



Exchequer Court (Scotland) Act 1856

1856 CHAPTER 56

An Act to constitute the Court of Session the Court of Exchequer in Scotland, and to regulate Procedure in Matters connected with the Exchequer. [21st July 1856]

WHEREAS the Practice and Procedure in the Court of Exchequer in Scotland have been found inconvenient and troublesome, and it is expedient that the whole Power, Authority, and Jurisdiction at present belonging to the Court of Exchequer should be transferred to and vested in the Court of Session in Scotland, and that Provision should be made for the due Administration of Justice by the Court of Session in Exchequer Cases, and for all relative and necessary Proceedings in such Cases : Be it therefore enacted by the Queen'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, as follows:

I The Court of Session to be the Court of Exchequer in Scotland.

The whole Power, Authority, and Jurisdiction at present belonging to the Court of Exchequer in Scotland, as at present constituted, shall be transferred to and vested in the Court of Session, and the Court of Session shall be also the Court of Exchequer in Scotland.

II One of the Lords Ordinary in the Court of Session to be Lord Ordinary in Exchequer Causes.

It shall be lawful for Her Majesty, Her Heirs and Successors, from Time to Time to nominate and appoint One of the Lords Ordinary in the Outer House of the Court of Session to be Lord Ordinary in Exchequer Causes under this Act; and the Lord Ordinary to be so appointed shall, unless where otherwise expressly allowed by this Act, be the sole Lord Ordinary in all Causes to be instituted or carried through before the Court of Session by virtue of this Act, and shall continue to act as Lord Ordinary in all such Causes so long as he shall continue a Lord Ordinary in the Outer House, or until another Lord Ordinary shall be nominated as aforesaid to act as Lord Ordinary in Exchequer Causes in his Room and Stead; and, unless where otherwise expressly

provided by this Act, all Proceedings in Exchequer Causes under this Act shall be brought in the first instance before such Lord Ordinary.

III Lord Ordinary in Exchequer Causes may act in Vacation as well as during Session; and in his Absence any other Lord Ordinary may act in his Room.

It shall be competent to the Lord Ordinary in Exchequer Causes at any Time, as well in Vacation or Recess as during the Sittings of the Court of Session, and on any Day or Days of the Year, whether Sederunt Days of the Court of Session or not, to entertain and dispose of all Matters of a summary Nature, or which may appear to the Lord Ordinary to require Despatch, being within his Competency under this Act, and also to try any Cause under this Act, and to pronounce Judgment therein, and in case of the Absence or Inability of the Lord Ordinary, any Duties devolving on him under this Act may, during such Absence or Inability, be performed by any other Lord Ordinary of the Court of Session acting in his Room and Stead.

IV Clerks to the Lord Ordinary in Exchequer Causes to be Clerks in such Causes; and additional Salary granted.

The Depute and Assistant Clerks of Session attached to the Lord Ordinary in Exchequer Causes shall be Clerks in all such Causes in the Outer House ; and it shall be lawful for the Commissioners of Her Majesty's Treasury to grant to such Assistant Clerk of Session, in respect of the Increase of his Duties under this Act, an annual Allowance not exceeding Fifty Pounds per Annum, in addition to his ordinary Salary ; and such Allowance shall be paid out of any Monies which may from Time to Time be voted by Parliament for that Purpose.

V Exchequer Causes maybe commenced by Subpoena.

It shall be competent to the Lord Advocate, on the Behalf of Her Majesty, to commence any such Cause by issuing or causing to be issued against the Defender a Subpoena in the Form, as nearly as may be, of Schedule A. hereunto annexed, which Subpoena may De served upon the Defender and Execution of Service returned in the like Manner as any ordinary Summons before the Court of Session may be served and Execution thereof returned; provided that such Service may be made either by a Messenger-at-Arms, or Sheriff Officer, or by an Excise Officer or other Officer of the Department of Inland Revenue, or any Officer of the Customs.

VI Subpoena to be called in Court as a Summons, and Procedure thereon.

On the Expiration of the Induciae of any such Subpoena, such Subpoena may be called in the Court of Session, and thereafter enrolled, in the like Manner as any ordinary Summons ; and the Lord Ordinary shall, at the Outset of the Cause, unless the Information to which such Subpoena relates be then produced and lodged in Process, pronounce an Interlocutor allowing such Information to be lodged in Process, and no further Proceeding shall take place until such Information be lodged; and upon such Information being lodged a Copy thereof shall be served upon the Defender, unless such Service shall have been previously made; and the Transmission of such Copy through the Post, addressed to his known Residence or Place of Business, shall be deemed sufficient Service; and a Certificate by any One Person, written on the Information itself and signed, bearing that a Copy thereof has been served upon the Defender, shall be prima facie Evidence of such Service having been duly made; and

after the Information shall have been served as aforesaid, the Lord Ordinary shall, if the Defender shall admit the Truth of the Information, or of such Part thereof as may be insisted in against him, or do not appear, give Decree in Terms of the said Information, so far as the same shall be insisted in ; and if the Defender shall appear, and shall not admit as aforesaid, the Lord Ordinary shall appoint a Day for hearing the Parties upon such Information, where this may appear to him to be necessary, or shall appoint a Day for trying the Matters put in Issue by such Information, without any Adjustment of any separate Issue or Issues, or shall take such other Course as to him may seem proper; and where a Day shall be so appointed for Trial, a Common or Special Jury (where a Special Jury shall be applied for and granted) shall be summoned and empanelled, as in any ordinary Jury Cause before the Court of Session to be tried by a Lord Ordinary in the Outer House; and the Lord Ordinary in Exchequer Causes shall preside at such Trial, and at all other Trials of Exchequer Causes under this Act, unless in any particular Case, upon a special Request by such Lord Ordinary to that Effect to either of the Two Divisions of the Court of Session, another Lord Ordinary shall be appointed to preside in his Stead; and the Verdict of the Jury may be in one or other of the Forms in the Schedule C. hereunto annexed, or in such other Form as may be applicable to the Case, and shall be subject to the Provisions of the Act of the Seventeenth and Eighteenth of Queen Victoria, Chapter Fifty-nine ; and on such Verdict being given the Lord Ordinary presiding at the Trial shall pronounce Decree in conformity therewith, and as may be just and according to Law.

VII Form of Information in Causes commenced by Subpoena.

Every Information to be lodged in Terms of this Act shall be in the Form, as nearly as may be, of the Schedule B. hereunto annexed ; and it shall be competent to the Lord Advocate, on the Behalf of Her Majesty, to amend his Information at any Time before Verdict; provided that no such Amendment shall be made by the Lord Advocate after a Day has been fixed for Trial, unless upon Payment to the Defender of his Expenses previously incurred : Provided also, that it shall not be necessary to mention in any Information any Act of Parliament other than the Act imposing any Penalty or Duty claimed, or creating any Debt sought to be recovered ; and provided further, that, notwithstanding the Terms of any such Information, it shall not be incumbent to prove against the Defender, in order to recover under such Information, any Matters stated therein, except only such Matters as are by Law required to be proved in order to the Forfeiture of the Penalty, or the Recovery of the Duty or Debt, or the Condemnation of the Seizure sought for.

VIII Special Case may be lodged where Parties agreed upon the Facts.

Where in any such Cause commenced by Subpoena as aforesaid the Parties shall be agreed upon the Facts, and shall dispute only on the Law, it shall be competent for them to lodge in Process a Special Case, signed by themselves or their Counsel, setting forth the Facts on which they are so agreed and upon which the Question of Law arises, and such Special Case shall be equivalent to a Special Verdict finding such Facts, and raising a Question of Law for the Lord Ordinary.

IX Procedure in Cases commenced by Subpoena, so far as not expressly provided, how to be regulated.

The Procedure in all Cases commenced by Subpoena as aforesaid shall, in so far as not specially provided for by this Act, be regulated by the Lord Ordinary, subject to any

Rules and Regulations to be framed as after mentioned, in such Way and Manner as to the Lord Ordinary shall seem proper and expedient; and, in so far as not so regulated, shall be conducted as nearly as may be in conformity with the Procedure before the Court of Session in ordinary Actions; provided that Protestation shall not be applicable to any such Cases, nor shall any Record require to be made up by Defences, or revised Condescendence and Defences, or to be closed; provided also, that no such Cases shall fall asleep, or require to be wakened ; but when any Exchequer Cause shall have lain over for such Period after the passing of this Act as in the Case of any ordinary Action before the Court of Session would have rendered such ordinary Action a sleeping Process, such Exchequer Cause shall not be moved in by the Lord Ordinary or the Court until the Expiration of Ten Days from the Date of written Notice being given by the Pursuer or Defender to the opposite Party in the Cause that the Cause is to be further proceeded with.

X Proceedings may be commenced by Summons in place of Subpoena; and Procedure under Summons, to be the same as in Ordinary Court of Session Cases.

