bishop*, *George Bishop*, and *Ar-
 -gles Bishop*, and the survivors and survivor of them, shall provide,
 -and from time to time keep, in their distillery house at *Maid-
 -stone* aforesaid, a small still, with a worm and tub complete, of
 -proper size, to distil at one time thirty gallons of wash; and
 -also another small still, with a worm and worm tub complete, of
 -proper size and convenient sort, to distil the low wines drawn
 -or extracted from such thirty gallons of wash; and which quan-
 -tity of wash such officer or officers is, and are, for the purposes
 -aforesaid, hereby empowered to take and distil, and also to distil
 -the low wines, drawn and extracted therefrom, when and as
 -often as he or they shall think fit; and if thirty gallons of such
 -wash, so distilled, shall be found to produce low wines which, on
 -distillation, shall be found to produce more than two gallons and
 -one eighth of a gallon of spirits at the strength of one in six un-
 -der hydrometer proof, then the whole quantity of wash at that
 -time in the possession of them the said *William Bishop*, *George
 -Bishop*, and *Argles Bishop*, and the survivors and survivor of
 -them, shall be charged by the proper officer or officers of excise
 -with a duty of one shilling per gallon, and which shall become
 -payable immediately on such charge being made; and the said
 -*William Bishop*, *George Bishop*, and *Argles Bishop*, and the sur-
 -vivors and survivor of them, shall also, for every gallon of such
 -quantity of wash, forfeit and lose the sum of sixpence.

Before using any malt or corn for making wash, 12 hours notice shall be given to the excise officer, on penalty of 200l.

If the proper officer find on distillation by stills provided for the purpose, that 30 gallons of wash produce more than $2\frac{1}{8}$ gallons of spirits at the strength of one in six under hydrometer proof, the whole quantity of wash in the possession of mess. Bishop shall be charged with a duty of 1s. per gallon, and they shall forfeit besides 6d. for every gallon.

Mess. Bishop shall not carry on the trade of distilling geneva in any other places than those now occupied by them, or use any larger vessels.

Recovery and application of penalties.

Duties to be under the management of the commissioners of excise.

Powers of 12 Car. 2. c. 24. (not hereby altered) to extend to this act.

Duties to be paid into the exchequer.

VII. And be it further enacted, That it shall not be lawful for the said *William Bishop*, *George Bishop*, and *Argles Bishop*, or any or either of them, during the continuance of this act, to carry on the trade of distilling geneva in any other place or places than those now occupied by them for that purpose at *Maidstone*, or therein use any stills, bucks, or other utensils, of larger dimensions than those now in use in the said manufactory.

VIII. And be it further enacted, That all fines, penalties, and forfeitures, by this act imposed, shall be sued for, recovered, levied, and mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture may be sued for, recovered, levied, or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty, or forfeiture, shall be paid to his Majesty, his heirs or successors, and the other moiety to him or them who shall inform, discover, or sue for the same.

IX. And be it further enacted, That the said duties by this act imposed shall be under the management of the commissioners of excise in *England* for the time being.

X. And be it further enacted and declared, That all and every the powers, directions, rules, penalties, forfeitures, clauses, matters, and things, which, in and by an act made in the twelfth year of the reign of King *Charles* the Second, intituled, *An act for taking away the court of wards and liveries, and tenures in Capite, and by knights service and purveyance, and for settling a revenue upon his Majesty in lieu thereof, or by any other law now in force relating to his Majesty's revenue of excise, upon beer, and other liquors, are provided or established for managing, raising, levying, collecting, mitigating, or recovering, adjudging, ascertaining, the duties thereby granted, or any of them, (other than and in such cases for which other penalties or provisions are made and provided by this act), shall be practised, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the said duties, hereby granted as fully and effectually to all intents and purposes, as if all and every the said powers, rules, directions, penalties, forfeitures, claims, matters, and things, were particularly repeated and re-enacted in this present act.*

XI. And be it further enacted, That all the money arising by the duties by this act imposed, the necessary charges of raising and accounting for the same excepted, shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*; and the said monies, so paid into the said receipt of exchequer as aforesaid, shall be appropriated and applied to and for the same uses and purposes in the same proportions as the said rates and duties now payable by the said *William Bishop*, *George Bishop*, and *Argles Bishop*, are by the several acts of parliament for granting, imposing, and appropriating the same, directed to be appropriated and applied.

XII. And be it further enacted, That this act shall commence and take effect from and immediately after the fifth day of July one thousand seven hundred and ninety-nine, and shall remain and continue in force for the space of five years, to be computed from that day.

Continuance of act.

C A P. CVI.

An act for the reduction of the militia forces, at the time and in the manner therein limited; for enabling his Majesty more effectually to increase his regular forces, for the vigorous prosecution of the war; and for amending the laws relating to the militia.—[July 12, 1799.]

WHEREAS the present situation of publick affairs admits of a considerable diminution of the defensive force existing in this kingdom; and it may therefore be expedient to discharge or disembody a certain proportion of the militia forces: and whereas it is expedient that the laws relating to the militia should be amended in certain particulars: and whereas it is highly important that the most effectual measures should at the same time be adopted for augmenting his Majesty's regular forces, for the vigorous prosecution of the war against the enemy: 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 so much of two several acts, passed in the thirty-seventh year of the reign of his present Majesty, for providing an augmentation to the militia, as fixes the number of men to be raised in the several counties, ridings, and places, therein mentioned, shall, from and after the passing of this act, be, and the same is hereby repealed.

Preamble.
So much of 37 Geo. 3. c. 5. and 22. as fixes the number of men to be raised, repealed.

II. And be it further enacted, That, from and after the passing of this act, the number of private men to be raised, and who shall remain liable to serve in manner herein-after mentioned as militia for the said several counties, ridings, and places, in those several acts mentioned, shall, together with the number of men required by an act passed in the twenty-sixth year of the reign of his present Majesty, and with volunteers raised by virtue of an act passed in the thirty-fourth year of the reign of his present Majesty, intituled, *An act for augmenting the militia*, be as follows; that is to say,

The number of men to be raised in the places mentioned in recited acts, with the number required by 26 Geo. 3. c. 107. and with volunteers raised under 34 Geo. 3. c. 16. to be as follows.

- For the county of *Bedford*, five hundred and ninety-four:
- For the county of *Berks*, one thousand and fifty-one:
- For the county of *Bucks*, one thousand one hundred and twenty-two:
- For the county of *Cambridge*, nine hundred and one:
- For the county of *Chester*, with the city and county of the city of *Chester*, one thousand six hundred and fifty-eight:

For

Anno regni tricesimo nono GEORGIUM III. c. 106. [1798.]

For the county of *Cornwall*, one thousand two hundred and eleven :

For the county of *Cumberland*, one thousand one hundred and fifty-two :

For the county of *Derby*, one thousand seven hundred and fifty-eight :

For the county of *Devon*, with the city and county of the city of *Exeter*, two thousand eight hundred and thirty-five :

For the county of *Dorset*, with the town and county of the town of *Poole*, seven hundred and seventy :

For the county of *Durham*, nine hundred and twenty-one :

For the county of *Essex*, two thousand three hundred and thirty-one :

For the county of *Gloucester*, with the city and county of the city of *Gloucester*, and the city and county of the city of *Bristol*, two thousand one hundred and seventy-eight :

For the county of *Hereford*, nine hundred and seventy-five :

For the county of *Hertford*, eight hundred and ninety-nine :

For the county of *Huntingdon*, two hundred and ninety-six :

For the county of *Kent*, with the city and county of the city of *Canterbury*, two thousand four hundred and twenty-eight :

For the county of *Lancaster*, four thousand five hundred and seventy-five :

For the county of *Leicester*, one thousand two hundred and three :

For the county of *Lincoln*, with the city and county of the city of *Lincoln*, two thousand five hundred and sixty-four :

For the county of *Middlesex*, exclusive of the tower division, commonly called *The Tower Hamlets*, five thousand six hundred and ninety-six :

For the county of *Monmouth*, five hundred and twenty-two :

For the county of *Norfolk*, with the city and county of the city of *Norwich*, two thousand two hundred and sixty-six :

For the county of *Northampton*, one thousand three hundred and fifty-seven :

For the county of *Northumberland*, with the town and county of the town of *Newcastle-upon-Tyne*, and the town of *Berwick-upon-Tweed*, one thousand two hundred and sixteen :

For the county of *Nottingham*, with the town and county of the town of *Nottingham*, one thousand and fifty-six :

For the county of *Oxford*, one thousand one hundred and thirty :

For the county of *Rutland*, one hundred and fifty-four :

For the county of *Salop*, one thousand eight hundred and fifty-six.

For the county of *Somerset*, two thousand nine hundred and seventeen :

For the county of *Southampton*, with the town and county of the town of *Southampton*, one thousand five hundred and ninety-four :

For the county of *Stafford*, with the city and county of the city of *Litchfield*, two thousand one hundred and twenty-four :

For the county of *Suffolk*, one thousand nine hundred and fifty-five :

For the county of *Surrey*, two thousand five hundred and three :

For the county of *Suffex*, one thousand five hundred and four :

For the county of *Warwick*, with the city and county of the city of *Coventry*, one thousand two hundred and eighty :

For the county of *Westmorland*, four hundred and fifty-three :

For the county of *Worcester*, with the city and county of the city of *Worcester*, one thousand one hundred and fifty-five :

For the county of *Wilts*, one thousand seven hundred and twenty :

For the *West Riding* of the county of *York*, with the city and county of the city of *York*, four thousand five hundred and fifty-five :

For the *North Riding* of the said county, one thousand seven hundred and seven :

For the *East Riding* of the said county, with the town and county of the town of *Kingslon-upon-Hull*, one thousand and fifty-six :

For the county of *Anglesea*, three hundred and sixty-eight :

For the county of *Brecon*, three hundred and eighty-four :

For the county of *Cardigan*, four hundred and fifty-six :

For the county of *Carmarthen*, with the county borough of *Carmarthen*, seven hundred and sixty :

For the county of *Carnarvon*, two hundred and thirty-nine :

For the county of *Denbigh*, six hundred and forty-five :

For the county of *Flint*, three hundred and seventy-seven :

For the county of *Glamorgan*, seven hundred and fifty-four :

For the county of *Merioneth*, two hundred and twenty-six :

For the county of *Montgomery*, five hundred and twenty-one :

For the county of *Pembroke*, with the town and county of the town of *Haverfordwest*, three hundred and seventy-seven :

For the county of *Radnor*, two hundred and sixty-one :

And that the number of men so remaining, shall be liable to further reduction, in the proportions, and in the manner, and at the time hereinafter limited and appointed.

III. And be it further enacted, That every commanding officer of any regiment, battalion, and company of militia raised and serving for any county, riding, or place, herein-before mentioned, shall, within twenty days from the passing of this act, cause returns of the respective numbers of effective private militia men actually serving in the regiment, battalion, or companies of militia, under the command of such officer, to be made to the general meeting of lieutenancy of the county, riding, or place to which such militia shall belong, in order that a reduction of the same may take place for every county, riding, or place, where the numbers actually serving shall exceed the proportion herein-before specified; and that the number hereby required

The number may be further reduced.

Commanding officers to cause returns of the number of effective men to be made to the general meeting of lieutenancy, that the excess may be reduced, or the deficiency supplied.

quired may be speedily and effectually supplied from and by such counties, ridings, and places, where the number actually serving shall fall short of the proportion herein-before specified.

The additional men to complete the quota, to be chosen by ballot as directed by 26 Geo. 3. c. 107.

and on notice to appear, and take the following

IV. And be it further enacted, That in every case where it shall be requisite to supply by ballot the number of men appointed to serve in the militia of any county, riding, or place, under the provisions of this act, the additional man or number of men required to complete such quota or number of men, shall be raised, provided, and chosen by ballot in the manner directed by and under the rules and regulations prescribed in the said act, passed in the twenty-sixth year of the reign of his present Majesty.

V. And be it further enacted, That every person who shall be chosen by ballot and enrolled in the said militia, after the passing of this act, shall, upon notice in the manner directed by the said act of the twenty-sixth year aforesaid, appear at such meeting as shall be appointed by three or more deputy lieutenants to be holden for that purpose, and there take the following oath; (that is to say),

oath.

‘ I *A. B.* do sincerely promise and swear, That I will be faithful, and bear true allegiance to his majesty King *George*; and I do swear, that I will faithfully serve in the militia, within the kingdom of *Great Britain*, for the defence of the same, during the term of five years, for which I am enrolled, unless I shall be sooner discharged.’

Substitutes to take the following

VI. And be it further enacted, That every person who shall be enrolled as a substitute or volunteer to serve in the said militia, shall, at the time of such enrolment as aforesaid, take the following oath; (that is to say),

oath.

‘ I *A. B.* do sincerely promise and swear, That I will be faithful and bear true allegiance to his majesty King *George*; and I do swear, that I will faithfully serve in the kingdom of *Great Britain* for the defence of the same, during the term of five years, or for such further time as the militia shall remain embodied, unless I shall be sooner discharged.’

Directions for raising men to supply deficiencies.

VII. And be it further enacted, That the lieutenant or deputy lieutenants, at any general meeting of lieutenancy, and the deputy lieutenants acting for such county, riding, or place, in their respective sub-divisions, shall, in raising such deficiency, take into consideration the number of effective privates actually serving for each parish or tything of such county, riding, or place, in the said militia, and shall cause the number of men who shall be at any time hereafter required to supply such deficiency, to be raised and ballotted for out of those parishes, townships, and tythings, that shall not have raised their respective proportions, according to the number of men then serving for the whole of the militia of such county, riding, or place respectively; and shall

shall in like manner cause the number of men necessary for supplying such future vacancies as may arise in such militia, or any part thereof, to be raised, chosen, and ballotted for out of such last mentioned parishes, townships, and tythings, until such time as each parish, township, and tything, shall have raised its due proportion, according to the directions of this act, and shall raise the men required to be raised by this act, by such rules as are prescribed for raising men for such respective regiments, battalions, and companies of militia in the said act, passed in the twenty-sixth year of his Majesty's reign before mentioned, without regard to the circumstance whether such vacancy arose from among the militia established by the said act of the twenty-sixth year of his Majesty's reign, or the said supplementary militia, or among any volunteers raised under the said act of the thirty-fourth year of his Majesty's reign.

VIII. Provided always, That whenever the lists of two or more parishes, townships, tythings, or places, shall have been added together for the choice of any militia man or men in pursuance of the said several acts before-mentioned, or any of them, and a vacancy shall arise after the time when the several parishes, townships, tythings, and places in the county, riding, or place, in which such militia man or men shall have been raised, shall have completed their just proportions, according to this act, then, and in every such case, a militia man shall be ballotted to supply such vacancy, and so from time to time whenever such vacancy shall arise, out of the lists returned for the same parishes, townships, tythings, and places so added together, in the same manner as by the said act of the twenty-sixth year of the reign of his present Majesty is directed to be done when the same parishes, townships, tythings, and places were added together, in order to raise the militia man who shall have occasioned such vacancy.

IX. And be it further enacted, That the quota or number of men required by this act, where the same is now deficient, shall be completed within three calendar months after the passing of this act; and when and as soon as any such quota or number of men shall be completed, the lieutenant, or, in the absence of the lieutenant, any three deputy lieutenants of such county, riding, or place, authorized by his Majesty to act as lieutenant, shall, and he and they is and are hereby required forthwith to certify the same in writing to the secretary at war, and to give notice to the commanding officer of the militia of such county, riding, or place, of such certificate having been sent as aforesaid: provided always, That the quota of any county, riding, or place, shall not be deemed to be complete until all the men required by such quota shall have joined the regiment, battalion, or company, or regiments, battalions, or companies of militia, of such county, riding, or place.

X. And be it further enacted, That in every county, riding, or place, in which the full number of private men required as the quota of such county, riding, or place, by this act, shall not

Vacancies arising after places, whose lists have been added together, have raised their quota, to be supplied out of such lists as directed by 26 Geo. 3. c. 107.

Quota to be completed within three months after passing this act; and certified to the secretary at war, and notice given to the commanding officer.

Quota not to be deemed complete till all the men have joined.

Where the quota shall not be completed within three months after

passing this act, to be paid annually for each man deficient, to be assessed at the Michaelmas sessions, as likewise in future for every man not provided within three months after notice of any deficiency.

be raised and completed, within three calendar months after the passing of this act, then and in every such case the sum of ten pounds shall be annually paid, for and in lieu of every private militia man by this act directed to be raised within the same county, riding, or place, who shall not have been raised within the time limited by this act; and the justices of the peace and magistrates of every such county, riding, and place, assembled at the general or quarter sessions of the peace, to be held next after the feast of *Saint Michael*, in the year one thousand seven hundred and ninety-nine, shall, upon the receipt of the certificate of the lieutenant, or three deputy lieutenants, authorised as aforesaid, which certificate he and they is or are hereby required to transmit to the clerk of the peace for such county, riding, or place, to be laid before the said justices and magistrates respectively at such sessions, rate and assess the said sum of ten pounds per man as aforesaid, upon every such county, riding, or place; and in case at any future time the number of men required to be provided for the militia of any county, riding, or place, according to the several provisions of this act, shall not be provided within three calendar months after the lieutenant, or any one of the three deputy lieutenants authorised as aforesaid, shall have had notice from or by the order of the commanding officer of any regiment, battalion, or corps of such militia of any such deficiency, then and in every such case the justices and magistrates as aforesaid, assembled at the next general or quarter sessions of the peace holden for the county, riding, or place, after such deficiency shall have been made known to them by the lieutenant or deputy lieutenants aforesaid, shall rate and assess the like sum of ten pounds for every man so deficient as aforesaid, upon every such county, riding, or place.

The magistrates to apportion such assessments upon a whole county in the same proportions in which the men are required to be raised by the parishes;

XI. Provided always, and be it further enacted, That the justices and magistrates aforesaid, in making any such rate and assessment upon the whole of any county, riding, or place, shall apportion the sums so to be assessed as aforesaid, and rate and assess the same upon the several parishes and tythings in such county, riding, or place, in the same proportions in which the men for the militia are required to be raised by such parishes and tythings respectively, according to such apportionment as may have been made thereof in pursuance of this act, or to the last apportionment that shall have been made of men to be raised by each parish and tything, by the last general meeting of lieutenancy held before the passing of this act.

and when the deficiency shall arise from the default of any particular parish or parishes, to assess them accordingly.

XII. Provided also, and be it further enacted, That when, in any county, riding, or place, such deficiency of men shall arise from the default of any particular parish or parishes, tything or tythings, in such county, riding, or place, in not raising the proportion or respective proportions of men required to be raised by any such parish or tything, or parishes or tythings, that then and in any such cases, the said justices and magistrates, in making such rate and assessment as aforesaid, shall rate and assess all and every such sum and sums of money upon such parish or tything,

or parishes or tythings that shall have so made default as aforesaid, in proportion to the number of men by which each of such parishes or tythings shall fall short of the number of men required to be raised therein.

XIII. And be it further enacted, That the justices and magistrates of the several counties, ridings, and places, where any such rate and assessment shall be made as aforesaid, shall immediately after the making of any such rate and assessment as aforesaid, transmit, or cause to be transmitted, the several amounts of the sums so assessed upon the several parishes and tythings to the treasurer or treasurers of such county, riding, or place; and such treasurer or treasurers shall, as soon as conveniently may be, cause notice thereof to be given to the respective overseers of the poor of the several parishes and tythings upon which any such rate or assessment shall have been made as aforesaid; and such overseers shall, within fourteen days after such notice as aforesaid of such rate or assessment, pay the amount of the rate or assessment made upon their respective parishes or tythings out of any money in their or any of their hands of the rates for the relief of the poor; and if they, or any of them, shall not have sufficient of such money for that purpose, then such overseers shall and they are hereby required to make a rate for the relief of the poor sufficient to satisfy such rate and assessment; and it shall be lawful for the said overseers to levy and collect the same in such manner as rates made for the relief of the poor, or any other rates made for the purposes of this act, may be levied and collected.

XIV. And be it further enacted, That the treasurer or treasurers, receiving any such sum or sums of money, shall retain such sum and sums of money in his hands for three calendar months after the receipt thereof; and during the said period of three months it shall be lawful for any deputy lieutenant of the subdivision of the said county, riding, or place, within which such parish, township, or place, shall be situate, to raise any volunteer or volunteers for such militia in lieu of such man or men as shall be so deficient as aforesaid, and to agree with any such volunteer for a bounty not exceeding the sum of ten pounds; and the deputy lieutenants, before whom such volunteer shall be sworn and enrolled to serve in the militia, shall make an order upon such treasurer or treasurers for the payment of such bounty; and upon the production to such treasurer or treasurers of a certificate under the hands of such deputy lieutenants as aforesaid, of any such volunteer having been sworn and enrolled to serve in the militia, and of such order for the payment of such bounty as aforesaid, and of a certificate under the hands of the commanding officer of any regiment, battalion, or corps of militia of such county, riding, or place, of such man having joined his regiment, battalion, or corps, such treasurer or treasurers shall, and he and they is and are hereby respectively required to pay, out of such money in his hands as aforesaid, any sum of money not exceeding the said sum of ten pounds for each of such volun-

The magistrates to transmit the sums assessed to the treasurer of the place, who shall give notice thereof to the overseers, who shall pay the money out of the poor rates.

Treasurers to retain money three months, during which period deputy lieutenants may agree with volunteers for a bounty not exceeding 10l. and order payment by the treasurer, who shall pay the same, and at the expiration of three months shall pay the balance to the receiver general.

teers as aforesaid; and such treasurer or treasurers shall, at the expiration of three months after the receipt of such money as aforesaid, pay all such sums of money as may remain in his or their hands, for and on account of any such fines as aforesaid, and that shall not have been paid for and on account of any such volunteer as aforesaid, in manner herein directed, to the receiver general of such county, riding, or place, to be applied and disposed of in like manner as directed by the said act of the twenty-sixth year of the reign of his present Majesty.

Allowance to the families of volunteers under 34 Geo. 3. c. 16. to be made as to the families of privates.

XV. *And whereas doubts have arisen with respect to the allowances to the families of persons serving in the militia as volunteers under the said act of the thirty-fourth year of the reign of his present Majesty,* be it therefore enacted, That the like allowances shall be made to the families of persons serving in the militia as volunteers as aforesaid, as by several acts passed in the reign of his present Majesty are directed to be made to the families of persons serving as privates in the militia; such allowances to be ordered, paid, and reimbursed by such persons, and in such manner, and to be divided, apportioned, and borne in such and the like manner, in every respect, as is directed by two several acts passed in the thirty-third and thirty-fifth years of the reign of his present Majesty, with respect to the allowances made to the families of serjeants, corporals, drummers, and fifers.

Pay of men to commence on their joining.

