ANNO TRICESIMO SEXTO

Georgii III. Regis.

CAP. XIV.

An Act for granting to His Majesty further additional Duties on the Amount of the Duties, under the Management of the Commissioners for the Affairs of Taxes, therein mentioned.

[24th *December* 1795.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of *Great Britain* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making such permanent Addition to the Publick Revenue as shall be adequate to the increased Charge occasioned by any Loan to be raised by virtue of any Act or Acts for that Purpose to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the further additional Duties herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the Fifth Day of *April* One thousand seven hundred and ninety-six, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, throughout the Kingdom of *Great Britain*, upon every Assessment to be made after the Fifth Day of *April* One thousand seven hundred and ninety-six, under or by virtue of any Act or Acts of Parliament now in force, for

Preamble.

From *April* 5, 1796, on every Assessment made under any Act now in force respecting Duties under the Management of the Com-

missioners for Taxes an additional Duty of 10 *per Cent.* on the Amount to be paid, except, &c.

for or in respect of the several Rates and Duties under the Management of the Commissioners for the Affairs of Taxes, a further additional Rate or Duty after the Rate of Ten Pounds for every Hundred Pounds of the gross Amount of all the said former Rates and Duties charged by such Assessment, except as herein-after is excepted.

On every such Assessment made for the Year ending *April* 5, 1796, the additional Duty of 10 *l. per Cent.* to be charged for Half a Year.

II. And be it further enacted, That there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, upon every Assessment made or to be made for the Year ending the Fifth Day of *April* One thousand seven hundred and ninety-six, under or by virtue of any Act or Acts of Parliament now in force, for or in respect of the several Rates and Duties before mentioned, a further additional Rate or Duty after the Rate of Ten Pounds for every Hundred Pounds of the gross Amount of all the said former Rates and Duties charged by such Assessment, except as herein-after is excepted, to be computed for the Half Year ending the said Fifth Day of *April* One thousand seven hundred and ninety-six.

Act not to extend to certain Duties.

III. Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend, to charge with the said further additional Rate or Duty of Ten Pounds *per Centum* by this Act imposed, the Amount of the Duty commonly called *The Land Tax*, granted to His Majesty in and by an Act of the last Session of Parliament, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and ninety-five*, or granted or to be granted by any Act of the present Session of Parliament, for the Service of the Year One thousand seven hundred and ninety-six, or that shall or may be granted by any Act or Acts of Parliament, for granting an Aid to His Majesty by a Land Tax during the Continuance of this Act, nor the Amount of the Rates and Duties after the Rate of Ten Pounds *per Centum* upon the gross Amount of certain assessed Taxes, granted by an Act, passed in the Thirty-first Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty additional Duties on the Amount of the Duties, under the Management of the Commissioners for the Affairs of Taxes, therein mentioned*, nor the Amount of the Rates and Duties granted upon Horses by several of the Acts of the Twenty-fourth and Twenty-ninth Years of the Reign of His present Majesty, nor any Rate or Duty whatever, to be raised by Assessment by virtue of any Act or Acts of Parliament to be passed in this present Session of Parliament.

Act to extend to certain Duties.

IV. And be it further enacted by the Authority aforesaid, That the said further additional Rates and Duties hereby imposed as aforesaid, shall be paid over and above and in Addition to the respective Rates and Duties on Houses, Windows, and Lights, granted by Two several Acts of the Sixth and Twenty-fourth Years of the Reign of His present Majesty, upon inhabited Houses, granted by an Act of the Nineteenth Year of the Reign of His Majesty, upon Male Servants, granted by an Act of the Twenty-fifth Year of the Reign of His said Majesty, and upon Coaches and other Carriages, granted by Two several Acts of the Twenty-fifth and Twenty-ninth Years of the Reign of His said Majesty.