It shall be competent to the Lord Advocate, on the Behalf of Her Majesty, in place of proceeding by Subpoena and Information as herein-before provided, to commence any such Cause by a Summons in one or other of the Forms in Use in the Court of Session, for the Time being; and Proceedings may also be taken by Summons as aforesaid at the Instance of any Person or Persons alleging a Ground of Action against the Crown; and where such Cause shall be commenced by Summons, the whole Proceedings shall be conducted throughout as nearly as may be in the like Way and Manner as in Causes depending before the Court of Session, other than Exchequer Causes; and every such Summons to be raised on the Behalf of Her Majesty may contain Warrant to arrest on the Dependence ; and all Diligence shall be competent upon every such Summons to be raised on the Behalf of Her Majesty, and upon any Warrant to arrest on the Dependence contained therein, and with such and the like Operation and Effect as upon any ordinary Summons, or Warrant to arrest on the Dependence contained therein before the Court of Session, according to the Law and Practice in Use in the said Court for the Time in ordinary Causes.

XI Procedure in Cases of Seizure.

Where any Seizure shall be made by any Officer entitled to make such Seizure, where judicial Condemnation thereof shall be requisite in the Court of Session, an Appraisement of the Articles comprehended therein shall be made in the Form, as nearly as may be, of the Schedule D. hereunto annexed ; and such Appraisement shall be lodged in the Office of the Clerk of Court attached to the Lord Ordinary within Thirty Days after such Seizure, and such Appraisement of Seizure shall be included by the said Clerk of Court, and published in the Weekly Calling List of the Court of Session not later than Fourteen Days after being lodged with him as aforesaid; and a Claim for the Articles comprehended in such Seizure, or any of them, in the Form, as nearly as may be, of the Schedule E. hereunto annexed, may be lodged with the said Clerk of Court at any Time within Eight Days from the Date of the Calling of such Appraisement as aforesaid ; and it shall be competent to the Lord Advocate, on the Behalf of Her Majesty, or to the Party claiming such Seizure, to enrol such Appraisement of Seizure in the Weekly Roll of Court of Session Causes at any Time after the Expiration of the said Eight Days ; and at the calling of such Appraisement in the said Weekly Roll, if no Claim to such Seizure shall have been lodged, the Lord

Ordinary shall pronounce Decree of Condemnation of such Seizure, and thereupon such Seizure shall belong to and be at the Disposal of the Crown; and if a Claim to such Seizure shall have been lodged as aforesaid, the Lord Ordinary shall pronounce an Order upon the Lord Advocate to lodge an Information of Seizure on the Behalf of Her Majesty; and, upon such Information of Seizure being lodged, the Procedure shall thenceforward be conducted, as nearly as may be, in the like Manner as in ordinary Causes commenced by Subpoena and Information, in Terms of this Act.

XII Procedure in lieu of Writs of Capias, &c.

Where any Cause may, at the Date of the passing of this Act, be competently commenced before the Court of Exchequer by Writ of Capias, or where, at the Date of the passing of this Act, it is competent to apprehend the Defender or Person complained of, in order that he may find Security to appear and answer, or to pay the Penalties, Duties, or Debt sought to be recovered, it shall be competent to pray or conclude in any Information, Summons, or Proceeding to be raised under this Act for Warrant to apprehend such Defender or Person complained of; and such Warrant shall be granted by the Lord Ordinary on Production to him at any Time, whether during Session or not, of the Information or other Writ containing such Prayer or Conclusion, although the same may not have been served, or called, or enrolled; and in every such Case the Defender, or Person complained of, when apprehended, shall be bound with Two sufficient Sureties, to the Satisfaction of the Prosecutor or of the Lord Ordinary, to appear and answer in the Proceeding brought against him as aforesaid, and to pay the Penalties, Duties, or Debt sought to be recovered, if he shall be found liable therein, or such Sum or Sums as under such Proceeding he may be found liable to pay; and failing his finding such Security, the Lord Ordinary shall grant Warrant for detaining him in Prison, and he shall be detained in Prison accordingly, until such Security be found, or until the Issue of such Proceeding, or until he be liberated in due Course of Law.

XIII Procedure in lieu of Writs of the Pipe.

In all Cases where, according to the Practice of the Court of Exchequer at the Date of the passing of this Act, any Rent-charges or Penalties may be levied by Process of the Pipe, it shall be competent for the Lord Ordinary in Exchequer Causes, and he is hereby required, upon the Production to him of a Certificate by any Person charged with the Recovery or Collection of such Rentcharges or Penalties, setting forth that any such Rentcharge or Penalty is due, and the Amount and other Particulars thereof, and the Party or Parties indebted therein, and that he has been unable to recover the same, to issue ex parte, and without the Form of any written Application, a Decree decerning and ordaining such Party or Parties to make Payment of such Rentcharge or Penalty; provided, that all Penalties which may be incurred in One County or Stewartry may be included in One Decree and Charge: Provided also, that any Charge to be given on such Decree, or any Diligence following thereon, may be brought under Suspension by the Party against whom the same is directed, but no such Suspension shall be competent before a Charge has been given.

XIV Procedure in lieu of Injunction.

In all Cases in which, if occurring at the Date of the passing of this Act, any Person or Persons would be liable, to be stayed by Injunction furth of the Court of Exchequer, whether in respect of such Person or Persons prosecuting or threatening to prosecute before any Court other than the Court of Exchequer in any Matters connected with the

Revenue, or with the Proceedings of Officers of the Revenue, or in any other Matters as to which exclusive Jurisdiction is at present possessed by the Court of Exchequer, or otherwise, it shall be competent to apply to the Lord Ordinary in Exchequer Causes to restrain such Person or Persons by Interdict from following out such Prosecution in another Court or otherwise, according to the Circumstances of the Case; and such Application may be made by a Note of Interdict having a Statement of Facts and Note of Pleas in Law appended thereto, all as nearly as may be in the Form, at present in Use in the Court of Session; and such Note of Interdict shall be lodged in the Office of the Clerk of Court attached to the said Lord Ordinary, and shall be forthwith submitted by such Clerk to the said Lord Ordinary, who may thereupon at once grant Interdict or at once refuse to grant it, or appoint such Note of Interdict in the first place to be served, and if need be to be answered, or Parties to be heard thereon with or without Answers, and may thereupon give Decree granting or refusing Interdict, or may take such-other Course in regard to such Application for Interdict as to him may seem proper; provided, that where Interdict shall be granted as aforesaid with reference to any Cause requiring to be instituted within a limited Time, or which, if not instituted within a limited Time, may be competently objected to as not timeously brought, the Time which may have elapsed between the Date of the Service of such Interdict and the Date of the Institution of such Cause to which such Interdict relates, with Ten Free Days in addition thereto, shall be added to the Period limited as aforesaid, and such Cause shall be deemed and taken to be timeously brought, if instituted at any Time within such extended Period.

XV Procedure in lieu of Mandamus.

In all Cases where, at the Date of the passing of this Act, it would be competent to apply to the Court of Exchequer for a Rule upon any Person or Persons to show Cause why a Mandamus should not issue against such Person or Persons, directing him or them to do any Act or to perform any Duty, and for such Court of Exchequer, failing such Cause being shown, to issue a Mandamus against such Person or Persons to the Effect aforesaid, it shall be competent to apply to the Lord Ordinary in Exchequer Causes by summary Petition, setting forth briefly the Facts on which the Application is based, for an Order on such Person or Persons decerning and ordaining him or them, to do the Act, or to perform the Duty which he or they is or are refusing or neglecting to do or perform; and in the event of the Failure of such Person or Persons to conform and to implement the Terms of said Order, to pay conjointly and severally, or jointly, or otherwise as to the Lord Ordinary may seem fit, such Sum or Sums of Money as may be reasonably demanded in respect of such Failure, and that either in lieu of or by way of Fine or Penalty over and above Performance ; and the Lord Ordinary shall order Service of such Petition on such Person or Persons as he may deem proper, and may, if he sees fit, appoint Answers to be lodged to such Petition, or Parties to be heard thereon, with or without Answers, and may thereupon give Decree granting or refusing the Prayer of such Petition, or may take such other Course with regard thereto as to him may seem proper; provided that it shall be competent to the Lord Ordinary to prescribe what shall be deemed good Service of any Order, Interlocutor, or Decree which may be pronounced by him upon any Person or Persons who may be affected thereby.

XVI Procedure on Affidavit of Danger.

Where in any Case any Officer of the Revenue shall make Affidavit that a Debt or Duty is due to the Crown by a Crown Debtor believed to be or to have died insolvent, and

shall state in such Affidavit any reasonable Ground for such Belief, and that there is Danger of Loss to the Crown or Revenue with respect to such Debt or Duty, it shall be competent to the Lord Advocate, on the Behalf of Her Majesty, to present a summary Petition to the Lord Ordinary, setting forth that such Debt or Duty is resting owing, and that such Affidavit of Danger has been made, producing such Affidavit along with such Petition, and the Lord Ordinary may thereupon, without further Evidence or Inquiry, issue ex parte a Summary Act and Decree decerning and ordaining such Crown Debtor to make Payment of such Debt or Duty; provided that any Charge given or threatened to be given on such Decree, or any Diligence following thereon, may be brought under Suspension by such Crown Debtor, or his Representatives, or any others in his Right.

XVII Procedure in lieu of Writs of Habeas and Certiorari.

