



Public Revenue (Scotland) Act 1833

1833 CHAPTER 13 3 and 4 Will 4

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An Act to provide for the Execution of the Duties performed by the Barons of Exchequer in Scotland in relation to the Public Revenue, and to place the Management of the Assessed Taxes and Land Tax in Scotland under the Commissioners for the Affairs of Taxes.
[17th May 1833]

Textual Amendments

- F1** Short title given by [Short Titles Act 1896 \(c. 14\)](#)
F2 Preamble (which recites [Teinds Act 1824 \(c. 72\)](#)) omitted under authority of [Statute Law Revision Act 1890 \(c. 33\)](#)

[1.] **The powers and duties of the barons of the Exchequer in Scotland, as at present exercised, to cease, and be vested in the Commissioners of the Treasury.**

All the powers and authorities at present exercised or exercisable by the said barons of the Court of Exchequer in Scotland, and all the duties performed by the said barons, either in issuing precepts or directions to ^{F3} . . . officers in the collection or receipt of any ^{F3} . . . crown revenues, or of the ^{F4} . . . assessed taxes, or other public monies, to pay such revenues, duties, or monies either to the receiver general for Scotland, or other officer or person whatsoever, for the public service, or any other purpose whatsoever; or in relation to the ascertaining, ordering, issuing, allowing, or paying any sum or sums of money applicable and paid towards the charges of the courts of law, or other charges not relating to the said courts, or to any fees and salaries payable out of the civil establishment of Scotland; to the ascertaining, ordering, issuing, allowing, or paying any sum or sums of money payable by way of compensation or superannuation allowance or retiring salary to any judge, officer, or other person whatsoever connected with any of the courts of law or equity in Scotland, or of or connected with the general register house or other establishment in Scotland; or in relation to the ascertaining, ordering, issuing, allowing, or paying any sum or sums of money towards the payment of the expenses of the erection, repair, or maintenance of any public work, building, undertaking or establishment; or to the securities to be taken for any sum or sums of

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money so paid or allowed, or to the repayment of such sum or sums, or the payment of the interest due or to become due thereon;^{F5}... or in relation to the payment of any sheriff or sheriff substitute in Scotland, or any money to be paid to or under the direction or superintendence of any sheriff, for the public service, or to or for the crown agent or any other officer or person, for the defraying the expenses of criminal prosecutions in Scotland; or otherwise towards the receiving, ordering, issuing, or paying any such duties, revenues, or public monies, and all the ministerial powers and duties connected with such payment and administration; or in relation to the ^{F5}... appointing to bursaries in the gift of the crown; and also all the powers and duties of the barons of the said Court of Exchequer, in regard to passing the sheriffs' accounts or other accounts, and taking securities, and receiving bonds, (excepting recognizances and other securities, and the oaths taken in the discharge of judicial duties of the said barons,) shall from and after the passing of this Act cease and determine; and all such powers, authorities, and duties shall be transferred to, conferred upon, and vested in the Treasury; any Act or Acts of Parliament, or any writ of privy seal, or royal warrant, or law, usage, custom, or authority, to the contrary in anywise notwithstanding.

Textual Amendments

- F3** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)
- F4** Words repealed by [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt. VI](#)
- F5** Words in [s. 1](#) repealed (28.11.2004) by [2000 asp 5](#), ss. 76(2), 77(2)(a)(d), [Sch. 13 Pt. 1](#) (with ss. 58, 62, 75); [S.S.I. 2003/456](#), [art. 2](#)

Modifications etc. (not altering text)

- C1** Certain functions of Treasury under [s. 1](#) now exercisable by Secretary of State: [S.I. 1974/1274](#), [art. 2\(2\)](#)
- C2** Certain functions of the Treasury under [s. 1](#) transferred to the Lord Advocate: [S.I. 1981/239](#), [arts. 2–4](#)
- C3** [S. 1](#): power to transfer certain functions conferred (19.5.1999) by [S.I. 1999/678](#), [art. 2](#), [Sch.](#)

2 Commissioners of the Treasury authorised to regulate the powers and duties of the offices of King's Remembrancer, &c.

It shall be lawful to the [^{F6}Scottish Ministers], and they are hereby authorized and empowered, by warrant from time to time, to regulate all or any of the duties of the offices of King's remembrancer in Scotland, lord treasurer's remembrancer in Scotland, auditor of Exchequer in Scotland, and receiver general of Scotland, and to consolidate, transfer, or regulate the duties of the said offices, and also to direct the exercise and performance of all or any of the powers and duties herein-before enumerated as heretofore exercised and performed by the said barons of Exchequer in Scotland, in such manner and under such regulations and conditions as the [^{F6}Scottish Ministers] shall think fit; any Act or Acts of Parliament, or any law, usage, custom, or authority, to the contrary notwithstanding.

Textual Amendments

- F6** Words in [s. 2](#) substituted (1.7.1999) by [1998 c. 46](#), s. 125(1), [Sch. 8 para. 1](#) (with s. 126(3)-(11)); [S.I. 1998/3178](#), [art. 2\(1\)](#)

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Textual Amendments

F7 S. 3 repealed by [Statute Law Revision Act 1874 \(c. 35\)](#)

F8 4

Textual Amendments

F8 S. 4 repealed by [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt. VI](#)

F9 5, 6.

Textual Amendments

F9 Ss. 5, 6 repealed by [Inland Revenue Regulation Act 1890 \(c. 21\)](#), [Sch.](#)

F10 7

Textual Amendments

F10 Ss. 7, 9 repealed by [Statute Law Revision Act 1874 \(c. 35\)](#)

8 All the recited Acts to remain in force, excepting in so far as they are hereby altered or repealed. Judicial powers of the barons of Exchequer specially saved.

Provided always, that nothing in this Act contained shall extend or be construed to extend to repeal or alter any Act or Acts, or any part of any Act or Acts, in force relating or having reference to the said assessed taxes ^{F11} . . . in Scotland at the passing of this Act, or any other Act or Acts by this Act referred to or affected, excepting in so far as such Act or Acts is or are altered or repealed by this Act; nor shall anything herein contained impair or affect, or be construed in any manner to impair or affect, the legal jurisdiction of His Majesty's Court of Exchequer in Scotland; and that all debts, duties, and revenues, and all fines, penalties, and forfeitures, which might have at the passing of this Act legally been sued for, prosecuted, and recovered in the said Court of Exchequer, according to the practice of the said court, shall continue to be sued for, prosecuted, and recovered in the said court as heretofore; anything in this Act to the contrary notwithstanding.

Textual Amendments

F11 Words repealed (1.10.1963) by [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt. VI](#)

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Modifications etc. (not altering text)

- C4** Jurisdiction of Court of Exchequer now exercisable by Court of Session: [Exchequer Court \(Scotland\) Act 1856 \(c. 56\), s. 1](#)

F12⁹

Textual Amendments

- F12** [Ss. 7, 9](#) repealed by [Statute Law Revision Act 1874 \(c. 35\)](#)

Changes to legislation:

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