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AN  
ANALYSIS  
OF THE  
Act of the 38th of His present Majesty,  
FOR THE  
SALE OF THE LAND-TAX,  
SO FAR AS IT RELATES  
TO  
*SCOTLAND.*  
IN WHICH IS POINTED OUT  
THE METHOD AND ORDER OF PURCHASE—CONSEQUENCES RE-  
SULTING FROM THE PURCHASE—AND POWERS GIVEN TO  
PERSONS, OFFICERS, AND COURTS, FOR THE EXECUTION OF  
THE ACT.

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1798.

ADVERTISEMENT.

QUESTIONS were put to me, soon after my arrival here, relative to the Sale of the Land-Tax, which led me to consider the Act with attention. To enable me to answer them with precision, I was obliged to resolve the Act into its parts. I found my Analysis, when finished, so useful to myself, that I resolved to publish it; in the hope that it may save trouble to practitioners, and give parties, to whom the Act applies, information of those parts of it which more immediately concern them.

The arrangement I have adopted is, to state, 1. The method and order of purchase. 2. Consequences resulting from the purchase. 3. The powers committed to, and the performance of duties required from persons, officers, and courts, for the execution of the Act.

Under the first of these heads I have detailed all the steps to be followed by different classes of purchasers towards making and completing the purchase, in the order in which they are to be taken; and the enabling powers given

to persons subject to legal disabilities or restrictions, arranged under the description of persons to whom they apply. In the second head is pointed out the situation of parties in consequence of the purchase; and the third head embraces all the powers given, and duties required, for carrying the Act into execution.

I am aware that I subject myself to censure by a publication in which there is no merit in avoiding error, and much blame attaches upon the commission of it. But I have spared no pains to make it correct; and I am not without hopes that it will be useful. Its object is to present a practical view of the Act, and to facilitate the operations of parties under it.

Nicolson's Square, 1st Oct. 1798.

**ANALYSIS, &c.**

**PART I.**  
**METHOD AND ORDER OF PURCHASE.**

**A** PREFERENCE in the Purchase is given,

- I. To persons, &c. in the actual possession of, or immediately entitled to, the rents and profits. § 13.
- II. To persons, &c. in remainder, reversion, or expectancy, or substitute heirs of entail. § 12, 13.
- III. Failing these the sale may be made to any person or persons whatever. § 68.

I. PERSONS, *first* ENTITLED TO PREFERENCE—  
are either,

- 1. Persons *unfettered* by legal restrictions, or
- 2. Persons *fettered* by legal restrictions.

AND, *first*, AS TO PERSONS UNFETTERED BY LEGAL RESTRICTIONS.

1. They must proceed to avail themselves of their preference on or before the 25th December 1798.

§ 13.  
2. For this purpose they must produce to any two of the Commissioners of Supply, of the county or stewardry, or Chief Magistrate of the city or borough, within which the lands, &c. charged with land-tax

A

proposed to be redeemed are situated, a schedule or description, in writing, of all and every the lands, &c. charged with such land-tax. Which schedule must contain the respective natures and quantities, or reputed quantities, of the premises, and the names of the occupiers thereof. The Commissioners of Supply, or Chief Magistrate, are to adjust the amount of the land-tax charged upon the respective lands, &c. contained in such schedule, distinguishing, according to the form and method in the schedule annexed to the act, marked (A), the parish or place within which the lands, &c. upon which each separate assessment of land-tax is charged, and the district or division within which such land-tax is charged, and shall grant a certificate thereof to the persons, &c. applying for the same. § 17.

3. This certificate must be produced to the Commissioners specially appointed for the purposes of the act, for the county or stewardry, city, burgh, or place within which such lands, &c. are respectively situated. These last mentioned Commissioners are directed to examine such certificate, and, if necessary, to amend the same, according to the assessment of land-tax, and thereupon to contract and agree with the person or persons, &c. for the redemption of such land, according to the directions of the act, and in the form set forth in the schedule annexed to the act, marked (B).

§ 17.  
4. The Commissioners appointed for the purposes of the act are also authorized and empowered to examine, upon oath or affirmation, persons who shall be desirous of redeeming or purchasing, and all other persons who shall be willing to be examined, touching any matters or things relating to the title of any person in reversion or expectancy to any estate, or having any lien or incumbrance on any estate, the land-tax charged on which is proposed to be redeemed; or touching any matter or thing relating thereto, that such Commissioners may think necessary for their information; and to require from any person, claiming

any benefit of preference, the production upon oath or affirmation, of any deed, conveyance, or instrument, relating to the estate, and to receive affidavits or depositions, in writing, made in any part of Great Britain above the distance of ten miles from the place where the Commissioners meet, or made in any part beyond seas. § 6.

5. The party, if his intention is to be on the footing of a third person purchasing, must declare his option to the Commissioners, and must see that his option and declaration is inserted in the contract; in which case he shall be entitled to the same benefits, and subject to the same restrictions, as such third person.

§ 17.  
*Thus the party may either purchase in such manner as that the land-tax shall merge in, or become consolidated with the land upon which it was chargeable, or in such manner as that it shall become a separate estate, and remain chargeable thereon. The difference thence arising is only in the situation of the party. The mode to be followed in making the purchase is still the same.*

6. The consideration of the redemption, which must be inserted in the contract, must be so much capital stock of public annuities, transferable at the Bank of England, bearing an interest after the rate of Three Pounds per Centum per Annum, commonly called *The Three Pounds per Centum per Annum Consolidated Annuities*, and *The Three Pounds per Centum Reduced Annuities*, as will yield an annuity or dividend, exceeding the amount of the land-tax, so to be redeemed, by one-tenth part thereof. § 9.

7. The amount of the consideration on these funds must be transferred to the Commissioners for Reducing the National Debt within the period of four years, from 25th March 1799, by four instalments in every year, that is, by 16 quarterly instalments, viz. on or before the 1st day of May, the 1st day of August, the 1st day of November, and the first day of February, in every year. But the whole may be transferred at

one time, or by instalments within a less period than four years, by even instalments at equal intervals. Or the whole, or any part, may be transferred in advance. § 10.

Then the transfer is to be made, either

1. By 16 quarterly instalments; or,
2. By fewer instalments at equal intervals; or,
3. The whole is to be transferred at one time; or,
4. The whole, or any part, may be transferred in advance.

*1. & 2. Transfer by Instalments.*

8. The party must produce the contract and the certificate at the Bank of England; and, upon transfer of the 1st instalment, he is entitled to have a certificate or receipt from the cashier of the bank. The certificate or receipt may either be indorsed on the contract, or be distinct therefrom, as the Governor and Company of the Bank shall judge expedient. Which certificate or receipt is an acquittance and discharge to the party of the transfer of so much stock. § 17.

9. This certificate or receipt must be entered or registered with his Majesty's Commissioners for the affairs of Taxes. And upon the registering of such receipt, and of the certificate and contract (See next article), the lands, &c. comprised in the contract shall thenceforth be wholly freed and exonerated from the land-tax charged thereon; unless the party shall have declared his option to be considered as a third person.

§ 17.