XVI. And be it further enacted, That the pay of every person enrolled to serve in the militia of any county, riding, or place, after the passing of this act, shall commence upon the day on which such person shall join the regiment, battalion, or company, to which he shall belong, and not before: provided always, That if such person shall have been prevented joining such regiment, battalion, or company, by sickness, or such other sufficient cause, and shall produce to the commanding officer of such militia a satisfactory certificate of such sickness, or other sufficient cause, it shall be lawful for the commanding officer of such militia, and he is hereby required to direct an allowance of pay to be made to the person so prevented, according to the time mentioned in such certificate as aforesaid; and such commanding officer may and is hereby required to direct an allowance to be made to every other person who shall join his regiment, battalion, or company aforesaid, so that such allowance shall in no case exceed the pay of so many days as would enable such person to march from the place where he was enrolled, to the regiment, battalion, or company, to which he shall belong, to be calculated at the rate of not less than ten miles in each day, with the usual number of halting days.

Persons prevented from joining may, on certificate, have an allowance of pay; and others on joining, an allowance for marching.

Substitutes or volunteers not joining, or who desert, may be punished as deserters, and adjudged to further ser-

XVII. And be it further enacted, That if any person sworn and enrolled in the said militia, either as a substitute or volunteer, (not labouring under any infirmity incapacitating him to serve as a militia man), shall not with due diligence join the regiment, battalion, or company of militia of the county, riding, or place, for which he shall be so sworn and enrolled (in case such regiment, battalion, or company shall then be embodied)

according

according to such order as shall be given him in that respect, by the lieutenant or deputy lieutenants, or any of them, or by any officer or non-commissioned officer of the said regiment, battalion, or company, or by any other person authorized to give him such order, in pursuance of any law now in force respecting the militia; or if any person serving in any militia as a substitute or volunteer shall desert or absent himself from his duty, every such militia man shall be liable to be apprehended and punished as a deserter, according to the provisions of any act which shall be then in force for the punishing mutiny and desertion, and for the better payment of the army and their quarters; and shall also be liable to be adjudged to further service in the said militia, or to service in his Majesty's regular forces, as the court before whom he shall be tried shall think fit to direct; and in case the said court shall adjudge such militia man to service in his Majesty's regular forces, it shall be lawful, by order under the hand of the secretary at war, or his deputy, to cause such man, with the consent of the colonel or commanding officer of the militia to which such substitute or volunteer shall belong, to be entered as a private soldier to serve in such regiment or corps of his Majesty's other forces as shall be directed in such order, and to be forthwith conveyed either to the head quarters of the regiment or corps in which he shall be so entered, or to *Cbatham* barracks, as the case may require; and such substitute or volunteer shall, from the time of his being delivered over to be so conveyed as aforesaid, be subject and liable to all the penalties and punishments contained in any act then in force for punishing mutiny and desertion, as if he had been enlisted in the regiment or corps in which he shall be so ordered to be entered as aforesaid.

vice in the militia or the regular forces.

Men adjudged to serve in the regular forces, may, by order of the secretary at war, and with consent of the colonel of militia, be entered so to serve.

XVIII. And be it further enacted, That it shall and may be lawful for his Majesty, by his royal proclamation, pardoning, if he shall think fit, all or any such militia men as shall have enlisted into any of the regular forces before the passing of this act, to direct that such men so pardoned shall not be liable to be claimed by or returned to serve in the regiment, battalion, or company of militia from which they shall have deserted; and further, to pardon every such militia man as shall, before the passing of this act, have deserted from any regiment, battalion, or company of militia, on condition that such militia man shall voluntarily surrender himself as a deserter on or before the first day of *August* one thousand seven hundred and ninety-nine; or shall, on or before the said first day of *August*, voluntarily enlist into some one of his Majesty's regular regiments, and to direct that such militia man so pardoned and enlisting shall not be liable to be claimed by or returned to serve in the regiment, battalion, or company aforesaid; and all militia men who shall have deserted at any time before the passing this act, and who shall not have surrendered themselves, or enlisted as aforesaid, in consequence of such proclamation, on or before the first day of *August* one thousand seven hundred and ninety-nine, shall be liable to be tried in the same manner, for desertion or absence from

His Majesty, by proclamation, may pardon militia men who have enlisted into the regular forces before passing this act; and deserters from the militia who shall surrender, or enlist into the regular forces, by Aug. 1, 1799, and such as do not surrender or enlist, shall be liable to be tried as deserters after passing this act.

their duty, and to be punished and adjudged to service in his Majesty's regular forces, in the same manner as is herein before directed, with respect to militia men deserting or absenting themselves from their duty, from and after the passing of this act.

Where any place shall provide a man to fill a vacancy occasioned by promotion, or death, or discharge, two deputy lieutenants may certify the same to the sessions, who shall order a sum out of the county rates to the overseers for providing another man.

No ballot to take place where a private has been promoted in the room of non-commissioned officer or drummer reduced, till the reduced be discharged.

His Majesty may appoint regiments of the regular forces (who shall not serve out of Europe for a limited time) to receive volunteers from the militia, who shall be enlisted on that condition.

XIX. And be it further enacted, That where in any regiment, battalion, or company of militia, in which any private man shall be promoted to the rank of serjeant, corporal, or drummer, in consequence of any vacancy occasioned by the death or discharge of any non-commissioned officer or drummer, the parish or place for which such private militia man was ballotted shall find and provide another man instead, it shall be lawful to and for any two deputy lieutenants acting for the subdivision wherein such parish or place shall be situate, to certify the same to the justices of the peace assembled at the next general or quarter sessions of the peace, held for the same county, riding, or place; and the said justices shall at such sessions order a sum of money, not exceeding the average price paid for a substitute in such parish or place, or any adjoining parish or place, to be paid out of the county rates, to the churchwardens and overseers of the poor of the parish or place which shall find and provide another man as aforesaid, whether such man shall serve personally or by substitute, and to be applied in aid of the poor rates in such parish or place.

XX. And be it further enacted, That whenever any private militia man shall be promoted to the rank of a non-commissioned officer or drummer in any regiment, battalion, or independent company of militia, in the room of any such officer or drummer reduced to the ranks, no ballot shall take place in the parish or place for which such private man so promoted was then serving, in consequence of any vacancy occasioned by such promotion, until the non-commissioned officer or drummer so reduced shall have obtained his discharge.

XXI. And, in order that at the time of the reduction of the said militia forces, a proportional augmentation may be made to his Majesty's regular forces, for the vigorous prosecution of the war: be it further enacted, That it shall be lawful for his Majesty, by any order under his royal sign manual, to name and appoint such and so many regiments of his Majesty's regular forces, as his Majesty shall think fit, to receive volunteers under the provisions of this act from the militia, in manner herein-after directed; and no regiment which shall receive any such volunteers as aforesaid shall, during the term of five years next ensuing, or during the continuance of the war, and for six months after the expiration thereof, be liable to serve out of Europe, or to be sent thereout under any pretence whatever; and it shall be lawful for any private militia man to enlist into his Majesty's regular forces under this act, in the manner, and subject to the regulations herein-after mentioned; and every person who shall be enlisted in his Majesty's regular forces under this act, shall be enlisted to serve for five years, or during the continuance of the present war, and for six months after the expiration thereof, and no longer, and

and shall not be liable to be sent, or to serve out of *Europe*; and every such person shall, in addition to the usual and accustomed oaths to be taken by every person enlisting as a soldier in his Majesty's forces, take the following oath; (that is to say),

Men so enlisting to take the following

' **I** *A. B.* do sincerely promise and swear, That I will be faithful, and bear true allegiance to his majesty King *George*; and I do swear, that I will faithfully serve in the regiment of his Majesty's regular forces within any part of *Europe*, during the term of five years, or for the continuance of the war, and for six months after the expiration thereof, unless I shall be sooner discharged.'

XXII. And be it further enacted, That every person who shall be enlisted to serve in any regiment, battalion, or corps of his Majesty's regular forces appointed to be recruited under this act, shall serve in the regiment, battalion, or corps, in which he shall have originally enlisted to serve, and in no other regiment, battalion, or corps whatever; and no person enlisting into any such regiment, battalion, or corps, shall on any account or pretence whatsoever be drafted into or serve in any other regiment, battalion, or corps, whether such person shall consent to his being so drafted or not, unless in every such case the person so drafted to serve in any other regiment, battalion, or corps, other than the one for which he shall have so enlisted as aforesaid, shall have been first wholly and absolutely discharged from all service whatever in his Majesty's forces, and shall thereafter have voluntarily entered in such other regiment, battalion, or corps.

No person so enlisting shall be drafted into any other corps, unless first discharged, and thereafter voluntarily entering.

XXIII. And be it further enacted, That every person enlisted to serve in his Majesty's regular forces under this act shall be entitled to the sum of ten guineas as a bounty, to be paid in manner herein-after directed; and it shall be lawful for the justice of the peace or magistrate before whom any such person so enlisted as aforesaid shall be attested, to direct any sum, not exceeding one third part of the said bounty of ten guineas, to be paid to him forthwith, or to be advanced to such person, or to such of his family, and in such proportions, as he shall request at the time of his being so attested, and also to direct any further sum, not exceeding the sum of one guinea, to be paid thereout to the officer producing such person to be attested, to be laid out in providing immediate necessaries for such person so attested; and the justice of the peace or magistrate directing the payment of any such money, shall grant a certificate thereof to the officer producing such person to be attested as aforesaid, and the remainder of such bounty money shall be paid to such person as soon as he shall arrive at the head quarters of the regiment, battalion, or corps, into which he shall have enlisted as aforesaid, or at *Chatham* barracks, as the case may be.

Every militia man enlisted in the regular forces, to be entitled to 10 guineas bounty, which may be disposed of as herein specified.

XXIV. And be it further enacted, That every commanding officer of any regiment, battalion, or corps of militia of any county, riding, or place, herein-before mentioned, shall, upon receiving

Commanding officers of militia to explain to the men the terms

upon which they may enlist into the regular forces, and if any declare such an intention, they may be discharged, and attested for the regiments in which they intend to enlist, &c.

receiving directions from his Majesty for that purpose, explain to the private men of the regiment, battalion, or corps of militia of which he shall for the time being have the command, in such manner and at all such times, within two months from the passing of this act, as his Majesty shall direct, the terms upon which any private man serving in the militia may enlist into the regular forces under this act, and if upon the terms of such enlisting being explained or made known to them as aforesaid, any such private militia man shall voluntarily declare an intention to be enlisted into his Majesty's regular forces, it shall be lawful for such colonel or commanding officer of militia as aforesaid to discharge such person from the militia; and every such private militia man, so discharged as aforesaid, shall immediately thereupon belong, as a private man, to the regiment, battalion, or corps, into which he shall declare his intention to enlist, and shall be immediately enlisted and attested for such regiment, battalion, or corps, in due course of law, and shall (as soon as conveniently may be) be transferred to some officer of such regiment, battalion, or corps, or such officer as his Majesty may have appointed to receive men enlisted under this act, and shall have and be entitled to the allowance of the bounty of ten guineas in the manner herein mentioned, together with subsistence, pay, and cloathing, to be paid and furnished in like manner in every respect, and subject to and under the like laws, rules, and regulations, as are provided and used for the rest of his Majesty's regular forces, except as such laws, rules, and regulations, are with respect to such men altered by this act; any law or statute to the contrary thereof notwithstanding.

Persons discharged for the purpose of being so enlisted, and refusing so to do, to belong to the regiment from which discharged.

Where the militia is complete, as required by this act, no more than a fourth of the quota shall be discharged;

and where not complete, a fourth of the number actually serving, until the fourth of the quota shall have enlisted

XXV. Provided always, and be it further enacted, That if any person so discharged for the purpose of being enlisted as aforesaid, shall notwithstanding refuse to enlist pursuant to such declaration so made by him as aforesaid, that then and in every such case such person shall continue to belong to the regiment, battalion, or company of militia from which he shall have been so discharged for the purpose of enlisting as aforesaid, notwithstanding any such discharge.

XXVI. Provided always, and be it further enacted, That where the militia of any county, riding, or place, shall be complete, according to the number of privates in actual service, as required by this act, the colonel or commanding officer as aforesaid shall not be at liberty to discharge, or cause to be discharged, in pursuance of this act, more in number of such private militia men than one fourth of such quota.

XXVII. Provided also, and it be further enacted, That where the militia of any county, riding, or place, shall not be complete as aforesaid, the colonel or commanding officer as aforesaid shall not be at liberty to discharge more than one fourth part of the number of men actually serving for such county, riding, or place, at the time of passing this act, until other men, according to the directions of this act, shall be raised and enrolled to serve for such county, riding, or place: provided always, That every such

such colonel or commanding officer may, from time to time, as often as such other men shall be raised and enrolled in the militia of such county, riding, or place, towards completing the quota required by this act, discharge, in manner and according to the directions herein-before given, such further number of private men who shall have been actually serving in such militia at the time of passing this act, as shall have desired, or shall from time to time desire, to enlist as aforesaid, so as not to exceed the proportion of one fourth of the men then actually serving in such militia; and every such colonel or commanding officer may continue from time to time to discharge all such men as aforesaid, until the proportion of one fourth of the number of men required as the quota of militia of such county, riding, or place, shall have enlisted into his Majesty's regular forces under this act: provided always, That if the number of men required to be enlisted as aforesaid cannot be obtained from such of the militia as shall have been actually serving therein at the time of passing of this act, it shall be lawful for such colonel or commanding officer, from time to time, to discharge in like manner, out of the men that shall have been enrolled therein, after the passing of this act, so many as shall be necessary to complete the proportion before-mentioned.

into the regular forces.

If the requisite number of men cannot be obtained from those serving at passing this act, so many as may be necessary to

complete the proportion may be discharged out of those enrolled thereafter.

XXVIII. Provided always, and be it further enacted, That nothing in this act contained shall extend to allow of any militia man or men enlisting or being enlisted under this act, who shall be under the height of five feet four inches, or to allow any militia man or men enlisting or being enlisted under this act, into any regiment, corps, or troop of cavalry of his Majesty's forces, or into his Majesty's marine forces.

No man under a certain height to be enlisted, nor any into the cavalry or marines.

XXIX. And be it further enacted, That the lieutenant, or three deputy lieutenants as aforesaid, of every county, riding, and place aforesaid, shall, at the expiration of two calendar months after the passing of this act, transmit to his Majesty's privy council an accurate account in writing, of the number of persons that shall have been discharged from the militia of their respective counties, ridings, and places, and enlisted in the regular forces under this act; which accounts shall, in all cases where the same may be necessary, be transmitted by the commanding officers of such militia to such lieutenants or deputy lieutenants as aforesaid, for that purpose.

County lieutenants to transmit to the privy council an account of the number discharged, and enlisted in the regular forces; which accounts, where necessary, shall be transmitted the militia.

XXX. And be it further enacted, That after the passing of this act, it shall be lawful for his Majesty, by any warrant under his sign manual, directed to the lieutenant or deputy lieutenants as aforesaid, from time to time, when and as often as he shall think fit, to disembody any number of militia men raised under the said acts of the thirty-seventh year of the reign of his present Majesty, or raised after the passing of this act; and for that purpose to authorise and direct any colonel or commanding officer of any militia

His Majesty may direct any number of men raised under 37 Geo. 3. c. 3. and 22. or this act, to be dismissed to their respective abodes.

militia to disembody and dismiss to their respective places of abode, any such number of such supplementary or other militia men aforesaid as his Majesty shall think fit; and every such colonel or commanding officer shall, within fourteen days after the issuing of any warrant as aforesaid, proceed, according to the directions of such warrant, to disembody and dismiss such supplementary or other militia men aforesaid to their respective places of abode, in manner and at the times in such warrant mentioned.

Persons so dismissed, or selected so to be, may enlist in the regular forces, and such as do not, shall remain liable to serve in the militia, and shall join when required.

XXXI. Provided always, and be it further enacted, That all persons so disembodied and dismissed as aforesaid, or selected, taken, or drafted for the purpose of being so disembodied or dismissed as aforesaid, from any regiment, battalion, or corps of militia, in whatsoever the same may be done, may, during the time of their remaining so disembodied as aforesaid, or at any time after they shall have left any regiment, battalion, or corps, of militia, under any order of the colonel or commanding officer thereof, for the purpose of being so disembodied or dismissed as aforesaid, enlist in his Majesty's regular forces under this act; and that all persons so disembodied and dismissed as aforesaid, who shall not during such time as aforesaid, enlist in any of his Majesty's regular forces, shall remain liable to serve in the same militia, and shall, and they are hereby required to join any regiment, battalion, and corps of militia, serving for the county, riding, or place, from the militia of which they shall have been respectively dismissed, whenever called upon so to do, either for the purpose of supplying the vacancies which may arise in the said militia, or whenever they shall be again embodied under any warrant under his Majesty's sign manual, which warrant as aforesaid his Majesty is hereby empowered to issue whenever he shall think fit, and shall be and remain subject to all such and the like rules and orders, and to all and the like pains and penalties as any other persons enrolled to serve in the militia are subject and liable to by any act or acts now in force, at such times as the said militia shall not be embodied under the said acts, or as such persons are subject and liable to at the time of the embodying of any militia.

Colonels of militia to transmit to the clerk of the general meeting, within a certain period, a list of men disembodied.

XXXII. And be it further enacted, That every colonel or commanding officer of any regiment, battalion, or company of militia shall, within twenty days, or as soon as conveniently may be after the issuing of any warrant under this act for the disembodiment and dismissing any militia men belonging to such regiment, battalion, or company, transmit, or cause to be transmitted, to the clerk of the general meeting of lieutenantancy of the county, riding, or place to which such militia shall belong, a list of all such militia men as shall have been disembodied and dismissed in pursuance of any such warrant as aforesaid; and every such list shall be made in the following form:

Dated the

day of

Form of list.

Name of the county, &c.	Names of the men disembodied and dismissed.	If substitutes, for whom they serve.	Of the parish of	In the hundred of
	<i>A. B.</i>	— —	<i>P.</i>	<i>H.</i>
	<i>E. F.</i>	<i>C. D.</i>	<i>M.</i>	<i>N.</i>

And the lieutenant or deputy lieutenants acting for such county, riding, or place, shall cause the men necessary for supplying any vacancies that may hereafter arise in the militia of such county, riding, or place, to be balloted for out of the persons returned in any such list as aforesaid; and so from time to time as occasion shall require, so long as any of the persons returned in any such list can be found to supply such vacancies as aforesaid; and every person so balloted to supply any such vacancy, shall serve in the militia of such county, riding, or place, upon the conditions and for the remainder of the time for which such person shall have been engaged to serve in such militia before he was disembodied and dismissed as aforesaid; and whenever and as soon as all the persons returned in any such list or lists that can be found to supply such vacancies as aforesaid, shall have been balloted for out of such list or lists as aforesaid, then and in every such case the men necessary for supplying such future vacancies as may arise in such militia shall be raised, chosen, and balloted for, in manner by this act directed.

Lieutenant to supply vacancies out of such lists, and the persons balloted to serve the remainder of the time for which engaged before disembodiment.

XXXIII. And be it further enacted, That it shall be lawful for any officer appointed by his Majesty under this act, or any serjeant or other person duly authorised by the commander in chief of his Majesty's forces for that purpose, to enlist into any regiment, battalion, or corps of his Majesty's regular forces, any militia man so disembodied under and by virtue of this act, and who is willing to be so enlisted, and shall appear fit for service; and every such officer, serjeant, or other person as aforesaid, enlisting such person as aforesaid, and every such person so enlisting to serve in his Majesty's regular forces under this act, shall be freed and discharged from all pains, penalties, or forfeitures whatsoever incurred by reason of such enlisting, entering, or offering to serve as aforesaid; any statute to the contrary notwithstanding.

Any officer appointed by his Majesty, or any person authorised by the commander in chief, may enlist militia men disembodied, and willing to serve in the regular forces.

XXXIV. Provided always, and be it further enacted, That nothing in this act contained shall authorise any officers appointed by his Majesty to enlist and receive militia men under this act, or any commanding officer, or other officer, or non-commissioned officer, of any regiment, battalion, or corps, in his Majesty's regular forces, or other person, to enlist, or persuade to enlist, or receive any militia man, other than such as shall have been duly discharged by the colonel or commanding officer

Act not to authorise enlisting any militia men, unless discharged or to be disembodied as before mentioned.

officer of the militia to which the person desirous of enlisting shall belong, in case such man shall be actually serving in the militia, or other than such as shall have left any regiment, battalion, or corps of militia for the purpose of being disembodied in manner herein-before mentioned.

On production of certificates to the county lieutenant, of any militia man's having voluntarily enlisted into the regular forces, he shall cause his name to be discharged from the list of men serving for the county, which shall not be obliged to ballot for another man.

XXXV. And be it further enacted, That upon the production to the lieutenant or three deputy lieutenants of the county, riding, or place, from the militia of which any person or persons discharged or disembodied under this act was or were enlisted, of a certificate or certificates, under the hand of any justice or justices of the peace of any county, riding, or place in *Great Britain*, or of any magistrate of any borough, town, or place therein, of any such private man belonging to the militia having voluntarily enlisted and entered himself as aforesaid, and of a like certificate or certificates, under the hands of any officer or officers appointed by his Majesty to receive such men, or duly authorized to enlist any man or men into his Majesty's regular forces, of such man or men having entered into his Majesty's regular forces (which certificates every such justice or magistrate and officer respectively is hereby required to give gratis), every such lieutenant or deputy lieutenants is and are hereby required to cause the person named in such certificate to be discharged from the list of militia men serving for such county, riding, or place, and the certificate of the number of men to be raised for the militia of such county, riding, or place, according to the quota required by this act to be amended, by striking out such number of men as shall be enlisted in his Majesty's regular forces, from the militia of such county, riding, or place, by virtue of this act; and the county, riding, or place, for which any private militia man so enlisted was raised, shall not be obliged to ballot for any other in the room of the militia man so enlisted, but shall be discharged from raising any men to supply any vacancy occasioned by any enlisting under or in pursuance of this act.

XXXVI. And whereas it has been thought expedient that an additional allowance should be made to the wives and families of serjeants, corporals, and private men in the militia of *Great Britain*, during the time they should remain in actual service in *Ireland*, over and above such allowances as were payable and paid to such wives and families, by any act or acts now in force: and whereas in pursuance of an order of the lords commissioners of his Majesty's treasury, the receivers general of the land and assessed taxes were directed, within their respective receiverships, to reimburse to the overseers of the poor of every parish or place where the wives and families of any militia serjeant, corporal, or private respectively entitled to any such additional allowance should reside, all such sums of money as such overseers of the poor should from time to time advance and pay to such wives and children of militia men, at the rate of eight-pence per week for each person entitled thereto, upon such overseers producing and delivering to the collectors of the land tax or assessed taxes within such parish or place, an account in writing of all such sums of money so advanced and paid by such overseers, for and in respect of any such additional extra allowances; and also a true copy of the order or orders which such

wives or families might have obtained from any magistrate, in pursuance of any act or acts of parliament for providing for the families of militia men, such account having been first verified upon the oaths of such overseers before a justice of the peace of such county, and such overseers giving at the same time a receipt for the money mentioned in such accounts respectively: and whereas doubts have been entertained respecting the validity of the said orders, and it is expedient that such doubts should be removed: be it therefore declared and enacted, That all justices of the peace, and all overseers, officers, and other persons, who shall have made any such order, or shall have paid any sum or sums of money, or done any act, matter, or thing, for or in respect of any such extra allowance, shall, from and after the passing of this act, be, and are hereby respectively indemnified for and on account of every such payment, and for or on account of any such act, matter, or thing, done in pursuance of and in conformity with such order as aforesaid, as fully and effectually, to all intents and purposes whatever, as if such payments had been made, and acts, matters, and things done, in pursuance of any act of parliament.

