

APPENDIX to ‘A Bill For the establishment of a Board of Police, and for the suppression of divers Offices’

[157\_013]

Table of Precedents (To accompany Part II. Board)

Shewing the provision made by Statute Law respecting the Constitution of the Several Boards of Revenue

	I. Total Number.	II. Number for a Quorum.	III. Days of Attendance.	IV. Hours of Attendance.	V. Salaries.	VI. Sub-Officers—Qualities and Numbers.	VII. To whom subordinate.	VIII. Jurisdiction—in the instance of Hawkers and Paper and Printed Stuffs &c., same as in Excise.	IX. Oath of Office.	X. Office where.
<b>1. Customs.</b>	Left discretionary.	Left discretionary.	Left discretionary.	Left discretionary.	Left discretionary.	Left discretionary.	Left undetermined.			Left undetermined.
<b>2. Excise.</b> 12 C. 2. c. 24. § 46. <sup>1</sup>	Made or left discretionary—by 12 C. 2. c. 24. § 46.	Any two for the business in general—by 12 C. 2. c. 24. § 46.  Major part—for paying money into the Exchequer—12 C. 2. c. 24. § 48.  Any two, for compounding Forfeitures— ib. § 46.	Left discretionary.	By 12 C. 2. c. 24. § 48: from 8 to 12, and from 2 to 5.  By 23 G. 2. c. 26. § 12: from 8 to 2.	Left discretionary.	Made discretionary by 12 C. 2. c. 24. § 48: ‘Such and so many Subordinate Commissioners, Sub-Commissioners, and other Officers and Ministers, as shall be nominated .^., by his Majesty, his Heirs and Successors, as {they} shall think fit.’	Left undetermined.			
<b>3. Stamps.</b> [5 & 6 W. & M. c. 21.] <sup>2</sup> § 7.	Made discretionary, by 5 & 6 W. & M. c. 21. § 2.	Major part, for appointing subordinates—by 5 & 6 W. & M. c. 21. § 7. Two for a Quorum for making Requests to the Judges for their making orders &c. for securing the duties—and for administering Oaths: § 12. For other matters, no Quorum mentioned: §§ 7, 8, 13.	Left discretionary.	Left discretionary.	Left discretionary.	Made discretionary by 5 & 6 W. & M. c. 21. § 7.	Commissioners and their subordinates are to ‘observe .^., such Rules, Methods and Orders as they shall from time to time receive from .^., the Commissioners of the Treasury’—5 & 6 W. & M. c. 21. § 13.			
<b>4. Hawkers.</b> 9 & 10 W. 3. c. 27. <sup>3</sup>	Not exceeding three. 9 & 10 W. 3. c. 27. § 1.	Major part, for appointing Sub-Officers: 9 & 10 W 3. c. 27. § 1. —Any two or more, for granting Licences—ib. § 4.	Left discretionary.	Left discretionary.	Made discretionary [by] 9 & 10 W. 3. c. 27. § 14.	‘Any persons authorized or deputed by the Commissioners or the major part of them.’ <sup>4</sup>	Commissioners of the Treasury, or any three of them, empowered to appoint the Commissioners: 9 & 10 W. 3. c. 27. § 2.			
<b>5. Salt.</b> 1 A. St. 1. c. 21. § 26. <sup>5</sup>	Made or left discretionary. 1 A. St. 1. c. 21. § 26.	Major part for appointing subordinates:—as to other matters, nothing said: 1 A. St. 1. c. 21. § 26.	Left discretionary.	Left discretionary: 1 A. St. 1. c. 21. § 26.	Left discretionary: 1 A. St. 1. c. 21. § 26.	‘The Collectors and Officers to be from time to time appointed by such particular Commissioners, or the major part of them respectively’: 1 A. St. 1. c. 21. § 26.	Left discretionary. Power given to her Majesty ‘(if she pleases), to constitute .^., particular Commissioners, .^., during her Majesty’s pleasure’): 1 A. St. 1. c. 21. § 26.			

<b>6. Hackney Coaches and Chairs.</b> 9 A. c. 23. <sup>6</sup>	Not exceeding five. 9 A. 1. c. 23. § 1.	Major part of them for licensing: 9 A. c. 23. §§ 2, 3; and for making By-laws: § 16. Any three for ‘determining offences’: ib. [§] 13.	Left discretionary.	Left discretionary.	Made discretionary: 9 A. c. 23. § 9.	Made discretionary. ‘The said Commissioners shall appoint such .^^. Officers under them, as they shall find necessary .^^. with such moderate allowances as shall be thought fit.’ 9 A. c. 23. § 9.	To account to the Commissioners of the Treasury, once a year or oftener, if required: 9 Ann. c. 23. § 11.			
<b>7. Paper</b> 10 A. c. 19 <sup>7</sup> .  <b>7.* Printed &amp;c. Stuffs &amp;c.</b> 10 A. c. 19. §§ 70, 67, 41. <sup>a</sup>	Made or left discretionary. [10 A. c. 19.] §§ 41, 124.	Major part for appointing subordinates: [10 A. c. 19.] §§ 41, 70.	Left discretionary: 10 A. c. 19. §§ 41, 70.	Left discretionary: 10 A. c. 19. §§ 41, 70.	Made discretionary: 10 A. c. 19. § 41: ‘^^. the said Commissioners so to be appointed, and all the Officers for the said Duties upon Paper, shall have out of the same, such Salaries and Rewards for their respective Services in relation to these same Duties, as the said High Treasurer now being, or any three or more Commissioners of the Treasury for the time being, shall think reasonable to establish and allow in that behalf.’	Made discretionary. ‘Which said Commissioners or the major part of them respectively shall and have hereby Power, by Commission under their respective Hands and Seals, to substitute and appoint under them such Receivers General, Collectors, Controllers, Surveyors, and other Officers, as shall be requisite and necessary for the purposes aforesaid.’ 10 A. c. 19. § 41, 70.	Commrs. of Treasury, or any three of them, to appoint the Commissioners: 10 A. c. 19. §§ 41, 70.		‘Every Commissioner .^^. and every Subordinate Officer under such Commissioners who shall receive any Salary or Allowance in respect of his Office, shall, before his acting in his respective trust, take an Oath for his due and faithful execution of the same, according to this Act, which Oath .^^. may be administered .^^. by any other .^^. Commissioner .^^. and to the .^^. Officers .^^. by any one Commissioner .^^. or Justice .^^. who shall give .^^. a certificate thereof <i>gratis</i> .’ [10 A. c. 19.] § 122.	Left undetermined: 10 A. c. 19. §§ 41, 70.