10. The contract must, within four kalendar months after the making thereof, and before the time appointed for the transfer for the second instalment, be registered with the proper officer, at the office to be appointed for that purpose by the Commissioners for the affairs of Taxes. This officer is to make out three duplicates of the several amounts of the land-tax so redeemed and purchased; one for the Collector

of the County, &c. another for the Commissioners of Land-tax acting for the division, and a third for the King's Remembrancer in Exchequer, when required.

§ 75.

As the certificate or receipt of the cashier of the bank must be entered or registered with the Commissioners for the affairs of Taxes, the proper time for registering the contract is immediately after the transfer for the first instalment, when it may be produced at the office of the Commissioners for the affairs of Taxes, along with the certificate of the cashier of the bank.

11. Every contract may be assigned by indorsement made thereon, in the form contained in the schedule (D), annexed to the act; and where the assignment is only a part of the land-tax comprised in such original contract, then, by a like form, to be indorsed upon an attested copy of such original contract, specifying the proportion of the land-tax so to be assigned, and the premises upon which the same is charged. § 78. & 98.

12. A memorial of this assignment must be registered in the same manner, and duplicates delivered in the same manner as in the case of the original contract. § 78. & 98. (See article 10. hereof.)

13. No contract, assignment, certificate or receipt is liable to stamp duty. § 110.

The Party either fulfils his Contract, or he does not.

*1. To fulfil his Contract.*

14. Besides making the transfers for the different instalments in the manner agreed for in his contract, the party must pay, at the time of making the second instalment, and so of every subsequent instalment, into the hands of the cashier or cashiers of the Governor and Company of the Bank of England, to the use of his Majesty, a sum of money, by way of in-

terest, equal to the amount of the land-tax redeemed or purchased; deducting therefrom a sum bearing the same proportion to such land-tax as the amount of the stock before then transferred bears to the whole amount of the stock agreed to be transferred on the contract; having regard to the time when the first dividend, after the transfer of such stock, shall become payable. § 91.

14. If he does not fulfil his Contract.

15. Immediately after default shall be made in the transfer of any of the instalments, the contract becomes null and void, and the whole of the land-tax so contracted for shall be revived, and again become chargeable on the land, &c. and be again assessed and collected, or be again sold under the act, in the same manner as if the contract had not been entered into; and the defaulter shall incur a penalty, not exceeding the amount of the value of the stock agreed to be transferred by the first instalment. § 96. But,

16. The defaulter, or any person prejudiced by his default, may apply by petition, in a summary way, to the Court of Exchequer, who are empowered to enlarge the time for making good any subsequent instalment or instalments, and to grant such relief to the party or parties as to the Court shall seem meet, upon payment of costs, and upon such conditions as to them shall appear reasonable. § 97.

He may also prevent forfeiture by assigning his Contract, (as mentioned in article 11.)

17. Where any contract shall have become void, it shall be lawful for any person or persons, although not interested therein, by leave of, and under and subject to, the directions of the Court of Exchequer, on application made in a summary way, to contract with the Commissioners appointed under the act, for the making good all such instalments as shall remain due at the time of the contract becoming void. And

on transferring to the party interested therein the quantity of the capital stock that shall have been transferred under such contract, or paying the value thereof in such manner, and to such person or persons, as the said Court shall direct, and upon making good the instalments that shall remain due, and upon registry and delivery of duplicates, as in manner directed in the case of assignment of contracts; such person or persons shall thenceforth be considered as the purchaser or purchasers of the land-tax mentioned in such contract, and shall be entitled to all such benefits and advantages and payments, as if he and they had originally contracted for the purchase thereof; subject to such redemption thereof as is directed in the case of third persons becoming purchasers. § 100.

18. Where no such application shall have been made to the Court of Exchequer within three calendar months from the time of default, by any person or persons not interested, nor any prosecution for the penalty shall have been brought; the Commissioners for the Reduction of the National Debt are required to reserve to the use of the public such part of the capital stock transferred under such contract as shall be equal to the penalty incurred; and, on demand made, to transfer the remainder to the defaulter, his executors, &c. § 101.

19. Where the party shall die before the transfer of all the instalments, without having made any provision, by will, or otherwise, how the future instalments shall be made good; then, and in such case, the future instalments shall be paid out of the assets of the persons so dying, as a debt to his Majesty upon record; and the executors or administrators, and the trustee or trustees, guardian or guardians, curator or curators, of any infant, minor, or other person entitled to the estate and effects of the persons so dying, shall be indemnified against such infant or minor, and all other persons whatsoever, for making good the instalments necessary to complete the said contract; and if they have not assets for that purpose, they are

empowered to sell the contract; and the persons to whom the contract shall be assigned shall be bound to complete the same, upon the same terms and conditions, by the same instalments, and at the same periods and in the same manner, and be entitled to the same benefits, as the person dying would have been bound to complete the same, and would have been entitled to. § 79.

20. The Court of Exchequer, in all such cases, may give the same relief, by enlargement, &c. as in cases of forfeiture through default. § 80.

3. *Where the whole Consideration of the Contract shall be transferred at one time.*

The party must take the same steps, and is in every respect in the same situation, with a party transferring by instalments, excepting in these respects:

1. The whole operation closes with the entry of the certificate of the cashier of the bank and the registering of the contract, at the office of the Commissioners for the affairs of Taxes.

2. He thus is not liable to any default after this period.

3. He is not liable to pay any proportion of his land-tax by way of interest.

4. *Where the whole, or part of the Consideration shall be paid in advance.*

The party too, in this case, must take the same steps with a party transferring by instalments. If he transfers the whole by advance, he comes to be in the same situation with a party transferring the whole at one time. If he transfers only a part in advance, he remains in the same situation with a party transferring by instalments.

*Persons whose Land-Tax does not exceed 25s.*

1. Any number of persons whose land-tax respec-

tively does not exceed the annual sum of 25s. being entitled to benefit of preference, and who shall respectively advance the money required for the purchase of such land-tax, may, by any deed or instrument in writing under their hands *and seals*, substitute and appoint any other person or persons to be a trustee or trustees, for the purpose of redeeming the land-tax charged upon their respective lands. § 66.

2. A memorial of such deed must be registered (gratis) with the proper officer to be appointed, as directed by the act. § 66.

3. Such trustee shall have full power and authority to demand the proper certificates from the Commissioners of Supply, &c. and upon obtaining such certificates, to contract and agree in his own name with the Commissioners under the act for the redemption of such land-tax, in the same manner as his constituents might have done; and the Commissioners may contract with him for the sale of the whole of such land, without mentioning the proportions thereof. § 66.

4. Such trustee must produce and show to the Commissioners under the act, the deed of trust, and also an affidavit, deposition or affirmation of each of the parties, to be made in the form and manner directed in § 6. of the act (mentioned in article 6. of the 1st Branch of the 1st Part hereof), declaring, that the deponent is entitled to benefit of preference, and that he has advanced, or agreed to advance, the whole sum required for the purchase of such proportion of land-tax. § 66.

5. No such trust-deed is liable to any stamp duty. § 66.

6. Such trustee shall, at any time after the purchase, when required by any of his constituents, assign to such person his proportion of the land-tax so purchased, according to the form specified in schedule (I.), annexed to the act. § 67.

7. Memorials of all such assignments shall be registered, and certificates thereof granted, and duplicates delivered to the Collector, in such manner as is direct-

ed in case of assignments of land-tax for valuable consideration. § 67. (See article 12. of 1st Branch of the 1st Part hereof.)

