

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

***

to *April* 6, 1798, in certain Proportions;

any ſuch Carriages, ſhall be charged annually, during the Term herein mentioned*, with an Additional Rate or Duty in Proportion to the Amount of the ſaid Duties to which ſuch Perſon is aſſeſſed, according to the laſt yearly Aſſeſſment or Aſſeſſments made or to be made prior to the Sixth Day of *April* One thouſand ſeven hundred and ninety-eight, in purſuance of any Act of Parliament now in force, and the Proportion thereof ſhall be as follows; (that is to ſay), Where the Amount of the ſaid Duties ſhall be under Twenty-five Pounds, a Duty equal to Three Times the Amount thereof; where the Amount of the ſaid Duties ſhall be Twenty-five Pounds, and ſhall be under Thirty Pounds, a Duty equal to Three Times the Amount and One Half the Amount thereof; where the Amount of the ſaid Duties ſhall be Thirty Pounds, and ſhall be under Forty Pounds, a Duty equal to Four Times the Amount thereof; where the Amount of the ſaid Duties ſhall be Forty Pounds, and ſhall be under Fifty Pounds, a Duty equal to Four Times the Amount and One Half the Amount thereof; and where the Amount of the ſaid Duties ſhall be Fifty Pounds or upwards, a Duty equal to Five Times the Amount thereof: And that where any Perſon ſhall be ſo charged by any ſuch Aſſeſſment made for a leſs Term than a Year, the Additional Rate or Duty hereby impoſed ſhall be computed on the Aggregate Amount of the Sums contained in ſuch Aſſeſſment or Aſſeſſments, and of ſuch further Sum to be added thereto as would be payable thereon if the ſame were made for a whole Year.

If the preſent Rate is under 25 *l.*, 3 Times the Amount.

25 *l.* and under 30 *l.*—3½.

30 *l.* and under 40 *l.*—4.

40 *l.* and under 50 *l.*—4½.

50 *l.* and upwards, Five Times the Amount, additional: Where the preſent Aſſeſſment is for leſs than a Year, the additional Rate to be calculated on the Amount for a whole Year. [*See Exemptions in* § 15, 16, 17, 31, *& ſeq.*]

Perſons aſſeſſed to the Duties on Houſes, Windows, Dogs, or Clocks or Watches, to an Amount leſs than 20 *s.* exempted from any additional Duty; but if aſſeſſed to that or a greater Amount, to pay the following additional Duty; *viz.*

II. And be it further enacted, That every Perſon aſſeſſed to any of the Rates or Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, on Dogs, or on Clocks, Watches, or Timekeepers, (except as herein-after provided †), the Amount of whoſe laſt Aſſeſſment or Aſſeſſments of the ſaid Duties ſhall not be equal to One Pound, ſhall be exempted from any Additional Rate or Duty; and that in all Caſes where the Amount of the laſt Aſſeſſment or Aſſeſſments made upon ſuch Perſon of the ſaid Duties, ſhall be One Pound or upwards, ſuch Perſon ſhall be charged annually, during the Term herein mentioned, with an Additional Rate or Duty, in Proportion to the Amount of the ſaid Duties to which ſuch Perſon is aſſeſſed, according to the laſt Yearly Aſſeſſment or Aſſeſſments, made or to be made prior to the Sixth Day of *April* One thouſand ſeven hundred and ninety-eight, in purſuance of any Act of Parliament now in force; and the Proportion thereof ſhall be as follows; *videlicet*, Where the Amount of the ſaid Duties ſhall be under Two Pounds, a Duty equal to One Fourth the Amount thereof; where the Amount of the ſaid Duties ſhall be Two Pounds, and ſhall be under Three Pounds, a Duty equal to One Half the Amount thereof; where the Amount of the ſaid Duties ſhall be Three Pounds, and ſhall be under Five Pounds, a Duty equal to Three Fourths of the Amount thereof; where the Amount of the ſaid Duties ſhall be Five Pounds, and ſhall be under Seven Pounds and Ten Shillings, a Duty equal to the Amount thereof; where the Amount of the ſaid Duties ſhall be Seven Pounds and Ten Shillings, and ſhall be under Ten Pounds, a Duty equal to the Amount and One Half the Amount thereof; where the Amount of the ſaid Duties ſhall be Ten Pounds, and ſhall be under Twelve Pounds and Ten Shillings, a Duty equal to Twice the Amount thereof; where the Amount of the ſaid Duties ſhall be Twelve Pounds and Ten Shillings, and

If the preſent Amount is under 2 *l.*—¼th thereof.

2 *l.* and under 3 *l.*—½.

3 *l.* and under 5 *l.*—¾.

5 *l.* and under 7 *l.* 10 *s.*—the Amount, or One Rate additional.

7 *l.* 10 *s.* and under 10 *l.*—1¼.

10 *l.* and under 12 *l.* 10 *s.*—2.

12 *l.* 10 *s.* and under 15 *l.*—2½.