In all Cases where, at the Date of the passing of this Act, a Writ of Habeas or a Writ of Certiorari might have competently issued from the Court of Exchequer to the Effect of removing any Proceedings before, or Warrant granted or issued by any Inferior Court or Magistrate or Public Officer to the said Court of Exchequer, in order to Examination, it shall be competent to the Party against whom such Warrant is directed, or to either of the Parties to such Proceedings, to bring up such Warrant or Proceedings to the Court of Session sitting as the Court of Exchequer, to the like Effect as by such Writ of Habeas or Writ of Certiorari before the passing of this Act, and that by lodging in the Office of the Clerk of Court attached to the Lord Ordinary in Exchequer Causes a Note of Appeal, in the Form or as nearly as may be in the Form of the Schedule F. hereunto annexed; and such Note of Appeal shall be forthwith submitted by-such Clerk of Court, in a summary Way to the Lord Ordinary, who may thereupon at once direct such Warrant or Proceedings to be transmitted to the Court of Session, or may at once refuse to give such Direction or to entertain such Appeal; or, if he sees fit, may order such Note of Appeal to be served upon the Inferior Magistrate or Magistrates, or Public Officer or Officers, or upon the opposite Party, or both, and them or either of them to lodge Answers to such Appeal; and may also, if he sees fit, order Parties to be heard upon such Note of Appeal, with or without Answers; and may thereupon pronounce such Orders or Decrees as he may deem proper upon the Matters raised by such Appeal; and in particular may either dismiss such Appeal, and remit back simpliciter the Warrant or Proceedings, or may give Decree quashing or setting aside the Warrant, or quashing or setting aside the Proceedings, in whole or in part, and may give such Directions to such Inferior Court, or Magistrate or Public Officer, with regard to his or their Proceedings, as may be just ; provided that every Clerk of an Inferior Court or other Public Officer having in his Hands or under his Control any such Warrant or Proceedings shall, on Receipt of a Copy certified by any Depute or Assistant Clerk of Session of any Interlocutor of the Court of Session or of the Lord Ordinary in Exchequer Causes, directing such Warrant or Proceedings to be transmitted to the Court of Session or to the Lord Ordinary, be bound forthwith to transmit such Warrant or Proceedings, with a proper Inventory thereof certified by him to be correct, to the Office of the Clerk of the Court of Session attached to the Lord Ordinary; and where any such Warrant or Proceedings so transmitted to the Court of Session or to the Lord Ordinary shall be remitted back, it shall be the Duty of the Clerk of the Court of Session to re-transmit the same to the Clerk of such Inferior Court or other Public Officer from whom they were received.

XVIII As to Performance of certain Duties of Court of Exchequer heretofore performed under 10 & 11 Vict. c.51.

The Duties heretofore performed by or incumbent on the Judges of the Court of Exchequer, under and by virtue of an Act passed in the Session of Parliament holden in the Tenth and Eleventh Years of the Reign of Her present Majesty, intituled An Act to amend the Practice in Scotland with regard to Crown Charters and Precepts for Chancery, shall be performed by the Lord Ordinary in Exchequer Causes.

XIX Duties of Court of Exchequer in Appointment of Tutors Dative to be performed by Inner Houses of Session.

The Duties heretofore performed by or incumbent on the Court of Exchequer with regard to the Nomination, Appointment, or Control of Tutors Dative shall be performed by the Court of Session acting as the Court of Exchequer in Scotland, upon Applications for such Nomination or Appointment to be made to either of the Divisions of the said Court by way of summary Petition; and the Procedure under such Petitions may be, as nearly as may be, the same as under other summary Petitions to the said Court, but may be regulated and varied from Time to Time in such Way and Manner as to the said Court may seem proper.

XX Interlocutors in Exchequer Causes may be reclaimed against, and appealed, as if pronounced in ordinary Court of Session Causes.

All Interlocutors of the Lord Ordinary in Exchequer Causes shall be subject to Review of either Inner House of the Court of Session; and all such Interlocutors, and all Interlocutors of the Inner House in Exchequer Causes, shall be subject to Appeal to the House of Lords, in the like Manner, and to the same Extent and Effect, and under the same Rules and Regulations as any Interlocutor of a Lord Ordinary or of the Inner House in any ordinary Cause before the Court of Session.

XXI Suspension, where competent, to be by Note in the Bill Chamber in common Form; and when Note passed Case to depend before Lord Ordinary in Exchequer Causes.

Any Suspension may be competently brought at the Instance or on the Behalf of Her Majesty, or of any Subject, of any Decree, Charge, threatened Charge, or Diligence whatever in any Cause or Matter connected with the Exchequer, in the like Manner and to the same Extent and Effect as if such Decree, Charge, threatened Charge, or Diligence were in Causes or Matters connected with any ordinary Court of Session Process or Procedure; and the Application for such Suspension may be made in the Bill Chamber by Note of Suspension in ordinary Form, and the Proceedings under the same shall thereafter be conducted as in any ordinary Court of Session Process of the like Nature ; provided that, on any such Note of Suspension being passed and enrolled the Lord Ordinary in Exchequer Causes shall be the Lord Ordinary in such Process.

XXII The Lord Advocate to sue and be sued on behalf of Her Majesty.

All Causes which shall be brought on the Behalf of the Crown in Terms of this Act shall be at the Instance of the Lord Advocate on the Behalf of Her Majesty ; and it shall be competent for any Person alleging any Ground of Action against the Crown, which at the Date of the passing of this Act was cognizable by the Court of Exchequer

as at present constituted, to call the Crown, by calling the Lord Advocate as Defender or Respondent on the Behalf of Her Majesty; and all Interlocutors or Decrees which shall be pronounced in any such Cause shall be binding upon Her Majesty and Her Royal Successors as upon the other Parties thereto ; and where in any such Cause any Decree shall be obtained against the Lord Advocate on the Behalf of Her Majesty, Payment of any Money contained in such Decree shall be made, and such Decree shall be otherwise implemented by the Commissioners of Her Majesty's Treasury, or by such Board of Revenue or other Department as in the Opinion of the Lord Advocate ought properly to make such Payment or Implement ; and the Person obtaining such Decree shall be entitled to demand from the Lord Advocate a Certificate of his Opinion accordingly, but shall not be entitled to put such Decree in farther Execution against the Lord Advocate.

XXIII Privilege of Audience preserved to the Crown.

In all Causes which shall be brought under this Act the Lord Advocate shall, in pleading on the Behalf of the Crown, whether before the Court or a Jury, have the Privilege of being heard last, according to the present Practice of the Court of Exchequer.

XXIV Costs may be given for and against the Crown.

In all Causes which shall be instituted under this Act before the Court of Session acting as the Court of Exchequer in Scotland, and in all Causes presently depending, or which shall come to depend, before any Civil Court in Scotland at the Instance or on the Behalf of the Crown, against any Person or Persons, or against the Crown at the Instance of any Person or Persons, the Crown, or the Lord Advocate or other Person or Persons suing on its Behalf, shall be entitled, when Decree shall be given for the Crown, to move for and recover Expenses of Process, in the like Manner as and under the like Rules, Regulations, and Provisions as are or may be in force touching Expenses of Process in Proceedings between Subject and Subject; and, where in any Cause, whether to be brought under this Act, or presently depending, or which may come to depend before any Civil Court in Scotland, Decree shall be given against the Crown, the Subject obtaining such Decree shall be entitled to move for and, if awarded, to recover Expenses of Process in the like Manner and subject to the like Rules, Regulations, and Provisions as aforesaid; and it shall also be competent to recover Expenses of Diligence to which the Crown is a Party in the like Manner and to the like Extent as such Expenses may be recovered in Cases between Subject and Subject.

XXV Exchequer Causes to have Precedence of all others.

All Causes which shall be brought in Terms of this Act shall be deemed and treated as Summary Causes, and shall be denominated Exchequer Causes, and as such be placed at the Head of every Roll of Causes in which they appear, both in the Inner and Outer House, and shall at all Times take Precedence of and have Preference over all other Causes whatsoever.

XXVI Sittings of the Court of Session to be held to correspond with existing Exchequer Terms.

That Part of the Winter Sittings of the Court of Session which precedes the Christmas Recess, and that Part of such Sittings which follows such Recess, and the Summer Sittings of the Court of Session, shall be held to correspond with the Terms heretofore observed in the Court of Exchequer.

XXVII Certified Copies of Interlocutors, equivalent to Extracts, except in order to Diligence.

It shall not be necessary in any Cause to be instituted under this Act to extract any Interlocutor, Order, Act, or Warrant to be pronounced therein, unless for the Purpose of proceeding with Diligence thereon ; and a Copy of any such Interlocutor, Order, Act, or Warrant, certified under the Hand of any Principal Depute or Assistant Clerk of Session to be a true Copy, shall be equivalent to a formal Extract thereof; provided that no Diligence shall proceed except upon a formal Extract.

XXVIII Minute Book dispensed with as to Extracts of Exchequer Decrees; such Extracts to have Priority in the Extractor's Office; and such Extracts, and also Extracts of registered Bonds to Her Majesty, to be in ordinary Form; except that Warrant to charge to be in Form scheduled.