8. After assignment, the assignee shall have and enjoy the land-tax assigned, upon the same terms, and with the same advantages, and liable to the same conditions, as if it had been originally redeemed by the assignee. § 67.

9. No such assignment shall be liable to stamp duty. § 67.

10. Persons joining in such trust-deed are not authorized to sell, or to raise money by grant of security or rent-charge, for the purpose of purchasing the land-tax. § 66.

2. AS TO PERSONS FETTERED BY LEGAL RESTRICTIONS.

*Corporations, Trustees for Charities, or other Public Purposes,*

1. Seised or possessed of any land, &c. may contract and agree for the redemption of the land-tax chargeable thereon, notwithstanding any statutes of mortmain, or other statutes or acts of Parliament to the contrary. § 11.

2. They may also sell such part or parts of the lands, &c. as shall be eligible and necessary for the purpose of redeeming such land-tax, freed and discharged therefrom; or they may charge a sufficient part of the lands, &c. with such sum of money as shall be sufficient to redeem, &c. by giving real security thereon to any person who shall lend the money; or they may grant a perpetual rent-charge, not exceeding the amount of the land-tax chargeable upon the lands. § 19.

*Committees of lunatics, tutors, and guardians of infants, and all persons having authority to act*

*for infants, married women, or other persons incapable of acting for themselves,*

1. May contract and agree, &c. in the same manner as such persons might have done if not under any incapacity. § 11.

2. For the purpose of such redemption, they may raise money by a sale of part of the land, or by a loan chargeable thereupon, or by giving a perpetual rent-charge. § 20.

*All Trustees,*

1. May contract and agree, in like manner, on behalf of the persons for whom they shall be trustees. § 11.

2. They may also sell, or give real security, or grant a rent-charge to enable them to redeem, &c. § 20.

*Persons in Possession, or entitled to the Rents, but not having the absolute Interest,*

May also sell, give real security, or grant a rent-charge for the purpose of redemption. &c. *Heirs of Entail* excepted. § 20.

*Heirs of Entail,*

1. Or their tutors or curators, meaning *to sell* part of the entailed estate, to purchase the land-tax of the estate, may apply by petition to the Court of Session, stating the amount of the land-tax payable out of the said estate, what part of the estate it is proposed to sell, and the rent or value, or annual value, of that part of the estate; and praying the Court, upon the allegations in these points being proved to the satisfaction of the Court, and it being shown that the sale will not materially injure the residue of the estate, and that the part proposed to be sold is proper to be sold. Such petition shall be intimated upon the walls of the Outer and Inner House for ten federunt



days; and such intimation being duly made, the Court shall proceed summarily in the matter, and shall authorise the sale of that part of the estate proposed to be sold which the Court thinks ought to be sold; and against the sale of which no sufficient reason is stated by any person having interest; and the extract of the decree of the Court authorising the sale, shall be sufficient authority to the Commissioners appointed by this act to carry on the sale, in the manner after directed. § 26.

2. Such heirs of entail meaning *to burden* the estate with a sum of money to be borrowed to enable them to purchase the land-tax of the estate, may apply, in like manner, by petition, to the Court of Session, for authority to borrow such sum as may be necessary for the purposes of the act, and to grant heritable security for that sum over the whole estate, or part thereof: Such petitions shall be intimated in the same manner as petitions for leave to sell; and such intimation being made, the Court shall proceed summarily, and give authority to grant the security, provided no sufficient reason is stated by any person having interest. § 27.

3. Such sales and such securities shall be valid to all intents and purposes; and the lender shall have all the powers and remedies and means known in law to recover his interest and principal sum; but it shall not be competent to adjudge all, or any part of the entailed estate. § 28.

*In all such cases,*

1. Previous to any such sale, &c. there must be produced to the Commissioners under the act, a schedule, in writing, declaring the quantity or duration of the estate or estates which the party shall have in the lands, &c.; and if the same shall not be an estate of inheritance, then the name or names of the person or persons next entitled to the beneficial interest; and if such lands shall be subject to any charge, lien,

or incumbrance, then the name or names of the person or persons, &c. having such lien, &c. and the amount thereof, and (if more than one), the priorities of the respective incumbrances. § 29.

2. Two of the Commissioners under the act must be parties to every deed of sale, conveyance, or grant, by signing *and sealing* the same, § 20; unless where the authority of a Court is required. § 21.

3. All such sales must be by public auction (free of duty, § 112.), before two or more of the Commissioners specially appointed for the purposes of the act, who shall cause notice to be published in some newspaper usually circulated in the county or place, at least ten days before the sale. § 24.

4. Tenants for lives (liferenters) are not allowed to make such sale without the consent of the reversioner (fiar). § 25.

5. The Commissioners shall not certify their consent to any such sale without an estimate, in writing, upon oath or solemn affirmation, of the value of such part of the estate as shall be proposed to be sold; and that the sale thereof will not materially injure the residue of the estate; and that the part proposed to be sold is proper to be sold. § 30.

6. No more money shall be raised by way of mortgage or grant, of any rent-charge, than shall appear to the Commissioners under the act to be sufficient for the purposes of the purchase; and no greater quantity of land shall be sold than what shall appear to them eligible and necessary for the same purpose. § 30.

7. No lands, &c. shall be sold or mortgaged, nor any rent-charge granted in pursuance of the act, without one kalendar month's previous notice in writing, given to the Commissioners under the act, by the person or persons desirous of making such sale, mortgage, or grant. § 38.

8. One month's previous notice in writing must also be given, in every case, by such person or persons, to the person or persons who shall be beneficially entitled to the first or next beneficial estate, in reversion

or expectancy, or their guardians, in case of minority or lunacy; which notice, if it cannot be delivered to the person, may be left at his usual place of abode, and, if beyond seas, may be published in the London Gazette. § 111. And if such last person or persons shall, within one month after such notice, agree to advance the money which shall be required, and which they are empowered to do, the sale, mortgage, or grant, shall not be made, but the contract shall be made in the name of, or assigned to the person or persons by whom, or on whose behalf, the money shall be advanced; who shall be bound to complete the same, and have and enjoy all the benefits and advantages arising therefrom, in the same manner as if they had been originally entitled to the benefit of purchase. § 38.

9. No person in reversion or expectancy, upon coming into possession, or becoming beneficially entitled, shall be liable to the payment of arrears of interest, on any sums so secured, or of arrears of any rent-charge for more than twelve calendar months preceding the time that the title to such possession shall have accrued. § 36.

Articles 2. 4. 5. & 6. hereof do not seem to apply to Heirs of Entail.

*Persons lending Money for the purposes of the Act,*

Shall not have priority of security on the lands, &c. over any prior mortgage, charge, lien, or incumbrance, in respect of the principal money lent for the purposes of the act; but in respect of the interest only, and all prior incumbrancers, shall be entitled, according to their respective priorities, to advance the money required for the redemption of the land-tax, in preference to all other persons. § 35.

*Money raised by such Sale, Mortgage, or Grant,*

Shall be paid by the respective purchasers, mortgagees, or grantees, into the Bank of England, to be there placed to the account of the Commissioners for

the Reduction of the National Debt, who shall invest the same in the purchase of 3l. per cent. Bank Annuities, and the receipt of the cashiers of the bank shall be a full and sufficient discharge to the several purchasers, mortgagees, or granters. § 30.