* *See* § 101. † *See* § 3, 11, 12, 17, 19, 20.

and ſhall be under Fifteen Pounds, a Duty equal to Twice the Amount and One Half the Amount thereof; where the Amount of the ſaid Duties ſhall be Fifteen Pounds, and ſhall be under Twenty Pounds, a Duty equal to Three Times the Amount thereof; where the Amount of the ſaid Duties ſhall be Twenty Pounds, and ſhall be under Thirty Pounds, a Duty equal to Three Times the Amount and One Half the Amount thereof; where the Amount of the ſaid Duties ſhall be Thirty Pounds, and ſhall be under Forty Pounds, a Duty equal to Four Times the Amount thereof; where the Amount of the ſaid Duties ſhall be Forty Pounds, and ſhall be under Fifty Pounds, a Duty equal to Four Times the Amount and One Half the Amount thereof; and where the Amount of the ſaid Duties ſhall be Fifty Pounds or upwards, a Duty equal to Five Times the Amount thereof: And that where any Perſon ſhall be ſo charged by any ſuch Aſſeſſment made for a leſs Term than a Year, the Additional Rate or Duty hereby impoſed ſhall be computed on the Aggregate Amount of the Sums contained in ſuch Aſſeſſment or Aſſeſſments, and of ſuch further Sum to be added thereto as would become payable thereon if the ſame were made for a whole Year.

15*l.* and under 20*l.*—3.

20*l.* and under 30*l.*—3½.

30*l* and under 40*l.*—4.

40*l.* and under 50*l.*—4½.

50*l.* and upwards, 5 Rates, or 5 Times the preſent Amount, additional.

III. Provided always, and be it further enacted, That every Perſon who ſhall occupy any Dwelling Houſe uſually let out by ſuch Perſon in Part to Lodgers, or with the Purpoſe of uſually ſo letting out the ſame, or any Dwelling Houſe, Part whereof is occupied and uſed by the ſame Perſon as a Shop, the Amount of whoſe laſt Aſſeſſment or Aſſeſſments, in reſpect of the Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, or on Dogs, Clocks, Watches, or Timekeepers, ſhall be in the Whole under Three Pounds, ſhall be exempted from any Additional Rate or Duty; and that in all Caſes where the Amount of the laſt Aſſeſſment or Aſſeſſments to the ſaid Duties, made upon ſuch Occupier, ſhall amount to Three Pounds, ſuch Occupier ſhall be charged annually, during the Term herein mentioned, with an Additional Rate or Duty, in Proportion to the Amount of the ſaid Duties to which ſuch Occupier is aſſeſſed, according to the laſt Yearly Aſſeſſment or Aſſeſſments made or to be made prior to the Sixth Day of *April* One thouſand ſeven hundred and ninety-eight, in purſuance of any Act of Parliament now in force; and the Proportion thereof ſhall be as follows; *videlicet*, Where the Amount of the ſaid Duties ſhall be Three Pounds and ſhall be under Five Pounds, a Duty equal to One Tenth of the Amount thereof; where the Amount of the ſaid Duties ſhall be Five Pounds and ſhall be under Seven Pounds and Ten Shillings, a Duty equal to One Fifth of the Amount thereof; where the Amount of the ſaid Duties ſhall be Seven Pounds and Ten Shillings and ſhall be under Ten Pounds, a Duty equal to One Fourth of the Amount thereof; where the Amount of the ſaid Duties ſhall be Ten Pounds and ſhall be under Twelve Pounds and Ten Shillings, a Duty equal to One Half the Amount thereof; where the Amount of the ſaid Duties ſhall be Twelve Pounds and Ten Shillings and ſhall be under Fifteen Pounds, a Duty equal to Three Fourths the Amount thereof; where the Amount of the ſaid Duties ſhall be Fifteen Pounds and ſhall be under Twenty Pounds, a Duty equal to the Amount thereof; where the Amount of the ſaid Duties ſhall be Twenty Pounds and ſhall be under Twenty-five Pounds, a Duty equal to the Amount and One Fourth the Amount thereof; where the Amount of the ſaid Duties ſhall be Twenty-five Pounds and ſhall be under Thirty Pounds, a Duty equal to

Occupiers of Lodging Houſes or Shops, aſſeſſed to an Amount leſs than 3*l.* to the Duties on Houſes, *&c.* exempted from any Additional Duty; but if aſſeſſed to that or a greater Amount, to pay the following additional Duties; *viz.*

If the preſent Amount is 3*l.* and under 5*l*; 1/10th Part thereof.

5*l.* and under 7*l.* 10*s.*—½.

7*l.* 10*s.* and under 10*l.*—¾.

10*l.* and under 12*l.* 10*s.*—½.

12*l.* 10*s.* and under 15*l.*—¾.

15*l.* and under 20*l*—the Amount, or One Rate additional.

20*l.* and under 25*l.*—1¼.

25*l.* and under 30*l.*—1¼.