Order of the treasury for paying an additional allowance to the wives and families of militia of Great Britain on service in Ireland, recited, and all persons acting under it indemnified.

XXXVII. And be it further enacted, That the wife or family of any serjeant, corporal, or private man, belonging to the militia of England, who shall be actually serving in Ireland, and whose wife or family shall be entitled under any order of a justice of the peace to any allowance under any act or acts of parliament now in force, shall, during all the time that such militia serjeant, corporal, or private man, shall continue in actual service in the said militia in Ireland, over and above the weekly allowance that shall be payable to such wife or family, by virtue of such order as aforesaid, under such act or acts of parliament as aforesaid, by the like order of some such justice of the peace as aforesaid, out of the rates made for the relief of the poor, to be entitled unto, and the overseer or overseers of the parish or place where such wife or family shall dwell shall pay to such wife or family the following additional allowance; that is to say. The sum of eight-pence for each and every child born in wedlock, and under the age of ten years; and the sum of eight-pence for the wife of any such militia serjeant, corporal, or private man as aforesaid, whether he shall or shall not have any child or children; and such additional allowance shall be payable and paid out of the rates for the relief of the poor of such parish, tything, or place, and shall be reimbursed to such overseer or overseers in manner herein-after mentioned.

While militia of England shall be serving in Ireland, their wives and families to be entitled to an additional allowance out of the poor rates.

XXXVIII. And be it further enacted, That when any overseer or overseers of the poor of any parish, tything, or place, shall, before the passing of this act, have advanced any sum or sums of money under such order of the lords commissioners of his Majesty's treasury as aforesaid, and such sum or sums of money shall not have been reimbursed to such overseer or overseers in manner in the said order directed; or when any overseer or overseers of the poor of any parish, tything, or place shall, after the passing of this act, pay any sum or sums of money under and by virtue of

Justices to examine the accounts of money paid by overseers for such additional allowances, and make order for receiver general to repay it,

Anno regni tricesimo nono GEORGIÏ III. c. 107. [1798.
 this act, for or towards any such additional allowance as afore-
 said, that then and in all such cases it shall be lawful for any two
 justices of the peace of the county, riding, or place, where such
 payment shall have been made, and they are hereby required,
 within fourteen days after the passing of this act, as to all such
 payments as shall have been made before the passing thereof, and
 once in every quarter of a year, as to all such payments as shall
 be made after the passing of this act, to enquire into and examine
 the account of monies so paid as aforesaid, at the request and on
 the oath or solemn affirmation of such overseer or overseers, and
 thereupon shall allow all such payments as shall appear to such
 justice to have actually been made for and on account of such ad-
 ditional extra allowances, and shall thereupon forthwith make an
 order for the receiver general of the county, riding, or place, in
 which the family, to which such additional allowance shall have
 been paid, shall reside, to pay the sum allowed by them in such
 account out of any monies in the hands of such receiver general
 arising from any duties receivable by him as such receiver gene-
 ral; and such receiver general, or his deputy, shall, and they are
 hereby respectively required to pay the sum so allowed in such
 account as aforesaid, or to remit the same within fourteen days
 after the receipt of such order to the overseers of the poor of the
 parish, tything, or place, from which such order shall have
 been transmitted to him; and such order, certifying the amount
 allowed in such account, shall be a sufficient discharge to such
 receiver general for payment of such sum of money; and all
 such sums of money so paid by such receiver general as afore-
 said shall be reimbursed to such receiver general out of the sums
 voted for the extraordinaries of the army.

Continuance
of act.

XXXIX. And be it further enacted, That so much of this
 act as relates to the number of men to serve in the militia for
 that part of *Great Britain* called *England*, shall remain and be in
 force during the continuance of the war, and for six months after
 the conclusion of a general peace, and no longer.

C A P. CVII.

*An act for granting to his Majesty certain stamp duties on bills of
 exchange and promissory notes for small sums of moneys.*—[July 12,
 1799.]

Most gracious Sovereign,

Preamble.

WE, your Majesty's most dutiful and loyal subjects, the
 commons of *Great Britain* in parliament assembled, to-
 wards raising the necessary supplies to defray your Majesty's pub-
 lic expences, and making a permanent addition to the publick re-
 venue, have freely and voluntarily resolved to give and grant
 unto your Majesty the duties herein-after mentioned; and do
 most humbly beseech 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,

commons, in this present parliament assembled, and by the authority of the same, That, from and after the first day of *December* one thousand seven hundred and ninety-nine, there shall be charged, assessed, and paid unto his Majesty, his heirs and successors, throughout the kingdom of *Great Britain*, the several duties herein-after mentioned; (that is to say),

From Dec. 1,
1799, certain
stamp duties
to be paid on
bills of ex-
change and
promissory
notes for
small sums.
Duties.

For and upon every skin or piece of vellum or parchment, sheet or piece of paper, upon which any bill of exchange, promissory note, or other note, draft, or order, whether payable on demand or otherwise, shall be engrossed, written, or printed, where the sum expressed therein or made payable thereby shall be for one pound, and one pound and one shilling each, there shall be charged a stamp duty of two-pence; and where the sum expressed therein or made payable thereby shall be five shillings, as hereinafter mentioned, there shall be charged a stamp duty of one halfpenny.

For and upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which any promissory note or other note for the payment of money to the bearer on demand, which by the tenor thereof is payable only at the place where the same was first issued, and which may be re-issuable from time to time after payment at that place shall be engrossed, written, or printed, where the sum expressed therein or made payable thereby shall be for one pound, or one pound and one shilling, there shall be charged a stamp duty of two-pence; and where the sum expressed therein or made payable thereby shall be five shillings, as herein-after mentioned, there shall be charged a stamp duty of one half-penny.

For and upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which any promissory note or other note for the payment of money to the bearer on demand, which by the tenor thereof, or by any direction or appointment thereunto subjoined or annexed, shall be payable at two or more different places, or at any place different from that where it shall have been originally issued, and which may be re-issued from time to time after any payment at the same place, or any other place than where the same was first issued, shall be engrossed, written, or printed, where the sum expressed therein or made payable thereby, shall be for one pound or one pound and one shilling, there shall be charged a stamp duty of four-pence; and where the sum expressed therein or made payable thereby shall be five shillings, as herein-after mentioned, there shall be charged a stamp duty of one penny.

II. Provided always, and be it further enacted, That nothing in this act contained shall extend to charge any draft or order for the payment of money on demand upon any banker, or person or persons acting as a banker, and residing or transacting the business of a banker within ten miles of the place of abode of the person or persons drawing such draft or order.

Drafts payable on demand upon a banker residing within ten miles of the drawer not liable to duty.

III. And duty.

31 Geo. 3. c.
25. recited.

III. *And whereas, by an act passed in the thirty-first year of the reign of his present Majesty, the governor and company of the bank of England were empowered to compound for all the stamp duties by the said act imposed for all notes and bills issued by them, on payment of a certain sum of twelve thousand pounds in the said act mentioned: and whereas the said duties have been greatly increased since the making the said act, for which no further composition has been made: and whereas it may be proper to exempt all promissory and other notes and bills issued by the governor and company of the bank of England from the payment of the stamp duties imposed by this act, or any act passed since the said act of the thirty-first year before mentioned, upon promissory and other notes or bills, in consideration and upon payment of a certain sum of money in lieu thereof: be it therefore enacted,*

Bank of England notes exempted from the duties charged by this act on a composition of 4000l. and from all additional duties imposed since recited act on a composition of 8000l. payable half yearly.

That all promissory and other notes and bills issued by the said governor and company of the bank of England shall be exempted from the said stamp duties charged by this act upon notes for sums of one pound, and one pound and one shilling each, upon payment by the said governor and company of the sum of four thousand pounds, the composition hereby agreed to be paid by the said governor and company so long as such notes shall be issued by them; and also from all and every the additional stamp duties imposed by any act or acts passed after the said act of the thirty-first year aforesaid, and now in force, upon promissory and other notes or bills, upon payment of the further annual sum of eight thousand pounds by the said governor and company, such payments to be made into the receipt of his Majesty's exchequer by half-yearly payments, on or before the first day of June and the first day of December in every year, the first payment thereof to be made on or before the first day of June one thousand eight hundred; any thing herein-before or in any former act contained to the contrary thereof in anywise notwithstanding.

Duty payable by the giver of the note.

IV. *And for ascertaining by whom the said stamp duties hereinbefore granted shall be payable, be it further enacted, That the duties hereby granted on any bill of exchange, promissory note, or other note, shall be paid by the person or persons giving the same.*

No bill of exchange to be re-issued. Notes payable on demand, on which a duty of 2d. or 2q. is hereby respectively imposed, paid by persons giving them at the places where first issued, may be re-issued; but if paid by any

V. *And be it further enacted, That no bill of exchange required to be stamped by this act shall be re-issued under any pretence whatever; and that in all cases where any promissory note or other note, for the payment of money to the bearer on demand, which shall contain any sum of one pound and one shilling, or of one pound respectively, and shall be marked with a mark or stamp to denote the rate or duty of two pence hereby imposed, or where any such promissory note or other note which shall contain the sum of five shillings, and shall be marked with a mark or stamp of one halfpenny hereby imposed, shall, at any time after the said first day of December one thousand seven hundred and ninety-nine, be paid by the person or persons by whom the same shall have been made or signed, and first issued or negotiated, and at the place where the same was first issued or negotiated, it shall and may be lawful for the person or persons to*

paying the same, notwithstanding such payment thereof at any time afterwards, and so from time to time so often as there shall be occasion after every such payment thereof, but not otherwise, again to issue, utter, or negotiate such promissory notes or other notes so respectively stamped as aforesaid, in such and the like manner as the same were first issued or negotiated; and all such notes so respectively stamped as aforesaid shall be and are hereby declared to be after any such payment thereof, but not otherwise, to be again issuable and negociable from time to time as aforesaid, in such and the like manner, and to such and the like uses, intents, and purposes as and for which the same were first issued or negotiated, any law or statute, or any usage or custom to the contrary thereof in anywise notwithstanding; and all such notes so respectively stamped as last aforesaid, which, at any time or times from and after the said first day of *December* one thousand seven hundred and ninety-nine, shall be paid by any person or persons other than the person or persons making or signing the same, or at any place other than the place of issuing the same, in pursuance of any direction, nomination, or appointment for the payment thereof, contained or expressed in or upon such notes respectively, shall be taken and construed to be thereupon wholly discharged, vacated, and satisfied, and shall be no longer negociable or transferrable to any intent or purpose whatever, but shall be forthwith cancelled; and if any person or persons shall again issue, utter, or negotiate, or cause to be again issued, uttered, or negotiated, any such promissory or other note after any payment thereof, by any person or persons, other than the person or persons making or signing the same, or at any place other than the place of issuing the same in manner last mentioned, or if any person or persons named or described in any such note for the payment thereof shall, after such payment thereof in manner last-mentioned, neglect or refuse to cancel the same, or cause the same to be cancelled, every such person or persons so offending shall for every such offence forfeit the sum of twenty pounds; and if any such note so stamped as last aforesaid shall not be cancelled as is herein-before directed, but shall be again issued, uttered, or negotiated contrary to this act, then and in every such case, and from time to time as often as such note shall be again issued, uttered, or negotiated, there shall be due, answered, and paid to his Majesty, his heirs and successors, the like rate or duty which shall appear to have been charged thereon before the first issuing the same, or which is by this act chargeable thereon as aforesaid, and which rate or duty shall be payable by and charged on all and every person or persons severally and respectively who shall again issue, utter, or negotiate any such note or notes, or shall cause or procure any such note or notes to be again issued, uttered, or negotiated contrary to this act, his, her, and their respective executors, administrators, and assigns.

other persons, or at any other place, in pursuance of appointment expressed therein, shall be cancelled, and if re-issued, or if not cancelled, the party to forfeit 20l.

Such notes, not cancelled, but again issued, shall pay the same duty as when first issued.

VI. Provided always, and be it further enacted, That all promissory notes or other notes for the payment of money to the Bearer

Notes stamped with the duty of 4s. and 1d. re-

respectively, may be re-issued, though paid by other persons than by whom, and at other places than were first issued.

bearer on demand respectively, for the sums of one pound and one shilling, or of one pound each, which shall be stamped with the duty of four pence hereby imposed, and all such notes for the sum of five shillings each, which shall be stamped with the duty of one penny hereby imposed in the manner before directed, shall be, and are hereby declared to be re-issuable, and may be again issued and negotiated by virtue of this act by the person or persons making or signing the same, to such and the like uses, intents, and purposes as and for which the same were first issued or negotiated, notwithstanding such notes shall have been presented to and paid by the person or persons making or signing the same, or shall have been presented to or paid by any other person or persons, or at any other place than where the same was first issued, in pursuance of any such direction, nomination, or appointment as aforesaid, for the payment thereof or otherwise howsoever, and so from time to time as often as occasion shall require, notwithstanding any payment or payments thereof; any law, statute, usage, or custom to the contrary thereof notwithstanding.

Notes so re-issuable shall be the property of the persons holding them.

VII. And be it further enacted, That every such promissory note or other note for the payment of money, to the bearer on demand, which shall be issuable or issued after such payment or payments as aforesaid in pursuance of this act, shall be taken and construed to be, by virtue thereof, due and payable to and the property of the person or persons holding the same notwithstanding such payment or payments as aforesaid, and such person or persons shall be possessed thereof in such manner as he, she, or they would or might be possessed thereof or entitled thereunto upon or before the first issuing the same, and shall and may maintain an action thereupon in such manner as he, she, or they might do, and have all the like remedies in law as he, she, or they might have had upon or before the first issuing the same; any law or statute to the contrary thereof in anywise notwithstanding.

15 Geo. 3. c. 51. and 17 Geo. 3. c. 30. recited, and so far as they relate to notes payable on demand for one guinea and 2l. to be suspended until and upon Nov. 30, 1802.

VIII. *And whereas two acts passed in the fifteenth and seventeenth years of the reign of his present Majesty to restrain the negotiation of promissory notes under five pounds, made and negotiated in England, have been by several subsequent acts of the thirty-seventh, thirty-eighth, and thirty-ninth years of the reign of his present Majesty suspended until and upon the fifth day of July one thousand seven hundred and ninety-nine, so far as the same relates to any notes, drafts, or undertakings made payable on demand to the bearer thereof: and whereas it is expedient further to suspend the said acts of the fifteenth and seventeenth years aforesaid so far as the same relate to such notes which shall be made for sums of one pound and one shilling, and of one pound each: be it further enacted, That the said recited acts of the fifteenth and seventeenth years aforesaid, so far as the same relate to the making void of promissory notes or other notes made payable on demand to the bearer thereof for sums of one pound and one shilling and of one pound each, and also so far as the same restrain the publishing or utter-*

ng and negotiating of any such promissory notes or other notes as last aforesaid, shall from and after the said fifth day of July one thousand seven hundred and ninety-nine, be and the same are hereby declared to be further suspended until and upon the thirtieth day of November one thousand eight hundred and two.

IX. And whereas, by an act passed in the thirty-ninth year of the reign of his present Majesty, certain banks and banking companies in Scotland therein-mentioned are authorised, until and upon the fifth day of July one thousand seven hundred and ninety-nine, to issue notes, bills, or tickets in the nature of bank notes, payable to the bearer on demand, for any sum whatever under the sum of twenty-shillings sterling, in the same way that the said banks and banking companies had heretofore been used to issue notes for twenty shillings and upwards since the first day of June one thousand seven hundred and sixty-five, any thing in an act passed in the fifth year of his Majesty's reign to the contrary notwithstanding: and whereas it is expedient that the said act should be further continued and amended in certain particulars herein-after mentioned: be it therefore enacted, That, from and after the fifth day of July one thousand seven hundred and ninety-nine, it shall be lawful to and for the bank of Scotland and the royal bank of Scotland, the British linen company, the Carron company, and all other banks and banking companies in Scotland, who, on or before the first day of January one thousand seven hundred and ninety-seven, have exercised the business of banking or keeping any bank for receipt of money, and have issued notes under the firm of such bank in the nature of bank notes, but to and for no other person or persons, company or companies whatsoever, to issue, re-issue, and negotiate notes, bills, or tickets in the nature of bank notes, payable to the bearer on demand, for the sum of five shillings sterling each, in the same way that the said banks and banking companies have heretofore been used to issue notes for twenty-shillings and upwards since the first day of June one thousand seven hundred and sixty-five; any thing in the said act of the fifth year of his Majesty's reign to the contrary notwithstanding.

X. Provided always, That the authority to issue, re-issue, or negotiate such notes, bills, and tickets as aforesaid, shall have continuance until and upon the first day of December one thousand eight hundred, and from thence until the end of the next session of parliament, and no longer.

XI. Provided always, and be it further enacted, That no bill of exchange, promissory note, bill, ticket, or other note in the nature of bank notes, shall from and after the said first day of December one thousand seven hundred and ninety-nine, be issued or negotiated in that part of Great Britain called Scotland for any sums under five pounds sterling each, other than the said sum of five shillings, or the sums of one pound and one pound, and one shilling sterling each, under pain that every person offending herein shall for every such offence forfeit and pay the sum of ten pounds.

39 Geo. 3. c. 48, recited.
From July 5, 1799, the royal bank of Scotland, &c. may issue notes payable to bearer on demand for 5s. sterling, as they have heretofore issued notes for 20s. and upwards.

Such issue to continue till Dec. 1, 1800, and to the end of the next session.

From Dec. 1, 1799, no bill of exchange or promissory note shall be issued in Scotland under 5l. sterling, except for 5s. or one guinea, on penalty of 10l.

XII. Pro-

Banks or companies in Scotland may, on licence, issue or re-issue notes for 5s. sterling unstamped, and giving security for payment of the duties.

Notes for 5s. issued by any banking company, or for 1l. or one guinea, by the bank or royal bank of Scotland, during the term of the licence, shall be exempt from stamp duty, upon condition that the amount shall be paid.

Unstamped notes not to be made payable at any other than the place where first issued.

Commissioners for stamp duties may grant licences to banks to issue unstamped notes for 5s.

XII. Provided also, and be it further enacted, That if the said bank of *Scotland* or royal bank of *Scotland*, or the said *British* linen company, the *Carron* company, or any other bank or banking company in *Scotland* herein-before mentioned or described, shall be desirous of issuing or re-issuing such notes for sums of five shillings sterling each without the same being stamped as aforesaid, it shall be lawful for them respectively, on their obtaining a licence for that purpose, and giving security for the due payment of the duties in manner herein mentioned, to issue and re-issue such notes in like manner as such notes may by this act be issued or re-issued when duly stamped as by this act is required.

XIII. And be it further enacted, That all such notes, bills, and tickets for the sum of five shillings sterling each, which shall be issued, re-issued, or negotiated under the authority of this act, by or on account of any bank or banking company before described and duly licensed as aforesaid, and all such notes, bills, and tickets for sums of one pound, or of one pound and one shilling sterling each, which shall be issued, re-issued, or negotiated under the authority of this act, by or on account of the bank of *Scotland* or royal bank of *Scotland*, duly authorized as aforesaid, shall, during the term of such licence or authority to be granted as aforesaid, be freed and exempted from the stamp duties granted by this act, upon the terms and conditions that the bank or banking company by or on whose account such notes, bills, or tickets shall be issued, re-issued, or negotiated as aforesaid, shall pay the full amount of the duties that would be payable on all such notes, bills, and tickets, which shall be issued, re-issued, or negotiated by them respectively as aforesaid.

XIV. Provided always, and be it further enacted, That no such unstamped note, bill, or ticket, issued in *Scotland* by any bank or banking company under the authority of this act as aforesaid, shall be made payable at any other place than the place where the same was first issued; and every such note, bill, or ticket, which by the tenor thereof shall not be payable at any other place than the place where the same was first issued, shall and may be re-issued from time to time during the period in this act allowed by the same bank or banking company who first issued the same, without any stamp or mark affixed thereon, in like manner in every respect, and according to the rules and regulations by which notes of any other persons made payable in like manner may be re-issued when duly stamped as by this act is directed.

XV. And be it further enacted, That the commissioners for managing the duties on stamped vellum, parchment, and paper, or any two or more of them for the time being, or some person authorized by them, or any three or more of them, shall in the manner herein directed, on application for the same, and on payment of the sum of five shillings, grant licences under their or his hands and seals respectively to any bank or banking company herein-

re-issued before mentioned or described, to issue, re-issue, and negotiate all such notes, bills, and tickets as aforesaid, for the sum five shillings each, on unstamped paper, under the authority this act and during the continuance of the same; and every bank and banking company before mentioned shall be enabled to receive such licence on performance of the previous conditions herein required at some office, to be appointed by the said commissioners, in *Edinburgh*.

XVI. Provided always, and be it further enacted, That every bank and banking company desirous of obtaining such licence as aforesaid shall cause to be registered with the said commissioners the stamp duties at their said office, to be appointed as aforesaid, the time of applying for such licence as aforesaid, the name and names by which such bank or banking company may lawfully sue and be sued, or the firm and description of such bank or banking company; and shall also certify or cause to be certified to the commissioners of stamp duties, or their officer appointed by them at their said office, at the time of applying for such licence, the name and names, and place or places of abode of the partner or partners, agent or agents, cashier or cashiers appointed or employed by such bank or banking company to keep the book or books of account of the notes, bills, and tickets to be issued and re-issued as aforesaid, and the name or names of the place or places where such books of account as aforesaid shall be kept; and that whenever any other person or persons shall be appointed to succeed any such partner or partners, agent or agents, cashier or cashiers as aforesaid, whose name shall have been or ought to have been certified to the said commissioners of stamp duties, or their said officer, according to the directions herein-before given, then and in every such case the certificate shall be made of the name or names, and place or places of abode, of all and every such successors and successor as aforesaid to the said commissioners of stamp duties, or their said officer, within twenty-one days after such person or persons shall be appointed to succeed as aforesaid; and in case of refusal or wilful neglect in making and delivering any such register or certificate as aforesaid, the said commissioners and their officers shall hereby respectively authorized to refuse such licence.

XVII. And be it further enacted, That if any person, whose duty it shall be to keep such book or books of account as aforesaid shall knowingly omit to make a proper entry in the book or books kept for that purpose of any unstamped note, bill, or ticket aforesaid, issued, re-issued, or negotiated by the bank or banking company licensed to issue the said unstamped notes, bills, or tickets, or shall knowingly make any false entry in any such book or books, or shall be guilty of any fraud or gross neglect in his duty, every such person shall, so offending, for every such offence forfeit and pay the sum of five hundred pounds.

XVIII. And be it further enacted, That every bank and banking company, so to be licensed as aforesaid to issue notes, bills, and tickets upon unstamped paper, shall cause the words

Banks desirous of obtaining licences to cause to be registered with the commissioners for stamps, the names by which they may be sued, and the names and abode of the persons employed to keep the account of the notes issued, &c.