All Decrees to be pronounced under this Act by either Division of the Court of Session, sitting as the Court of Exchequer, shall be extracted by the Extractor of the Court of Session without abiding the Expiration of the Days of the Minute Book, which are hereby dispensed with and such Extractor shall give to all Extracts in Exchequer Causes Preference and Priority in the Preparation thereof over all other Business in his Office; and such Extracts, and also the Extracts of all Decrees proceeding upon Bonds, or other Obligations to Her Majesty, on which Execution may competently proceed, registered in the Books of Council and Session or in the Books of any Sheriff Court, shall be as nearly as may be in ordinary Form, so far as such Form may be consistent with the Provisions of this Act; except that in the Case of Extracts of Decrees proceeding upon Bonds and other Obligations to Her Majesty, registered as aforesaid, and also in the Case of Extracts of such Decrees as aforesaid decerning for Payment of any Penalty, Duty, or Debt due to Her Majesty, the Extractor shall insert in the Extract a Warrant to Sheriffs to charge and execute Diligence, in Terms as nearly as may be of the Schedule G. hereunto annexed, in lieu of the Warrant to charge and for Diligence in Use in ordinary Cases ; and such Extract shall be a sufficient Warrant to any Messenger-at-Arms or Sheriff Officer to execute Charge, Arrestment, and Pounding in Terms thereof.

XXIX Exchequer Decrees to be put in Execution by Sheriffs.

It shall be the Duty of every Sheriff to whose Hands any such Extract shall be intrusted for that Effect by any Public Officer on the Behalf of Her Majesty to put the same to Execution with all due Despatch, and to take all such lawful and proper Measures as by such Public Officer may be required, in order to enforce by means thereof. Payment of the Monies, if any, decerned for, and full Implement of the Decree ; and it shall be lawful to any such Sheriff to recover and take Payment, on the Behalf of Her Majesty, of the Contents of any such Decree, and upon Payment or Implement in Terms thereof, in whole or in part, to discharge such Decree, but that only to the Extent to which Payment or Implement shall have been obtained by him as aforesaid; and every such

Sheriff shall, on the Receipt by him of any Money on the Behalf of Her Majesty, under such Decree, be bound to account for and pay over the same to the Public Officer from whom he received the Extract as aforesaid, or to some other Public Officer or Department entitled to receive the same on the Behalf of Her Majesty.

XXX Sheriff may arrest on Extract Decree; and such Arrestment shall transfer to the Crown the arrested Fund.

It shall be lawful for any Sheriff, by virtue of any such Extract, to cause Arrestment to be used thereon in the Hands of any Person in ordinary Form ; and such Arrestment shall operate to transfer to the Crown, preferably to all other Creditors of the Crown Debtor, all Right to and Interest in the arrested Fund, competent to the Crown Debtor, to such Extent as may be requisite to satisfy and pay the entire Debt due to the Crown, including Interest and Expenses ; and every Person in whose Hands any such Arrestment shall be used on the Behalf of Her Majesty shall be entitled, and be in Safety, to pay to such Sheriff on the Behalf of Her Majesty all Funds in his Hands at the Date of such Arrestment belonging to the Crown Debtor, to any Extent not exceeding the Amount of the Crown Debt with Interest and Expenses, without abiding the Institution of any Process of Furthcoming, or any Decree therein; and if such Payment be not made, it shall be competent to the Crown to follow up such Arrestment by Furthcoming, and also to pursue and do Diligence against the Party indebted to such Crown Debtor, to the full Extent of the Debt due by such Party, as if the Crown stood specially and lawfully assigned into the Debt so due, and into all Bonds, Bills, and Obligations held by the Crown Debtor therefor, and as if such Party were directly indebted to the Crown in the Debt so due: Provided that the Crown shall be accountable to the Crown Debtor, or those in his Right, for any Surplus to be realised by the Crown beyond the Amount of the Crown Debt, with Interest and Expenses.

XXXI Sheriff may charge Crown Debtor on Extract Decree; Execution of Charge to be in Form scheduled.

It shall be lawful for any Sheriff, by virtue of any such Extract, to cause charge the Crown Debtor therein mentioned to pay to him, the said Sheriff, for the Behoof of Her Majesty, the Sums of Money therein mentioned, or to perform the Obligations therein specified, within the Days of Charge therein prescribed with reference to such Crown Debtor from and after the Date of Charge, under the Pain of Poinding and Imprisonment; and the Officer executing the same shall return an Execution in Terms of the Schedule H. hereunto annexed, or as near to the Form thereof as Circumstances will permit.

XXXII Sheriff may Poind on Extract Decree.

On the Expiration of the Days of Charge against the Crown Debtor, it shall be lawful for any Sheriff, by virtue of any such Extract as aforesaid, to cause poind the whole moveable Effects, without Exception, of such Crown Debtor, including Bank Notes, Money, Bonds, Bills, Crop, Stocking, and Implements of Husbandry of all Kinds, in or towards Payment of the Sums of Money therein mentioned ; and such Poinding shall be carried through as nearly as may be in ordinary Form ; except that it shall be lawful for the Officer executing such Poinding, where it is deemed expedient, to take Possession of the poinded Effects, and to place them in a Place of Security instead of leaving them with the Person in whose Possession they were when poinded; and, on the Execution of Poinding being reported, the Sheriff shall grant Warrant to the

Sheriff Clerk to sell them in common Form; and if no Offerer appear at the Roup, the Effects, or such Part thereof as according to the appraised Value may satisfy the Debt, Interest, and Expenses due to Her Majesty, shall be retained by the Sheriff for Her Majesty's Behoof at such appraised Value, subject to such Directions as he may receive with regard to the Disposal thereof from the Public Officer from whom he received the Extract as aforesaid, or from, any Public Officer or Department acting in the Matter on the Behalf of the Crown.

XXXIII On Expiration of Charge, Sheriff may record the Extract and Execution of Charge.

It shall be competent to any Sheriff, at any Time within Year and Day after any such Charge has expired, to cause any such Extract, and the Execution of Charge thereon, to be presented to the Sheriff Clerk of the County in which such Charge was given ; and such Sheriff Clerk shall thereupon record the Execution in the Register of Hornings kept by him, and state therein the Name and Designation of the Person by whom such Extract and Execution were presented, and the Date of the Presentation, which Registration shall have all the like Operation and Effect as the Registration of any expired Charge of Payment, in Terms of the Act passed in the Session of Parliament holden in the First and Second Years of the Reign of Her present Majesty, intituled An Act to amend the Law of Scotland in Matters relating to Personal Diligence, Arrestments, and Poidings.

XXXIV After Execution of Charge recorded, Sheriff may issue Warrant to imprison.

On the Execution being so recorded, the Sheriff Clerk shall write upon the Extract, and upon the Execution (if it be written on Paper apart), a Certificate of the Registration thereof, which he shall date and subscribe, in Terms of the Schedule 1. hereunto annexed, or as near thereto as Circumstances will permit; and it shall be lawful for the Sheriff to issue a Warrant to imprison in Terms as nearly as may be of the Schedule K. hereunto annexed; and it shall be lawful for any Messenger-at-Arms or Sheriff Officer, by virtue of such Extract and Warrant to imprison, to search for, take, apprehend, and imprison the Debtor or Obligant, and, if necessary for that Purpose, to open shut and lockfast Places ; and the Magistrates and Keepers of Prisons are hereby authorized and required to receive into and detain in Prison the Person of the Debtor or Obligant, till liberated in due Course of Law, in like Manner as under any Extract and Warrant to imprison issued under the last-mentioned Act.

XXXV Sheriff may seize Books of Crown Debtor under Extract Decree.

It shall be lawful for any Sheriff, by virtue of any such Extract, to cause the Sheriff Clerk of his County, or other Person empowered by him in that Behalf, to seize and detain the Books of Account and other Books and Papers of the Crown Debtor, in order to ascertain the State of his pecuniary Affairs, and the Book and other Debts due to him, and the Names and Residences of his Debtors, and the Amounts of the Debts severally due by them; and such Extract shall be a sufficient Warrant to such Sheriff Clerk or other Person to seize and detain such Books and Papers in Terms thereof; and such Sheriff Clerk or other Person shall return an Execution of such Seizure in the Form as nearly as may be of the Schedule L. hereunto annexed, and such Books and Papers shall be open to the Inspection of the Sheriff, and of any public Officer having Interest therein on the Behalf of the Crown.

XXXVIEffects of deceased Crown Debtor may be attached by Arrestment or Poining.

It shall be competent, notwithstanding the Death of any Person indebted to the Crown by Bond or other Obligation on which Diligence may competently proceed, or under any Extract Decree decerning for Payment of any Penalty, Duty, or Debt to Her Majesty, to proceed against the Estate and Effects of such Debtor by Arrestment, and also by Poining; and it shall not be necessary in order thereto to cite or charge the Executor or other Representative of such Debtor, or to take any Proceeding against such Executor or Representative ; but it shall be competent to register such Bond or other Obligation after as before the Death of the Debtor, and to obtain an Extract of the Decree proceeding upon such recorded Bond or Obligation, containing Warrant to execute Diligence in the like Terms as during the Lifetime of such Debtor; and on an Affidavit by any Person to the Effect that such Debtor is deceased, it shall be lawful for the Sheriff, without the Form of any previous Charge, to cause Arrest at once upon such Extract, registered Bond or Obligation, or Extract Decree in the Hands of any Person indebted or supposed to be indebted to the Deceased, and also to point the whole moveable Effects of the Deceased, in the like Manner and to the same Effect in every respect as if the Deceased were still in Life, and had been duly charged and the Charge had expired.