30*l.* and upwards, Two Rates, or Twice the preſent Amount, additional.

to the Amount and One Half the Amount thereof; and where the Amount of the ſaid Duties ſhall be Thirty Pounds or upwards, a Duty equal to Twice the Amount thereof: And that where any Perſon ſhall be ſo charged by any ſuch Aſſeſſment, made for a leſs Term than a Year, the Additional Rate or Duty hereby impoſed ſhall be computed on the Aggregate Amount of the Sums contained in ſuch Aſſeſſment or Aſſeſſments, and of ſuch further Sum to be added thereto as would become payable thereon if the ſame were made for a whole Year.*

Perſons whoſe Annual Income is leſs than 60*l.* exempted; and where it amounts to that Sum or more, to be entitled to ſuch Abatements as may reduce the Duty to the following Proportions of their Income:

IV. Provided alſo, and be it further enacted, That every Perſon charged to the Additional Rates or Duties hereby impoſed, ſhall, upon proving, as herein-after is mentioned, that the Amount of his or her Annual Income, to be eſtimated as herein-after directed, is leſs than the Sum of Sixty Pounds, be exempted from the ſaid Additional Rates or Duties; and in all Caſes where ſuch Annual Income amounts to Sixty Pounds or more, ſuch Perſon ſhall be entitled to ſuch an Abatement of the ſaid Additional Rates or Duties, as may be neceſſary to reduce the ſame, in each Caſe reſpectively, in the Proportions herein-after ſtated; (that is to ſay),

60*l.* and under 65*l.*; $\frac{1}{120}$th. Where the ſaid Annual Income ſhall appear to be not leſs than Sixty Pounds but under Sixty-five Pounds, to a Sum not exceeding One One-hundred and twentieth Part of the ſame:

65*l.*—70*l.*; $\frac{1}{95}$ Or not leſs than Sixty-five Pounds but under Seventy Pounds, to a Sum not exceeding One Ninety-fifth Part of the ſame:

70*l.*—75*l.*; $\frac{1}{70}$ Or not leſs than Seventy Pounds but under Seventy-five Pounds, to a Sum not exceeding One Seventieth Part of the ſame:

75*l.*—80*l.*; $\frac{1}{65}$ Or not leſs than Seventy-five Pounds but under Eighty Pounds, to a Sum not exceeding One Sixty-fifth Part of the ſame:

80*l.*—85*l.*; $\frac{1}{60}$ Or not leſs than Eighty Pounds but under Eighty-five Pounds, to a Sum not exceeding One Sixtieth Part of the ſame:

85*l.*—90*l.*; $\frac{1}{55}$ Or not leſs than Eighty-five Pounds but under Ninety Pounds, to a Sum not exceeding One Fifty-fifth Part of the ſame:

90*l.*—95*l.*; $\frac{1}{50}$ Or not leſs than Ninety Pounds but under Ninety-five Pounds, to a Sum not exceeding One Fiftieth Part of the ſame:

95*l.*—100*l.*; $\frac{1}{45}$ Or not leſs than Ninety-five Pounds but under One hundred Pounds, to a Sum not exceeding One Forty-fifth Part of the ſame:

100*l.*—105*l.*; $\frac{1}{40}$ Or not leſs than One hundred Pounds but under One hundred and five Pounds, to a Sum not exceeding One Fortieth Part of the ſame:

105*l.*—110*l.*; $\frac{1}{38}$ Or not leſs than One hundred and five Pounds but under One hundred and ten Pounds, to a Sum not exceeding One Thirty-eighth Part of the ſame:

110*l.*—115*l.*; $\frac{1}{36}$ Or not leſs than One hundred and ten Pounds but under One hundred and fifteen Pounds, to a Sum not exceeding One Thirty-ſixth Part of the ſame:

115*l.*—120*l.*; $\frac{1}{34}$ Or not leſs than One hundred and fifteen Pounds but under One hundred and twenty Pounds, to a Sum not exceeding One Thirty-fourth Part of the ſame:

120*l.*—125*l.*; $\frac{1}{32}$ Or not leſs than One hundred and twenty Pounds but under One hundred and twenty-five Pounds, to a Sum not exceeding One Thirty-ſecond Part of the ſame:

125*l.*—130*l.*; $\frac{1}{30}$ Or not leſs than One hundred and twenty-five Pounds but under One hundred and thirty Pounds, to a Sum not exceeding One Thirtieth Part of the ſame:

* [*By § 11, Innkeepers and Schoolmaſters; § 12, Occupiers of Furniſhed Lodging Houſes; § 17, Royal Academicians; and § 20, Keepers of Madhouſes, are rated in the ſame Proportions.*]

Or

Or not leſs than One hundred and thirty Pounds but under One hundred and thirty-five Pounds, to a Sum not exceeding One Twenty-eighth Part of the ſame: 130*l.*—135*l.*;

Or not leſs than One hundred and thirty-five Pounds but under One hundred and forty Pounds, to a Sum not exceeding One Twenty-ſixth Part of the ſame: 135*l.*—140*l.*;

Or not leſs than One hundred and forty Pounds but under One hundred and forty-five Pounds, to a Sum not exceeding One Twenty-fourth Part of the ſame: 140*l.*—145*l.*;