Penalty of 500l. on the persons keeping such accounts for omitting to enter any unstamped note, or making any false entry.

Banks licensed to issue unstamped notes to have certain words

on their
houses, or in
their offices,
on penalty of
10l. and
forfeiture of
licence.

“Licensed to issue Notes, Bills, and Tickets of Five Shillings each without Stamp” to be painted or written in large and legible characters either over the door or in some visible place either on the front of every house or in some conspicuous place within the same, where the business of such bank or banking company shall be transacted, or such notes, bills, and tickets aforesaid shall be issued, re-issued, or paid, and which place shall have been approved of by the said commissioners, or their officer appointed by them for that purpose; and if any bank or banking company shall issue any such unstamped notes, bills, or tickets as aforesaid, without having so painted or written and put up such words in manner herein-before directed, every such bank and banking company so offending shall for every such offence forfeit and pay the sum of ten pounds, and the licence so granted to such bank or banking company shall be void to all intents and purposes.

The bank or
the royal
bank of Scot-
land may issue
unstamped
notes for
1l. or one
guinea, on
giving bond
with certain
conditions.

XIX. Provided always, and be it further enacted, That if the said bank of *Scotland* or royal bank of *Scotland* shall be desirous of issuing and re-issuing notes in the nature of bank notes, payable to the bearer on demand, for sums of one pound or one pound and one shilling sterling each or either of them, without the same being stamped as by this act is directed, it shall be lawful for them so to do, on giving security by bond to his Majesty, his heirs and successors, in which bond two of the directors of each of the said banks shall be the obligors, together with such cashier or cashiers, or accountant or accountants employed by such banks as the said commissioners of stamp duties shall require, and such bonds shall be taken in such reasonable sums as the duties may amount unto during the period of one year, in manner before directed, with condition to enter or cause to be entered in books to be prepared for that purpose, an account of all unstamped notes, bills, and tickets for sums of one pound or one pound and one shilling respectively, which shall be, at any time or times after the said first day of *December* one thousand seven hundred and ninety-nine, issued by the said banks respectively, and from time to time and once at least in every six months, and at all such other times as the same shall be required by the commissioners of stamp duties, shall exhibit to the barons of the exchequer in *Scotland* an account of the sums payable to his Majesty, his heirs and successors, upon such notes so issued by them as aforesaid, and verify the same account before the said barons, upon the oaths of two directors of such banks respectively, and of the said cashier or cashiers, accountant or accountants, or such of them as the said commissioners of stamp duties shall require; and shall also cause payment to be made to such person or persons as the said commissioners shall have authorized to receive the same, of all such sums of money as aforesaid, according to the true intent and meaning of this act, and on due performance thereof such last-mentioned bond shall be void; and it shall be lawful for the said commissioners to fix the times and places of making such payment, and to specify the same

ne in the condition to every such bond, and to renew the same from time to time in the manner herein-before directed as to other bonds herein-before mentioned.

XX. Provided always, and be it enacted, That it shall be lawful to and for the said bank of *Scotland* and royal bank of *Scotland* respectively, at their principal offices in *Edinburgh* or at any of their branches now established or which hereafter may be established, to re-issue such notes of one pound or of one pound and one shilling as were in circulation previous to the said first day of *December* one thousand seven hundred and ninety-nine, upon keeping an account at *Edinburgh* of all such notes so re-issued, and accounting for and paying the duty thereon, in the same way and manner in all respects as if such notes so re-issued had not formerly been in circulation; and that for duty accounting for and paying such duties a stipulation shall be inserted in the condition of the bond to be given by such banks respectively, and that all notes of five shillings, of one pound, or of one pound and one shilling, may be re-issued from time to time, provided they have been once subjected to and paid or accounted for the duty hereby imposed.

XXI. Provided also, and be it further enacted, That the partner or partners, or agent or agents aforesaid, or cashier or cashiers, or one of them, with two sufficient sureties to be approved by the said commissioners or their officer to be appointed as aforesaid, shall at the time of applying for such licence give a bond to be given bond to his Majesty, his heirs and successors, in such sum as the said commissioners of stamp duties or their officers as aforesaid may think fit and reasonable, so as the same do not exceed the probable amount of the duties hereby granted that will be payable from such bank or banking company licensed under this act, within the period of one year from the date of such bond and during the continuance of such licence, with a condition that if such bank or banking company so to be licensed as aforesaid shall from time to time cause to be entered in a book or books to be kept for that purpose an account of all unstamped notes, bills, and tickets aforesaid that shall be issued, re-issued, or negotiated by such bank or banking company, and shall, from time to time and once at least in every six months, and at all such other times as the same shall be required by the said commissioners of stamp duties or their officer to be appointed as aforesaid, cause to be transmitted to such commissioners, or deliver to such person as shall be authorized by them as aforesaid, a full and accurate account of all the unstamped notes, bills, and tickets aforesaid that shall have been issued, re-issued, or negotiated since the date of such bond, or since the last account that shall have been transmitted to such commissioners, or delivered to such person authorized by them as aforesaid, or within such period of time as shall be mentioned by such commissioners or person authorized by them as aforesaid, and shall also well and truly cause payment to be made to such person or persons as the said commissioners shall have authorized to re-

The bank and the royal bank of *Scotland* may re-issue their notes of one guinea in circulation prior to Dec. 1, 1799, upon keeping an account, and paying the duty, for which a stipulation shall be inserted in bonds.

At the time of applying for licences bond to be given in such sum as the commissioners of stamps may think fit for fulfilling certain conditions.

ceive the same, of all such sum and sums which shall from time to time grow due to his Majesty, his heirs and successors, according to the true intent and meaning of this act, such bond shall be void, but otherwise to be and remain in full force; and it shall be lawful for such commissioners to fix the times and places of making such payments, and to specify the same in the condition to every such bond, and which shall be by two payments in the year at equal intervals, as nearly as may be; and every such bond may be required to be renewed from time to time at the discretion of the said commissioners or the major part of them, and as often as the same shall be forfeited, or the party or parties to the same or any of them shall die, become bankrupt or insolvent, or reside in parts beyond the seas.

After Dec. 1, 1799, no persons, excepting the directors of the bank or the royal bank of Scotland, or persons acting under them, or licensed to sign or issue any unstamped note.

XXII. And be it further enacted, That all and every person or persons, except the directors of the bank of *Scotland* and royal bank of *Scotland*, and persons acting under them respectively in their banking business, according to the provisions of this act, who, from and after the first day of *December* one thousand seven hundred and ninety-nine, shall write or sign, or cause to be written or signed, or shall first issue or re-issue any bill of exchange, promissory note, or other note, bill, or ticket required to be stamped by this act, without the same being first duly marked or stamped with a proper mark or stamp, in the manner herein prescribed, or upon which there shall not be some mark or stamp resembling the same, or without such person or persons shall act therein by virtue of a licence granted for that purpose under the authority of this act, shall for every such offence forfeit and pay the sum of twenty pounds.

Duties to be under the management of the commissioners of stamp duties.

XXIII. And be it further enacted, That for the better and more effectually levying and collecting the said duties hereinbefore granted, the same shall be under the care and management of the commissioners for the time being appointed to manage the duties charged on stamped vellum, parchment, and paper; for which purpose they or the major part of them are hereby required and empowered to employ the necessary officers under them, and to use and provide such stamps for the said several duties as shall be requisite in that behalf, and to do 2^d other things necessary to be done for putting this act into execution with relation to the said duties, in the like and in as full and ample manner as they or the major part of them are authorized to put in execution any former law concerning stamped vellum, parchment, and paper.

Acts respecting stamp duties, not hereby altered, to extend to this act.

XXIV. And be it further enacted, That all powers, provisions, articles, clauses, penalties, and forfeitures, methods of recovering and distributions of penalties and forfeitures, and allowances for present payments, and all other matters and things which, in and by any act or acts of parliament relating to the duties on vellum, parchment, and paper, provided and established for raising, levying, recovering, collecting, and securing the duties thereby granted or referred to, or any of them, and not hereby altered, shall be of full force and effect with relation to the

the duties hereby imposed, and shall be applied and put in execution for the raising, levying, recovering, collecting, and securing the said duties hereby imposed, according to the true intent and meaning of this act, as fully and effectually to all intents and purposes as if the same had severally and respectively been hereby re-enacted with relation to the said duties hereby imposed.

XXV. And be it further enacted, That if any person shall counterfeit or forge any stamp or mark directed or allowed to be used by this act, for the purpose of denoting the duties by this act granted, with an intent to defraud his Majesty, his heirs and successors, of any of the said duties, or shall fraudulently use any stamp or mark directed or allowed to be used by this act with intent to defraud his Majesty, his heirs or successors, of any of the said duties, or shall utter, vend, sell, or expose to sale any vellum, parchment, or paper liable to the said duties with any counterfeit stamp or mark thereupon, knowing the same to be counterfeit, then every such person so offending and being thereof lawfully convicted shall be adjudged a felon, and shall suffer death as in cases of felony without benefit of clergy.

Persons counterfeiting stamps, &c. to suffer death.

XXVI. And be it further enacted, That the duties hereinbefore granted shall be paid from time to time into the hands of the receiver general for the time being of the duties on stamped vellum, parchment, and paper, who shall pay the same (the necessary charges of raising, paying, and accounting for the same being deducted) into the receipt of the exchequer, at such time and in such manner as the duties charged on stamped vellum, parchment, and paper are directed to be paid, and the said money so paid into the said receipt as aforesaid shall be carried to and made part of the consolidated fund.

Duties to be paid to the receiver general of stamp duties, and by him into the exchequer.

XXVII. Provided always, and be it further enacted, That the monies arising or to arise of the duty hereby granted, or of so much thereof as shall be sufficient, shall be deemed an addition made to the revenue for the purpose of defraying the increased charge occasioned by any loan made by virtue of any act or acts passed in this session of parliament; and that the said monies shall, during the space of ten years next ensuing, be paid into the said receipt distinctly and apart from all other branches of the publick revenue; and that there shall be provided and kept in the office of the auditor of the said receipt, during the said period of ten years, a book or books in which all the monies arising from the said duties and paid into the said receipt shall, together with the monies arising from any other rates and duties granted in this session of parliament for the purpose of defraying such increased charge as aforesaid, be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatever.

Appropriation of duties.

C A P. CVIII.

An act to amend and render more effectual several acts for the redemption and purchase of the land tax.—[July 12, 1799.]

Preamble.

WHEREAS it is expedient to make further provision for facilitating the redemption of the land tax by archbishops, bishops, and other ecclesiastical persons, and by all corporations, and to remove doubts which have arisen respecting certain of the provisions of the several acts passed for the redemption of the land tax: 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 it shall be lawful for all bodies politick or corporate, and companies, who, by the several acts passed in the thirty-eighth year of the reign of his present Majesty and in the present session of parliament for the redemption and purchase of land tax, are enabled to sell any of their manors, messuages, lands, tenements, and hereditaments, for the purpose of raising money for the redemption or purchase of land tax, to sell and dispose of the fee simple and inheritance of any of their manors, messuages, lands, tenements, and hereditaments, or of any part or parts thereof, for the purpose of raising money for the redemption or purchase of land tax charged on any manors, messuages, lands, tenements, or hereditaments of such bodies politick or corporate, or companies, or on any part or parts thereof, notwithstanding the land tax charged on the manors or other hereditaments so proposed to be sold shall have been redeemed by the respective lessees or copyholders or customary tenants thereof, or other persons having interests therein, so as such sale or sales respectively be made by such direction and authority as is required by an act passed in the present session of parliament, intitled, *An act to amend and render more effectual two acts, passed in the thirty-eighth year of his present Majesty's reign and the present session of parliament, for the redemption and purchase of the land tax.*

Corporations may sell the fee simple of estates to redeem the land tax notwithstanding its having been redeemed by lessees, &c.

39 Geo. 3.
c. 21.

The commissioners appointed by 39 Geo. 3. c. 21. shall direct how stipends shall be borne in future, which were charged upon estates belonging to corporations, sold to redeem the land tax.

II. And be it enacted, That when any manors, messuages, lands, tenements, or other hereditaments of or belonging to any bodies politick or corporate, or companies, which shall be sold for the purposes of this act or of the other acts before mentioned, shall be either exclusively or in common with other manors, messuages, lands, tenements, or hereditaments subject to or charged with any yearly sum or sums, stipend or stipends, or other profit or emolument to or for the use of any rector, vicar, curate, or other person or persons, it shall be lawful for the said commissioners appointed by virtue of the act last before mentioned to direct how and in what manner and proportions, and out of what part or parts of the manors, messuages, lands, tenements, or hereditaments, originally liable thereto, such sum or sums, stipend or stipends, or other profits or emoluments as aforesaid, or any specific part or parts thereof, shall respectively be paid or borne in future; and in every such case, and from thenceforth the manors, messuages, lands, tenements, or other hereditaments, or such specific part or parts thereof, by or out of which the same shall be so directed to be paid or borne, shall be exclusively subject thereto, and to such powers and remedies for the recovery thereof as the law has provided for the recovery of rent

reserved on leases; any thing in the said last-mentioned act contained to the contrary thereof notwithstanding.

III. And be it further enacted, That, for raising money for the purposes of this or of the acts before mentioned, it shall be lawful for all such bodies politick or corporate, or companies, to enfranchise any messuages, lands, tenements, and hereditaments which are or shall be holden by copy of court roll or other customary tenure of any manor belonging to any such bodies politick or corporate, or companies, whether such manor be subject to any lease or not, and also to sell and dispose of any heriots, fee-farm rents, chief rents, or quit rents, or other emoluments or advantages issuing or payable from or in respect of any freehold, or copyhold, or customary manors, messuages, lands, tenements, or hereditaments, or incident thereto and accruing therefrom, without any application to or direction of the court of chancery in regard thereto, any thing in the said acts to the contrary notwithstanding; such sales and enfranchisements nevertheless to be made by and under such direction and authority as is required by the said act, intituled *An act to render more effectual two acts, passed in the thirty-eighth year of his present Majesty's reign and the present session of parliament, for the redemption and purchase of the land tax*: provided also, That in case any such manor shall be under lease, it shall be lawful for the commissioners appointed under the authority of the said last-mentioned act to settle and adjust all questions that may arise between any such body politick or corporate and company so selling or enfranchising as last mentioned, and his or their lessee or lessees, or any *cestuique trust* of such lessee or lessees, touching or concerning any such enfranchisement or sale, and to order and direct a recompence to be reserved out of the purchase money to such lessee or lessees, and such person or persons (if any) as shall or may be interested or entitled as *cestuique trusts* or otherwise under such lessee or lessees for any loss or injury that may occur to him, her, or them by any such sale or enfranchisement as aforesaid.

Corporations may enfranchise lands holden of manors, subject to lease or not, without application to the court of chancery.

If such manor be under lease, the commissioners under 39 Geo. 3. c. 21.

may settle all questions between corporations and lessees.

IV. And be it further enacted, That, in order to raise money for the purposes of the said acts, it shall be lawful for all and every person or persons, in the manner and under the regulations mentioned and contained therein, respectively to sell and dispose of any heriots, services, emoluments, or advantages issuing or payable to him, her, or them from or in respect of any freehold, or copyhold, or customary messuages, lands, tenements, or hereditaments, or incident thereto, or accruing therefrom.

All persons may sell heriots, &c.

V. And be it further enacted, That it shall be lawful for any such bodies politick or corporate, or companies, by and under such direction and authority as aforesaid, and also for all and every person or persons who by the said act herein-before mentioned are enabled to sell any manors, messuages, lands, tenements, or hereditaments, for the purpose of raising money for the redemption of land-tax, subject to such regulations as by the said acts or any of them are directed and required, to sell and dispose of any freehold manors or other hereditaments, for the

Freehold estates may be sold to redeem the land tax on them, and on copyhold estates limited to the same uses, and contrarywise.

purpose

purpose of raising money for the redemption or purchase not only of the land tax charged on such freehold manors and other hereditaments, but also of the land tax charged on any copyhold or customary messuages or other hereditaments, provided such copyhold or customary messuages or hereditaments be limited or subject to the same uses with the freehold estates so sold, save and except as to such variations as may be occasioned by the difference of the tenure; and also to sell and dispose of any copyhold or customary messuages or other hereditaments for the purpose of redeeming the land tax charged thereon, and also on any freehold manors and other hereditaments, limited or subject to the same uses, save and except as aforesaid.

Where the land tax chargeable on lands on lease belonging to corporations is purchased by them, the amount to be a rent charge on the lands.

VI. And be it further enacted, That where any land tax chargeable on any manors, messuages, lands, tenements, or hereditaments which are or shall be holden by copy of court roll or other customary tenure of any manor or manors belonging to any body politick or corporate, or company as aforesaid, by virtue of any lease or leases, shall be redeemed or purchased by any such body politick or corporate, or company, under the powers contained in any of the before-mentioned acts or this act, the amount of the land tax so redeemed or purchased shall be considered as rent reserved to such body politick or corporate, or company as aforesaid, out of such copyhold or customary manors, messuages, lands, tenements, or hereditaments, and be payable on the same days as such land tax was payable before the redemption thereof; and the same powers shall be had, used, and enjoyed for the recovery thereof as for the recovery of rent in arrear.

Where part of lands usually demised in one lease by any corporation, upon which an entire rent hath been reserved, shall be sold, the commissioners under 39 Geo. 3. c. 21. shall apportion it amongst the parts unsold, or out of which the whole shall be paid if the reservation will not admit of apportionment.

VII. And be it further enacted, That where part only of divers manors, messuages, lands, tenements, or hereditaments which may have been usually demised together by any such bodies politick or corporate, or companies, by one lease, upon which an entire ancient and accustomed rent or rents hath or have been reserved or made payable, shall be sold for any of the purposes of this act or of the before-mentioned acts, it shall be lawful for the said commissioners appointed as aforesaid to apportion such ancient rent or rents, and to settle and adjust the proportion thereof which shall from thenceforth be paid or payable in respect of such of the manors and other hereditaments comprized in the said lease, which shall not be sold for the purposes aforesaid; or to settle out of what part or parts of the manors, messuages, lands, tenements, or hereditaments liable thereto, the whole of such rent or rents, if the nature of the reservation will not admit of apportionment, shall be reserved or paid in future; and in all leases which shall thereafter be granted of such last-mentioned manors and other hereditaments the sum or other article or thing which shall have been so settled and apportioned shall be the rent to be reserved thereon; any law to the contrary notwithstanding.

Where the reversion of lands holden under any

VIII. And be it enacted, That where the reversion of any manors, messuages, lands, tenements, or other hereditaments holden under any such body politick or corporate, or company

as aforesaid, by virtue of any lease for one or more life or lives, or for years absolute or determinable on the dropping of one or more life or lives, or by copy of court roll or customary tenure for life or lives, shall be purchased under the powers of this act or of any of the acts before mentioned, by or with the proper person or persons for the time being beneficially entitled to the rents and profits thereof, and where such lease or leases shall be subject to any will or settlement, so that such person or persons shall not, at the time of purchasing the said reversion thereof, be entitled to the absolute interest under such lease or leases, then and in every such case the said reversion shall be settled under the direction of the said commissioners appointed under the said last-mentioned act, so and in such manner as that the amount of the money paid for the purchase thereof, with lawful interest, may be a charge on such reversion for the benefit of the person or persons advancing the same, his, her, or their executors, administrators, or assigns; and that subject thereto the fee simple of such manors, messuages, lands, tenements, or other other hereditaments shall be settled under the like direction, for the benefit of the person or persons so purchasing the same, and of such other persons as would have been entitled under such will or settlement to the benefit of any renewed lease or leases for the time being, and so as to be enjoyed by them for such respective estates and interests as, considering the alteration of the tenure, shall appear to the said commissioners most correspondent with the intention of such will or settlement; provided, that it shall be lawful for the said commissioners to direct an application to be made to the court of chancery, in a summary way, for obtaining direction as to the mode of settling any such reversion where the case shall appear to them to be attended with difficulty.

corporation by lease for lives, subject to any settlement, shall be purchased by the person entitled to the rents, but not to the absolute interest under the lease, the reversion shall be settled by the commissioners under 39 Geo. 3. c. 21. so that the purchase money and interest may be a charge thereon for the benefit of such purchaser, &c.

IX. And be it further enacted, That it shall be lawful for any bodies politick or corporate, or companies as aforesaid, by and under the direction and authority of the commissioners appointed under the said last-mentioned act, to contract and agree with their respective lessees and tenants holding under any demise by copy of court roll or otherwise, who shall, under the powers contained in the said acts before mentioned, or any of them, have redeemed or purchased the land tax charged upon the manors or other hereditaments comprized in such demises respectively, for an assignment to such bodies politick or corporate, or companies, of the land tax which shall have been so redeemed or purchased by their respective lessees or tenants, and for the purpose of raising money to purchase the assignment thereof, to carry into execution all and every or any of the powers which, under and by virtue of the said acts or any of them, or this act, are or shall be vested in them, for raising money by sale of any manors or other hereditaments, for the purpose of redeeming or purchasing any land tax, in the first instance, and the monies raised for purchasing such assignment, or so much thereof as shall be requisite for purchasing the same, shall and may, under the

Corporations; by authority of the commissioners under 39 Geo. 3. c. 21. may agree with the lessees and tenants for assignments of land tax redeemed by them, and for purchasing it may execute the like powers as for raising money to redeem the land tax in the first instance, &c.

order

order of the said commissioners appointed under the great seal, be paid to the person or persons assigning the same, whose receipt or receipts in pursuance of such order shall be a sufficient discharge for such monies, and the remainder (if any) of such monies shall be paid into the bank of *England* to the same account, and be applied in the same manner, and the cashiers of the bank, or one of them, are or is hereby required to give such receipts for the same, as if the whole purchase monies for such manors, messuages, lands, tenements, or hereditaments had been paid into the bank of *England*.

Personal property invested in the funds, &c. to be laid out in the purchase of lands for the benefit of any corporation may be applied, with the consent of the commissioners under the great seal, in the redemption of land tax, charged on estates belonging to such corporation, and if insufficient to redeem the whole, may raise money for that purpose.

X. And be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments shall belong to or stand limited to the use or for the benefit of any bodies politick or corporate, or companies, and any personal property which now is or shall hereafter be invested in the publick stocks or funds, or placed out on any mortgage or other security, either in the names of such bodies politick or corporate, or companies, or in the name or names of any trustee or trustees, or of the officer or officers of any court, shall be subject to any trust, to be laid out in the purchase of other manors, messuages, lands, tenements, or hereditaments, to be conveyed or limited to the use or for the benefit of such bodies politick or corporate, or companies, then and in such case it shall be lawful for such bodies politick or corporate, or companies, or for such trustees or officers respectively, with the consent and approbation of the said commissioners appointed under his Majesty's great seal, (such consent and approbation to be certified under the hands of any two or more of them,) to apply such personal property in or towards the redemption of the land tax charged upon the said manors, messuages, lands, tenements, or hereditaments belonging to such bodies politick or corporate, or companies, and when any such personal property shall be under the direction or control of any court, the same shall be so applied under the order of such court, such order to be made upon the production of such certificate of the said commissioners as aforesaid; and such land tax, when all the instalments shall be completed, shall sink and become merged in the same manors, messuages, lands, tenements, or hereditaments, for the benefit of the bodies politick or corporate, or companies, respectively entitled thereto; and in case such personal property shall be insufficient for the redemption of the whole land tax charged upon such manors, messuages, lands, tenements, or hereditaments, it shall be lawful for such bodies politick or corporate, or companies, to use and exercise all and every the powers given to or vested in them in and by the said acts herein-before mentioned, or any of them, or this act, in order to raise money for the redemption of so much of the land tax charged on such manors, messuages, lands, tenements, or hereditaments, as such personal property shall be insufficient to redeem.