*Such Money being paid into the Bank,*

The party, whose land-tax shall have been redeemed therewith, shall be entitled to have and receive the same certificates and discharges, and his estate shall be exonerated and discharged from such land-tax in the same manner, and in all respects, as if the quantity of 3l. per cent. Annuities to be purchased with such monies, had been actually transferred by him to the said Commissioners as the consideration for the redemption of such land-tax. § 30.

*Surplus Money arising from such Sale, &c.*

1. If it does not exceed 200l. principal stock, it shall be transferred to a trustee to be named by the party redeeming such land-tax, in order that the same may be applied in manner directed in the next article, but without the interference of the Court of Session.

§ 34.

2. If it exceeds 200l. principal stock, then it shall be paid into one or other of the two Banks of Scotland, with the previous authority of the Court of Session, who are empowered and required, upon summary petition, to order that such surplus money shall be laid out and employed, as soon as conveniently may be, either in the payment of debts affecting the said entailed estate, or in the purchase of other lands; or of any land-tax, to be settled and limited to the same persons and uses, and under the same conditions as the lands sold, &c. were limited: and, in the mean time, till such surplus shall be so employed, the Court shall direct the money to be laid out upon interest, upon such security as to the Court shall seem proper to se-

cure the same to the same person or persons who would be entitled to the rents, &c. in case such sale, &c. had not been made, and to preserve the capital till the money shall be employed. § 33.

*By these enactments provision is made for persons fettered by legal restrictions, so as to enable them to become purchasers of their land-tax.—BEING THUS ENABLED TO PURCHASE,*

1. They must take all the steps, and conform to all the rules prescribed for persons not fettered by legal restrictions, specified in sections 6. 9. 13. 17. & 75. of the act, as they are detailed in articles 1. 2. 3. 6. 9. & 10. of the 1st Branch of Part I. hereof.

2. Where any land-tax shall have been contracted for under such benefit of preference, by or on behalf of any person, &c. not having the absolute estate, or fee-simple therein, then, and in that case, the persons, &c. beneficially entitled to any interest in succession, or being substitute heirs of entail, shall, at any time after coming into possession, be entitled to redeem, from such original contractor, &c. and to demand an assignment of the contract, upon transferring the amount of 3l. per cent. Bank Annuities, originally transferred by such contractor, &c. § 18. and assignee, may declare his option in the same manner as the original contractor. *Ibid.*

3. All persons having such benefit of preference, but not seized or entitled to any estate of inheritance in the lands, &c. if they shall redeem the land-tax out of their own estate, and shall, at the time of entering into the contract for the redemption thereof, have declared their option to be considered on the footing of purchasers, shall hold the land-tax so redeemed by them as an annuity issuing out of such lands, (subject to a right of redemption in the person next beneficially entitled, when the estate shall vest in his possession). And if such persons shall not, at the time of entering into the contract for the redemption of such land-tax, have declared their option, as aforesaid, whereby such lands, &c. would be exonerated

from the land-tax, such lands, &c. shall become chargeable, for the benefit of such persons, their executors, &c. with the amount of the 3l. per cent. Bank Annuities, which shall have been transferred as the consideration of the redemption of the said land-tax, and with the payment of such yearly sum, or sums of money, by way of interest thereon, as shall be equal to the amount of the land-tax redeemed. But no person who shall afterwards, in the order of succession, come into the actual possession, or be entitled to the rents, shall be liable to the payment of any such annuity, save only from the time they shall come into possession, or be so entitled. § 37.

*Farther powers given to persons subject to particular restrictions.*

1. Where lands, &c. shall be settled or limited to or for any particular uses, &c. and any other property shall be subject to any trust, to be laid out in the purchase of other lands, to be settled, to or for the same uses, &c. or in payment of debts affecting the same, this property may be applied in redemption of the land-tax charged upon such settled lands, &c.; and such land-tax, when all the instalments shall be completed, shall sink and become merged in the said lands. § 39.

2. Any trust property, which is directed to be applied in the purchase of stock in the public funds, or other securities, may be invested in the purchase of any land-tax which shall be sold in pursuance of the act, in the same manner in all respects as if such investment had been authorized by the terms of the trust affecting such property; and if any such trust property shall be subject to any trust, to apply the same to the purchase of any real estate, it shall be lawful to apply the same to the purchase of any land-tax to be purchased in pursuance of the act. § 40.

3. Persons in possession under restriction, may, with the approbation of the Court of Session, cut down

such quantity of timber as the Court shall direct, and apply the produce thereof, under the directions of the Court, in the redemption or purchase of the land-tax, or any part thereof, charged on the land, &c. whereon the said timber shall be growing, or any lands, &c. subject to the same restriction. § 41.

4. Any person, &c. may give, by will or otherwise, any sum of money, for the purpose of applying the same in the purchase of the land-tax charged on lands, &c. settled to any charitable uses, any statutes of mortmain, or other statute or law to the contrary notwithstanding. § 43.

5. The Governors and Directors of Hospitals, and other charitable institutions, may apply any legacies, or voluntary donations, bequeathed or given to or for the benefit of such hospitals and charitable institutions; and which shall not have been directed, by the person or persons bequeathing or giving the same, in any particular manner, for or towards the redemption of the land-tax charged upon any lands, &c. belonging to such hospitals or charitable institutions. § 65.

II. PERSONS NEXT ENTITLED TO PREFERENCE, VIZ.  
Persons, &c. in Remainder, Reversion, or Expectancy, or Substitute Heirs of Entail.

Their preference does not exist except in three cases:

*First*, Unless the persons first entitled to preference shall not offer to contract on or before the 25th December 1798. § 13. or where such persons shall have given notice to the Commissioners under the act, that they do not mean to claim their benefit of preference. § 69.

*Secondly*, Unless the persons first entitled to preference shall fail to perform their contract. § 100.

*Thirdly*, Unless the persons first entitled to preference shall not purchase out of their own estate, but shall proceed to sell, burthen, or grant a rent-charge over the restricted estate, for the purpose of raising money to purchase. § 38.

*First*, When persons first entitled shall fail to offer to contract on or before the 25th December 1798, &c.

1. Their right of preference in this case opens on the 25th December 1798. § 13.; or as soon as the persons first entitled to preference shall have given notice to the Commissioners under the act, that they do not mean to claim their benefit of preference. § 69.; and they must proceed to avail themselves of it on or before the 25th March 1799, when it ceases. § 13.

2. Their priority of preference, in cases of difference, shall be settled by the Commissioners under the act. § 13. Subject to appeal. § 121.

3. They must produce to any two of the Commissioners of Supply, or Chief Magistrate, a schedule or description of the lands; must take the steps, and must conform to the regulations which are prescribed for making and completing the purchase detailed in articles 2. 3. 4. & 6. of the 1st Branch of Part I. hereof. § 17. 6. & 9.

4. The amount of the consideration, which is the same as in the case of a person first entitled, may be transferred either by instalments, or at one time, or by advance. § 10.; so that parties to whom this description is applicable, must attend to what is stated in articles 8. 9. & 10. of the 1st Branch of Part I. hereof. § 17. & 75.

5. In this case, too, as in the former, the contract may be assigned. The party will therefore advert to articles 11. 12. & 13. of the 1st Branch of Part I. hereof.