Or not leſs than One hundred and forty-five Pounds but under One hundred and fifty Pounds, to a Sum not exceeding One Twenty-ſecond Part of the ſame: 145*l.*—150*l.*;

Or not leſs than One hundred and fifty Pounds but under One hundred and fifty-five Pounds, to a Sum not exceeding One Twentieth Part of the ſame: 150*l.*—155*l.*;

Or not leſs than One hundred and fifty-five Pounds but under One hundred and ſixty Pounds, to a Sum not exceeding One Nineteenth Part of the ſame: 155*l.*—160*l.*;

Or not leſs than One hundred and ſixty Pounds but under One hundred and ſixty-five Pounds, to a Sum not exceeding One Eighteenth Part of the ſame: 160*l.*—165*l.*;

Or not leſs than One hundred and ſixty-five Pounds but under One hundred and ſeventy Pounds, to a Sum not exceeding One Seventeenth Part of the ſame: 165*l.*—170*l.*;

Or not leſs than One hundred and ſeventy Pounds but under One hundred and ſeventy-five Pounds, to a Sum not exceeding One Sixteenth Part of the ſame: 170*l.*—175*l.*;

Or not leſs than One hundred and ſeventy-five Pounds but under One hundred and eighty Pounds, to a Sum not exceeding One Fifteenth Part of the ſame: 175*l.*—180*l.*;

Or not leſs than One hundred and eighty Pounds but under One hundred and eighty-five Pounds, to a Sum not exceeding One Fourteenth Part of the ſame: 180*l.*—185*l.*;

Or not leſs than One hundred and eighty-five Pounds but under One hundred and ninety Pounds, to a Sum not exceeding One Thirteenth Part of the ſame: 185*l.*—190*l.*;

Or not leſs than One hundred and ninety Pounds but under One hundred and ninety-five Pounds, to a Sum not exceeding One Twelfth Part of the ſame: 190*l.*—195*l.*;

Or not leſs than One hundred and ninety-five Pounds but under Two hundred Pounds, to a Sum not exceeding One Eleventh Part of the ſame: 195*l.*—200*l.*;

Or to Two hundred Pounds and upwards, to a Sum not exceeding One Tenth Part of the ſame: 200*l.* and upwards - §.

And where the ſaid Annual Income ſhall appear to be not leſs than Two hundred Pounds, every ſuch Perſon ſhall be entitled to ſuch an Abatement of the Additional Duty now granted, as may be neceſſary to reduce the ſame, in each Caſe reſpectively, to a Sum not exceeding One Tenth Part of the ſaid Income.

V. And be it further enacted, That every Perſon not aſſeſſed within the Year ending on the Fifth Day of *April* One thouſand ſeven hundred and Perſons aſſeſſed after *April* 5, 1798, to

pay the Additional Duty on the Amount of such Assessments from the Commencement of the Year for which made. [*See* § 83.]

and ninety-eight, to any of the said Duties payable at and immediately before the passing of this Act, and who shall be assessed to any of the said Duties in any subsequent Year during the Term herein-after mentioned, shall be charged with the like Additional Rate or Duty on the Amount of the Sums contained in such Assessment or Assessments, from the Commencement of the Year for which such Assessment or Assessments shall be made, subject nevertheless to the like Abatement as if such Person had been assessed to the said Duties within the Year ending on the said Fifth Day of *April* One thousand seven hundred and ninety-eight.

Persons assessed after *April* 5, 1798, to a greater Amount than in the prior Assessment, to be charged with a proportional Additional Assessment. [*See* § 82.]

VI. And be it further enacted, That every Person who shall, by any Assessment or Assessments to be made after the Fifth Day of *April* One thousand seven hundred and ninety-eight, be assessed in respect of the said Duties payable at and immediately before the passing of this Act, to a greater Amount than the Amount contained in the prior Assessment, shall be charged with a further Additional Rate or Duty, in Proportion to the Sums contained in such latter Assessment or Assessments, from the Commencement of the Year for which such latter Assessment or Assessments shall be made.

Surcharges to be charged as if they had been included in the original Assessment. [*See* § 81.]

VII. And be it further enacted, That every Person whose Assessment shall be increased by any Surcharge to be allowed, shall be charged, in respect of such increased Assessment, in the like Proportion as if all the Articles in respect of which such Surcharge may be allowed, had been included in the original Assessment.

Fractional Parts of Assessments under 1*s.* not to be charged with Additional Duty.

VIII. Provided always, and be it further enacted, That every Assessment to be made by virtue of this Act, shall be made on the Amount contained in any such Assessment of the Duties now payable as aforesaid, exclusive of any fractional Parts of Sums not amounting in the Whole to One Shilling.

Additional Duty to be paid annually, to the Amount of the First Assessment made. [*See* § 6, 7, 81.]

IX. And be it further enacted, That the several Additional Rates or Duties by this Act imposed, shall be levied and paid annually, during the Continuance of the Term herein mentioned, to the full Amount of the Sums contained in the First Assessment to be made thereof respectively, without any Alteration, except in the Cases and in the Manner herein otherwise directed.