XXXVIBonds, &c. heretofore taken by Court of Exchequer may be taken by Sheriffs, &c.

In all Cases where, at the Date of the passing of this Act, any Bonds, Recognizances, or Securities are in Use to be taken by any Judge or Judges of the Court of Exchequer, such Bonds, Recognizances, and Securities may be taken by any Sheriff, Sheriff Substitute, or Justice of the Peace.

XXXVIBonds to Her Majesty to be held as containing a Clause of Registration.

All Bonds or Obligations granted or that may be granted to Her Majesty, in the Form heretofore in Use in the Court of Exchequer in Scotland, shall be deemed and taken to be probative Documents, and shall have 'all the like Privileges, Operation, and Effect as if duly executed and attested according to the Law of Scotland; and all Bonds or Obligations granted or that may be granted to Her Majesty, albeit not containing any Clause of Registration, shall be capable of Registration in the Books of Council and Session, or other Judges Books competent, and to have a Decree interponed thereto, and to be extracted with a view to Execution, in the like Manner as if a formal Clause of Registration had been contained therein ; and all Diligence and Execution shall be competent thereon in the like Manner and to all Effects as upon any Bond containing such formal Clause of Registration : Provided, that where any such Bond or Obligation shall be for a penal Sum, stipulated to be paid in the event of Payment not being duly made of a smaller Sum of Money conditioned in such Bond or Obligation, Diligence and Execution shall proceed on the Extract of such Bond or Obligation only for Payment of such smaller Sum, conditioned as aforesaid, with such Interest and Expenses as may be due thereon.

XXXIXWhere a Bond to Her Majesty is not for a specific Sum, Sum may be supplied by an Account stated and certified, on which Diligence may proceed.

In the event of the Sum due under any Bond or Obligation to Her Majesty on which Diligence may competently proceed under this or any other Act not being set forth specifically therein, a stated Account of the Sum due under it, having annexed to it a

Certificate signed by any Officer of the Revenue, in the Form as nearly as may be of the Schedule M. hereunto annexed, recorded along with such Bond or Obligation, shall be sufficient to ascertain the Sum due under such Bond or Obligation ; and the Extractor shall, in extracting the Decree proceeding upon such Bond or Obligation, make the Warrant of Charge and for Diligence to be contained in such Extract applicable to the Sum in the said stated Account, in the like Manner in all respects as if such Sum in the said stated Account had been actually specified in such Bond or Obligation, and thereupon all Diligence and Execution shall proceed as if it had been so specified: Provided always, that no such Bond or Obligation granted after the Date of this Act shall be entitled to the Privilege hereby conferred unless there be inserted therein a specific Clause conferring such Privilege.

XL Provision for recovering in Scotland Duties accruing in other Parts of the United Kingdom.

Where any Duty shall have accrued due to Her Majesty in any Part of the United Kingdom furth of Scotland, and the Person owing such Duty shall be subject to the Jurisdiction of the Scotch Courts, it shall be competent to proceed in Scotland against such Person for the Recovery of such Duty in the like Manner as if such Duty had accrued due in Scotland; and all Evidence that such Duty is resting owing, which would by any Law or Statute have been receivable in such other Part of the United Kingdom, shall be receivable in Scotland, and with such and the like Effect and Operation in every respect as would attach to such Evidence in such other Part of the United Kingdom, or to any similar Evidence in Scotland.

XLI Jurisdiction of Sheriffs and Justices in Exchequer Cases saved.

Nothing in this Act contained shall operate to prevent the Exercise by any Sheriff or Justice of the Peace in Scotland of any Jurisdiction at present competent to such Sheriff or Justice respectively.

XLII Preference of Crown over other Creditors not to be affected.

Nothing in this Act contained shall impair, injure, or affect any Preference of the Crown in competition with other Creditors ; and in all Questions of Preference or Competition, the Execution of any Charge at the Instance or on the Behalf or for Behoof of the Crown, and in the Case of deceased Crown Debtors to whom no such Charge has been given in their Lifetime, the Execution of any Arrestment or Poining at the Instance or on the Behalf or for Behoof of the Crown, shall be deemed and taken to be equivalent in all respects to the Teste of a Writ of Extent, according to the existing Law and Practice.

XLIII Section 3 of 16 Vict. c.20 not to extend to Revenue Cases.

The Third Section of the Act of the Sixteenth Year of Her present Majesty, Chapter Twenty, shall not be deemed to apply to any Cause to be instituted under this Act relating to the Customs or Inland Revenue.

XLIV Lord President, Lord Advocate, and Lord Ordinary in Exchequer Causes empowered to make Orders and Regulations to facilitate Procedure.

The Lord President of the Court of Session, the Lord Advocate, and the Lord Ordinary in Exchequer Causes, and any Two of them, shall have Power to frame Orders and Regulations, from Time to Time, with a view to carry into Execution the Purposes of this Act, and to remove any Difficulties which may be found to arise in applying to the Extent contemplated by this Act the Forms and Practice of the Court of Session to Exchequer Proceedings ; provided that such Orders and Regulations shall not be inconsistent with the Provisions of this Act, and that within Fourteen Days from the Commencement of every future Session of Parliament there shall be transmitted to both Houses of Parliament Copies of all Orders and Regulations framed as aforesaid, under the Powers herein given, previously transmitted to Parliament.

XLV Offices of Attornies, or Sworn Clerks and Macers in Exchequer, &c., abolished.

The Offices of Attornies or Sworn Clerks, and Macers of the Court of Exchequer as at present constituted are hereby abolished ; and also all other Offices in the said Court, in so far as the same relate to any Duties attached to such Offices connected with the issuing of Writs, Process, and Diligence, and the Duties of Clerk of Court.

XLVI Power to Treasury to grant Compensations for Loss of Office.

It shall be lawful for any Person who conceives that he is entitled to Compensation for Loss to be suffered through the Operation of this Act to make Application to the Commissioners of Her Majesty's Treasury for the Time being claiming such Compensation; and it shall be lawful for the said Commissioners to investigate such Claim, and to call for such Evidence in relation thereto as they may think necessary; and upon such Claim being established to their Satisfaction, the said Commissioners are hereby authorized and empowered to award to such Person such Compensation as they shall think him entitled to, either by the Payment of a given Sum or by way of Annuity, as they shall think proper ; and such Compensations shall be paid out of any Monies which may from Time to Time be voted by Parliament for that Purpose ; provided that a Copy of every such Award of Compensation shall be laid before both Houses of Parliament within Ten Days from the Date thereof, if Parliament shall be then sitting, and if not, then within Ten Days after the Commencement of the Session of Parliament next ensuing, and no such Award shall be final and conclusive, until Two Months after the same shall have been so laid before Parliament: Provided also, that if any Person to whom Compensation shall be so awarded by way of Annuity shall be afterwards appointed to any Public Office, such Compensation shall be accounted pro tanto of the Salary payable to such Person in respect of such Office while he shall continue to hold the same.

XLVII Interpretation of certain Terms.

In construing this Act the following Words and Expressions shall receive the Meaning after assigned to them : The Expression " Lord Ordinary," shall mean the Lord Ordinary in Exchequer Causes to be appointed under this Act; the Word "Cause" shall comprehend Action, Suit, Prosecution, Process, and Proceeding; the Word " Person " shall comprehend Tribunal and public and private Company, and corporate and public and other Body, as well as the individual Members of such Tribunal, Company or Body; the Word "Decree" shall comprehend Act, Order, Warrant, Interlocutor, and

Judgment; the Expression " Rentcharge" shall comprehend Debt, Rent, and Duty; and the Word "Penalty" shall comprehend Fine and Forfeiture.

XLVIII Repeal of certain Laws, &c.

All Laws, Statutes, Usages, Acts of Sederunt, and Rules and Regulations of Court now in force shall be and the same are hereby repealed, in so far as may be necessary to give Effect to the Provisions of this Act, and no further or otherwise.

XLIX Commencement of Act.

This Act shall take effect from and after the Twelfth Day of November One thousand eight hundred and fifty-six; and all Causes then depending in the Court of Exchequer as at present constituted shall be transferred to the Court of Session acting as the Court of Exchequer under this Act, and shall be proceeded with in such Way and Manner as may be prescribed by any Rules and Regulations to be framed in Terms of this Act.

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SCHEDULE A

SUBPOENA

[Name and Designation of Party] You are hereby required to appear before the Lord Ordinary in Exchequer Causes in the Court of Session at Edinburgh, on the Fourteenth Day next after the Date of Service of this Subpoena, to answer to an Information then to be presented at the Instance of the Lord Advocate, on the Behalf of Her Majesty against you, [and, when the Information is to be laid under an Act of Parliament, add,] under the Act [name Act of Parliament imposing the Penalty or Duty claimed, or under which the Debt is sought to be recovered.] Given at Edinburgh, this _____ day of _____ Eighteen hundred and _____ years.

(Signed) A. B. Depute [or Assistant] Clerk of Session.