6. Interest must also be paid at making the instal-

ments, and the same consequences attach upon the non-fulfilment of the contract as in the case of persons first entitled. § 91. 96. 100. 101. 79. & 80. The party will therefore consult articles 14. 15. 16. 17. 18. 19. & 20. of the 1st Branch of Part I. hereof.

*Secondly,* Where the persons first entitled to preference shall fail to perform their contract.

In such case the persons next entitled may apply to the Court of Exchequer for leave to make good the same in the manner stated in art. 17. of the 1st Branch of Part I. hereof. § 100.

*Thirdly,* Where the persons first entitled to preference shall not purchase out of their own estate, but shall proceed to sell, burthen, or grant a rent-charge over the restricted estate, for the purpose of raising money to purchase.

1. The party next beneficially entitled to the restricted estate, upon receiving notice in writing of such intention to make such sale, &c. may, within one calendar month after such notice, agree to advance the money which shall be required, in which case the contract shall be made in the name of, or assigned to the party by whom, or on whose behalf the money shall be advanced, who shall be bound to complete the same, and have and enjoy all benefits and advantages arising therefrom, in the same manner as if such party had been originally entitled to benefit of preference. § 38.

*In these Cases*

The party purchases subject to redemption, by any substitute heir of entail, or other person having a future interest upon such substitute, or person coming into possession. § 18.

III. SALE MAY BE MADE TO ANY PERSON OR PERSONS WHATEVER.

*In three Cases,*

1. Where the persons first entitled to preference shall fail to perform their contract. § 100.
2. Where persons entitled to preference of purchase give notice to the Commissioners under the act, that they do not mean to claim such benefit of preference. § 69.
3. Where persons entitled to benefit of preference fail to contract on or before the 25th March 1799. § 68.

*In the first Case,*

Any person may apply to the Court of Exchequer for leave to make good the contract, in the manner stated in article 15. of the 1st Branch of Part I. hereof. § 100.

*In the second Case,*

At any time before the 25th March 1799, upon receiving notice from all the persons entitled to preference, the Commissioners may treat and contract with any person or persons not entitled to such preference, in the same manner as they might otherwise do after the 25th March 1799. § 69.

*In BOTH these two LAST Cases*

The sale is to be by public auction (free of duty, § 112.), or otherwise, as the Commissioners of the Treasury for the time being shall direct. § 68. 69.

Contracts may be made in two ways :

1. By the Commissioners under the act, with the approbation of the Lords of the Treasury, with any person or persons, § 68.; the consideration to be inserted, in which shall be the transfer of so much stock

in either of the 3 per cent. Annuities, as will yield an annuity or dividend exceeding the amount of the land-tax purchased by 1-5th part thereof. § 70.

2. By the Commissioners under the act, with the highest bidder or bidders at a public auction, which contracts shall specify the amount of the land-tax purchased, the consideration agreed to be paid, the county, parish, or place where the land-tax is charged. § 73.

*Persons desirous of Purchasing.*

1. Receive information of the land-tax remaining unfold;

1. By inspecting the duplicates of the schedules lodged at an office appointed for this purpose, paying 1s. for each search. § 71.

2. From advertisements, containing copies of such schedules, or parts thereof, published in the newspapers usually circulated in the respective counties, stewardries, and places where such land-tax shall be charged; which advertisements also give notice of the times and places appointed for the sale. § 71.

2. They make out and produce to the Commissioners of Supply of the county, or stewardry, or the Chief Magistrate of the city or burgh within which the lands, &c. are situated, a schedule containing the amount of the land-tax they are desirous of purchasing, and the place, &c. in which the said land-tax is charged. The Commissioners are to settle and adjust the amount, and to ascertain the place in which charged; and where the case shall require, the particular lands, &c. on which the same is charged, and shall grant a certificate in the form of the schedule (A), annexed to the act. § 72.

3. This certificate must be produced to the Commissioners under the act, who may thereupon contract. § 72.

4. The consideration must be transferred within one year from the time of entering into the contract. The transfer may be at one time, or by four quarterly instalments, or by fewer instalments, so as not to be at a greater interval than three months from each other. § 70.

5. The contract and certificate must be produced at the Bank; and upon the transfer of the consideration, or of such proportion thereof as shall have been agreed upon as the first instalment, the party is entitled to a certificate from the cashier of the Bank of England. § 72. The cashier shall indorse on the contract the value of the stock at the time of the first transfer. § 94.

6. This certificate must be entered or registered with the Commissioners for the affairs of Taxes. § 72. together with the contract, and duplicates delivered as stated in article 10. of the 1st Branch of Part I. hereof. § 75.

7. Upon the certificate and contract being so entered and registered, the party shall be entitled to demand, have, and receive, for his own proper use, the full amount of the land-tax purchased by him, free of all charges and deductions whatever. § 72.

8. The same consequences attach upon the non-fulfilment of the contract, as in the case of persons entitled to preference, § 96. 97. 100. 101. 79. & 80. for which see articles 15. 16. 17. 18. 19. & 20. of the 1st Branch of Part I. hereof.

**SUCH SALES ARE MADE**  
SUBJECT TO REDEMPTION by the persons in possession, or beneficially entitled to the rents, &c. or by any person having a future interest therein. § 68.

1. They are not subject to such redemption until the period when the dividends arising from the purchases of stock made by the Commissioners for the re-

duction of such part of the National Debt which existed previous to the commencement of the present war, shall, according to the true intent and meaning of the act now in force, cease to accumulate and be considered as redeemed, and in the disposition of Parliament. § 92.

2. After that period, and at any time during three years then next ensuing, persons entitled to preference in the order in which they are respectively entitled, may treat with the Commissioners specially appointed for the redemption of such land-tax, in the same manner as they might have done within the period first limited. § 93.

3. Notice shall be given, by the party redeeming, 21 days after making the contract, to the Collector, who shall give notice to the original purchaser, his executors, &c.; and all payments to such purchaser shall cease from the end of the quarter next ensuing. § 93.

4. The Commissioners for Reducing the National Debt shall, upon the application of the original purchaser, his executors, &c. producing the original contract, or assignment thereof, and notice of the redemption, transfer to such original purchaser, his executors, &c. so much capital stock in the 3 per Centum Bank Annuities as shall have been transferred by such original purchaser, as the consideration for his purchase of the land-tax thus redeemed, or in his option, a sum of money equal to the value of such capital stock (ascertained by the indorsement of the cashier of the bank) at the time of the transfer of the first instalment. § 94.

## PART II.

### CONSEQUENCES RESULTING FROM THE PURCHASE.

#### 1. *To Persons first Entitled to benefit of Preference.*

1. If such person does not declare his option to be on the footing of a stranger purchaser, the land-tax merges in, or becomes consolidated with the land out of which it was payable. § 17.

2. If he declares his option to be on the footing of a stranger purchaser, he is, in this case, entitled to the same benefits, and subject to the same conditions and restrictions, with any third party purchasing. § 17.

3. Where land-tax is payable by the tenant, and redeemed by, or on behalf of the landlord, the same shall, during the continuance of the lease, be considered as so much rent, and the same powers shall be had and used for the recovery thereof as for the recovery of rent in arrear. § 14.