If the Amount of Duties now payable consist of Articles, the Amounts whereof are liable to different Rates, separate Assessments to be made for each; and the Duties of 10 *l. per Cent.* and 10 *l. per Cent.* may be apportioned.

X. Provided always, and be it further enacted, That if the Amount of the Duties now payable by any Person shall consist of various Articles, on the respective Amounts whereof different Rates of Duty are hereby imposed, separate Assessments shall be made according to each Rate of Duty, which Assessments shall be respectively made on the Aggregate Amount of the said Duties whereon the same Rate of Duty is imposed; and that in every such Case, if the Duties of Ten Pounds *per Centum* and Ten Pounds *per Centum*, now payable on the Amount of former Duties, shall have been calculated on the Whole of the said former Duties contained in any Assessment, it shall be lawful duly to apportion the same; and the said respective Commissioners for executing this Act shall cause the same to be apportioned according to the respective Amounts of the said Duties, whereon the same Rates are imposed, before any Assessment shall be made thereon by virtue of this Act.

XI. And

XI. And be it further enacted, That every Innkeeper, and other Perſon licenſed to ſell Wine, Ale, or other Liquors by Retail, and every Perſon keeping any School, Academy, or Seminary for Learning, and uſually having their Scholars to board and lodge (to a Number not leſs than Ten) in their reſpective Dwelling Houſes, ſhall be entitled to be exempted in the like Caſes, and the Additional Rate or Duty to be impoſed on them reſpectively by this Act ſhall be aſcertained in like Manner, and under the like Rules and Regulations, as are herein-before preſcribed with reſpect to Perſons aſſeſſed for Houſes actually let to Lodgers, or having Shops.

Inns, &c. and Boarding Schools to be chargeable as Lodging Houſes, &c. under § 3.

XII. And be it further enacted, That every Perſon having One or more Dwelling Houſes, uſually let as a Ready-furniſhed Lodging Houſe or Lodging Houſes, or keeping One or more Dwelling Houſes with the Purpoſe of ſo uſually letting out the ſame, ſhall, in reſpect of each Dwelling Houſe ſo let or kept with the Purpoſe of being ſo let, be liable to the ſaid Additional Rate or Duty, at the like Rate and under the like Rules and Regulations as are herein preſcribed with reſpect to Perſons aſſeſſed for Houſes let in Part to Lodgers as aforeſaid, and ſhall be entitled to be exempted from the ſaid Additional Rate or Duty in the like Caſes as Perſons ſo letting Houſes in Part to Lodgers: Provided always, that every Aſſeſſment to be made by virtue of this Act on any Perſon having Two or more ſuch Dwelling Houſes ſo let or kept with the Purpoſe of being ſo let, ſhall be aſcertained at the Rate before-mentioned on the Amount of the Duties now payable in reſpect of each ſuch Dwelling Houſe ſeparately, and not on the Aggregate Amount of the ſaid Duties payable in reſpect of all the Houſes, or of any other of the ſaid Duties for which ſuch Perſon ſhall or may be aſſeſſed.

Perſons having One or more Houſes, uſually let, or kept to be let, Ready-furniſhed, to be aſſeſſed as for Lodging Houſes, as under § 3, and for Two or more ſeparately; [*See* § 51, *from which this forms an Exception.*]

XIII. Provided always, and be it further enacted, That no Perſon ſhall be deemed to occupy any Dwelling Houſe for the Purpoſe of being let out in Part to Lodgers, or as a Ready-furniſhed Lodging Houſe, unleſs the ſame ſhall be actually let, or unleſs ſuch Perſon ſhall prove, upon Appeal in the Manner herein mentioned, that ſuch Dwelling Houſe hath been let out in Part to Lodgers, or as a Ready-furniſhed Lodging Houſe, within the Year preceding the Time of making ſuch Appeal, or that the ſame, not being ſo let, hath been advertized or publickly offered to be ſo let in the Period in which the ſame ſhall not have been ſo let; and that ſuch Perſon hath occupied or kept, and doth continue to occupy or keep the ſame, with the *bona fide* Purpoſe of being let out in Part to Lodgers or as a Ready-furniſhed Lodging Houſe.

No Perſon to be deemed the Occupier of a Lodging Houſe, or Ready-furniſhed Lodging Houſe, unleſs it be let, or hath been kept *bona fide* for that Purpoſe within the Year preceding the Appeal.