SCHEDULE B

INFORMATIONS

1. Spirits

I, the Eight Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

1st Count,— That on the _____ Day of _____ in the Year _____ there was found in the Distillery of A. [design him,] commonly called the _____ Distillery, in the County of _____, and not in the Mash Tun or Wort Underback in such Distillery, _____ Gallons of Wort or Wash, the Gravity whereof did exceed by more than Three Degrees, that is to say, by Fifteen Degrees in Cooler No. 1, by Fifty-five Degrees in Back No. 2, by Sixteen Degrees in Back No. 3, the particular Gravity which had been specified in a Notice in Writing delivered to the Supervisor or Surveyor in charge of the Distillery of him the said A. Contrary to the Statute 4th Geo. IV. Cap. 94. Sect. 44. Whereby the said A. has forfeited the Sum of £200.

2d Count,—That on the _____ Day of _____ in the Year _____ there was found in the said Distillery of the said A., and not in the Mash Tun, or Wort Underback in such Distillery, 100 Gallons of Wort or Wash, the Gravity whereof did exceed by Fifty-four Degrees, or, at least, by more than Three Degrees, the particular Gravity which had been specified in a Notice in Writing in that Behalf, delivered to the Supervisor or Surveyor in charge of the Distillery of him, the said A. Contrary to the Statute 4th Geo. IV. Cap. 94. Sect. 44. Whereby the said A. has forfeited the Sum of £200.

3d Count,— That on the _____ Day of _____ in the Year _____ in the Distillery of the said A., commonly called _____ Distillery, of the said A., 9,211 Gallons of Wort or Wash, which had not been collected in the Wort Receiver, and the Quantity and Gravity whereof had not been declared, as in the Statute in that Behalf made is required and directed, was conveyed into and collected in a Fermenting Back, No. 1 Back, in the said Distillery, but was not so conveyed and collected within the Space of Six Hours after the Running or Conveyance of such Wort or Wash had commenced. Contrary to the Statute 4th Geo. IV. Cap. 94. Sect. 48. Whereby the said A. has forfeited the Sum of £200,

4th Count,—That the said A., being a Distiller, on the _____ Day of _____ in the Year _____, and on Three other Days between that Day and the _____ Day of _____, in the Distillery of the said A., One hundred Gallons of Wort or Wash, which had not been collected in the Wort Receiver, and the Quantity and Gravity of which had not been declared, as in the Statute in that Behalf made is directed, and which was

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intended to be run or conveyed into a Fermenting Back of him the said A., as such Distiller, was conveyed into and collected in a Fermenting Back in the said Distillery; yet the said A. did not, on any or either of the said last-mentioned Days, immediately and without Delay, deliver to the proper Officer in that Behalf a Declaration in Writing, specifying the several Particulars in reference to the said Wort or Wash, in Terms of the Statute. Contrary to the Statute 4th Geo. IV. Cap. 94. Sect. 48. Whereby the said A. has, for each of his said Offences, forfeited the Sum of £200, amounting in the whole to the Sum of £800. 5th Count,— That on the _____ Day of _____ in the Year _____, at the Place aforesaid, the said A. did remove, or send with a Permit, a lesser Quantity of Spirits than the Quantity specified and described in the said Permit. Contrary to the Statute 2d Will. IV. Cap. 16. Sect. 13. Whereby the said A. has forfeited the Sum of £500. 6th Count,— That on the _____ Day of _____ in the Year _____, at the Place aforesaid, the said A. did utter a certain false or untrue Request Note to an Officer of Excise, for the Purpose of falsely and fraudulently obtaining a Permit with and for certain Spirits. Contrary to the Statute 2d Will. IV. Cap. 16. Sect. 13. Whereby the said A. has forfeited the Sum of £500. 7th Count,— That on the _____ Day of _____ in the Year _____ the said A. did knowingly or willingly give a false or untrue Permit with and for certain Spirits. Contrary to the Statute 2d Will. IV. Cap. 16. Sect. 13. Whereby the said A. has forfeited the Sum of £500. 8th Count,— That on the _____ Day of _____ in the Year _____ a Quantity of Spirits was removed from the Distillery of the said A., he the said A. being a Distiller licensed under the Statutes in that Case made and provided, in the Quantity of Two Gallons and One Half Gallon, or at least a less Quantity than. Nine Gallons. Contrary to the Statute 4th Geo. IV. Cap. 94., Sect. 120. Whereby the said A. has forfeited the Sum of £200. [To be Signed by the Lord Advocate or Counsel.] Note,—Each Count in this and any other Information may, if thought proper, be made itself a separate Information.

2. Malt

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

1st Count,— That on the _____ Day of _____ in the Year _____, within the Parish of _____ and County of _____, A., being a Maltster or Maker of Malt, did remove, carry, or send away about Four Bushels of Malt from the Building or Place where the same had been made, before the said Malt had been taken account of and charged with Duty by the proper Officer of Excise, or did fraudulently deposit, conceal, or convey away from the Sight of the Officers of Excise about Four Bushels of Malt or of Corn or Grain making into Malt. Contrary to the Statute 7th & 8th Geo. IV. Cap. 52, Sections 40 and 41. Whereby the said A. has forfeited the Sum of £200. 2d Count,—That at the Time and Place aforesaid the said A., being a Distiller and Maker of Low Wines or Spirits, making Entry as a Maltster or Maker of Malt for the sole Purpose of being consumed in distilling Low Wines or Spirits from Malt only, did take about Four Bushels of Malt off the Kiln without having given such Notice as in the Statute 7th & 8th Geo. IV. Cap. 52., Sect. 68. is required. Contrary to the said Statute. Whereby the said A. has forfeited the Sum of £50. 3d Count,—That at the Time and Place foresaid the said A. did resist, oppose, molest, obstruct, or hinder a Person employed in the Revenue of Excise in the due Execution of a Power or Authority conferred upon him by the said Statute 7th & 8th Geo. IV. Cap. 52. Sect. 9. Contrary to the said Statute. Whereby the said A. has forfeited the Sum of £300. 4th Count,—That at the Time and Place foresaid the said A. did molest, obstruct, or hinder a certain Person employed in the Revenue of Excise in the Seizure of Malt forfeited under or by virtue of the Statute in that Case made and provided. Contrary to the Statute 7th & 8th Geo. IV. Cap. 53. Sect. 39. Whereby the said A. has forfeited the Sum of £200.

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3. Licence

I, the Right Honourable A.B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

That on or about the _____ Day of _____ Eighteen hundred and _____ at _____ in the County of _____, A. [design him], being a Maltster [or Distiller, or as the Case may be], did make or manufacture Malt [or Spirits, or as the Case may be], for the making or manufacturing [or did exercise or carry on the Trade or Business of a _____, for the exercising or carrying on] of which a Licence was by Statute required, without taking out such Licence. Contrary to the Act 6 Geo. IV. Cap. 81. Sect. 26. Whereby the said A. has forfeited the Sum of £

4. Entry

I, the Right Honourable A.B., Her Majesty's Advocate, on the Behalf- of Her Majesty, inform the Court,—

That on or about the _____ Day of _____ Eighteen hundred and _____ at _____ in the County of _____, A- [design him], a Person carrying on the Trade or Business of (specify if, under or subject to certain Laws of Excise, did make use of a House [or Building, or Vessel, or Utensil, or as the Case may be], for the making of [or for the retailing or storing, or as the Case may be], Spirits [or Malt, or as the Case may be] ; of which House [or as the Case may be], Entry was by Statute required to be made ; without having made Entry thereof by delivering such true and particular Account thereof as by Law is required, to the Officer of Excise in whose Survey such House [or as the Case may be] was intended to be used as aforesaid. Contrary to the Statute 4 & 5 Will. IV. Cap. 51. Sect. 6. Whereby the said A. has forfeited the Sum of £200.

5. Concealing Goods

I, the Right Honourable A.B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

That A. [design him] on or about the _____ Day of _____, Eighteen hundred and _____ at _____ in the County of _____ did remove, deposit, or conceal, or was concerned in removing, depositing, or concealing, certain _____ or other Goods or Commodities, being of the Value of £ _____, for or in respect whereof a Duty of Excise was and is imposed, with Intent to Defraud Her Majesty of the said Duty. Contrary to the Statute 7 & 8 Geo. IV. Cap. 53. Sect. 32. Whereby the said A. has forfeited the Sum of £ _____, being Treble the Value of the said Goods and Commodities, which the Commissioners of Excise have elected to take in lieu of the Penalty of £100.

6. Not cancelling Permit

I, the Right Honourable A.B., Her Majesty's Advocate, on behalf of Her Majesty, inform the Court,—

1st Count. That at the Time of committing the several Offences after mentioned, A. [design him] was a Dealer in [or Retailer of Spirits, and, as such, had provided himself with a Book, as prescribed by the Act 11 and 12 Vict. Cap. 121, for the Purpose of entering therein such Particulars relating to Spirits to be received into his Stock, Custody, or Possession as by the said Act Dealers in [or Retailers of] Spirits were and are required to make due Entries of: And that the said A. did, on or about the _____ Day of _____ Eighteen hundred and _____ at _____ in the County of _____, receive

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into his Stock, Custody, or Possession, Fifty Gallons, or other large Quantity of Spirits: Yet the said A. did not, at any Time on the said Day on which the said Spirits were so received by him, make, or cause to be made, due Entries in his said Book, of the several Particulars by the said Act required to be entered therein relating to the said Spirits. Contrary to the said Statute 11 & 12 Vict. Cap. 121. Whereby the said A. has incurred the Penalty of £100. 2d Count,—That the said A., being a Dealer in. [or Retailer of] Spirits, did, on or about the _____ Day of _____ Eighteen hundred and _____, at _____ in the County of _____ receive Fifty Gallons or other Quantity of Spirits, which were, at the Time when they were so received by him, accompanied by a true and lawful Permit [or Certificate] ; and the said A. did then and there receive such Permit [or Certificate] with the said Spirits ; yet the said A. did not, immediately on receiving such Permit [or Certificate] cancel the same in the Manner, directed by the said Statute, so as to prevent the same from being again used for the Removal of Spirits. Contrary to the said Statute 11 & 12 Vict. Cap. 121. Whereby the said A. has incurred the Penalty of £50.