4. Where a person purchasing the land-tax is charged with, or subject to any fee farm, feu duty, or other annualrent, for which, upon payment of the land-tax, he would be entitled to deduct a just proportion thereof, he shall continue to deduct such proportion from time to time, upon every payment of fee farm, feu duty, or other annualrent, as if such land-tax had not been redeemed. § 15.

5. If the party purchasing has not a fee simple in the lands, any substitute heir of entail, or other person having a future interest, upon possession vesting in him, may demand an assignment from the original contractor or his executors, &c. upon transferring an amount of stock equal to the amount transferred by

such original contractor; in which case, the lands shall become exonerated; unless the assignee shall cause his option of being considered as a purchaser to be inserted in the assignment. § 18.

6. If a person entitled to preference, but not entitled to an estate of inheritance in the lands, &c. shall declare his option to be considered as a purchaser, he shall hold the land-tax as an annuity issuing out of the lands (subject to redemption, as stated in the foregoing article); and if he shall not have declared his option, the lands shall become chargeable, for his benefit, with the amount of the stock transferred, as the consideration of the purchase, and with the payment of such yearly sum, by way of interest, as shall be equal to the amount of the land-tax redeemed. § 37.

7. Where the land-tax chargeable upon lands held under restriction is purchased by money raised by sale, mortgage, or grant of rent-charge, and party does not declare his option, the lands become exonerated. § 38.

8. But where the party declares his option, the land-tax redeemed shall continue, and be attendant upon the estate and interest of the person who shall for the time being be beneficially entitled to the rents of the lands. § 81.

2. *Consequences to Persons, 2d, Entitled to benefit of Preference.*

1. Purchasing as third persons, they are entitled to the same benefits, and subject to the same conditions.

2. The purchase subject to redemption by any substitute, heir of entail, or other person having a future interest, upon such substitute or person coming into possession. § 18.

3. Where the land-tax shall have been purchased by a restricted person, persons having a future interest upon coming into possession of the estate, are not

chargeable with more than one year's amount of the land-tax, payable to such restricted person by way of annuity, or interest. § 37.

4. Where the land-tax is purchased by money raised upon security or rent-charge, a person having a future interest, upon coming into possession, is liable for no more than one year's interest or rent-charge. § 36.

3. *Consequences to Persons not entitled to Preference, and to Persons entitled to Preference purchasing as Third Parties.*

1. *Prior to Redemption.*

1. The collector of the county, stewardry, burgh, town, or place, or his deputy or deputies, shall, before the land-tax shall become due and payable, that is to say, on the 20th of September for the half year ending on the 29th of September, and on the 16th of March for the half year ending on the 25th of March, in every year, upon demand, and upon production of the contract, whenever the collector shall require the same, pay, or cause to be paid, to the purchaser thereof, his or their executors, &c. the full amount of the land-tax so purchased, free of all charges and deductions whatever, without fee or reward. § 77.

2. If the collector shall neglect or refuse to pay, as above mentioned, upon lawful demand, at or after the time limited for such payment, it shall be lawful for the purchaser, &c. to cause notice of such default to be given to the occupiers of the lands, &c. who shall be obliged to pay the same upon a like demand, unless previously paid by them to the collector, or unless the yearly value of the estate shall be reduced, so that the estate shall be charged with a higher rate than 4s. in the pound on such value; in which case, the occupier shall not be liable to the payment of any greater sum than 4s. in the pound on such value, or unless the land-tax charged on the lands shall, by any



abatement thereof, be reduced to a sum less than the sum charged on the same at the time of the purchase; in which case, such occupiers shall not be liable to the payment of any greater sum than the sum charged on such estate at the time when such demand shall be made; and in case of neglect or refusal by such occupier, all the remedies which may be practised by lessors or landlords shall be applied and put in execution for the recovery of the land-tax so purchased: And in case of diminution of the sum to be paid by such occupiers, the purchaser, &c. shall have the option of continuing to receive a sum necessary to complete in each year the whole annual amount of the land-tax originally purchased, or of receiving back from the Commissioners for the Reduction of the National Debt so much capital stock originally transferred as shall yield an interest exceeding the sum by which the land-tax originally purchased shall have been diminished, by one tenth part, or one fifth part, or other proportion thereof, according to the terms of the original contract. § 82. 85. 86.

3. If the collector, or his deputy, shall (having sufficient money in his hands), wilfully neglect or refuse to pay to the purchaser, &c. the full amount of the land-tax purchased, he shall forfeit and pay to the party aggrieved 100l. § 83.

4. Land-tax redeemed or purchased in pursuance of the act, except in cases where other provisions are made by the act, shall be deemed personal estate, and transmissible as such. § 99.

5. Persons becoming entitled to land-tax by marriage, shall register affidavits thereof; and persons becoming entitled by will, or letters of administration, shall register the probate of the will, or letters of administration, with the officer at the office of the Commissioners for the affairs of Taxes, in the same manner as assignees enter with such officer a memorial of the assignment. § 78.

## 2. Subsequent to Redemption.

1. Upon notice of the redemption being given to the original purchaser, &c. all payments to such original purchaser, &c. on account of the land-tax so redeemed, shall cease and determine from the end of the quarter of the year next ensuing such notice. § 93.

2. Such original purchaser shall then be entitled to apply to the Commissioners for Reduction of the National Debt; and on production to them of the original contract, &c. and of the notice of the redemption given by the collector, the Commissioners shall transfer to him so much capital stock in the 3l. per Cent. Bank Annuities as shall have been transferred by such original purchaser, as the consideration of the purchase of the land-tax so redeemed; or, at his option, they shall pay to him a sum of money equal to what was the value of such capital stock at the time of the transfer of the first instalment (ascertained by the indorsement of the cashier of the bank); and the contract shall then determine and be of no effect as to so much of the land-tax so redeemed. § 94.

## 4. Consequences to Persons who do not purchase their Land-Tax

1. Till purchased, the land-tax shall be raised, levied and paid yearly to his Majesty, his heirs and successors, for ever, in the same manner as it is levied under the land-tax act passed for the service of the year 1798, except in so far as its provisions are altered by the present act. § 1.

2. Where it is purchased by stranger purchasers, the lands shall, until redemption shall take place, be subject to a new assessment of the land-tax from year to year, according to the rules, and in the manner established by law or custom in regard to the cess, § 68; and, until exonerated, all lands shall continue subject to such yearly assessment. § 74.

*The whole expence of collection will thus fall upon proprietors who do not purchase their land-tax, or who purchase as stranger purchasers.*

3. If any assessment which shall thus continue to be charged, shall, at any time hereafter, be found to exceed the rate of 4s. in the pound on the annual value of such lands, &c. the same shall be subject to an abatement, in the manner mentioned in the said annual land-tax act. § 103.

5. *Consequences to the Public.*

When any capital stock of the 3l. per Cent. Bank Annuities shall, by virtue of the act, be transferred to the Commissioners for Reduction of the National Debt, the interest or dividends which would have been payable on such stock, shall from thenceforth cease to be issued from the receipt of the Exchequer, or be charged on the consolidated fund; and the money which would have been applicable to the payment thereof, shall remain and be a part of the growing produce of the consolidated fund. § 106; but, when retransferred by them, in pursuance of the act, the dividends shall again become payable. § 107.