V. And

V. And be it further enacted by the Authority aforeſaid, That the Commiſſioners authorized or appointed, or who ſhall be authorized or appointed, to put in Execution the ſaid ſeveral Acts before-mentioned, relative to the ſaid former Rates or Duties, or any of them, on the Amount of which the ſaid additional Rates or Duties are hereby impoſed, ſhall be Commiſſioners for executing this preſent Act, and that the ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors, reſpectively appointed, or to be appointed, to put in Execution the ſaid ſeveral Acts before-mentioned, or any of them, ſhall be Surveyors, Inſpectors, Aſſeſſors, and Collectors, to put in Execution this preſent Act, according to the reſpective Powers and Authorities given to them, by the ſaid former Acts, or any of them, and the ſaid Commiſſioners, and other the Perſons aforeſaid, being duly qualified to act in the Execution of the ſaid ſeveral Acts before-mentioned, relative to the ſaid former Rates or Duties, or any of them, ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution with relation to the ſaid further additional Rates or Duties hereby impoſed, in the like and in as full and ample a Manner, as they, or any of them, are or is authorized to put in Execution the ſaid former Acts, relative to the ſaid Rates and Duties, or any Matters or Things therein reſpectively contained.

Commiſſioners, &c. appointed to put in Execution former Acts relative to the Duties, to put in Execution the preſent Act.

VI. And be it further enacted by the Authority aforeſaid, That the ſaid additional Rate or Duty hereby impoſed for the ſaid Half Year, ending on the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix, ſhall be paid at the Times and in the Manner following; (that is to ſay), on the Fifth Day of *January* and the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix, by even and equal Portions, and ſhall, from and after the paſſing of this Act, be a Charge upon the reſpective Perſons aſſeſſed to the Payment of any of the ſaid former Rates and Duties, for the Year ending the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix, (except as aforeſaid), and ſhall be paid by ſuch Perſons reſpectively, at the Times before-mentioned; and the reſpective Collectors, to whom any Aſſeſſments for the Year ending the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix ſhall be delivered for the Purpoſe of collecting the former Rates or Duties, according to the Directions of the ſeveral Acts before-mentioned, ſhall have full Power and Authority to demand, collect, and receive, the ſaid additional Rate or Duty hereby impoſed for the ſaid Half Year, of and from the Perſons reſpectively charged with the ſaid former Rates and Duties in Addition thereto, at the Times and in the Manner herein-before mentioned, without any new Aſſeſſment to be made for the ſame, and to give Acquittances in ſuch Manner as is directed by the ſaid Acts, with relation to the ſaid former Rates and Duties.

Periods of paying the additional Duty for the Half Year ending *April* 5, 1796,

which Collectors of former Rates may demand without a new Aſſeſſment.

VII. And be it further enacted by the Authority aforeſaid, That the ſeveral and reſpective Collectors of the ſaid former Rates and Duties, to whom any Aſſeſſments thereof for the Year ending the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix, ſhall be delivered, ſhall, on or before the Fifth Day of *March* One thouſand ſeven hundred and ninety-ſix, eſtimate and aſcertain, according to the beſt of their Skill and Judgement, the Amount of the Rate or Duty by this Act impoſed upon every ſuch Aſſeſſment, and ſhall, by Writing under their reſpective Hands, certify the ſame to One or more of the ſaid Com-

Collectors by *March* 5, 1796, to eſtimate the additional Duty on Aſſeſſments for the Year ending *April* 5, 1796, and certify the ſame to the Commiſſioners, &c.

Commiſſioners acting for the reſpective Diviſions or Places in which ſuch Aſſeſſments ſhall be made, together with the Names of the ſeveral Perſons chargeable therewith, and the Amount of the ſaid former Rates and Duties whereon ſuch additional Rate or Duty is by this Act impoſed, and ſhall alſo cauſe Two Duplicates thereof to be made out and delivered to the ſaid Commiſſioners in each Diviſion or Place, all which Certificates and Duplicates thereof reſpectively ſhall be ſigned by ſuch Commiſſioner or Commiſſioners; and the ſaid Duplicates ſhall be forthwith tranſmitted to ſuch Perſons, and in ſuch and the like Manner, as is directed by the ſaid Acts relative to the ſaid former Rates or Duties, or any of them, with reſpect to the Duplicates of Aſſeſſments therein mentioned.

Surveyors to examine Certificates, &c.

VIII. And be it further enacted by the Authority aforeſaid, That the reſpective Surveyors or Inſpectors appointed, or to be appointed, under or by virtue of the ſaid ſeveral Acts relative to the ſaid Rates and Duties, or any of them, ſhall be, and are hereby reſpectively empowered and required to inſpect and examine the Certificates to be made of the ſaid additional Rate or Duty for the ſaid Half Year ending the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix, before the Commiſſioner or Commiſſioners ſhall have ſigned the ſame, and to alter and amend any ſuch Certificate or Certificates if they, or any of them, ſhall ſee juſt Cauſe for ſo doing; and every Perſon in whoſe Cuſtody ſuch Certificate ſhall be, is hereby required, upon the Requeſt of any ſuch Surveyor or Inſpector as aforeſaid, to produce the ſame for Inſpection for the Purpoſe aforeſaid.