7. Private Still

I, the Eight Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

That on or about the _____ Day of _____ Eighteen hundred and _____, at _____ in the County of _____, B. and C, Officers of Excise, did discover and seize a certain private or concealed Still for making Spirits, in a certain House, [or Place, or as the Case may be], in which the same had been or was then set up or kept by A. [design him], or other Person to Her Majesty's Advocate unknown, not licensed to that Effect: And the said Still was not, within Ten Days after such Seizure, claimed by any Person as the Owner thereof: And the said A. was the Proprietor of the said Still, or the same was found in his Custody. Contrary to the Statute 3 Geo. IV. Cap. 52. Sects. 13. and 14.: Whereby the said A. has forfeited the Sum of £200 for the said Place in which said Still was found, and the further Sum of £200 for the said Still.

8. Seizure

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

That B., Officer of Excise, on or about the _____ Day of _____ in the Year _____, at _____ in the County of _____, did seize and arrest to the Use of Her Majesty, as forfeited, 100 Bushels of Malt or thereby, in respect,—

1st. Count,—That the said Malt was, by a Person to Her Majesty's Advocate unknown, fraudulently deposited, concealed, or conveyed away from the Sight of the Officers of Excise. Contrary to the Statute 7 and 8 Geo. IV. c. 52. Sec. 40. Whereby the said Malt became forfeited. 2d Count,—That the said Malt was in the Custody or Possession of a Person to Her Majesty's Advocate unknown, the same being Malt which had been removed, carried, or sent away from the Building and Place where the same had been made, before the said Malt had been taken account of and charged with Duty, such Person knowing the same to have been so removed, carried, or sent away. Contrary to the Statute 7 & 8 Geo. IV. c. 52. Sec. 41. Whereby the said Malt became forfeited. 3d Count,—That on or about the _____ Day of _____ in the Year _____, at _____ in the County of _____, the said Malt, being Goods and Commodities for and in respect whereof a certain Duty of Excise was imposed, was removed or deposited or concealed, with Intent to defraud Her Majesty of such Duty, or of a certain Portion thereof. Contrary to the Statute 7 and 8 Geo. IV. c. 53. Sec. 32. Whereby the said Malt became forfeited.

9. Customs

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

1st Count,—That on or about the _____ Day of _____ in the Year _____, in the County of _____, A. [design him], Grocer and Spirit Dealer, was knowingly concerned in conveying, removing, depositing, concealing, or dealing with 80 Pounds "Weight or thereby of Tobacco, or other Goods, liable to Duties of Customs, with Intent to defraud Her Majesty of the Duties thereon. Contrary to the Statute 16 & 17 Vict. Cap. 107. Sees. 232. and 263. Whereby the said A. has forfeited the Sum of £ _____, being Treble the Value of the said Tobacco or other Goods, for which the Commissioners of Customs have elected to sue. 2d Count,—That on or about the _____ Day of _____ in the Year _____, at _____ in the County of _____, the said A. did carry, convey, or conceal, or was aiding, assisting, or concerned in the carrying, conveying, or concealing of 80 Pounds Weight or thereby of Tobacco, then and there liable to Forfeiture under the Act 16 & 17 Vict. Cap. 107. Sees. 209. 234. and 263. Contrary to the said Statute. Whereby the said A. has forfeited the Sum of £ _____, being Treble the Value of the said- Tobacco, for which the Commissioners of Customs have elected to sue.

10. Legacy Duty

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court, That on the _____ Day of _____ in the Year _____ A. [design him] was indebted to Her Majesty in the Sum of £ _____, by virtue of the Statute 55 Geo. III. Cap. 184. Schedule, Part 3, inasmuch as B. [design him], deceased, by certain Testamentary Instruments, gave to C. the clear Residue of the Monies to arise from the Sale or other Disposition of certain heritable Estates of the said B. by the said Testamentary Instruments directed to be sold or otherwise disposed of: That on the _____ Day of _____ in the Year _____, at _____ in the County of _____, the said B. died, without revoking or altering the said Testamentary Instruments as to the said Residue so given as aforesaid: That the said clear Residue was more than the Value of £20: That the said A. was a Trustee to whom the said heritable Estate, out of the Monies to arise from the Sale or other Disposition of which the said clear Residue so given was to be paid or satisfied, was devised; and being such Trustee, he retained, for the Benefit of the said C, the Sum of £ _____, or thereby, a Part of the said clear Residue, on which Part thereof the Duty which was chargeable was the said Sum of £ _____; and the said A. did not, before retaining as aforesaid, first pay the said Duty to Her Majesty. Contrary to the said Statute. Whereby the said A. is indebted and liable to pay to Her Majesty the said Sum of £ _____.

11. Inventory Duty

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court, That on the _____ Day of _____ in the Year _____, A. [design him] was indebted to Her Majesty in the Sum of £ _____, by virtue of the Statutes 48 Geo. III. Cap. 149. Sec. 38. and 55 Geo. III. Cap. 184. Schedule, Part 3., for Double the Amount of Stamp Duty which would have been payable by the said A., upon a certain Inventory of the Personal and Moveable Estate and Effects, in Scotland, of the Value of £ _____, or thereby, of B. [design him], who died after the 1st Day of January 1842, that is to say, on or about the _____ Day of _____, in the Year _____, which Inventory the said A., although he had intromitted with and entered upon the Possession and Management of the said Estate and Effects more than Six Calendar Months before the said _____ Day of _____ in the Year _____, and ought before that Day to have exhibited such Inventory in the proper Commissary Court in Scotland, neglected to exhibit the same within the

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Time prescribed for that Purpose. Contrary to the said Statutes. Whereby the said A. is indebted to Her Majesty in the said Sum of £ _____.

12. Succession Duty.—(Heritable Property.)

I, the Eight Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court, That A. [design him] became beneficially entitled upon the Death of B., on the _____ Day of _____ in the Year _____, to certain Heritable or Real Property, situated in the County of _____, in Possession, or to the Receipt of the Income or Profits thereof, for a Period not less than the Residue of his Life : That the annual Value, after Allowance of all necessary Outgoings of the said Property, was £ _____: That the Value of the said Succession, in Terms of the Statute 16& 17 Vict. Cap. 51., amounted to the Sum of £ _____, and the Duty payable thereon to the Sum of £ _____: That the said Duty was payable by Eight Half-yearly Instalments, and the Periods when the First and Second Half-yearly Instalments of the same were payable are past, and the said Instalments have not been paid to Her Majesty : That the said Instalments of Duty were finally ascertained on the _____ Day of _____; and the said A. has wilfully neglected to pay the same within Twenty-one Days from the said Date when such Duty was so ascertained. Contrary to the Statute 16 & 17 Vict. Cap. 51. Whereby the said A. became indebted to Her Majesty in the Sum of £ _____, being the Amount of the said First and Second Instalments of Succession Duty; and liable to pay to Her Majesty the Sum of £ _____ of Penalty, for Neglect as aforesaid of Payment of said Instalments, and a like Sum of £ _____ for every Month after the First Month during which such Neglect has continued and shall continue.

13. Succession Duty.—(Personal Property.)

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court, That A. [design him] became beneficially entitled, upon the Death of B., on the _____ Day of _____ Eighteen hundred and _____, to a certain Sum of Money, amounting to £ _____: That the said B. obliged himself, by the antenuptial Marriage Contract entered into between him and his Wife, to pay, Six Months after his Death, to the Child or Children of the said Marriage, the said Sum; and the said A. is the only Child of the said Marriage : That the said A. became entitled in Possession to the said Succession, or to the Receipt of the Income thereof, upon the _____ Day of _____ Eighteen hundred and _____, and the Succession Duty thereon was then payable: That the said Duty amounts to the Sum of £ _____, and has not been paid to Her Majesty: That the said Duty was finally ascertained on the _____ Day of _____ Eighteen hundred and _____, and the said A. has wilfully neglected to pay the same within Twenty-one Days from the said Date when such Duty was so ascertained. Contrary to the Statute 16 & 17 Vict. Cap. 51. Whereby the said A. became indebted to Her Majesty in the said Sum of £ _____, being the Amount of the said Succession Duty; and liable to pay to Her Majesty the Sum of £ _____ of Penalty for Neglect of Payment of said Duty, and a like Sum of £ _____ of Penalty for every Month after the First Month during which such Neglect has continued and shall continue.