XIV. Provided alſo, and be it further enacted, That any Perſon having more than Four Children of him or her, or of his or her Wife or Huſband, or of both of them, born in lawful Wedlock, being reſpectively under the Age of Twenty-one Years, and maintained by ſuch Perſon at his or her Expence, ſhall be entitled to the reſpective Abatements following, over and above any other Abatement to which ſuch Perſon may be entitled on the Ground of his or her Income; that is to ſay, Any Perſon having more than Four ſuch Children and not amounting to Eight ſuch Children, ſhall have an Abatement at the Rate of Ten Pounds *per Centum* on the Amount of the Additional Rates or Duties hereby impoſed; any Perſon having Eight ſuch Children and not more than Nine ſuch Children, an Abatement after the

Perſons having more than Four Children under 21 Years, maintained by them, to be entitled to certain Abatements on Appeal and Proof; *viz.* for 5, 6, or 7, 10 *per Cent.*—8 or 9, 15 *per Cent.*—10 or

more, 20 *per Cent.* on the Amount of the Additional Rate.

Rate of Fifteen Pounds *per Centum* on ſuch Amount as aforeſaid; and any Perſon having Ten ſuch Children or more, an Abatement after the Rate of Twenty Pounds *per Centum* on ſuch Amount; which Abatements ſhall be allowed by the reſpective Commiſſioners for executing this Act, upon Appeal, and Delivery of a Declaration ſtating the Number of ſuch Appellant's Children, and on Proof made, to the Satisfaction of the ſaid Commiſſioners, of the Truth of the Matters contained in ſuch Declaration; and the ſaid Commiſſioners ſhall cauſe the Aſſeſſment to be amended, as the Caſe ſhall require.

Sheriffs, or Annual Officers of Corporations, not liable for additional Carriages, Horſes, or Servants, kept during the Year of their Office only.

XV. Provided alſo, and be it further enacted, That no Perſon having ſerved, or who ſhall, during the Continuance of this Act, ſerve the Office of Sheriff of any County, or any Annual Office in any Corporation or Royal Burgh, and who ſhall be aſſeſſed to the Duties payable on Servants, Carriages, or Horſes kept by him during ſuch Year of Service, ſhall be liable to be charged during ſuch Year of Service, by virtue of this Act, for any Number of Servants, Carriages, and Horſes, greater than the Number ſuch Perſon was aſſeſſed to by the laſt Aſſeſſment made prior to the Year of ſuch Service, nor ſhall he be liable to be ſo charged after ſuch Year of Service, provided he ſhall ceaſe to keep any ſuch additional Carriage, Horſe, or Servant, Carriages, Horſes, or Servants, after the Expiration of ſuch Year of Service.

Phyſicians, *&c. liable only* to a ſingle Additional Rate for One Carriage or Two Horſes, where they keep no more.

XVI. Provided alſo, and be it further enacted, That no Phyſician, Surgeon, Apothecary, or Midwife, ſhall be liable to be aſſeſſed, by reaſon of this Act, at more than a ſingle Rate in Addition to the Sum at which he is or may be aſſeſſed by virtue of any Act or Acts now in force, for a Carriage, or for Two Horſes, in any Caſe where he does not keep more than One Carriage, or Two Horſes.

Royal Academicians or Aſſociates keeping but One Male Servant, to be aſſeſſed only Once the former Duty; and to the Additional Duty on Houſes and Windows as for Shops, under § 3.

XVII. Provided alſo, and be it further enacted, That no Academician or Aſſociate of the Royal Academy of Arts in *Great Britain*, keeping One Male Servant only, ſhall be liable to be aſſeſſed to the ſaid Additional Rate or Duty in a Sum greater than Once the Amount of the Duties now payable on ſuch Male Servant by the laſt Aſſeſſment thereof; and that every ſuch Academician or Aſſociate ſhall be aſſeſſed to the ſaid Additional Rate or Duty on Houſes, Windows, or Lights, and on Inhabited Houſes, at the like Rate, and under the like Rules as are hereinbefore preſcribed for Dwelling Houſes occupied in Part as Shops.

Incumbents to pay for Rectorial or Vicarial Houſes inhabited by Curates.

XVIII. Provided alſo, and be it further enacted, That in every Caſe in which the Rector or Vicar of any Pariſh Church ſhall employ a Curate to perform Divine Service therein, which Curate ſhall reſide in the Rectorial or Vicarial Houſe, then the Additional Rates or Duties charged upon each ſuch Houſe, by this Act, ſhall be defrayed by ſuch Rector or Vicar, and not by ſuch Curate.

Additional Duty on Houſes or Windows not to extend to Royal or Publick Hoſpitals.

XIX. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge the ſaid Additional Rate or Duty on the Amount of the Duties payable on Houſes, Windows, or Lights, in reſpect of any of the Royal or Publick Hoſpitals, or any Chambers or Apartments therein uſed or occupied for Charitable Purpoſes.

XX. Provided

XX. Provided alſo, and be it further enacted, That no Perſon who is or ſhall be duly licenſed to keep, and who ſhall keep a Houſe for the Reception of Lunatics, ſhall be chargeable with any greater Rate of Duty than if ſuch Houſe had been let out to Lodgers.

Houſes for Lunatics to be charged as Lodging Houſes, under § 1.

