ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. LXIX.

An Act for granting to His Majesty additional Duties on the Amount of certain Duties under the Management of the Commissioners for the Affairs of Taxes. [6th *June* 1797.]

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 a permanent Addition to the Publick Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the 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 there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, upon every Assessment which shall have been made, or which shall be made, after the Fifth Day of *April* One thousand seven hundred and ninety-seven, under and by virtue of any Act or Acts of Parliament herein-after next mentioned; that is to say, An Act passed in the Twenty-fourth Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties on Tea, and for granting to His Majesty*

Preamble.

On every Assessment made after *April* 5, 1797, under 24 *Geo.* III, Sess. 2, Cap. 38, and 36 *Geo.* III, Caps. 15, 16, and 124, in respect of Duties under the Ma-

nagement of the Commiſſioners for Taxes, an ad ditional Duty of 10 *l. per Cent.* on the Amount to be levied.

Majeſty other Duties in lieu thereof; and alſo ſeveral Duties on inhabited Houſes; and upon the Importation of Cocoa Nuts and Coffee, and for repealing the Inland Duties of Exciſe thereon; One other Act paſſed in the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty new Duties on certain Horſes not charged with Duty by any other Act or Acts of Parliament, and on Mules*; One other Act paſſed in the ſame Seſſion of Parliament, intituled, *An Act for granting to His Majeſty ſeveral additional Duties on Horſes kept for the Purpoſe of Riding, or drawing certain Carriages, therein mentioned*; and One other Act paſſed in the ſame Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain Duties on Dogs*; for or in reſpect of the ſeveral Rates and Duties thereby granted under the Management of the Commiſſioners for the Affairs of Taxes, an additional Rate or Duty after the Rate of Ten Pounds for every Hundred Pounds of the groſs Amount thereof in ſuch Aſſeſſment.

On every Aſſeſſment made after *April* 5, 1797, under 24 *Geo.* III, Seſſ. 2, Cap. 31, and 29 *Geo.* III, Cap. 49, in reſpect of Duties on Horſes kept for riding, or drawing any Carriage, or under the Acts of laſt Seſſion before mentioned, a further additional Duty of 10 *l. per Cent.* on the Amount to be charged.

II. And be it further enacted, That upon every Aſſeſſment which ſhall have been, or which ſhall be made, after the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, under or by virtue of any Act or Acts of Parliament herein-after mentioned; that is to ſay, under or by virtue of One Act, paſſed in the Twenty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties on Horſes kept for the Purpoſe of Riding, and on Horſes uſed in drawing certain Carriages, in reſpect whereof any Duty of Exciſe is made payable*; under or by virtue of One other Act, paſſed in the Twenty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional Rates and Duties upon Horſes and Carriages with Four Wheels; and for explaining and amending an Act, paſſed in the Twenty-fifth Year of His preſent Majeſty, as far as relates to certain Carriages with Two or Three Wheels therein mentioned*, for or in reſpect of the ſeveral Rates and Duties on Horſes kept for the Purpoſe of Riding, or for the Purpoſe of drawing any Carriage, in the ſaid Acts reſpectively mentioned; and under or by virtue of the ſaid ſeveral Acts, paſſed in the laſt Seſſion of Parliament, herein-before mentioned, for or in reſpect of the ſeveral Rates and Duties thereby reſpectively granted, a further additional Rate or Duty ſhall be charged after the Rate of Ten Pounds for every Hundred Pounds of the groſs Amount thereof in ſuch Aſſeſſment.

Commiſſioners, &c. for the Affairs of Taxes, to put this Act in Execution.

III. And be it further enacted, That the Commiſſioners authorized or appointed, or who ſhall be authorized or appointed, to put in Execution the ſeveral Acts relative to the Rates or Duties under the Management of the Commiſſioners for the Affairs of Taxes, or any of them, on the Amount of which the ſeveral Duties after the Rate of Ten Pounds *per Centum*, and the ſeveral further Duties after the like Rate of Ten Pounds *per Centum* 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 Acts, or any of them; and the ſaid Commiſſioners, and other the Perſons aforeſaid, duly qualified to act in the Execution of the ſaid ſeveral Acts before mentioned, ſhall and they are hereby

hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution, with relation to the ſaid 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 Acts before mentioned, or any of them, or any Matters or Things therein reſpectively contained.