14. Crown Teinds

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

1st Count,—That on the _____ Day of _____ in the Year _____ A. [design him] was indebted to Her Majesty in the Sum of £ _____, due and owing by him for the Teinds of the Lands of _____, in the County of _____, after Deduction of Stipend payable therefrom, which Teinds belong to Her Majesty for the Crops of the Years

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_____ and _____ and intervening Crops. 2d Count,—That the said A., on the _____ Day of _____ in the Year _____, was indebted to Her Majesty in the further Sum of £ _____, due and owing by him for Interest upon Money due by him to Her Majesty.

15. Promissory Note

I, the Right Honourable A.B., Her Majesty's Advocate, on the behalf of Her Majesty, inform the Court, That on the _____ Day of _____ in the Year _____ A. [design him] did make, sign, or issue a certain Promissory Note for the Payment of a Sum of Money amounting to Five Pounds, and not exceeding One hundred Pounds, in another Manner than to the Bearer on Demand, liable to the Payment of Stamp Duty charged by the Statute 17th & 18th Vict. Cap. 83., without the same being duly stamped or marked with the proper Stamp or Mark as by Law is directed, that is, a Promissory Note, bearing Date the _____ Day of _____ in the Year _____, for the Payment _____ Months after Date, to the Order of B., of the Sum of £ _____, or some other Promissory Note, liable to a Stamp Duty of _____, without the same being duly stamped or marked with the Stamp or Mark indicating the Payment of the said Duty, contrary to the Statutes 55 Geo. III. Cap. 184., 17th & 18th Vict. Cap. 83., and other Statutes, whereby the said A. has forfeited the Sum of £50.

16. Receipt Stamp

I, the Right Honourable A. B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court,—

That on or about the _____, Day of _____ in the Year _____ A. [design him] did write or sign or cause to be written or signed a certain Receipt or Discharge, given for or upon the Payment of a Sum of Money amounting to Two Pounds and upwards, that is to say, £ _____, liable to the Payment of Stamp Duty charged by the Act 16th & 17th Vict. Cap. 59., upon a Piece of Paper, without; the same being first stamped, or marked with the Stamp or Mark impressed upon the Paper, and without having the adhesive Stamp affixed thereto, as by Law is directed, contrary to the Statutes 35 Geo. HI. Cap. 55., and 16th & 17th Vict. Cap. 59., and other Statutes, whereby the said A. has forfeited the Sum of £10 [or £20.]

17. Attorney Certificate Duty

I, the Right Honourable A.B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court, That at _____ in the County of _____ between the _____ Day of _____ in the Year of _____ and the Day of the Lodging of this Information, A., in the County of _____, Writer, did, for and in Expectation of Gain, Fee, or Reward, commence, carry on, or defend a certain Action, Suit, and Proceeding in a certain Court in Scotland as a Solicitor, Attorney, and Procurator, and Agent of the said Court, without having first duly obtained a proper stamped Certificate in the Manner in the Statute directed, contrary to the Statute 9 Geo. IV. Cap. 49. Sec. 9., whereby the said A. has forfeited the Sum of £50.

18. Post Horse Duty

I, the Right Honourable A.B., Her Majesty's Advocate, on the Behalf of Her Majesty, inform the Court, That on the _____ Day of _____ in the Year _____, at _____ in the County of _____, A., having a Licence to keep at One Time to be let for Hire One Horse, did keep at One Time to be let for Hire a greater Number of Horses, viz., Two Horses, than he was by the foresaid Licence authorized to keep at One Time to be

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SCHEDULE F

NOTE OF APPEAL

Note of Appeal for A.B. [design him], Supervisor of Excise for [or as the Case may be.] In the Information in the Excise Branch of the Inland Revenue, [or the Stamps Branch of the Inland Revenue, or the Customs Branch of the Revenue, or as the Case may be.] at his Instance against CD. [design him], before Her Majesty's Justices of the Peace for the County of

[or,] In the Matter of the Warrant of Commitment of the said A.B., granted upon the Application [or Certificate, or as the Case may be,] of CD. [design him], issued by Her Majesty's Justices of the Peace for the County of _____ [or the Sheriff of the County of _____, or as the Case may be]. The Appellant hereby appeals against a Judgment [or Warrant of Commitment, or as the Case may be,] of the said Justices, dated [specify Date], signed by _____ and _____ [name the Justice or Justices by whom signed, and state that they are Justices.] In respect whereof, &c. [To be signed by any Solicitor of Revenue, or by any Agent before the Court of Session

SCHEDULE G

WARRANT TO BE SUBJOINED TO EXTRACTS OF EXCHEQUER DECREES IN FAVOUR OF THE CROWN

And the said Lords command and charge all Sheriffs of Counties, and each of them, conjunctly and severally, to put this Decree in execution in manner under-written, that is to say, in Her Majesty's Name, to cause charge the said A. personally, or at his Dwelling Place, if within Scotland, and if furth thereof, by delivering a Copy of Charge at the Office of the Keeper of the Record of Edictal Citations, at Edinburgh, to make Payment of the foresaid Sum or Sums of Money, Principal, Interest, and Expenses, [or to implement and perform the foresaid Obligations, or both to pay and perform, as the Case may require] all in Terms of and to the Effect contained in the Decree above written, and here referred to and held as repeated brevitatis Causa; .and that to them the said Sheriffs, or One or other of them, on the Behalf of Her Majesty, within Six Days next after he is charged to that Effect, under the Pain of Poining and Imprisonment; and also to cause arrest the said A.'s readiest Goods, Gear, Debts, and Sums of Money, in Payment and Satisfaction of the said Sum, Interest, and Expenses; and also to cause seize and detain the Books of Accounts, and other Books and Papers of the said A.; and if the said A. shall fail to obey the said Charge to be given to him as aforesaid, then to cause poind the readiest Goods, Gear, or other Effects of the said A., and, if needful for effecting such Poining, to cause open all shut and lockfast Places, in Form as Effeirs; and also, in the same Event, that the said A. shall fail to obey the said Charge, then to cause search for, take, and apprehend the Person of the said A., and being so apprehended, to cause imprison the said A., within a Tolbooth or other warding Place, therein to remain until he fulfil the said Charge, and if necessary for that Purpose to open shut and lockfast Places; and to grant Warrant also to the Magistrates and Keepers of Prisons to receive and detain therein the said A. Extracted [Specify Place and Date] by [Extractor's Signature.]

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SCHEDULE H

EXECUTION OF CHARGE AGAINST CROWN DEBTOR

Upon the _____ Day of _____ I, _____, Messenger-at-Arms, [or Sheriff Officer,] by virtue of, [state Nature and Date of Extract and Decree whereupon it proceeds], at the Instance of _____, on the Behalf of Her Majesty against A., [specify Name and Designation of Crown Debtor or Obligant,] passed and in Her Majesty's Name and Authority lawfully charged the said A. to [state what the Party has been charged to do ; if to pay Money, specify the Sum, Interest, and Expenses ; or if to fulfil an Obligation, specify it as in the Extract], and that to CD., Sheriff of the County of _____, for the Behoof of Her Majesty, within Six Days next after the Date of my said Charge, under the Pain of Poinding and Imprisonment. This I did [state Mode of Execution, whether personally or otherwise], before and in presence of E., Witness to the Premises. _____ [Messenger's or Officer's Signature.] [Witness's Signature.]

SCHEDULE I

CERTIFICATE OF REGISTRATION OF EXECUTION OF CHARGE IN SHERIFF COURT

Presented by A.B., [Name and Designation,] and registered in the particular Register of Hornings for the Shire of _____ on the _____ Day of _____ [Keeper or Clerk's Signature.]

SCHEDULE K

WARRANT TO IMPRISON

[Place and Date.] _____ The Charge being expired, and registered as per Execution and Certificate produced, grant Warrant to search for, take, and apprehend the Person of the said A, [Name of Debtor or Obligant,] and being so apprehended to imprison him within a Tolbooth or other warding Place, therein to remain until he fulfil the said Charge; and, if necessary for that Purpose, to open shut and lockfast Places ; and Warrant also to Magistrates and Keepers of Prisons to receive and detain the said A. accordingly. [To be signed by Sheriff.]

SCHEDULE L

EXECUTION OF SEIZURE OF BOOKS AND PAPERS OF CROWN DEBTOR

Upon the _____ Day of _____, at _____ within the County of _____, I, J. H., Sheriff Clerk of the said County of _____, by virtue of a Warrant to that Effect, contained in [specify the Extract in which Warrant contained and its Date], have seized the Books and Papers belonging to A, [name and design him], specified in the following Inventory. [Follows the Inventory.] the same having, on my Requisition to that Effect, been voluntarily handed over to me by the said A. [or by K. [Name and Designation], having the Custody thereof; or as the Case may be.] or,

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the same having been found by me in a Safe or Press in the House of the said A, at _____, to which I obtained Access by breaking open the Doors of the said House, and a Safe or Press therein, because I could not otherwise obtain Admittance thereto [or as the Case may be]. [Signature.] _____ Sheriff Clerk.

SCHEDULE M

CERTIFICATE OF OFFICER OF REVENUE TO STATED ACCOUNT

I [Name and Designation], being an Officer of Her Majesty's Revenue, hereby certify, That there is due to Her Majesty, in terms of the foregoing stated Account, under a Bond granted by [Name and Designation] to Her Majesty, dated the _____ Day of _____, the Sum of _____. Dated at _____ this _____ Day of _____ Eighteen hundred and _____, _____ [Signature of Officer of Revenue.]