The most antient Board, (the Customs) and the most modern one (the Board of Taxes) have all these points undetermined, at least as far as Statute Law is concerned, and by that means afford, neither of them, any precedent.

The Constitution of the Customs was established at a period prior to any in which it was customary for details of this sort to be subjected to the cognizance of Parliament. The Board of Taxes is a permanent establishment which has grown insensibly out of an annual branch of the Revenue (the Land Tax), upon the establishment for which the establishments for the several other branches managed by the Board have been grafted by so many distinct Acts. The Members of the Board of Taxes appear to be a part of the Commissioners of the Land Tax for the London District, to whom Salaries have been granted in consideration of the permanency of the situation and the constancy of their attendance, the Commissioners in other Districts still serving without Salaries. The relation of this Board of Town Commissioners to the Country Commissioners resembles in some measure that of the Police Justices to the Country and other Town Justices. But the epoch of the change is not discoverable in this case as in that upon the face of the Statute Book. The Constitution of the Tax Board seems to have been the work of Prerogative altogether, not in any respect of Parliament.<sup>8</sup>

<sup>a</sup> N.B. *Addendum*. In regard to the duties on Paper and those on Printed Stuffs &c. imposed by 10 A. c. 19, although power was given in that Statute to put them under the management of two sets of Commissioners, distinct from each other, as well as from those of the Excise, yet as these duties are now under the management of the Commissioners of Excise, and no clause appears in any Act for transferring them to the Commissioners of Excise, it seems probable that from the very first they were put under that existing set of Commissioners, the Crown being at liberty to employ them as well as any new set.

<sup>1</sup> i.e. the Statute of Tenures of 1660. i.e. the Statute of Tenures of 1660.

<sup>2</sup> MS ‘5 W. c. 21’. Bentham repeatedly rendered thus the regnal year of the Stamps Act of 1694 (5 & 6 Will. & Mar., c. 21) in the Table, and the remaining instances have been silently corrected.

<sup>3</sup> i.e. the Hawkers Act of 1697.

<sup>4</sup> See the Hawkers Act of 1785 (25 Geo. III, c. 78, § 3), : ‘That .^^. every Hawker, Pedlar, Petty Chapman, and other trading Person .^^. shall .^^. pay .^^. all Duties .^^. payable or imposed upon him .^^. to the Commissioners for the Time being for licensing Hawkers .^^. or some Person or Persons authorized or deputed by them, or the major Part of them, in Writing under their Hands and Seals’. The provision was repeated with slightly altered wording by the Duty on Hawkers etc. Act of 1789 (29 Geo. III, c. 26, § 5).

<sup>5</sup> i.e. the Importation Act of 1701.

<sup>6</sup> i.e. the Stamps Act of 1711. In the table the category ‘7. Taxes’ appeared at this point, but has been omitted because he made no entries corresponding to this category.

---

<sup>7</sup> i.e. the Customs and Excise Act of 1712.<sup>7</sup> See the Hawkers Act of 1785 (25 Geo. III, c. 78, § 3): ‘That .^^. every Hawker, Pedlar, Petty Chapman, and other trading Person .^^. shall .^^. pay .^^. all Duties .^^. payable or imposed upon him .^^. to the Commissioners for the Time being for licensing Hawkers .^^. or some Person or Persons authorized or deputed by them, or the major Part of them, in Writing under their Hands and Seals’. The provision was repeated with slightly altered wording by the Duty on Hawkers etc. Act of 1789 (29 Geo. III, c. 26, § 5).

<sup>8</sup> The Board (or Office) of Taxes traced its origins to a commission issued in June 1665 by Charles II (1630–85), King of England, Scotland, and Ireland from 1660, to Sir Henry Vernon (c. 1605–76), Sir William Doyley (c. 1614–77), and Robert Scawen (c. 1602–70), ‘to correspond with the Commissioners in the several counties for the royal aid’: see *Calendar of Treasury Books, 1660–1667*, ed. W.A. Shaw, London, 1904, p. 671. Over the following century, the Board gradually accrued wider responsibilities and a permanent establishment, but, as Bentham suggests, was never given any statutory foundation.