Receivers General appointed to receive the Duties aſſeſſed under the Acts before mentioned, to receive the Duties hereby impoſed.

IV. And be it further enacted, That the ſeveral Receivers General appointed, or who ſhall be appointed, to receive the Rates and Duties to be aſſeſſed and collected under or by virtue of the ſaid Acts before-mentioned, ſhall, without any new Commiſſion or Commiſſions to be had, obtained, or given, be Receivers General of the ſaid ſeveral Rates or Duties hereby impoſed within their reſpective Diſtricts or Collections, unleſs other Receivers ſhall be appointed in purſuance of this Act, within ſuch Diſtricts or Collections reſpectively, (ſuch Receiver and Receivers giving ſuch Security for duly anſwering the ſaid Duties as the Commiſſioners for the Affairs of Taxes ſhall require); and the ſaid Receivers General 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 ſeveral 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 act in the Execution of the ſaid former Acts relative to the ſaid Rates and Duties, or any Matters or Things therein reſpectively contained.

Treaſury may appoint other Receivers.

V. Provided always, and be it further enacted, That it ſhall be lawful for the Lords Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, for the Time being, or the Lord High Treaſurer for the Time being, to appoint any Perſon or Perſons other than the Receiver or Receivers of the ſaid former Rates and Duties, to be the Receiver or Receivers of the Rates and Duties by this Act impoſed, within or for any County, Riding, or Diviſion, as the ſaid Commiſſioners or the High Treaſurer reſpectively ſhall think expedient.

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

VI. And be it further enacted, That the ſeveral Rates or Duties by this Act impoſed upon the Amount of the ſeveral former Rates and Duties herein-before mentioned, 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 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 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 Part 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, for computing, ſurcharging, recovering, paying, and accounting for the ſeveral 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.

Additional Duties to commence *April* 5, 1797, and to be paid Quarterly.

VII. And be it further enacted, That, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, the ſaid additional Rates and Duties hereby impoſed, ſhall commence from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, and ſhall be paid Quarterly in each Year, on the Four moſt uſual Days of Payment in the Year; (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-ſeven.

31 *Geo.* III, Cap. 5, and

VIII. And whereas the ſeveral Duties after the Rate of Ten Pounds *per Centum*, 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*; and of Ten Pounds *per Centum*, granted by an Act, paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, intituled, *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*; and of Ten Pounds *per Centum*, by this Act granted, make together the Sum of Twenty Pounds *per Centum* on the Amount of all the ſeveral Rates and Duties whereon the reſpective Duties of Ten Pounds *per Centum* are impoſed; be it further enacted, That in aſſeſſing and charging the ſaid reſpective Duties, after the Rate of Ten Pounds *per Centum* on the Amount of the ſaid former Duties, it ſhall be lawful for the ſaid reſpective Commiſſioners, Inſpectors, Surveyors, and Aſſeſſors, of the ſaid Duties, to aſſeſs and charge the Sum of Twenty Pounds *per Centum* upon the Amount of all the ſeveral Rates and Duties whereon the reſpective Duties of Ten Pounds *per Centum* are impoſed by the ſaid ſeveral Acts, and this Act, in One Sum, and by One Aſſeſſment and Charge, inſtead of diſtinct Aſſeſſments and Charges; and to 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 Sum and Sums 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

36 *Geo.* III, Cap. 14, recited.

Duties under recited Acts, and this Act, may be aſſeſſed in One Sum, &c.

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

IX. And be it further enacted, That all the 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 carried to the Conſolidated Fund.

X. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the Duties 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 encreaſed Charge occaſioned by any Loan to be raiſed, or Stock created, or to be created, 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 Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch encreaſed 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.

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

FINIS.