**PART III.**

**PERSONS, OFFICERS, AND COURTS, TO WHOM POWERS ARE GIVEN, AND FROM WHOM THE PERFORMANCE OF DUTIES IS REQUIRED, FOR THE EXECUTION OF THE ACT.**

**HIS MAJESTY**

Is empowered, by warrant under his royal sign manual, to nominate and appoint, in every county, stewardry, city, burgh, town and place, such and so many of the persons named to carry into execution the Annual Land-Tax Act, passed in the last session of Parliament, as his Majesty shall think fit, to be Commissioners for Selling the Land-Tax in the several counties, &c. wherein they are specially nominated. § 4.

**COMMISSIONERS FOR SELLING THE LAND-TAX,**

1. Are appointed by his Majesty, by warrant under his royal sign manual.—They are of the description mentioned under “HIS MAJESTY.” § 4.
2. They make oath (according to form in the act), that they will faithfully discharge their duty; which oath any one of them is empowered to administer to the others. § 5.
3. They are authorized to examine upon oath or affirmation, and to receive information in the manner mentioned in article 4th of the 1st Branch of the 1st Part hereof. § 6.
4. Any two of them are sufficient to contract with purchasers. § 8.
5. They examine the certificate of the Commissioners of Land-Tax, produced to them by intending purchasers, and amend the same, if necessary, accord-

ing to the assessment of land-tax. § 17. 72. taking care, in fixing the instalments, to avoid fractions less than a penny. § 10.

6. They thereupon make the contract in the form (B), annexed to the act. § 9. 17. 72.

7. They are empowered to settle the priority of preference in cases of difference between parties 2d entitled to benefit of preference. § 13. Subject to appeal. § 121.

8. In cases of sale, grant of security, or rent-charge, for the purpose of raising money to purchase land-tax, they must observe the directions given in § 29. 20. 21. 24. 25. 30. & 38. of the act, which are stated in articles 1. 2. 3. 4. 5. 6. 7. & 8. applicable to *such cases*, on pages 12. 13. & 14. hereof.

9. They may contract with a trustee for any number of persons whose land-tax does not exceed 25s. § 66.

10. After 25th March 1799, they may put up to sale, by public sale or auction, or otherwise, as the Commissioners of the Treasury shall direct, such land-tax as shall remain unpaid in their respective districts; § 68. Any two of them may, with the approbation of the Commissioners of the Treasury, thereafter contract with any person willing to purchase, *Ibid.* or sooner, if all the persons entitled to preference shall have given notice that they do not intend to claim their preference. § 69. So soon as such notice is given to them by the person first entitled, they may immediately contract with the person next entitled. *Ibid.*

11. They may contract with persons in possession wishing to redeem from stranger purchasers after the period of redemption, in the same manner as with an original purchaser. § 93.

12. They may contract (under the directions of the Court of Exchequer) with persons wishing to make good a contract which has become void. § 100.

13. Acceptance of commissions under the act, shall not vacate seats in Parliament. § 115.

COMMISSIONERS OF LAND-TAX, viz. COMMISSIONERS OF SUPPLY, &c.

1. Receive from intending purchasers the schedule or description mentioned in article 2d of the 1st Branch of the 1st Part hereof. § 17. ; and the like schedule or description mentioned in the first article, applicable to *Persons desirous of purchasing*, in the 2d Part hereof. § 72.

2. They thereupon ascertain and settle the amount of the land-tax contained in such schedule, according to the form (A), annexed to the act, and grant a certificate thereof. § 17. & 72.

3. They adjust any differences which may arise between parties, relative to land-tax charged, or which ought to have been charged, on fee farm, rents, feu duty, or other rents. § 16.

4. They shall continue to insert in the certificates of assessment, the whole of the land-tax charged on any parish or place (notwithstanding the discharge of any part thereof), so long as any part of the land-tax charged and chargeable in such parish or place shall not be exonerated. § 74. See also § 68.

5. They shall receive from the officer of the Commissioners for the affairs of Taxes, a duplicate of the land-tax redeemed or purchased, &c. § 75.

6. In cases of abatement, they shall make an assessment, specifying such abatement, and shall cause duplicates to be returned to the Collector, the Commissioners for the affairs of Taxes, and the King's Remembrancer in Exchequer. § 103.

7. Where lands now rated together shall hereafter be separated, any two of the Commissioners shall cause the land-tax to be apportioned according to the rules followed in the division of *cumulo* valued rents. § 104.

COLLECTOR OF LAND TAX,

1. Shall continue to levy assessment yearly (till the lands are exonerated) according to the rates, and in the manner now established. § 74.

2. He shall receive from the officer of the Commissioner of the affairs of Taxes, a duplicate of the land-tax redeemed or purchased, &c. § 75.

3. He shall pay to purchasers, his assigns, &c. the full amount of the land-tax, in manner mentioned in art. 1. of the 3d Branch of Part II. hereof. § 77. under the penalty mentioned in article 3. of the same Branch and Part. § 83. Also to persons who have redeemed their land-tax by sale, mortgage, or rent-charge, and who have declared their option to be considered as purchasers. § 81.

4. He shall receive from the officer of the Commissioners of the affairs of Taxes, duplicates of the entry of assignments, affidavits of marriages, and probates, and letters of administration; and he shall pay to the parties having thus right, upon their producing the certificate of entry in the same manner as to the original purchaser. § 78.

5. If he pays to the party appearing by the register kept by such officer, or by the certificate of such officer, to be the person entitled, the Collector shall be indemnified, notwithstanding any defect of title in the person receiving. § 84.

6. He shall make good any abatement to purchasers, &c. upon their producing the certificate thereof of the Commissioners of the Land-Tax, or an attested copy, unless such purchasers, &c. shall have received a proportion of stock in lieu of such abatement. § 85.

7. In cases of abatement, he shall receive a duplicate of the assessment, specifying the same, from the Commissioners of the land-tax. § 103.

8. Upon receiving notice from a party entitled to

preference, meaning to redeem from a purchaser he shall cause notice, in writing, to be given to such purchaser, (where it cannot be delivered to him by leaving the same at his dwelling-house, if within Great Britain, and publishing the same in the London Gazette, if beyond seas. § 111.) and shall cease to make payment to such purchaser from the end of the quarter next ensuing such notice. § 93.

RECEIVER GENERAL

Shall, as soon after 25th March 1799 as conveniently may be, prepare a schedule or description of the land-tax remaining unfold in Scotland, and transmit a duplicate thereof to the Commissioners for the affairs of Taxes. § 71.

COMMISSIONERS FOR THE AFFAIRS OF TAXES.

1. They shall deposit the duplicates transmitted to them of the schedules of the land-tax remaining unfold after 25th March 1799, in some convenient office, for the inspection of all persons, on payment to the clerk of 1s. § 71.

2. They shall, with the approbation of the Commissioners of the Treasury, cause the said schedules to be published in newspapers, &c. § 71.

3. They shall appoint an office for the registering contracts, &c. § 75. & 17.

4. Their officer shall provide books for this purpose. He shall register the contract in such books, and shall send three duplicates, one to the Collector of the county, &c. another to the Commissioners of the Land-Tax for the Division, and the third to the King's Remembrancer in Exchequer. § 75. He shall also register assignments, and send duplicates,

in like manner. § 98. The certificate of the Commissioners of the Land-Tax, and the certificate or receipt of the cashier of the bank, must also be entered or registered. § 17. 72.