For money invested in the three per

XI. And be it further enacted, That where any money arising from the sale of any manors, messuages, lands, tenements, or

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hereditaments shall not have been or shall not be paid into the bank of *England* pursuant to the directions of the said acts, but shall have been or shall be laid out and invested in the purchase of three pounds *per centum* bank annuities, transferred or for the purpose of being transferred to the commissioners for the reduction of the national debt, as the consideration for the redemption or purchase of any land tax chargeable on any manors, messuages, lands, tenements, or hereditaments belonging to any person or persons, bodies politick or corporate, or companies, by whom such first-mentioned manors, messuages, lands, tenements, or hereditaments shall have been or be hereafter sold, then and in such case the commissioners for the reduction of the national debt or any one or more of them shall, and they are hereby authorized and required to accept and receive the transfer of such three pounds *per centum* bank annuities, and to grant to any purchaser or purchasers of such manors, messuages, lands, tenements, and hereditaments, his, her, or their agent or agents, a certificate under his or their hand or hands of the amount of three pounds *per centum* bank annuities which shall have been or shall be so transferred to them as aforesaid, and upon the production of such certificate to any of the cashiers of the bank of *England* he or they shall and is or are hereby required to give to any such purchaser or purchasers such receipt or receipts as by the said acts or any of them is or are required to be given, as well for any monies which shall have been or shall be so invested as aforesaid, as for any other monies which may have been or may be paid by him, her, or them, into the bank of *England* in the manner required by the said acts or any of them.

XII. And be it further enacted, That the cashiers of the bank of *England* shall and they are hereby required from time to time to receive all monies tendered at the bank which shall have arisen or shall arise from any sale, mortgage, or grant which hath been or shall be made for the redemption or purchase of land tax, which money shall, at the request of the bodies politick or corporate, or companies, person or persons on whose account the same shall be paid in, be placed to the account of the commissioners for the reduction of the national debt, and forthwith invested in the purchase of three pounds *per centum* bank annuities in the names of the commissioners for the reduction of the national debt, although no contract for redemption or purchase of land tax, or deed of sale, mortgage, or grant, shall have been completed at the time of paying such monies into their hands; and the said cashiers afterwards, upon the production of any such contract or contracts, and deed or deeds, from time to time shall and they are hereby required to acknowledge the transfer of the stock so purchased, or any part thereof.

XIII. And be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments shall have been or shall be sold for the purpose of reimbursing any sums of money before laid out in the redemption or purchase of any land tax, or of paying off any sums borrowed for that purpose, or for the purpose

cents. transferred to the commissioners for the reduction of the national debt as the purchase of any land tax, the commissioners shall grant to the purchasers of the lands a certificate of the amount of the transfer, on production of which at the bank a receipt shall be given.

Bank to give receipts for monies arising from sales made for the redemption of land tax, to be placed to the account of the commissioners for reduction of the national debt, though no contract for such redemption shall be completed, &c.

The money arising from lands sold for reimbursing any sums before laid out in the redemption

tion of land tax or purchase of assignment of any contract shall, under the order of the commissioners authorising the sale, be paid to the persons entitled to the benefit thereof.

purpose of purchasing the assignment of any contract or contracts for land tax, the sum or sums to arise from such sale or sales, or so much thereof as shall be requisite for reimbursing or paying off any such sums of money so before laid out or borrowed, or for purchasing the assignment of any such contract or contracts, shall not be paid into the bank of *England*, but shall, under the order of the respective commissioners who shall have authorized such sale, be paid to the person or persons entitled to the benefit thereof, whose receipt or receipts, in pursuance of such order, shall as fully and effectually discharge the purchaser or purchasers of such manors, messuages, lands, tenements, or hereditaments, as the receipt of the cashier of the bank of *England* would have done in case the same had been paid into the bank pursuant to the directions of the former acts, and the remainder (if any) of such sum or sums so arising from such sale or sales shall, in pursuance of such order, be paid into the bank of *England* to the same account, and be applied in the same manner, and the cashiers of the bank, or one of them, are or is hereby required to give a receipt for the same, and to cause the same to be invested in the purchase of three pounds *per centum* bank annuities, as if the whole purchase money for such manors, messuages, lands, tenements, or hereditaments had been paid into the bank of *England* in pursuance of the said acts.

Where money has been improperly paid into the bank to be placed to the account of the commissioners for the reduction of the national debt, the commissioners under the great seal, or the commissioners of taxes respectively, may order the bank to repay it.

XIV. Provided always, and be it further enacted, That in all cases where any money hath been paid into the bank of *England* to be placed to the account of the commissioners for the reduction of the national debt, as the whole or part of the purchase money for any manors, messuages, lands, tenements, or hereditaments sold or contracted for to be sold by any bodies politick or corporate, or companies, either with or without the direction and approbation of the said commissioners appointed under the great seal, or by any person or persons other than bodies politick, corporate, or companies, as the case may be, and it shall appear to the satisfaction of the said commissioners appointed under the great seal, or of the commissioners for the affairs of taxes respectively, as the case may be, that such money ought not to have been so paid, then and in all such cases it shall be lawful to and for the said commissioners appointed under the great seal, by writing under their hands, or the hands of any two of them, and to and for the said commissioners for the affairs of taxes respectively, to order and direct the governor and company of the bank of *England*, and such governor and company are hereby required to repay all such monies to the person and persons who shall appear to have paid the same into the bank; and in all cases where such money shall have been already invested in the purchase of three pounds *per centum* bank annuities in the names of the commissioners for the reduction of the national debt, upon a certificate signed by any two or more of the said commissioners appointed under the great seal, or by the said commissioners for the affairs of taxes, as the case may be, that such money ought not to have been so invested, it shall be lawful to and for the said

commissioners for the reduction of the national debt, or any one or more of them, and they are hereby required to transfer the stock which has been so bought by or transferred to them to the person or persons who shall have paid such money into bank, and with which money such stock had been so purchased, and the receipt and receipts of such person and persons shall be sufficient discharges for such monies or stock.

XV. And be it further enacted, That where any manors, messuages, lands, tenements, or hereditaments belonging to any bodies politick or corporate, or companies, shall be sold to raise money for the redemption of land tax, and it shall afterwards appear that the money arising from such sale or sales shall not be sufficient to redeem the whole of the land tax charged on the manors, messuages, lands, tenements, or hereditaments belonging to such bodies politick or corporate, or companies, but that such bodies politick or corporate, or companies, are willing and desirous to pay into the bank such further sum or sums as may be necessary to make up the whole of the money requisite to redeem such land tax, then it shall be lawful for the cashier or cashiers of the bank of *England*, and they are hereby required to give a receipt or receipts for all such sum or sums as may be offered to be paid to them to make up such deficiencies, and to apply such monies for the purpose or purposes of completing such redemption.

Where the money arising from the sale of lands belonging to any corporation shall not be sufficient to redeem the whole of the land tax, the bank may receive money offered to make up the deficiency.

XVI. And be it further enacted, That where any trusts, mortgages, liens, or incumbrances shall equally affect or be a charge upon divers manors, messuages, lands, tenements, or other hereditaments, part whereof shall be proposed to be sold for the purpose of redeeming the land tax chargeable on the manors, messuages, lands, tenements, or hereditaments so equally subject and liable to such trusts, mortgages, liens, or incumbrances, then and in such case it shall be lawful for the court of chancery in *England* and the court of session in *Scotland*, if such courts respectively shall be satisfied that such of the said manors, messuages, lands, tenements, or hereditaments, as shall not be proposed to be sold for the purposes aforesaid, shall be a sufficient security for the object of such trusts, or for the payment of such mortgages, liens, or other incumbrances, to order and direct that such of the said manors, messuages, lands, tenements, or hereditaments, as shall be sold for the purposes aforesaid, shall be conveyed to the purchaser or purchasers thereof, freed and discharged from such trusts, mortgages, charges, liens, and other incumbrances as aforesaid, and such purchaser or purchasers shall, after the inrolment or registry of the conveyance or conveyances made under such order or direction as aforesaid, hold and enjoy the said manors, messuages, lands, tenements, or hereditaments purchased by him, her, or them, freed and absolutely discharged therefrom.

Where part of lands are sold for redeeming the land tax on the whole, equally affected by trusts, the court of chancery, and of session respectively, may order the parts sold to be conveyed, freed from such trusts; but not from any which do not equally affect the whole of the lands.

XVII. Provided always, That nothing in this act or in any such order or direction as aforesaid contained shall extend or be

Application of monies arising from sales under the di-

rection of the courts.

construed to extend to discharge the manors, messuages, lands, tenements, or hereditaments, which shall be so sold for the purposes aforesaid, from any trusts, mortgages, liens, or incumbrances which shall not equally affect or be a charge upon the whole of the manors, messuages, lands, tenements or hereditaments, the land tax of which shall be redeemed by the monies arising from the sale of a part thereof; but all such last-mentioned trusts, mortgages, liens, and other incumbrances shall remain and continue chargeable upon the manors and other hereditaments, which shall be sold in the same manner as if this act had not been passed, and the monies to arise from such sales shall, under the direction of the said courts respectively, be applied in the same manner in or towards the redemption of land tax, as by the said acts herein-before mentioned and this act is directed; and if there shall be any surplus the same shall, under the like direction, be applied in or towards the discharge of such first-mentioned mortgages, liens, or incumbrances, or otherwise be laid out and invested in the purchase of other manors, messuages, lands, tenements, or hereditaments which shall be limited for and upon the like uses, trusts, intents, and purposes, and subject to the same incumbrances as the manors, messuages, lands, tenements, or hereditaments which shall be so sold stood limited.

Corporations, &c. empowered by recited acts to contract for redemption of land tax in preference to others, to have the like preference until Dec. 25, 1799.

XVIII. And be it further enacted, That all bodies corporate and politick, companies, and persons in the said recited acts mentioned, who by the said acts or any of them are empowered to contract for the redemption of the land tax charged on any manors, messuages, lands, tenements, or hereditaments of which they shall be in possession, or to the rents or profits of which they shall be beneficially entitled, or in which they shall have any estate or interest in remainder, reversion, or expectancy, or being substitute heirs of entail shall be entitled in their order to succeed thereto, in preference to any other bodies, corporations, or companies, or other persons whatsoever not having an estate or interest therein, and the respective committees, curators, tutors, guardians, or trustees of such persons on their behalf, shall have and be entitled to such and the like benefit of preference in the redemption of such land tax over such bodies, corporations, companies, or persons, from and after the said twenty-fifth day of *June* one thousand seven hundred and ninety-nine, until and upon the twenty-fifth day of *December* one thousand seven hundred and ninety-nine.

Where corporations have treated for sale of lands, or on application to the commissioners under the great seal have obtained a certificate that diligence is used by

XIX. And be it further enacted, That where any bodies politick or corporate, or companies as aforesaid, shall have entered or shall hereafter enter into any treaty for the sale of any of their manors, messuages, lands, tenements, or hereditaments, for the purposes of this act and of the said acts before mentioned, or shall have made or shall hereafter make any application to the said commissioners appointed by his Majesty under the great seal, for their sanction and approbation of any sale for the purposes aforesaid, and shall obtain a certificate under the hands of any two of the same commissioners, that in their opinion such bodies

politick or corporate, or companies, are proceeding or intend to proceed *bona fide* and with reasonable diligence to carry into execution any such sale for the purposes aforesaid, (which certificate shall specify for what period of time the same shall run and operate), it shall be lawful for such bodies politick and corporate, or companies, during the continuance of such period, (notwithstanding any thing in any of the said acts contained to the contrary), to contract and agree for the redemption of the land tax charged on their manors, messuages, lands, tenements, or hereditaments, at any time after the said twenty-fifth day of *June*, in preference to any person or persons, bodies politick or corporate, or companies, having or holding such manors, messuages, lands, tenements, or hereditaments under any demise made by copy of court roll or otherwise, by such first-mentioned bodies politick or corporate, or companies, for lives, or any term or terms for years determinable on lives, or for years absolute, notwithstanding the person or persons, bodies politick or corporate, or companies, having or holding such manors, messuages, lands, tenements, or hereditaments under any such demise shall have given notice of their intention to redeem such land tax: provided always, That such bodies politick and corporate, or companies, hereby enabled to contract, with such preference as aforesaid, shall produce such certificate as aforesaid to the commissioners appointed under the King's sign manual for the county where the manors, messuages, lands, tenements, or hereditaments, the land tax whereof shall be proposed to be redeemed shall be situate.

them for effecting the sale, they may contract for the redemption of land tax, after June 25, 1799, in preference to others, notwithstanding their having given notice of intention to redeem it.

Corporations having such preference to produce such certificate to the commissioners under the King's sign manual,

XX. And be it further enacted, That all and every the provisions of this act, shall in the execution of the above-mentioned acts, be used and applied and construed in like manner as if the same provisions were specially enacted in the said acts; and all and every the provisions of the said acts, in the execution of this act, except where the same are hereby expressly varied, shall be used and applied, extended and construed, in like manner as if the same provisions (except as aforesaid) were specially enacted in this act.

This act and recited acts to be construed together as one act.

C A P. CIX.

An act for better recruiting the forces of the East India company.—
[July 12, 1799.]

WHEREAS the united company of merchants of England trading to the East Indies are by law entitled to maintain and keep up, and at their own costs and charges do maintain and keep up, a military force in their settlements abroad, for the defence and protection of the territorial acquisitions and revenues of which they are in possession, and for the defence and protection of their trade; and by an act of parliament made in the twenty first year of the reign of his present Majesty, intituled, An act for establishing an agree-
ment with the united company of merchants of England trading

2 Geo. 3.
c. 65.

to the *East Indies*, for the payment of the sum of four hundred thousand pounds, for the use of the publick, in full discharge and satisfaction of all claims and demands of the publick, from the time the bond debt of the said company was reduced to one million five hundred thousand pounds, until the first day of *March* one thousand seven hundred and eighty-one, in respect of the territorial acquisitions and revenues lately obtained in the *East Indies*; and also for securing to the publick in respect thereof, for a term therein mentioned, a certain part or proportion of the clear revenues and profits of the said company; and for granting to the said company, for a further term, the sole and exclusive trade to and from the *East Indies*, and limits therein mentioned; and for establishing certain regulations for the better management of the affairs of the said company, as well in *India* as in *Europe*, and the recruiting the military forces of the said company; *certain regulations are established for the said company's raising recruits in Great Britain, but no provision is made, by virtue of which such recruits can be trained, arrayed, exercised, or disciplined, during their abode in this kingdom, or whereby they can be subjected to military law previous to their embarkation for, and during their passage, to the place where the said united company are entitled to maintain and keep such militia force: and whereas it is expedient that his Majesty's officers should be authorised in certain cases to enlist recruits for service, either in his Majesty's troops or in the forces of the said united company, as his Majesty shall think fit to direct; and that all recruits so raised and transferred over to, or enlisted by officers in the service of the said united company, should be trained, arrayed, exercised, and disciplined in the use of arms, previous to their departure for places abroad; and that they should be subjected to military law during their abode in this kingdom, and during their passage to, and before their arrival at such places:* 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,

His Majesty may order officers to levy men to serve in the *East Indies* in his Majesty's troops or the company's forces, who shall take the following

That it shall and may be lawful to and for his Majesty, his heirs and successors, to order and cause such of his officers as he shall see fit, to levy, enlist, and raise such number of men as from time to time his Majesty shall think fit, for the special purpose of serving in the *East Indies*, either in his Majesty's troops, or in the forces of the said united company; and that the recruits to be raised for such special purpose, instead of taking the oath of fidelity appointed to be taken by the rules and articles for the better government of all his Majesty's forces, shall take the following oath; (that is to say),

oath;

I *A. B.* being enlisted to serve either in his Majesty's troops or in the forces of the *East India* company, according as his Majesty shall think fit, do swear, That I will bear true allegiance to our sovereign lord King *George*, and that I will, as in my duty bound, defend him in his person, crown, and dignity,

against all his enemies; and that so long as I shall remain in his Majesty's service, I will duly observe and obey his Majesty's orders, and the orders of the generals and officers set over me by his Majesty; and that if his Majesty shall please to appoint me to serve in the forces of the united company of merchants of *England* trading to the *East Indies*, then I swear that I will also be true to the said united company, and will duly observe and obey all their orders, and the orders of their generals and officers, who shall be lawfully set over me.

II. And be it further enacted, That on such recruits being which carried before a justice of the peace, in pursuance of an act, justices are to administer instead of the oath pre- passed in the present session of parliament, intituled, *An act for punishing mutiny and desertion, and for the better payment of the army and their quarters*, or in pursuance of any act hereafter to be scribed by the articles of war. passed for the same purposes, such justice shall tender and administer such oath as is herein-before mentioned, instead of the oath prescribed by the said articles of war; and the same (if taken by such recruits) shall be so expressed in the certificate to be given by such justice, in the form required by the said act.

III. And be it further enacted, That it shall and may be law- His Majesty on petition of the court of directors may cause recruits to be transferred to the service of the company. ful to and for his Majesty, his heirs and successors, upon the petition of the court of directors of the said united company, to cause so many recruits or soldiers, who shall have been raised by his Majesty's officers for the special purpose herein-before mentioned, as the said court of directors shall petition for, and as his Majesty, his heirs or successors, shall see fit to grant, to be transferred over to the service of the said united company, which transfer shall be made by such recruits or soldiers being delivered over by such officer in his Majesty's service, who shall have the command of them; at such place as his Majesty shall think proper to appoint, to such person or persons as the said court of directors shall appoint to receive them.

IV. Provided always, and be it enacted, That the said united Company not obliged to receive into their service any recruit or soldier who shall be an invalid; or who shall have any bodily infirmity. receive invalids.

V. And be it further enacted, That the said united company shall pay unto such person or persons, for the use of his Majesty, as shall be appointed for that purpose in writing by the commissioners of his Majesty's treasury, or any three or more of them, or by the lord high treasurer for the time being, such sum and sums of money as from time to time shall be agreed upon between one of his Majesty's principal secretaries of state on behalf of his Majesty, and the said court of directors, to reimburse the expence of raising such recruits and soldiers as shall be transferred into the service of the said united company in manner herein-before mentioned; and that, over and above such sum, the said united company shall in like manner pay to such person or persons as aforesaid, the costs of the subsistence of each recruit, from the time of his enlistment to the time of his being

Company to pay such sum as shall be agreed upon for such recruits, and their subsistence from enlistment.

delivered over to the said united company, as herein-before mentioned.

Company may train men enlisted under recited act, and transferred under this, in Great Britain, Guernsey, or Jersey, and may make drafts to be sent abroad.

VI. And be it further enacted, That the said united company shall and may deposit, keep, maintain, pay, train, and exercise in the use of arms, such men as they may from time to time enlist and engage in their service, under and by virtue of the authority of the said act of the twenty-first year of his Majesty's reign, and such men as shall be transferred over to their service in manner herein-mentioned, in any of his Majesty's garrisons, or at such other place or places within *Great Britain*, or the islands of *Guernsey* or *Jersey*, as shall be approved of by his Majesty; and that the said united company, or their court of directors, may from the men so enlisted or transferred as aforesaid, make drafts of non-commissioned officers and soldiers, to be from time to time sent abroad in the said united company's service, as they shall think proper and necessary.

Court of directors, with the approbation of his Majesty, may appoint officers holding commissions from his Majesty and the company, for disciplining the men, out of whom they may appoint serjeants, &c.

VII. And be it further enacted, That for the purpose of raising, receiving, keeping, training, and exercising the men so enlisted by licence from his Majesty as aforesaid, it shall and may be lawful for the court of directors of the said united company, with the approbation of his Majesty, signified under the hand writing of one of his Majesty's principal secretaries of state, to appoint, from and amongst such officers in the service of the said united company, as may be in *England*, on furlough or by leave of absence, from their duty in *India*, or who have retired from the service of the said company, and shall hold and have commission from his Majesty as well as from the said united company, one commanding officer, and such other commissioned officers, of such ranks and with such commissions as shall be necessary for the training, exercising, and disciplining such men so enlisted or transferred as aforesaid, until they shall be sent abroad; and that it shall also be lawful for the said court of directors to appoint, from the number of men so enlisted or transferred as aforesaid, such number of serjeants, corporals, drummers, and fiers, as shall be necessary for the same purpose.

Company not to enlist above a certain number of men, nor appoint more than the necessary number of commissioned officers.

Officers not to have any power longer than they hold commissions from his Majesty.

VIII. Provided always, and be it enacted, That it shall not be lawful for the said united company to enlist or have in pay at any one time, or to train or discipline at any one time, by virtue of this act, any greater number of non-commissioned officers and private men than two thousand, nor shall it be lawful for the court of directors of the said company to appoint any greater number of commissioned officers than the number of men to be so raised and disciplined shall require; nor shall the officer so appointed to command, or any other commissioned officer to be appointed as aforesaid, be continued in the said appointment, or have any power or authority to command, train, or discipline the said men so enlisted, longer than he shall continue to hold a commission from his Majesty, his heirs or successors; and his or their said appointment, powers, authorities, and commands, shall cease and determine, and become utterly void, from and immediately after the said commission shall be revoked, deter-

mined, or otherwise made void by his Majesty, his heirs or successors: provided also, That, from and after the passing of this act, and until the twenty-fifth day of *March* one thousand eight hundred, no greater number than three thousand of men enlisted for the special purpose aforesaid, and not transferred by his Majesty to the service of the said company, shall, at any one time, be maintained by his Majesty within this realm; and that, from and after the said day, no greater number of such men shall be so maintained than shall be specially included within the provisions of such act or acts of parliament as may, from time to time, be made and be in force for the punishment of mutiny and desertion, or for the discipline and government of his Majesty's forces in *Great Britain*.

No more than a certain number of men enlisted, and not transferred, shall be maintained within the realm.

IX. Provided also, and be it further enacted, That it shall and may be lawful for the said company, with his Majesty's approbation so signified as aforesaid, to appoint such quarter masters, paymasters, and other persons, as may be necessary for disciplining and training, attending, and otherwise taking care of, the said men so enlisted and transferred, over and above the number of commissioned officers herein-before mentioned, whether the said person shall be in their service or not.

Company, with the approbation of his Majesty, may appoint quarter masters, &c.