XXI. And be it further enacted, That every Perſon aſſeſſed to the Duties now payable on Horſes, granted by Two Acts of the Thirty-ſixth and Thirty-ſeventh Years of the Reign of His preſent Majeſty, the one thereof, 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*; and the other thereof, intituled, *An Act for granting to His Majeſty Additional Duties on certain Horſes before charged with a Duty of Two Shillings by an Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, and on Mules*; ſhall be charged annually, during the Term hereinmentioned, with an Additional Rate or Duty equal to Twice the Amount of the ſaid Duties to which ſuch Perſon is aſſeſſed, according to the laſt Aſſeſſment or Aſſeſſments made in purſuance of the ſaid Acts, prior to the Sixth Day of *April* One thouſand ſeven hundred and ninety-eight: Provided always, that no Perſon occupying a Farm, the Rent of which ſhall be leſs than Seventy Pounds a Year, and making a Livelihood ſolely thereby, ſhall be chargeable with the ſaid Additional Rate or Duty; and that no Perſon occupying a Farm, the Rent of which ſhall be leſs than One hundred and fifty Pounds a Year, and making a Livelihood ſolely thereby, ſhall be chargeable with the Additional Rate or Duty hereby impoſed for more than Five ſuch Horſes.

Perſons aſſeſſed to the Duties on Horſes by 36 *Geo.* III, Cap. 15, and 37 *Geo.* III, Cap. 106, to pay Twice the laſt Aſſeſſment, prior to *April* 6, 1798, additional.

Certain Occupiers of Farms of leſs than 70 *l. per Ann.* exempted; and of Farms leſs than 150 *l.* not to pay for more than Five Horſes.

XXII. Provided always, and be it further enacted, That if any Perſon, charged by the laſt Aſſeſſment or Aſſeſſments made as aforeſaid to any of the Duties now payable on Servants, Carriages, or Horſes, ſhall at any Time before the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven, have ceaſed to keep any Servant, Carriage, or Horſe, or any Number of Servants, Carriages, or Horſes, for which he or ſhe ſhall have been ſo charged, and ſhall have *bona fide* remained during the whole Interval, between the Tenth Day of *October* One thouſand ſeven hundred and ninety-ſeven and the Time of hearing the Appeal againſt the Aſſeſſment to be made under this Act, without any Servant, Carriage, or Horſe, or any Servants, Carriages, or Horſes, in lieu of the former, liable to the like Duty, then ſuch Perſon ſhall, on Proof thereof to the Satisfaction of the Commiſſioners for executing this Act, be exempted from any Charge to be made by virtue of this Act on the Amount of the ſaid Duties now payable on ſuch Servants, Carriages, and Horſes reſpectively.

Perſons charged by the laſt Aſſeſſment to the Duties on Servants, Carriages, or Horſes, having ceaſed before *Nov.* 1, 1797, *to keep* any of them, to be exempted from the additional Duty on account of ſuch Servants, &c.

XXIII. Provided alſo, and be it further enacted, That if any Perſon ſo charged as aforeſaid to any of the Duties now payable on Carriages, ſhall, from the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, to the Time of hearing the Appeal againſt the Aſſeſſment to be made by virtue of this Act, have *bona fide* ceaſed to uſe any Carriage or Carriages kept by him or her, and ſhall have wholly diſcontinued the Uſe of the ſame during the whole Interval between the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, and the Time of hearing the Appeal againſt the Aſſeſſment to be made under this Act, then ſuch Perſon ſhall, on Proof thereof to the Satisfaction of the Commiſſioners

and alſo Perſons having ceaſed *to uſe* Carriages from *April* 5, 1797.

missioners before whom the Appeal for that Cause shall be depending, be exempted from any Charge to be made by virtue of this Act, on the Amount of the Duties now payable on such Carriage or Carriages so discontinued.

Persons not living in Cities or Market Towns, having but One Residence, and rated not above 25 *l.* under § 1, not to be assessed for their Mansion Housesbeyond 40 Windows.

XXIV. Provided also, and be it further enacted, That Persons not living in Cities, or the Suburbs thereof, or in Market Towns, and having but One Place of Residence, who shall not be rated above the Sum of Twenty-five Pounds for their Male Servants, Pleasure Horses, and Carriages, shall be assessed for their Mansion Houses as if they contained Forty Windows only, notwithstanding they should contain a greater Number, so far as respects the Additional Rates and Duties imposed by this Act.

Occupiers of Farms quitting them in pursuance of Notice given before *Dec.* 1, 1797, to have an Abatement of the Additional Duty for Horses kept for Husbandry thereon, and not used after.

XXV. Provided also, and be it further enacted, That every Person occupying a Farm at the Time of any Assessment being made of the said Additional Rates and Duties, by virtue of this Act, on Horses, by the said Two Acts of the Thirty-sixth and Thirty-seventh Years of the Reign of His present Majesty, before mentioned, and who shall quit the said Farm, in pursuance of any Notice given before the First Day of *December* One thousand seven hundred and ninety-seven, shall be entitled to an Abatement of the said Additional Rate or Duty, for the Whole of such Horses kept for the Purposes of Husbandry upon such Farm, which such Person shall cease to keep after having so quitted the said Farm; and the Assessment made upon such Person shall, on Proof, to the Satisfaction of the Commissioners for executing this Act, of such Person having *bonâ fide* ceased to keep any Number of such Horses, and hath remained without any other Horses in lieu of the former, be entitled to an Abatement in respect of such Number, as aforesaid, of the said Horses.