5. Such officer shall enter a memorial of assignments in such books, and shall certify the entry by an indorsement on the assignment; and shall also enter therein affidavits of marriages, probates of wills, or letters of administration, give certificates of the entry to the party, and send duplicates to the Collector of the county, &c. § 78.

6. In cases of abatement, they shall receive a duplicate of the assessment, specifying the same, from the Commissioners of the Land-Tax. § 103.

7. Where penalties are recovered by the Lord Advocate, they appoint the person who shall receive the same for the use of his Majesty. § 117.

BANK OF ENGLAND.

1. The Governor and Company devise the form and manner of the receipt to be given by their cashier to parties transferring the consideration of their purchase, or the first instalment thereof. § 17.

2. They are to open an account, to be entitled, An Account of the Sale of the Land-Tax; and carry to the credit of the account all monies directed to be paid into the bank upon the said account. § 102.

3. They are to place to this account monies paid in by purchasers of lands sold to purchase the land-tax, by mortgagees, or granters of rent-charge. § 30.

4. They shall place to a separate account, and pay from time to time into the receipt of his Majesty's Exchequer, sums of money paid by way of interest, or transfer of instalments. § 91.

THEIR CASHIERS,

1. Give receipts to purchasers making transfers, according to the form directed by the Governor and Company. § 17.

2. They are required to accept and receive all monies directed to be paid into the bank under the act. § 102.

3. They are to give receipts to purchasers of land sold for the purchase of the land-tax, to mortgagees, and grantees of rent-charge, paying money into the bank. § 30. They are also to give receipts for interest paid upon instalments. § 91.

4. At the transfer for the first instalment, they are required to indorse on the contract the value of the capital stock at the time of the transfer. § 94.

COMMISSIONERS FOR REDUCTION OF THE NATIONAL DEBT,

1. Receive transfers of the consideration of the purchase. § 10.

2. Shall keep distinct accounts of monies placed to their credit by the bank, paid in by purchasers of land sold for purchasing the land-tax, and shall invest the same in 3l. per cent. Bank Annuities. § 30.

3. In cases of diminution, the Commissioners shall, at the desire of the purchasers, retransfer such sum of capital stock as will yield a yearly sum equal to such diminution, and one-fifth or one-tenth part more, as the case may be. § 82. & § 86.

4. In cases of redemption from purchasers, &c. they shall either retransfer so much 3l. per cent. Bank Annuities as were originally transferred, or pay the price thereof (ascertained by the indorsement of the cashier of the bank), as at the period of the first instalment. § 94.

5. In cases of forfeiture, where the penalty is not sued for, they are required to reserve the same for the use of the public out of the capital stock transferred under the contract, and to retransfer the remainder to the defaulter. § 101.

6. Any two Commissioners are sufficient for the execution of any thing committed to them by the act. § 114.

LORDS COMMISSIONERS OF THE TREASURY,

1. Are empowered to direct in what manner the land-tax remaining unpaid after 25th March 1799 shall be disposed of. § 68.

2. Are empowered to authorise the Commissioners for the affairs of Taxes, to publish the duplicates (or parts thereof) of the schedules of the land-tax remaining unpaid. § 71.

3. Any three of them, or

THE LORD HIGH TREASURER

For the time being, are empowered to direct any sums of money out of the supplies for the year, for the payment of salaries to Commissioners, clerks, and officers, and for discharging such incidental expenses as shall necessarily attend the execution of the 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. The sum to be paid to Commissioners under the act not to exceed 3d. in the pound on the amount of the land-tax sold by them, to be applied and paid to and among them in equal proportions. § 113.

KING'S REMEMBRANCER IN EXCHEQUER,

1. Shall receive, upon demand, from the officer of the Commissioners of the affairs of Taxes, duplicates of contracts, and assignments of contracts, of the land-tax redeemed or purchased, &c. § 75. & 98.

2. In cases of abatement, he shall receive from the Commissioners of the Land-Tax a duplicate of the assessment, specifying the abatement. § 103.

LORD ADVOCATE,

1. May stay proceedings in any suit for penalties other than to the party aggrieved, in case it shall appear to his satisfaction that such penalty or forfeiture was incurred without intention of fraud. § 116.

2. In default of prosecution within six months for penalties, other than by the party aggrieved, penalties shall be recoverable only by the Lord Advocate, who shall pay over the same to such person, to the use of his Majesty, as the Commissioners for the affairs of Taxes shall appoint. § 117.

COMMISSIONERS OF APPEALS,

1. Shall take an oath, according to the form in the act, for the faithful discharge of their duty. § 5.

2. Commissioners of the Land-Tax being Justices of the Peace, and not being appointed Commissioners under the act, shall be Commissioners for the purpose of hearing Appeals for the district within which they act, as Commissioners of Land-Tax and Justices of the Peace. § 120.

3. They may have the advice of counsel being of five years standing, and may award costs; and in all cases where the consideration does not exceed 500l. stock to the party aggrieved, their order shall

be final: Where it exceeds 500l. stock, an appeal lies, by petition, to the Court of Session or Exchequer. § 121.

COURT OF SESSION,

1. Are empowered to compel purchasers entitled to preference, but not having the fee simple of the lands, to make an assignment to any substitute heir of entail, or other person having a future interest, wishing to redeem upon coming into possession; and they may authorize a party to make such assignment, although under 21 years of age, or although under any other legal incapacity. § 18.

2. The Judges are empowered to order a sale of the entailed lands, for the purpose of purchasing the land-tax. § 26.

3. They are empowered to order the same to be burdened with any sum of money necessary for the purchase. § 27.

4. They direct surplus money to be laid out in the payment of debts affecting the entailed estate, or in the purchase of other lands to the same series of heirs, &c. and, in the mean time, to order it to be paid in to one or other of the two public banks. § 33.

5. They are empowered, upon application, to allow timber to be cut down for the purchase of the land-tax, and to direct in what manner the surplus money shall be employed. § 41.

6. They, and any of his Majesty's courts holding pleas to the amount of 40s. may determine suits, by action of debt, for penalties to the parties aggrieved. § 116.

7. They may determine appeals from the Commissioners of Appeals, where the consideration exceeds 500l. stock. § 121.

8. Any of the Judges may take affidavits of marriages. § 78.

COURT OF EXCHEQUER,

1. May compel an assignment, in manner stated in the first article, under the "Court of Session." § 18.

2. May relieve against penalties, and may enlarge the time for making good instalments. § 80. 97.

3. May allow strangers to make good contracts. § 100.

4. They, and any of his Majesty's courts holding pleas to the amount of 40s. may determine suits, by action of debt or on the case for penalties to the party aggrieved. § 116.

5. Other penalties are to be sued for in the Court of Exchequer, by action of debt, bill, plaint, or information. § 116.

7. They may determine appeals from the Commissioners of Appeals, where the consideration exceeds 500l. stock. § 121.

COURTS HOLDING PLEAS TO THE AMOUNT OF 40S,

May determine all suits, by action of debt, for penalties to the party aggrieved. § 116.

MAGISTRATES OF CORPORATE TOWNS, and JUSTICES OF THE PEACE,

Are empowered to take affidavits under the act. § 6. & 78.

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