After *April* 5, 1796, the additional Duty to be paid quarterly, and the Aſſeſſors to aſcertain the Amount and certify the ſame to the Commiſſioners.

IX. And be it further enacted by the Authority aforeſaid, That, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix, the ſaid further additional Rate or Duty hereby impoſed ſhall be paid quarterly in each Year, on the Four moſt uſual Days of Payment in the Year for the ſaid Duties; (that is to ſay), on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year, by even and equal Portions; the Firſt Payment thereof to be made on the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſix; and upon every Aſſeſſment to be made after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſix, under or by virtue of the ſaid Acts, or either of them, the Aſſeſſors appointed, or to be appointed, to make ſuch Aſſeſſments, and in their Default the reſpective Surveyors and Inſpectors appointed or to be appointed in purſuance of the ſaid ſeveral Acts beforementioned, or any of them, ſhall aſcertain the Amount of the ſaid further additional Rate or Duty hereby impoſed, and ſhall certify and return the ſame upon ſuch Aſſeſſments to the reſpective Commiſſioners authorized to put the ſaid Acts in Execution, at their reſpective Meetings to be held for returning ſuch Aſſeſſments in all and every the reſpective Counties, Shires, Stewartries, Ridings, Diviſions, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively; which ſaid further additional Rate or Duty, ſo certified, ſhall be added to the Amount of the former aſſeſſed Rates and Duties, and ſhall be collected, raiſed, levied, and received, under the Rules, Regulations, and Directions, preſcribed by the ſaid former Acts, ſubject nevertheleſs to ſuch proportional Increaſe or Abatement in the Amount thereof as ſhall be

neceſſary, in caſe the ſaid former Rates or Duties ſo aſſeſſed ſhall be increaſed or diminiſhed by any Surcharge thereupon, or Appeal therefrom, in purſuance of the ſaid former Acts.

Additional Duties to be aſcertained, &c. as former Duties.

X. And be it further enacted by the Authority aforeſaid, That the ſeveral Rates or Duties by this Act impoſed upon the Amount of the ſeveral former Rates and Duties as aforeſaid, ſhall and may be reſpectively aſcertained, managed, collected, paid, recovered, paid over, and accounted for, under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch general Rules, Methods, and Directions, by which all the former Rates and Duties on the Amount of which the ſaid additional Rates or Duties are by this Act impoſed, or according to ſuch ſpecial Rules, Methods, and Directions, by which ſuch of the former Rates and Duties, upon the Amount of which any of the ſaid additional Rates or Duties may be chargeable by virtue of this Act, were or might be aſcertained, managed, collected, paid, recovered, paid over, and accounted for, except as far as any of the ſaid Rules, Methods, and Directions, are expreſsly varied by this Act; and all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in any Act or Acts of Parliament relative to the ſaid former Rates and Duties, or any of them now in force, and not hereby otherwiſe provided for the computing, ſurcharging, recovering, paying, and accounting for, the ſaid Rates and Duties by any former Acts granted, as far as the ſame are applicable to the additional Rates or Duties by this Act impoſed, and not repugnant to the particular Directions of this Act, ſhall be in full Force, and be duly obſerved, practiſed, and put in Execution, throughout the Kingdom of *Great Britain*, for computing, ſurcharging, recovering, paying, and accounting for, the ſeveral additional Rates and Duties by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſame or the like Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in the Body of this preſent Act.

Duties to be carried to the Conſolidated Fund.

XI. And be it further enacted by the Authority aforeſaid, That all Monies ariſing by the ſaid Rates and Duties, (the neceſſary Charges of raiſing and accounting for the ſame excepted), ſhall, from Time to Time, be paid into the Receipt of His Majeſty's Exchequer, and ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be applied for defraying the increaſed Charge occaſioned by any Loan of this Seſſion, and for 10 Years, to be kept with other Duties granted for the ſame Purpoſe ſeparate from other Monies.

XII. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the Duty hereby granted, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan to be raiſed by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament, and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt, diſtinctly and apart from all other Branches of the Publick Revenue; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Duty, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates

Rates and Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

FINIS.