X. Provided also, and be it further enacted, That it shall not be lawful for the said united company to pay or allow any greater pay, or other sums, to the commissioned and non-commissioned and staff officers to be appointed to raise, receive, train, exercise, and discipline, the said men, than after the rates following; (that is to say), Not more than ten shillings *per day* to each captain, not more than five shillings *per day* to each subaltern officer, over and above the pay, according to their rank, which they shall be entitled to during their being in this country on furlough or leave of absence, or retired from their service; nor more than five shillings *per day* to each quarter master, one hundred and twenty pounds *per annum* to each paymaster, two shillings *per day* to each serjeant, one shilling and sixpence *per day* to each corporal, five shillings *per day* to each surgeon, and one hundred pounds *per annum* to one chaplain; such last mentioned sums to be the full allowance to which in any case such officers shall be entitled (save and except the regimental pay which such officers may be entitled to, according to their respective ranks, and save and except such barrack allowances as are usual to be given to officers in his Majesty's service when quartered in barracks).

Rates of pay to be allowed to the commissioned, non-commissioned, and staff officers.

XI. And be it further enacted, That the said pay so to be made to the said officers respectively as aforesaid, shall be in full satisfaction of all emoluments whatsoever; and that the cloathing for the said men, and all other things whatsoever, necessary to be provided for them, or for the place in which they shall be deposited and kept, shall be provided by the said united company, upon the best terms, and in such manner as shall appear to the court of directors of the said company to be best suited to that purpose.

Pay to be in full of all emoluments; and cloathing, &c. to be provided as the directors shall think best.

Officers and men to be subject to the commandants of garrisons or barracks, and to partake in the duties.

XII. And be it further enacted, That in case the said men so to be enlisted into, or transferred over to the service of the said united company, shall be deposited and kept at any of his Majesty's garrisons or barracks, all such recruits and soldiers, and the commissioned and non-commissioned officers having the command of, or being employed in the training, exercising, and arraying such recruits or soldiers, shall at all times be subject to the command and orders of the commandant of such garrison or barracks, or in his absence to the senior officer in his Majesty's service, or the officer for the time being commanding in such garrison or barracks; and that the commissioned and non-commissioned officers, to be appointed by the said united company to the command of, or for the training, exercising, or arraying such recruits as aforesaid, shall at all times partake in and perform the duties of any of his Majesty's garrisons or barracks in which they may be stationed.

Orders of the company to be given through such commandants.

XIII. And be it further enacted, That all orders which shall be given by the said united company, or their court of directors, to their officers so stationed at any of his Majesty's garrisons or barracks, shall be given and passed through the commandant or senior officer commanding at such garrisons or barracks.

Deserters may be apprehended and confined as from his Majesty's service.

XIV. And be it further enacted, That if any person who shall be enlisted and engaged by the said united company, under the authority of the said act of the twenty-first year of his Majesty's reign, or who shall be transferred over to the service of the said united company as herein-mentioned, shall afterwards desert or be found wandering, or otherwise illegally absenting himself from the service of the said united company, it shall and may be lawful for any constable, headborough, or tythingman of the town or place where any such person who may be reasonably suspected to be a deserter shall be found, to apprehend or cause him to be apprehended in the same manner as if he were a deserter from his Majesty's service; and every constable, headborough, tythingman, justice of the peace, or magistrate, shall have the same power and authority, and proceed in the same manner as he or they would have had, or as he or they would have proceeded in, if the person had been a deserter from his Majesty's service; and every keeper of any gaol, house of correction, or prison, to which such person shall be committed, shall be entitled to receive the full subsistence of such deserter, during the time he shall remain in their custody, for the maintenance of such deserter, and shall receive and confine him or them in the same manner as if he or they had been a deserter from his Majesty's service.

Persons apprehending deserters to be entitled to such reward only as the company may give.

XV. Provided always, That nothing in this act contained shall extend, or be construed to extend, to authorise any justice to pay or cause to be paid any reward to any person or persons, who shall apprehend or cause to be apprehended any person or persons who shall desert from the service of the *East India* company, nor shall the person or persons apprehending the same be entitled

entitled to any other reward than the *East India* company may voluntarily give for such apprehension.

XVI. And be it further enacted, That all such officers and soldiers as shall be raised and enlisted by virtue of this act shall, at all times and until their embarkation, be subject to all the provisions and regulations of the said act, made in the present session of parliament, intituled, *An act for punishing mutiny and desertion, and for the better payment of the army and their quarters, during the continuance of the same act in Great Britain, and after the expiration thereof to such other act or acts of parliament, provisions, and regulations, as shall from time to time be made and be in force for the discipline and government of his Majesty's forces in Great Britain*; and that, from and after their embarkation to go abroad to such places whereto they shall be sent in the service of the said united company, all such officers and soldiers shall be, and hereby are adjudged to be in the actual service of the *East India* company within the meaning of an act, passed in the twenty-seventh year of the reign of his late majesty King *George* the Second, intituled, *An act for punishing mutiny and desertion of officers and soldiers in the service of the united company of merchants of England trading to the East Indies, and for the punishment of offences committed in the East Indies, or at the island of Saint Helena*; and shall, during their passage, and during their continuance abroad in the service of the said united company, be subject to all the provisions and regulations of the said act, and to all such provisions and regulations as officers and soldiers in the pay of the said united company shall from time to time be subject to at the settlement or place to which such officers and soldiers shall be sent.

Officers and soldiers, until embarkation, to be subject to the mutiny laws, and afterwards to the provisions of 27 Geo. 2. c. 9.

XVII. Provided always, That nothing in this act contained shall extend, or be construed to extend, to enable any officer, civil or military, or any other person or persons whatsoever, to place, quarter, or billet, any soldier or soldiers enlisted by or transferred to the said united company, upon any subject or inhabitant of this realm, of any degree, quality, or profession whatsoever, without his consent, or to demand from, or take from any person or persons, except by their own consent, any such provisions or allowances as are provided and allowed to soldiers and officers in his Majesty's service, by those upon whom they are quartered or billeted, or to compel or call upon any person or persons to provide carriages for them, their arms, cloaths, and accoutrements, when upon march, otherwise than by their own free will and consent.

Act not to authorise billeting the men upon any person without his consent, &c.

XVIII. And whereas for more effectually suppressing mutiny and desertion, and for the punishment of other offences committed by officers and soldiers in the service of the said united company, during the time of their being trained and disciplined by virtue of this act, or by any of the officers or non-commissioned officers employed on that service, it may be necessary that his Majesty should be enabled to convene courts martial, or to authorise the same to be convened, consisting either in the whole or in part of officers in the service of the

His Majesty may grant commissions for holding general courts martial.

East India company who hold commissions from his Majesty: be it enacted, That it shall and may be lawful for his Majesty from time to time to grant a commission for the holding of general courts martial for the trial of offences committed by officers or soldiers in the service of the said united company, during the time of their being so employed, and trained and exercised under the authority of this act, which courts martial may either consist of officers appointed to train and discipline the said men, or of such other officers in the service of the *East India* company, holding commissions from his Majesty, as may be in *Great Britain* upon furlough, or by leave of absence, or of officers in his Majesty's service in *Great Britain*, or of such numbers and proportions of each, as to his Majesty shall seem meet; and such courts martial shall in all other respects be convened, and have the same powers and authorities, and their sentences shall be carried into execution, as if they were courts martial respecting his Majesty's forces.

Regimental courts martial may be convened.

XIX. And be it further enacted, That regimental courts martial, or courts martial to be composed of officers of different corps, with the same powers as regimental courts martial, may be convened for enquiring into such disputes or criminal matters as may come before them, touching any of the non-commissioned officers or soldiers in the service of the said united company during the time of their being so employed and trained and exercised as aforesaid, and for awarding corporal or other punishments for small offences; and such courts martial shall be constituted and proceeded, and their sentences shall be carried into execution in like manner as if they were courts martial respecting his Majesty's forces.

Offences committed after embarkation, may be tried on arrival at place of destination.

XX. And *inasmuch as it may happen that offences may be committed by the said officers and men after their embarkation, and before their arrival at their places of destination abroad, which nevertheless cannot be tried and punished during their passage, in such manner as such offences ought to be tried and punished*; be it therefore enacted, That in every such case, every such officer or soldier shall and may, after his arrival at his place of destination abroad, be tried and punished for every offence committed after his embarkation, and before his arrival, in the same manner as he would have been liable to be tried and punished if such offence had been committed in any place where the offender could have been tried by any court martial held under the authority of the said act, passed in the twenty-seventh year of his late Majesty's reign.

Court of directors to transmit a report of the number of men levied, &c. to the secretary of State and the commander in chief.

XXI. And be it further enacted, That the court of directors of the said united company shall, and they are hereby required and directed, twice in every year, to make out a report of the number of men levied and subsisted by virtue of this act, and of all the orders issued, and every other matter or thing done or directed to be done by them in the execution of this act, and to transmit one copy of the same to one of his Majesty's principal secretaries of State, and another to the commander in chief of his Majesty's forces.

XXII. And be it further enacted, That this act shall be deemed **Publick act.** to be a publick act, and shall be taken notice of as such, by all judges and justices whomsoever, without specially pleading the same.

C A P. CX.

An act for the augmentation of the salaries of the judges of the courts in Westminster Hall, and also of the lords of session, lords commissioners of judicary, and barons of exchequer, in Scotland; and for enabling his Majesty to grant annuities to persons in certain offices in the said courts of Westminster Hall, on their resignation of their respective offices.—[July 12, 1799.]

Most gracious Sovereign,

WHEREAS *the salaries of the master of the rolls, the chief baron of the court of exchequer, the puisne judges in the court of king's bench, the puisne judges in the court of common pleas, and the barons of the coif in the court of exchequer, at Westminster, are inadequate to the dignity and importance of their offices; and it is therefore expedient that a further augmentation should be made thereto, and that your Majesty should be enabled to make proper provision, from time to time, for such persons as shall have diligently and uprightly conducted themselves in the execution of the office of chief justice of the king's bench, master of the rolls, chief justice of the common pleas, chief baron of the exchequer, the justices of the courts of king's bench and common pleas, and barons of the coif in your Majesty's court of exchequer, and for that purpose to grant annuities to the respective amounts, and for the periods herein-after mentioned, to such officers respectively; and also to make a competent and fitting provision for such persons as may hold the office of chancellor or keeper of the great seal of Great Britain, in the event of their quitting or being removed from the said employment; we, your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, do most humbly beseech 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 be issued, paid, and payable, out of, and charged and chargeable upon, the consolidated fund, (after paying and reserving sufficient to pay all such sum and sums of money as have been directed by any former act or acts of parliament to be paid out of the same; but with preference to all other payments which shall or may hereafter be charged upon, or payable out of, the said fund), to the several persons herein-after mentioned, as an augmentation of their respective salaries, so much money as will make up their respective salaries and pecuniary profits belonging to their said respective offices, to the annual sums herein-after mentioned; to the master of the rolls four thousand pounds, to the chief baron*

An augmentation to be made of the salaries of the master of the rolls, &c. to be paid out of the consolidated fund, commencing Oct. 10, 1799.

of the court of exchequer four thousand pounds, and to each of the puisne justices in the courts of king's bench and common pleas, and to each of the barons of the coif in the court of exchequer, three thousand pounds; which said sums of money to be issued in pursuance of this act shall from time to time from thenceforth be payable and paid half yearly, free and clear from all taxes and deductions whatever, on the tenth day of *October* and the fifth day of *April* in each year, by even and equal portions, the first payment thereupon to be made on the tenth day of *October* one thousand seven hundred and ninety-nine.

An account of the salaries and pecuniary profits of the master of the rolls, &c. to be delivered to the treasury at certain periods.

II. And be it further enacted, That such officer of the master of the rolls and chief baron, and each of the puisne justices and barons of the coif respectively for the time being, as they shall respectively appoint, shall, as soon as conveniently may be after the expiration of the half year ending on the twenty-ninth day of *September* one thousand seven hundred and ninety-nine, deliver to the lord high treasurer or commissioners of the treasury for the time being, an account, signed by such master of the rolls, chief baron, puisne justice, and baron respectively, of their clear salaries, after the deduction of all fees and taxes paid in respect thereof; and also of all fees and pecuniary profits which shall have been received, or were payable to them in respect of the execution of their said offices, either in their respective courts in *Westminster Hall*, or at the rolls, or at their respective chambers, in respect of any business depending in the said courts of king's bench, common pleas, or exchequer, between the twenty-fifth day of *March* and the twenty-ninth day of *September* one thousand seven hundred and ninety-nine; and a like account shall be delivered in like manner in every succeeding half year ending on the twenty-fifth day of *March* and the twenty-ninth day of *September*, of the salaries, fees, and pecuniary profits, which shall have been received, or were payable to them in respect of their offices for the preceding half year aforesaid.

The sums received half yearly to be made up 200l. to the master of the rolls and chief baron, and 1500l. to the puisne judges and barons respectively.

III. And be it further enacted, That in whatever sums the whole amount which shall have been received, or were payable to any of the persons before mentioned, in respect of their said offices, within the half year preceding the delivery of any such account, shall be less than the clear sum of two thousand pounds in respect of the said master of the rolls and chief baron, or of one thousand five hundred pounds in respect of the said puisne judges and barons of the said courts, shall be the sums to be issued for the half year in which the said account shall be delivered, and shall be computed and ascertained so as to make up the whole of their respective salaries and pecuniary profits to the half-yearly sums respectively before mentioned; and such sums shall be issued accordingly in manner herein-after mentioned, and as if the sums so to be ascertained had been specifically mentioned in this act.

In case of death or resignation, a proportionable part of

IV. Provided always, and be it enacted, That if any person having the office of master of the rolls, chief baron, puisne justice, or baron of the coif, of any of the courts aforesaid, shall die, or resign the same, the executors or

administrators of the person so dying, or the person so resigning the same, shall be entitled to such proportionable part of the clear salary and profits of such office as aforesaid, as according to the rates above mentioned shall have accrued during the time that such person shall have executed such office as aforesaid; and the proper officer of the successor of every such person shall, on the twenty-fifth day of *March* or twenty-fifth day of *September*, as the case may be, which shall be immediately subsequent to every such death or resignation, or as soon after as conveniently may be, deliver in such account as is herein-before required to be delivered, signed by such successor, and also by his predecessor, or the executors or administrators of such predecessor, as the case may be; and such successor and his predecessor in case of resignation, and the executors or administrators of such predecessor in case of death shall be respectively entitled to and receive such proportionable part of such sum, as upon such account shall be due and payable by virtue of this act as aforesaid; and in case such person so dying or resigning shall have received, during such part of the half year in which such person shall die or resign, more than a proportionable part of the clear salary and profits of his office, according to the time during which such person shall have executed the same, every such person so resigning, and the executors or administrators of the person so dying, shall pay to the successors of every such person so much as the sums received shall exceed the sums to which such officer shall be entitled, according to the rates aforesaid.

the said sums to be paid to the executor, &c.

V. And be it further enacted, That the successor of every such person so dying or resigning shall be entitled to have and receive from all persons whatsoever, such salaries and profits as shall arise and become due from the death or resignation of his predecessor, in like manner as if his patent had borne date the day next subsequent to the day of the death or resignation of his predecessor.

Successor to receive salaries and profits from the death or resignation of his predecessor.

VI. And be it further enacted, That it shall be lawful to and for the King's most excellent majesty, his heirs and successors, by any letters patent under the great seal of *Great Britain*, to give and grant unto any person executing the office of lord high chancellor of *Great Britain* for the time being, or the office of keeper of the great seal of *Great Britain*, an annuity or yearly sum of money, not exceeding the sum of four thousand pounds, of lawful money of *Great Britain*, to commence and take effect immediately from and after the period whenever the person to whom such annuity or yearly sum of money shall be granted shall resign the said office of lord high chancellor or the office of keeper of the great seal of *Great Britain*, or be removed from the same respectively, and to continue from thenceforth for and during the natural life of the person to whom the same shall be granted as aforesaid; and such annuity or yearly rent or sum shall be issued and payable out of and charged and chargeable upon the consolidated fund, next in order of payment to, and after paying, or reserving sufficient to pay, the said annuities herein-before granted, and all such sum and sums of money as have been directed by

His Majesty may grant to the lord chancellor or the keeper of the great seal, an annuity of 4000l. to commence on resignation, payable quarterly out of the consolidated fund, free from taxes.

His Majesty may limit the duration and payment of the annuity to such periods as the party shall not hold any office of profit.

His Majesty may grant certain annuities to the chief justice of the king's bench, &c. on resignation, payable quarterly out of the consolidated fund, free from taxes.

any former act or acts as aforesaid, but with preference to all other payments hereafter to be charged thereon as aforesaid; and the same shall from time to time be paid and payable quarterly, free and clear of all taxes and deductions whatsoever, at the four usual days of payment in the year, that is to say, The fifth day of *January*, the fifth day of *April*, the fifth day of *July*, and the tenth day of *October*, in each and every year, by even and equal portions, the first payment to be made on such of the said days as shall next happen after such resignation as aforesaid of the said office: provided always, That it shall be lawful for his Majesty, his heirs and successors, in and by the said letters patent, if he or they shall think fit, to limit the duration and payment of any such annuity, to be granted to any person executing the said office of lord high chancellor, or the office of keeper of the great seal of *Great Britain*, or any part of such annuity, to such periods of time during the natural life of such person in which he shall not execute the said office of lord high chancellor, or keeper of the great seal of *Great Britain*, or any other office of profit under his Majesty, his heirs or successors, so as such annuity to be granted as aforesaid, together with the salary and profits of such other office, shall together not exceed in the whole the said sum of four thousand pounds.

VII. And be it further enacted, That it shall and may be lawful for his Majesty, his heirs and successors, by any letters patent, under the great seal of *Great Britain*, to give and grant unto any person who may or shall have executed the office of chief justice of the court of king's bench, and shall have resigned the same, an annuity or yearly sum of money, not exceeding the sum of three thousand pounds; and to any person who may or shall have executed the office of master of the rolls, chief justice of the common pleas, or chief baron of the exchequer, and who shall respectively have resigned the same, an annuity or yearly sum of money, not exceeding the sum of two thousand five hundred pounds; and to any person who may or shall have executed the office of puisne judge of the court of king's bench or common pleas, or of baron of the coin of the court of exchequer, and who shall have resigned the same, an annuity or yearly sum of money, not exceeding the sum of two thousand pounds; the said several last mentioned annuities to commence from and after the period when the person, to whom any such annuity or yearly sum of money shall be granted as aforesaid, shall have resigned his said office, and to continue from thenceforth for and during the natural life of the person to whom the same shall be granted as aforesaid; and every such annuity or yearly sum of money shall be issued and payable out of, and charged and chargeable upon the consolidated fund, next in order of payment to, and after paying, or reserving sufficient to pay, the said several annuities herein-before granted, and all such sum or sums of money as have been directed by any former act or acts of parliament to be paid out of the same, but with like preference to all other payments as aforesaid; and the same shall from time to time be paid and payable quarterly, free and clear

of all taxes and deductions whatever, on the four usual days of payment in the year before-mentioned, in each and every year, by even and equal portions, the first payment thereof to be made on such of the said days as shall next happen after such resignation as aforesaid of the person to whom any such annuity or yearly sum of money shall be granted: provided always, That no such annuity or yearly sum of money, granted to any person having executed the office of chief justice, master of the rolls, chief baron, justice, or baron of the coif, of the said courts respectively, shall be valid, unless such chief justice, master of the rolls, chief baron, justice, or baron respectively, shall have continued in one or more of the said last-mentioned offices for the period of fifteen years, or shall be afflicted with some permanent infirmity, disabling him from the due execution of his office, which shall be distinctly recited in the said grant.

No such grant to be valid unless the party shall have continued in office 15 years, or shall be unable to execute the office.

VIII. And be it further enacted, That it shall be lawful for the commissioners of his Majesty's treasury now being, and the high treasurer and under treasurer of the exchequer, and commissioners of the treasury for the time being, or any three or more of them, and they are hereby authorized and required, by warrant under their hands, to direct the auditor of the receipt of the exchequer, now and for the time being, to make forth and pass debentures, from time to time, for the paying the said several annuities or sums of money, in manner as aforesaid, which shall become payable by virtue of any such letters patent as aforesaid, or which shall have been ascertained to be payable upon such account, as is herein-before directed to be delivered, and as the same shall, from time to time, become due and payable, according to the true intent and meaning of this act, without any fees or charges to be demanded or taken for paying the same, or any part thereof; which said warrants and debentures, to be made forth and passed thereupon respectively, shall be sufficient authority to the several and respective officers of the receipt of the exchequer now and for the time being, for the payment of all such annuities or sums of money at the respective days in this act before appointed for such payments, without any further or other warrants to be sued for, had, or obtained in that behalf.

The treasury may, by warrant, direct the auditor of the exchequer to pass debentures for payment of the annuities, without fees.

IX. And be it further enacted, That after signing of any such warrants or debentures respectively, the same shall be good, valid, and effectual in law, according to the purport and true meaning thereof, and of this act, and shall not be determinable or revocable by or upon the demise of his Majesty, (whom God long preserve), or any of his heirs or successors, or by or upon the death or removal of any of the said commissioners of the treasury, or the lord high treasurer, or under treasurer, or by or upon the determination of the power, office or offices of them, or any of them.

Warrants not determinable on the death of his Majesty, &c.

X. And be it further enacted, That the commissioners of the treasury now being, and the high treasurer, chancellor, and under treasurer, chamberlains, and barons of the exchequer, and all others the officers and ministers of the court of exchequer, and of the receipt thereof, now and for the time being, shall, and they

The treasury and exchequer to do, without fee, all things herein directed.

are hereby authorised, and strictly enjoined and required to do, without fee or reward, all such acts, matters and things, as are herein-before directed and required, or shall be necessary to be done and performed by them, or any or either of them, in order to render this act, and the several payments hereby directed effectual.

The receipts of the annuities to be sufficient discharges.

XI. And be it further enacted, That the acquittance or acquittances, receipt or receipts, of the said master of the rolls, the chief baron of the court of exchequer, the puisne judges of the court of king's bench and common pleas, and barons of the coif of the court of exchequer respectively, and of all persons who shall have served in any of the offices before-mentioned, and to whom any such annuities or sums of money shall have been granted as aforesaid, shall be good and sufficient discharges from the payment of the said sums of money and annuities respectively before-mentioned, without any further or other warrant to be sued for or obtained in that behalf; and that the said several annuities or sums of money, and every part thereof, shall be free and clear from all taxes, impositions, and other charges whatsoever; and in case any of the officers of the receipt of his Majesty's exchequer shall refuse or neglect to pay any such annuity or sum of money, or any part thereof, according to the true intent and meaning of this act, or to do any act necessary to enable any such master of the rolls, chief baron, puisne judge, or baron of the coif of the exchequer, or any person having served in any of the offices before-mentioned, to whom any such annuity or sum of money herein-before mentioned shall have been granted as aforesaid, to receive the same, then any such master of the rolls, chief baron, puisne judge, or baron aforesaid, or any such other person as aforesaid, may, from time to time, sue, prosecute, and implead such officers, or any of them, their heirs, executors, or administrators, by bill, plaint, or action of debt, and shall and may recover judgement, and sue out execution thereupon, against such officers respectively, their respective heirs, executors, or administrators, for so much of any such annuity or sum of money respectively then due and owing, or any part thereof, as shall have been in the hands of the officer or officers of the receipt of the exchequer, at the time or times when such demand shall have been legally made for the payment of any such annuity or annuities, or sums of money, or any part thereof, as aforesaid, or for the refusal or neglect to do any act necessary to be done by any such officer or officers respectively.

If the officers of the exchequer neglect to pay the annuities, they may be sued.

XII. And whereas it is expedient, that a further augmentation should be made to the salaries of the lords of sessions, lords commissioners of justiciary, and barons of exchequer, in that part of Great Britain called Scotland, be it therefore enacted, That, from and after the fifth day of July one thousand seven hundred and ninety-nine, there shall be issued, paid, and applied, in every year, out of the monies that shall arise from any of the duties and revenues in that part of Great Britain called Scotland, which, by acts made in the seventh and tenth years of the reign of Queen Anne, were

From July 5, 1799, an augmentation shall be made to the salaries of the lords of session, &c. in Scotland.

charged or made chargeable with the payment of the fees, salaries, and other charges, allowed, or to be allowed, by her Majesty, her heirs and successors, for keeping up the courts of session, justiciary, and exchequer, in *Scotland*, the several sums following, to the judges after-mentioned, as an augmentation to their respective salaries; (that is say), The sum of one thousand pounds to the lord president of the court of session for the time being; the sum of five hundred pounds to the lord justice clerk for the time being; the sum of four hundred and eighty pounds to such of the other lords of session as shall be lords commissioners of justiciary for the time being; the sum of two hundred and eighty pounds to such of the other lords of session as shall not be lords commissioners of justiciary for the time being; the sum of one thousand pounds to the lord chief baron of the court of exchequer in *Scotland* for the time being; and the sum of two hundred and eighty pounds to each of the other barons of the court of exchequer for the time being.

C A P. CXI.

*An act to permit, until the first day of August one thousand eight hundred and two, the importation of certain naval stores from Ham-
burgh, and other ports of Germany.*—[July 12, 1799.]

WHEREAS it is expedient for the building and refitting of his Majesty's ships of war, and of ships and vessels employed by his Majesty's subjects, that the importation of naval stores should be permitted from the ports of Germany: 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 first day of *August* one thousand seven hundred and ninety-nine, until the first day of *August* one thousand eight hundred and two, it shall and may be lawful to import into this kingdom, in *British*-built ships, owned and navigated according to law, from the ports of *Hamburgh, Bremen, Aitona, and Gluckstat*, pitch and tar, as well as deal boards, fir, and timber; any thing in an act, passed in the thirteenth and fourteenth years of his majesty *King Charles the Second*, intituled, *An act for preventing frauds and regulating abuses in his Majesty's customs*, to the contrary in anywise notwithstanding.

Preamble.
From August 1, 1799, till August 1, 1802, pitch and tar, deal boards, fir, and timber, may be imported in *British* built ships from Ham-
burgh, &c.

C A P. CXII.

An act to enable his Majesty, by order in council, to permit, until six weeks after the commencement of the next session of parliament, such goods as shall be specified in such order to be imported into this kingdom, in neutral ships.—[July 12, 1799.]

WHEREAS it is expedient for facilitating the importation of certain articles into this kingdom, that his Majesty should be enabled to permit, by order in council, such goods as shall be specified to

Anno regni tricesimo nono GEORGI III. c. 113. [1798.
be imported in neutral ships; 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 it shall and may be lawful for his Majesty, his heirs and successors, with the advice of his or their privy council, from time to time, when and as often as the same shall be judged expedient, to permit, until six weeks after the commencement of the next session of parliament, any such goods, wares, or merchandize, as shall be specified in any order of council, to be imported into this kingdom in ships belonging to the subjects of any kingdom or state in amity with his Majesty; any law now in force to the contrary in anywise notwithstanding.

His Majesty may permit, for a limited time, such goods as shall be specified in any order of council, to be imported in ships belonging to the subjects of any country in amity with his Majesty.

C A P. CXIII.

An act to enable such persons as his Majesty may be pleased to appoint to the office of chief justice, or of one of the justices of either bench, or of chief baron, or one of the barons of the exchequer, to take upon themselves the degree of a serjeant at law in vacation.—[July 12, 1799.]

Preamble.

WHEREAS it is expedient whenever the office of chief justice, or of one of the justices of either bench, or of chief baron, or one of the barons of his Majesty's exchequer, happens to be vacant, that a proper person should be speedily appointed to such office; and that such person should be of the degree of a serjeant at law, which degree cannot be taken in vacation: may it 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 it shall and may be lawful for his Majesty, at any time before the commencement of the next Michaelmas term, and during any succeeding vacation, whilst the office of chief justice, or of one of the justices of either bench, or of chief baron, or of one of the barons of his Majesty's exchequer, shall be vacant, from time to time, to cause a writ to be issued out of his Majesty's high court of chancery, directed to any such person, being a barrister at law, as his Majesty shall think fit, returnable immediately in the said court, commanding such person to appear in the said court, and to take upon himself the state and dignity of a serjeant at law; and such person shall and may thereupon forthwith appear before the lord high chancellor, lord keeper, or lords commissioners for the custody of the great seal for the time being, at such time and place as the said chancellor, keeper, or commissioners, shall appoint; and such person so appearing, and taking the oaths usually administered to a serjeant at law, shall, without any further act or ceremony, be, and be deemed and taken to be, a serjeant at law, sworn to all intents and purposes: and in case his Majesty shall be pleased, by writ or by letters patent under the great seal of Great Britain, to create or constitute any such person, so to be sworn as aforesaid,

His Majesty, during any vacation, while the office of chief justice, &c. is vacant, may cause a writ to be issued out of the court of chancery to any barrister at law he shall think fit, to appear in that court, and take upon himself the dignity of a serjeant at law; and such person shall take the usual oaths.

His Majesty may grant to

chief justice of his Majesty's court of king's bench, or to grant such person the office of chief justice of his Majesty's court the office of chief justice of either bench, or of one of the justices of either bench, or of chief baron, or of one of the barons of his Majesty's exchequer, bench, &c. every such person shall be deemed and taken to be lawfully appointed to every such office, and shall and may lawfully hold and enjoy the same, and do all matters and things whatsoever in such and the same manner, to all intents and purposes, as if such person had been a serjeant at law, sworn in the usual and ordinary course.

C A P. CXIV.

An act for granting to his Majesty a certain sum of money out of the consolidated fund, for applying certain sums of money therein mentioned, for the service of the year one thousand seven hundred and ninety-nine; and for further appropriating the supplies granted in this session of parliament.—[July 12, 1799.]

Commissioners of the treasury may raise 3,229,000*l.* by loans or exchequer bills, as prescribed by the malt act of this session. Exchequer bills to be paid out of the consolidated fund. Bank may advance the money. 34,14*l.* 2*s.* 9*d.* surplus of sum granted for extraordinary expences of the army for 1798, may be applied for 1799. Monies raised by the duties on malt, pensions, &c. annuities, c. 7. Duties on income, annuities, c. 60. Lottery, vote of credit, exchequer bills, c. 69. Exchequer bills, c. 70. 511,890*l.* 16*s.* 7*d.* 29. surplus of the consolidated fund on April 5, 1799; and 3,229,000*l.* granted out of the consolidated fund may be issued as follows: 13,654,011*l.* 6*s.* 7*d.* for naval services, viz. 2,886,000*l.* for wages of 120,000 men, including 20,000 marines. 2,964,000*l.* for their victuals. 4,680,000*l.* for wear and tear of ships. 390,000*l.* for ordnance for sea service. 729,063*l.* 6*s.* 7*d.* for ordinary of the navy, including half pay. 693,750*l.* for building and repairs of ships and extra works. 1,311,200*l.* for transport service and maintenance of prisoners. 1,324,413*l.* 14*s.* 7*d.* for ordnance land service for 1799. 81,969*l.* 17*s.* 4*d.* for ditto in 1797. 56,218*l.* 11*s.* 11*d.* for sea service of ordnance in 1797. 108,225*l.* 1*s.* 2*d.* for land service of ordnance in 1798. 3,000,000*l.* to be remitted to Ireland. 825,000*l.* for the emperor of Russia. 11,775,609*l.* 4*s.* 7*d.* for land forces, viz. 1,977,253*l.* 7*d.* 10*s.* for 52,051 effective men, officers, &c. in Great Britain, Jersey, Guernsey, Alderney and Ireland in 1799. 861,635*l.* 10*s.* 3*d.* for forces in the plantations, Gibraltar, Portugal, Cape of Good Hope, on special service, and New South Wales. 42,901*l.* 19*s.* for difference between British and Irish pay for six regiments abroad. 29,124*l.* 3*s.* 4*d.* for recruiting the regiments in East India. 185,000*l.* for recruiting and contingencies and extra feed of cavalry. 114,144*l.* 5*s.* 3*d.* for general, staff and hospital officers in Great Britain, Jersey and Guernsey. 3,139,908*l.* 10*s.* 8*d.* for militia, miners of Cornwall and Devon, and fencible infantry. 60,000*l.* for contingencies for militia and fencibles. 279,934*l.* 19*s.* 2*d.* for cloathing for militia, and miners of Cornwall and Devon. 418,440*l.* 5*s.* 8*d.* for fencible cavalry. 25,000*l.* for extra feed of fencible cavalry. 109,151*l.* 3*s.* 8*d.* for provisional cavalry. 41,741*l.* 16*s.* for full pay to supernumerary officers. 123,006*l.* 13*s.* 3*d.* for the paymaster general, commissary general, &c. 220,000*l.* for quartering soldiers. 163,979*l.* 7*s.* 10*d.* for reduced officers of the land forces and marines. 201,128*l.* 11*d.* for reduced and superannuated gentlemen of the horse guards. 1,000*l.* for officers late in the service of the states general. 52,000*l.* for reduced officers of the British American forces, and 7,500*l.* for allowances to them. 142,688*l.* 11*s.* 3*d.* for Chelsea hospital. 18,591*l.* 3*s.* 3*d.* for widows' pensions. 500,000*l.* for volunteer corps. 622,478*l.* for the barrack department. 173,735*l.* 18*s.* 7*d.* for foreign corps. 2,465,854*l.* 17*s.* 3*d.* for army extraordinaries for 1799. 3,000,000*l.* for discharging exchequer bills made out under 32 Geo. 3. c. 91. 1,000,000*l.* for discharging do. made

out under 38 Geo. 3. c. 90. 3,500,000*l.* for discharging do. made under 38 Geo. 3. c. 82. 9,337*l.* 5*s.* 6*d.* issued pursuant to addresses of the house of commons. 7,150*l.* for the civil establishment of Upper Canada. 5,415*l.* for the civil establishment of Nova Scotia, in America. 4,650*l.* for the civil establishment of New Brunswick, in America. 1,900*l.* for the civil establishment of the island of Saint John, in America. 1,840*l.* for the civil establishment of the island of Cape Breton, in America. 2,451*l.* 1*s.* for the civil establishment of the island of Newfoundland. 4,100*l.* for the civil establishment of the Bahama Islands. 580*l.* for the civil establishment of the Bermuda or Somers Islands. 600*l.* for the civil establishment of the island of Dominica. 6,016*l.* 15*s.* for the civil establishment of New South Wales. 20,000*l.* for forts in Africa. 150,000*l.* for his Majesty's secret service abroad. 226,000*l.* for relief of the suffering clergy and laity of France, Toulonese emigrants, and American loyalists. 5,000*l.* for the Levant company. 2,773*l.* 15*s.* for printing for the house of commons in 1798. 8,000*l.* for do. in 1799. 7,819*l.* for superintendance of aliens. 25,307*l.* 6*s.* 1*d.* for the expences of the mint in 1798. 284*l.* 17*s.* 6*d.* for prosecution of coiners in 1797. 1,607*l.* 9*s.* 4*d.* for do. in 1798. 971*l.* 0*s.* 7*d.* 2*q.* for expences of convicts at home in 1798. 35,923*l.* 15*s.* 4*d.* for do. in 1799. 3,000*l.* for the board of agriculture. 1,500*l.* for the Veterinary College. 6,721*l.* for repairing the church of Saint Margaret, Westminster. 25,150*l.* 14*s.* 4*d.* awarded under the American treaty. 200,000*l.* towards the reduction of the national debt. 153,148*l.* 10*s.* 7*d.* for exchequer bills in 1796. 114,037*l.* 16*s.* 3*d.* 2*q.* interest on exchequer bills in 1797. 35,990*l.* 9*s.* 6*d.* to compleat the supplies granted for the service of the year 1797. 211,791*l.* 2*s.* 7*d.* for discounts on loan and lottery in 1798. 210,071*l.* 5*s.* 11*d.* 2*q.* for interest on exchequer bills in 1798. 20,000*l.* to discharge bills from New South Wales. 14,698*l.* 9*s.* 2*d.* to the bank of England for receiving contributions to loan and lottery for 1798. 465,759*l.* 16*s.* 11*d.* 1*q.* for interest of exchequer bills and advances on bills of exchange. 12,200*l.* for lottery in 1798. 20,502*l.* issued out of the civil list for secret service abroad. 2,450*l.* 7*s.* 4*d.* to William Pollock, esquire, for expences under the alien act. 97*l.* 9*s.* to William Chinnery, esquire, for an instrument for measuring altitudes, &c. for commissioners for ascertaining the situation of Saint Croix. 909*l.* 13*s.* 6*d.* for attendance on committees of the house of commons. 4,214*l.* 12*s.* to Joseph White, esq. for the purchase of the old goal of Surrey. 897*l.* 6*s.* for publishing in the Gazette weekly returns of the average price of brown sugar. 251*l.* 15*s.* 6*d.* to Joseph Baldwin, esq. for his attendance on Mr. Hastings' trial. 2,762*l.* 15*s.* to Bernard Cobbe, esq. for clerks in the office for auditing the publick accounts. 529*l.* 12*s.* to William Chinnery, esq. for New South Wales. 849*l.* 16*s.* 3*d.* 3*q.* for alterations at the house of the speaker of the house of commons. 411*l.* 9*s.* 10*d.* for the parliament office. 7,878*l.* 3*s.* for the purchase of sir John Eden's house for an office of one of his Majesty's secretaries of state. 1,437*l.* 6*s.* 6*d.* for expences of the police office in Wapping. 300*l.* to the solicitor of the mint for prosecuting coiners, 1,955*l.* 18*s.* for completing indexes to the rolls of parliament and journals of the house of lords. 411*l.* 3*s.* 9*d.* for a survey of the isle of Dogs. 1,731*l.* 16*s.* to the secretary to the commissioners for reducing the national debt. 600*l.* for expences in executing act for sale of the land tax. 121*l.* 11*s.* 6*d.* for a clerk employed on American claims. 15,000*l.* for the purchase of Dr. Hunter's collection of natural history. 60,000*l.* for awards under the American treaty. 35,000*l.* for indemnification to the earl of Saint Vincent and sir Charles Grey. 4,275*l.* 16*s.* to William Ashforth and others for first payments on loans in 1796, forfeited by omission to make future payments. 36,000*l.* to Jeremy Bentham, esquire, for a penitentiary house. 4,000*l.* for roads and bridges in Scotland. 510,888*l.* 11*s.* 4*d.* to make good deficiency of grants in 1798. Supplies not to be issued for any other than the purposes before-mentioned. Rules to be observed in the application of the half pay. Officers employed on the staff or in garrisons may receive half pay, taking the oath mentioned in this act. Chaplains having any ecclesiastical benefice, &c. not to receive half pay. By 38 Geo. 3. c. 90. 163,874*l.* 16*s.* 8*d.* was appropriated to be paid to reduced officers, the overplus of which may be disposed of to officers maimed, &c. as his Majesty shall judge proper.

AN
ALPHABETICAL INDEX
 TO THE
 FIRST PART OF THE XLII^d VOLUME
 OF THE
STATUTES AT LARGE;

Passed in the thirty-ninth Year of the Reign of King **GEORGE III.** in the Year of our Lord one thousand seven hundred and ninety-eight, being the third Session of the eighteenth Parliament of *Great Britain*, which began the twentieth Day of *November* one thousand seven hundred and ninety-eight, and ended by prorogation the twelfth Day of *July* one thousand seven hundred and ninety-nine.

A.

Accounts, Publick.

2,762*l.* 15*s.* for clerks in the office for auditing the publick accounts. Chap. 114.

Addresses of the House of Commons.

9,337*l.* 5*s.* 6*d.* issued pursuant to addresses of the house of commons. Chap. 114.

Africa.

20,000*l.* for forts there. Chap. 114.

Agriculture, Board of.

3,000*l.* for the board of agriculture. Chap. 114.

Aliens.

1. 7,819*l.* for superintendance of aliens. Chap. 114.

2. 2,450*l.* 7*s.* 4*d.* for expences under the alien act. Same act.
 Vol. XLII.

America.

1. To permit goods, the produce of any foreign colony in *America*, imported directly from thence in ships belonging to countries in amity with his Majesty, to be entered and landed without payment of duty, granted by act of last session, for better protection of the trade of this kingdom. Chap. 95.
2. To amend act 29 Geo. 2. c. 5. relating to employing foreign protestants as officers in the army in *America* only, and to add a sixth and seventh battalions to the sixtieth regiment of foot. Chap. 104.
3. 52,500*l.* for reduced officers of the *British American* forces, and 7,500*l.* for allowances to them. Chap. 114.

American Claims.

121*l.* 11*s.* 6*d.* for a clerk employed on *American* claims. Chap. 114.

American Loyalists.

See *France*. Chap. 114.

G g

American Treaty.

1. 25,150*l.* 14*s.* 4*d.* awarded under the *American treaty*. Chap. 114.
2. 60,000*l.* more. Same act.

Annuities.

1. Contributors towards raising three millions for every one hundred pounds entitled to the principal sum of 100*l.* 3 *per cent.* consolidated annuities, from *Jan. 5, 1799*; and a principal of 87*l.* 9*s.* 6*d.* 3 *per cent.* reduced annuities, from *Oct. 10, 1798*. Chap. 7.
2. Contributors towards raising fifteen millions five hundred thousand pounds, for every 100*l.* entitled to the principal sum of 125*l.* 3 *per cent.* consolidated annuities from *July 5, 1799*, and the principal sum of 50*l.* 3 *per cent.* reduced annuities, from *April 5, 1799*. Chap. 60.

Armorial Bearings.

For extending the time allowed for taking out certificates for using armorial bearings until *Feb. 15, 1799*. Chap. 8.

Army.

34,145*l.* 2*s.* 9*d.* surplus of extraordinary for the army for 1798, may be applied in 1799. Chap. 114.

Affizes.

For making perpetual so much of act 19 Geo. 3. c. 74. as relates to the lodgings of judges at county affizes. Chap. 46.

Associations.

See *Militia*. Chap. 35.

Attorneys.

See *Stamps*. Chap. 39.

B.

Bahama Islands.

4,100*l.* for the civil establishment there. Chap. 114.

Bail.

To extend the bail to be given in cases of criminal information in *Scotland*. Chap. 49.

Baron of Exchequer.

See *Serjeant at Law*. Chap. 67.

Barracks.

622,478*l.* for the barrack department. Chap. 114.

Bermuda.

580*l.* for the civil establishment of the *Bermuda* or *Somers Islands*. Chap. 114.

Bills of Exchange.

See *Stamps*. Chap. 107.

Bishop, Sir William.

See *Maidstone Geneva*. Chap. 105.

Boulton, Matthew.

See *Russia, Emperor of*. Chap. 96.

British Museum.

See *Cracherode, Reverend C. M.* Chap. 73.

C.

Cambricks.

TO revive and continue act 37 Geo. 3. c. 72. for prohibiting the importation of cambricks and
French

Coi

French lawns, not being of the manufacture of *Ireland*. Chap. 27.

Canada, Upper.

7,150*l.* for the civil establishment there. Chap. 114.

Cape Breton, Island of.

1,840*l.* for the civil establishment there. Chap. 114.

Cape of Good Hope.

To continue an act for regulating the trade to and from the *Cape of Good Hope*. Chap. 12.

Cavalry.

To repeal acts relating to the provisional cavalry. Chap. 23.

Chelsea Hospital.

142,688*l.* 11*s.* 3*d.* for *Chelsea hospital*. Chap. 114.

Clerks and Servants.

Clerks and servants embezzling money, goods, &c. of their masters, liable to transportation. Chap. 85.

Coals.

To enable the treasury to contract with the duke of *Richmond* for the purchase of the duty of 12*d.* a chaldron on coals shipped in the river *Tyne*, to be consumed in *England*, for an annuity. Chap. 84.

Coffee.

An additional duty on coffee exported. Chap. 63.

Coin.

See *Silver Coin*. Chap. 75.

Cra

451

Coiners.

1. 284*l.* 17*s.* 6*d.* for prosecuting of coiners. Chap. 114.
2. 1,607*l.* 9*s.* 4*d.* more. Same act

Commons, House of.

1. 2,773*l.* 15*s.* for printing for the house of commons. Chap. 114.
2. 8,000*l.* more. Same act.
3. 907*l.* 13*s.* 6*d.* for attendance on committees of the house of commons. Same act.

Consolidated Fund.

1. 521,890*l.* 16*s.* 7½*d.* surplus of the consolidated fund, may be issued towards the supply. Chap. 114.
2. 699,043*l.* 11*s.* 2*d.* deficiency of consolidated fund. Same act.

Contribution.

See *Income*. Chap. 13.

Convicts.

1. 971*l.* 0*s.* 7½*d.* for expences of convicts at home. Chap. 114.
2. 35,923*l.* 15*s.* 4*d.* more for the same. Same act.

Corn.

1. To enable his Majesty to prohibit the exportation and permit the importation of corn, and for allowing the importation of other articles of provisions without payment of duty. Chap. 87.
2. See *Edinburgb*. Chap. 88.

Cotton.

See *Flax and Cotton*. Chap. 38.

Cracherode, Reverend C. M.

The legacy of books and other articles, given by the will of the reverend

rend Clayton Mordaunt Chacherode to the British museum, exempted from the legacy duty. Chap. 73.

D.

Davis's Streights.

SEE *Fisheries*. Chap. 101.

Debtors.

To make perpetual act 33 Geo. 3. c. 5. for relief of debtors. Chap. 50.

Discount.

See *Loans*. Chap. 114.

Distilleries.

To continue act 38 Geo. 3. c. 92. relating to the distilleries in *Scotland*. Chap. 31. 78.

Dominica, Island of.

600*l.* for the civil establishment there. Chap. 114.

Drawback.

1. See *Sugar*. Chap. 63.
2. See *Salt*. Chap. 77.

E.

Edinburgh.

FOR erecting the county of *Edinburgh* into a separate district, for the purpose of regulating the importation and exportation of corn, Chap. 88.

Ensigns.

See *Armorial Bearings*. Chap. 8.

Exchequer.

See *Serjeant at Law*. Chap. 67.

Exchequer Bills:

1. The treasury may raise 3,000,000*l.* by loans or exchequer bills for the service of the year 1799. Chap. 18.
2. The treasury may raise 1,500,000*l.* more. Chap. 33.
3. The treasury may raise 3,000,000*l.* more. Chap. 41.
4. The treasury may raise 3,000,000*l.* more. Chap. 68.
5. The treasury may raise 3,500,000*l.* more. Chap. 69.
6. The treasury may raise 3,000,000*l.* more. Chap. 70.
7. The treasury may raise 3,000,000*l.* more. Chap. 71.
8. The treasury may raise 3,229,000*l.* more. Chap. 114.
9. 3,500,000*l.* for discharging exchequer bills made out under 38 Geo. 3. c. 82. Same act.
10. 1,000,000*l.* for same, under 38 Geo. 3. c. 90. Same act.
11. 3,000,000*l.* for same, under 38 Geo. 3. c. 91. Same act.
12. 153,148*l.* 10*s.* 7*d.* for principal and interest of exchequer bills. Same act.
13. 114,037*l.* 16*s.* 3½*d.* for interest on exchequer bills. Same act.
14. 210,071*l.* 5*s.* 11½*d.* more for same. Same act.
15. 465,759*l.* 16*s.* 11½*d.* for interest of exchequer bills and advances on bills of exchange. Same act.

F.

Felony.

For making perpetual so much of act 19 Geo. 3. c. 74. as relates to the punishment of burning in the hand of certain persons convicted of felony within the benefit of clergy. Chap. 45.

Fisheries.

1. To revive, continue and amend several acts relating to the encouragement

agement of the *British* fisheries. Chap. 100.

2. For the further support and encouragement of the fisheries in the *Greenland Seas* and *Davis's Straights* continued. Chap. 101.

3. To continue the bounties for encouraging the fisheries at *Newfoundland*. Chap. 102.

Flax.

See *Linen Yarns*. Chap. 28.

Flax and Cotton.

To continue an act for encouragement of the manufactures of flax and cotton. Chap. 38.

France.

226,000*l.* for the relief of the suffering clergy and laity of *France*, *Toulon*se emigrants, and *American* loyalists. Chap. 114.

French Lawns.

See *Cambricks*. Chap. 27.

G.

Game.

FOR repealing acts 36 Geo. 3. c. 39. and 54. relating to killing partridges. Chap. 34.

Geneva.

See *Maidstone Geneva*. Chap. 105.

Gibraltar.

For reducing the duty by act 39 Geo. 3. c. 76. on goods, the manufacture of *Great Britain*, exported to any place within the streights of *Gibraltar*. Chap. 99.

Glaſs.

For better securing the duties on glaſs, continued. Chap. 38.

Greenland Seas.

See *Fisheries*. Chap. 101.

Grenada, Iſland of.

For allowing further time to pay instalments on loan advanced to persons connected with and trading to the islands of *Grenada* and *Saint Vincent*s. Chap. 11.

H.

Hastings, Mr.

261*l.* 15*s.* 6*d.* to *Joseph Baldwin*, esq. for his attendance on Mr. *Hastings* trial. Chap. 114.

Hides.

To indemnify persons who may have incurred penalties or forfeitures under act 2 James 1. c. 22. concerning tanners, &c. and to repeal parts of the said act relating to the buying of hides. Chap. 54.

High Seas.

For remedying certain defects in the law respecting offences committed upon the high seas. Chap. 37.

Horses.

See *Post Horses*. Chap. 74.

Hunter, Doctor.

15,000*l.* for the purchase of doctor *Hunter's* collection. Chap. 114.

I.

Income.

1. **T**O repeal the duties for granting an aid and contribution for prosecuting the war, and to grant certain duties upon income in lieu thereof. Chap. 13.
2. For extending the time for returning statements under chapter 13 of this session, and to amend the same. Chap. 22.
3. To enable the commercial commissioners, appointed to carry into execution acts for granting duties upon income, to extend the time for receiving returns of income. Chap. 42.
4. To amend chapter 13. of this session, so far as relates to the trustees, &c. Chap. 72.

India (East) Company.

1. For permitting certain goods imported from the *East Indies* to be warehoused, and for repealing the duties now payable thereon, and granting other duties in lieu thereof. Chap. 59.
2. For regulating the manner in which the *East India* company shall hire and take up ships for their regular service. Chap. 89.
3. For recruiting the forces of the *East India* company. Chap. 109.

Ireland.

1. See *Militia*. Chap. 5.
2. See *Sail Cloth*. Chap. 26.
3. See *Cambricks*. Chap. 27.
4. 3,000,000*l.* to be remitted to *Ireland*. Chap. 114.

Isle of Dogs.

411*l.* 3*s.* 9*d.* for survey of the *Isle of Dogs*. Chap. 114.

Judges.

1. See *Affizes*. Chap. 46.

2. For the augmentation of the salaries of the judges of the courts in *Westminster Hall*, and for enabling his Majesty to grant annuities to persons in certain offices in the said courts of *Westminster Hall*, on their resignation. Chap. 110.
3. See *Serjeant at Law*. Chap. 113.

K.

The King and Royal Family.

1. **F**OR enabling his Majesty to settle on prince *Edward* and prince *Ernest Augustus* an annuity of 12,000*l.* each, during his Majesty's pleasure. Chap. 29.
2. To enable his Majesty to settle on princess *Amelia* part of the annuity of 30,000*l.* which his Majesty was enabled to settle on his other daughters, out of the hereditary revenues. Chap. 30.

L.

Land Forces.

1. 11,775,609*l.* 4*s.* 7*d.* for land forces in 1799. Chap. 114.
2. 1,977,253*l.* 7*s.* 10*d.* for 52,051 effective men, officers, &c. in *Great Britain, Jersey, Guernsey, Alderney, and Ireland*. Same act.
3. 861,653*l.* 10*s.* 3*d.* for forces in the plantations, *Gibraltar, Portugal, the Cape of Good Hope*, on special service, and *New South Wales*. Same act.
4. 29,124*l.* 3*s.* 2*d.* for recruiting the regiments in *East India*. Same act.
5. 185,000*l.* for recruiting and contingencies, and extra feed of cavalry. Same act.
6. 114,144*l.* 5*s.* 5*d.* for general, staff, and hospital officers in *Great Britain, Guernsey, and Jersey*. Same act.

7. 418,440*l.* 5*s.* 8*d.* for fencible cavalry. Chap. 114.
8. 25,000*l.* for their extra feed. Same act.
9. 41,741*l.* 16*s.* for full pay to supernumerary officers. Same act.
10. 123,006*l.* 13*s.* 3*d.* for the paymaster general, commissary general, &c. Same act.
11. 220,000*l.* for quartering soldiers. Same act.
12. 163,979*l.* 7*s.* 1*d.* for reduced officers of the land forces and marines. Same act.
13. 20*l.* 12*s.* 11*d.* for reduced and superannuated gentlemen of the horse guards. Same act.
14. 1,000*l.* for officers late in the service of the states general. Same act.
15. 18,591*l.* 3*s.* 3*d.* for widows pensions. Same act.
16. 173,735*l.* 18*s.* 7*d.* for foreign corps. Same act.
17. 2,465,854*l.* 17*s.* 3*d.* for army extraordinaries for 1799. Same act.

Land Revenue.

For transferring to the commissioners for auditing publick accounts the offices of auditors of the land revenue. Chap. 83.

Land Tax.

1. To enlarge the time limited for the redemption of the land tax, and to explain and amend the act for making perpetual the land tax. Chap. 6.
2. To amend and render more effectual several acts for the redemption and purchase of the land tax. Chap. 21. 108.
3. To amend acts for making perpetual, subject to redemption and purchase, the land tax relating to Scotland. Chap. 40.
4. For enlarging the time limited by acts for redemption of the land tax,

- for receiving contracts and making transfers of stock thereon. Chap. 43.
5. 600*l.* for expences in executing the act for sale of the land tax. Chap. 114.

Legacies.

1. To exempt the legacies of books, pictures, &c. to corporations, &c. from duty. Chap. 73.
2. See *Cracherode*, Reverend C. M. Chap. 73.

Letters.

See *Post Office*. Chap. 76.

Levant Company.

5,000*l.* for the Levant company. Chap. 114.

Levant Seas.

To encourage the trade into the Levant seas, by providing a more convenient mode of performing quarantine. Chap. 99.

Licences.

For ascertaining the duty for retail spirit licences, and for authorising justices for any county to grant licences to sell ale, &c. by retail in places where a sufficient number of magistrates cannot be found qualified to grant such licences. Chap. 86.

Linens.

For granting a bounty on *British* and *Irish* linens exported, continued. Chap. 28.

Linen Yarns.

For taking off the duties on the importation of foreign raw linen yarns made of flax, continued. Chap. 28.

Loan.

1. 211,791*l.* 2*s.* 7*d.* for discounts on loan and lottery 1798. Chap. 114.
2. 14,698*l.* 9*s.* 2*d.* to the bank, for receiving contributions to loan and lottery in 1798. Same act.
3. 4,275*l.* 16*s.* to *W. Ashworth* and others, for first payments on loan 1796, forfeited. Same act.

London.

See *Militia*. Chap. 82.

Lottery.

1. 703,541*l.* 13*s.* 4*d.* to be raised by a lottery, tickets at 12*l.* 5*s.* 10*d.* each, and 500,000*l.* to be paid in prizes on *August* 1, 1800. Chap. 91.
12,200*l.* for lottery in 1798. Chap. 114.
3. See *Loan*. Same act.

M.

Maidstone Geneva.

TO continue and amend so much of act 33 Geo. 3. c. 59. as permits *Sir William Bishop* and others to carry on the manufacture of *Maidstone Geneva*. Chap. 105.

Malt.

1. Duties on malt, mum, cyder and perry, continued for the service of the year 1799. Chap. 2.
2. Certain duties on malt, granted for the service of the year 1799. Chap. 3.

Marines

Regulated while on shore. Chap. 19.

Marriot, Sir James.

An annuity of 2,000*l.* granted to *Sir James Marriot*. Chap. 58.

Militia.

1. To continue act 33 Geo. 3. c. 66. for empowering his Majesty to accept the services of the militia, who voluntarily offer themselves to be employed in *Ireland*. Chap. 66.
2. For exempting, during the war, persons in volunteer corps from being balloted for the supplementary militia, under certain conditions; and for annually making new lists of men liable to serve in the militia. Chap. 14.
3. For exempting, during the war, persons serving in volunteer corps and associations from being balloted for the militia, under certain conditions. Chap. 35.
4. To amend the acts for raising a militia force in *Scotland*. Chap. 62.
5. To explain and amend several acts relating to the *London* militia. Chap. 82.
6. To amend two acts, so far as the same relate to the militia of *Middlesex* and *Surrey*, and for applying certain monies remaining in the hands of the clerks to the deputy lieutenants of *Middlesex* towards completing the said militia. Chap. 90.
7. For defraying the charge of pay and cloathing of the militia for the year 1799. Chap. 97.
8. For making allowances to subaltern officers of the militia in time of peace. Chap. 103.
9. For reducing the militia, and increasing the regular forces. Chap. 106.
10. 3,139,908*l.* 10*s.* 8*d.* for militia, miners of *Cornwall* and *Devon*, and fencible infantry. Chap. 114.
11. 60,000*l.* for contingencies for militia and fencibles. Same act.
12. 279,934*l.* 19*s.* 2*d.* for cloathing militia. Same act.

Mint.

1. To ascertain the salary of the

mafter and worker of his Majesty's mint. Chap. 94.

2. 25,307*l.* 6*s.* 1*d.* for expences of the mint. Chap. 114.

3. 300*l.* to the solicitor of the mint. Same act.

Mutiny.

1. To continue act 37 Geo. 3. c. 70. for the better prevention and punishment of attempts to seduce persons serving in the navy or army from their duty to his Majesty. Chap. 4.

2. For punishing mutiny and desertion, and for the better payment of the army and their quarters. Chap. 20.

N.

National Debt.

1. 200,000*l.* towards the reduction of the national debt. Chap. 64.

2. 1,731*l.* 16*s.* to the secretary to the commissioners for the reduction of the national debt. Chap. 114.

Naval Services.

1. 13,654,013*l.* 6*s.* 7*d.* for naval services for 1799. Chap. 114.

2. 2,886,000*l.* for wages of 120,000 men. Same act.

3. 2,964,000*l.* for their victuals. Same act.

Naval Stores.

To permit the importation of naval stores from *Hamburgh* and other ports of *Germany*. Chap. 111.

Navy.

729,063*l.* 6*s.* 7*d.* for the ordinary of the navy. Chap. 114.

Nelson, Baron.

An annuity of 2,000*l.* a year set-

tled on baron *Nelson*, and the two next succeeding heirs to his title. Chap. 1.

Neutral Ships.

1. To continue several acts relating to the admission of certain articles of merchandize in neutral ships, and the issuing of orders in council for that purpose. Chap. 12.
2. See *Order in Council*. Chap. 112.

New Brunswick.

4,650*l.* for the civil establishment there. Chap. 114.

Newfoundland.

1. To revive and continue act 33 Geo. 3. c. 76. for establishing courts of judicature in the island of *Newfoundland*. Chap. 16.
2. To permit ships to sail from certain ports of the island of *Newfoundland*, and from the coast of *Labrador*, without convoy. Chap. 32.
3. See *Fisheries*. Chap. 102.
4. 2,451*l.* 1*s.* for the civil establishment there. Chap. 114.

New South Wales.

1. 6,016*l.* 1*s.* for the civil establishment there. Chap. 114.
2. 20,000*l.* to discharge bills from *New South Wales*. Same act.
3. 529*l.* 12*s.* for *New South Wales*. Same act.

Notes.

1. To continue acts 37 Geo. 3. c. 32. and 61. but shall only extend to notes payable on demand to bearer for less than five pounds. Chap. 9.
2. To continue and amend act 37 Geo. 3. c. 137. relating to issuing notes for small sums in *Scotland*. Chap. 10. 25. 48.

3. To

3. To continue an act of this session, c. 9. relating to issuing notes under a limited sum. Chap. 24-47.
4. See *Stamps*. Chap. 107.

Nova Scotia.

5,415*l.* for the civil establishment there. Chap. 114.

O.

Offices.

See *Pensions*. Chap. 3.

Order in Council.

To enable his Majesty, by order in council, to permit goods to be imported in neutral ships. Chap. 112.

Ordnance.

1. 390,000*l.* for ordnance for the sea service in 1799. Chap. 114.
2. 1,324,413*l.* 14*s.* 7*d.* for ordnance for the land service in 1799. Same act.
3. 81,969*l.* 17*s.* 4*d.* for the same in 1797. Same act.
4. 56,218*l.* 11*s.* 11*d.* for ordnance for the sea service in 1797. Same act.
5. 108,225*l.* 1*s.* 2*d.* for ordnance for the land service in 1798. Same act.

P.

Parliament.

1. 1,955*l.* 18*s.* for completing indexes to rolls of parliament and journals of the house of lords. Chap. 114.
2. 519,888*l.* 11*s.* 4*d.* to make good deficiency of grants by parliament in 1798. Chap. 114.

Parliament Office.

412*l.* 9*s.* 10*d.* for the parliament office. Chap. 114.

Paymaster General of the Forces.

Accounts of the paymaster general of the forces to be verified by the accountant general. Chap. 83.

Penitentiary Houses.

1. To continue act 19 Geo. 3. c. 74. relating to penitentiary houses. Chap. 52.
2. 36,000*l.* to *J. Bentham* for a penitentiary house. Chap. 114.

Pensions.

For granting a duty on pensions, offices, and personal estates, in *England*, *Wales*, and *Berwick upon Tweed*, for the service of the year 1799. Chap. 3.

Pilchards.

For allowing until *June 24*, 1805 a further bounty upon pilchards exported. Chap. 65.

Police.

1,437*l.* 6*s.* 6*d.* for expences of the police office in *Wapping*. Chap. 114.

Post Horses.

From *Aug. 1*, 1799, the treasury may let to farm duties on post horses. Chap. 74.

Post Office.

Postmaster general may forward letters by other vessels than packet boats, and receive postage thereon. Chap. 76.

Provisional Cavalry.

109,151*l.* 3*s.* 8*d.* for provisional cavalry. Chap. 114.

Q.

Qualifications.

ACT of qualification for offices.
Chap. 17.

R.

Rape Seed.

TO continue an act for allowing the importation of rape and other seeds for extracting oil. Chap. 38.

Richmond, Duke of.

See *Coals*. Chap. 84.

Russia, Emperor of.

1. To enable *Matthew Boulton* to export machinery necessary for erecting a mint in the dominions of the emperor of *Russia*. Chap. 96.
2. 825,000*l.* for the emperor of *Russia*. Chap. 114.

S.

Sail Cloth.

TO continue an act for disallowing the bounty on sail cloth or canvas, exported to *Ireland*. Chap. 26.

Saint Croix.

97*l.* 9*s.* for an instrument for commissioners at *St. Croix*. Chap. 114.

Saint John, Island of.

1,900*l.* for the civil establishment there. Chap. 114.

Saint Margaret, Westminster.

6,721*l.* for repairing the church of *Saint Margaret, Westminster*. Chap. 114.

Salt.

1. To amend act 38 Geo. 3. c. 89. for transferring the management of the salt duties to the commissioners of excise. Chap. 65.
2. Duties and drawbacks on salt made in *Scotland* to cease, and instead thereof to be paid a duty of four shillings a bushel, and if imported into *England*, six shillings more. Chap. 77.
3. A drawback for salt made in *Scotland*, (except rock salt) exported; and for salt used in making oxigenated muriatick acid in *Scotland*, four shillings a bushel. Same act, f. 3.

Scotland.

1. To continue an act for rendering the payment of creditors more equal and expeditious in *Scotland*. Chap. 53.
2. For encouraging the improvement of lands subject to the servitude of thirlage in *Scotland*. Chap. 55.
3. To explain and amend the laws relative to the colliers in *Scotland*. Chap. 56.
4. For placing the salaries of the sheriffs deputies and substitutes of *Scotland* upon the *Scots* civil list establishment. Chap. 66.
5. For the augmentation of the salaries of the lords of session, lords commissioners of justiciary, and barons of the exchequer, in *Scotland*. Chap. 110.
6. 4,000*l.* for roads and bridges in *Scotland*. Chap. 114.
7. See *Bail*. Chap. 49. See *Distilleries*. Chap. 31. 78. See *Militia*. Chap. 62. See *Notes*. Chap. 10. 25. See *Salt*. Chap. 77. See *Transportation*. Chap. 51.

Seal Skins.

To continue several acts relating to the allowing the importation of seal skins cured with foreign salt, duty free. Chap. 38.

Secretary of State.

7,878*l.* 3*s.* for purchase of an office for the secretary of state. Chap. 114.

Seditious Meetings.

For the more effectual suppression of societies established for seditious and treasonable purposes; and for better preventing treasonable and seditious practices. Chap. 79.

Serjeant at Law.

1. To enable such person as his Majesty shall appoint to the vacant office of a baron of the exchequer to take upon himself the degree of a serjeant at law. Chap. 67.
2. To enable such persons as his Majesty may appoint judges to take upon themselves the degree of a serjeant at law in vacation time. Chap. 113.

Service Abroad.

1. 150,000*l.* for his Majesty's secret service abroad. Chap. 114.
2. 20,502*l.* more for the same purpose. Same act.

Ships.

1. 4,680,000*l.* for wear and tear of ships. Chap. 114.
2. 693,750*l.* for building and repairs of ships. Same act.

Silver Coin.

To revive and make perpetual act 14 Geo. 3 c. 42. for prohibiting the importation of light silver coin. Chap. 75.

Slaves.

For regulating the manner of carrying slaves in *British* vessels from *Africa*. Chap. 80.

Snuff.

Certain duties on snuff granted for the service of the year 1799. Chap. 3.

Soldiers.

For increasing the rates of subsistence on quartering soldiers. Chap. 36.

Solicitors.

See *Stamps*. Chap. 39.

Somers Islands.

See *Bermuda*. Chap. 114.

Speaker of the House of Commons.

849*l.* 16*s.* 3*d.* for alterations at the house of the speaker of the house of commons. Chap. 114.

Stamps.

1. Indentures of clerkship to solicitors or attorneys made after the fifth of *Feb.* 1794, within the bills of mortality, and after the tenth of *Feb.* in other parts of *England* and *Wales*, and before *March* 28, 1794, may, on payment of the duty required by act 34 Geo. 3. c. 14. by *June* 1, 1799, be stamped and enrolled in three months after. Chap. 39.
2. For altering the period of making up the annual account of the stamp duties. Chap. 92.
3. For granting to his Majesty certain stamp duties on bills of exchange and promissory notes for small sums of money. Chap. 107.

Sugar.

Sugar.

1. Certain duties on sugar granted for the service of the year 1799. Chap. 3.
2. For granting additional duties on sugar imported and exported, and for reducing the drawbacks on exportation of sugar. Chap. 63.
2. 897*l.* 6*s.* for publishing in the *Gazette* weekly returns of the price of sugar. Chap. 114.

Supplies.

35,990*l.* 3*s.* 6*d.* to compleat the supplies for 1797. Chap. 114.

Surrey.

4,214*l.* 12*s.* for the purchase of the old gaol of *Surrey*. Chap. 114.

T.

Tallow, &c.

ACT 7 Geo. 3. c. 12. for discontinuing the duties on importation of tallow, hog's lard, and grease, continued. Chap. 101.

Tanners.

See *Hides*. Chap. 54.

Tobacco.

Certain duties on tobacco granted for the service of the year 1799. Chap. 3.

Toulonese Emigrants.

See *France*. Chap. 114.

Transportation.

For continuing, until *March* 25,

1800, several laws relating to the transportation of felons and other offenders, and to authorising the removal of offenders to temporary places of confinement in *England* and *Scotland*. Chap. 51.

Transport Service.

1,311,200*l.* for transport service and maintenance of prisoners. Chap. 114.

Treason.

1. Persons imprisoned for high treason, &c. may be detained until *May* 21, 1799. Chap. 15.
2. Persons against whom indictments for high treason are already found may be tried. Same act, f. 5.
3. Act 38 Geo. 3. c. 26. continued, and persons imprisoned for high treason, &c. may be detained until *March* 1, 1800. Chap. 44.
4. To repeal so much of act 7 Ann, c. 21. and 17 Geo. 2. c. 39. as puts an end to the forfeiture of inheritance upon attainder of treason, after the death of the pretender and his sons. Chap. 93.
5. See *Seditious Meetings*. Chap. 79.

V.

Veterinary College.

1,500*l.* for the *Veterinary College*. Chap. 114.

Vincent (Saint) Earl.

35,000*l.* for indemnification of earl *Saint Vincent* and sir *Charles Grey*. Chap. 114.

Vincent's (Saint) Island of.

See *Grenada, Island of*. Chap. 11.
Volunteer

*Volunteer Corps.**Wool.*

500,000*l.* for volunteer corps.
Chap. 114.

To allow the importation of *Spanish* wool in ships belonging to countries in amity with his Majesty. Chap. 98.

W.

Y.

*West India Islands.**Yarn.*

To indemnify governors, lieutenant governors, &c. in the *West India* islands, who have permitted the importation and exportation of goods in foreign bottoms. Chap. 57.

To repeal the duty granted by 38 Geo. 3. c. 76. on raw linen yarn, the produce of the territories of the king of *Prussia*, and imported directly from thence into this kingdom, and for charging another duty in lieu thereof. Chap. 61.

END OF PART I. VOL. XLII.

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