Persons who having previous to the First Day of Appeal entered into the Yeomanry Cavalry, under 34 *Geo.* III, Cap. 32, shall not have obtained Exemption for a Horse under 36 *Geo.* III, Cap. 16, in the last Assessment, to be assessed to the Additional Duty, as if the Exemption had been allowed.

XXVI. Provided also, and be it further enacted, That if any Person who shall, previous to the First Day of Appeal under this Act for the District where such Person resides, have inrolled himself in any Regiment, Corps, or Troop of Yeomanry Cavalry, raised by virtue of an Act, passed in the Thirty-fourth Year of the Reign of His present Majesty, intituled, *An Act for encouraging and disciplining such Corps or Companies of Men as shall voluntarily enrol themselves for the Defence of their Counties, Towns, or Coasts, or for the general Defence of the Kingdom, during the present War*, shall not have obtained his Exemption for One Horse, Mare, or Gelding, in pursuance of an Act, passed in the Thirty-sixth Year of the Reign of His said Majesty, 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*, in the last Assessment made for the Year ending the Fifth Day of *April* One thousand seven hundred and ninety-eight, then and in such Case, on Proof, to the Satisfaction of the Commissioners for executing this Act, of his being entitled to such Exemption, and on Production of a Certificate to be made out at any Time previous to his making such Appeal of his Service in such Regiment, Corps, or Troop, in the Manner directed by the said last-mentioned Act, the Person so enrolled and serving shall be assessed to the said Additional Rate or Duty in like Manner, and at the like Rate, as if such Exemption had been allowed.

XXVII. And

XXVII. And be it further enacted, That where any Perſon charged to the Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, ſhall remove from the Dwelling Houſe in reſpect whereof ſuch Charge ſhall have been impoſed, the Aſſeſſment made by virtue of this Act, ſo far as relates to the Amount of the Duties payable in reſpect of ſuch Dwelling Houſe, ſhall ceaſe and determine from the Day on which Notice ſhall be given of ſuch Removal to the Collectors or Aſſeſſors, or any Two or more of them, of the Pariſh or Place where ſuch Dwelling Houſe is ſituate, and the ſucceeding Occupier ſhall become chargeable to the ſaid Additional Rate or Duty, in reſpect of ſuch Dwelling Houſe, from the Day he or ſhe ſhall become the Occupier thereof, and the Commiſſioners for executing this Act, ſhall cauſe an Aſſeſſment to be made on ſuch ſucceeding Occupier, on the Amount of the Duties payable in reſpect of ſuch Dwelling Houſe, and alſo on the Amount of ſuch other of the ſaid Duties now payable, to which ſuch Occupier was or ſhall be liable to be aſſeſſed: Provided always, that the Perſon ſo removing ſhall be liable to be again charged to the ſaid Additional Rate or Duty, in reſpect of any other Dwelling Houſe which he or ſhe may occupy at any Time after ſuch Removal; and alſo on the Amount of ſuch other of the ſaid Duties now payable, to which ſuch Perſon was aſſeſſed previous to ſuch Removal, and ſuch Charge, in reſpect of ſuch other Dwelling Houſe, ſhall commence from the Time ſuch Perſon ſhall become the Occupier of ſuch other Dwelling Houſe, and ſhall be paid on the Inſtalment next enſuing.

The Additional Duty on Houſes or Windows payable by Perſons who ſhall remove, to ceaſe, on Notice being given to the Collectors; and the ſucceeding Occupiers to be chargeable from the Day of their becoming ſo.

Perſons ſo removing liable to Additional Duty for any other Houſe they may occupy, and alſo for any other Duty to which aſſeſſed previous to Removal.

XXVIII. And be it further enacted, That where any Perſon charged to the ſaid laſt-mentioned Duties on Houſes, Windows, or Lights, or on Inhabited Houſes, by the laſt Aſſeſſment as aforeſaid, ſhall have removed from the Dwelling Houſe in reſpect whereof ſuch Perſon ſhall be aſſeſſed, ſuch Perſon ſhall not be charged to the ſaid Additional Rate or Duty on the Amount of the ſaid Duties payable in reſpect of ſuch Dwelling Houſe, but the preſent Occupier (if any) of ſuch Dwelling Houſe ſhall be chargeable therewith, although ſuch Occupier ſhall not have been charged to the ſaid Duties now payable by ſuch laſt Aſſeſſment.

Perſons charged by the laſt Aſſeſſment to the Duties on Houſes and Windows, who ſhall have removed, not liable to the Additional Duty, but the preſent Occupier (if any).

XXIX. And be it further enacted, That if any Perſon ſhall remove from any Dwelling Houſe into any newly erected Meſſuage, which ſhall not before have been inhabited, ſuch Perſon ſhall not be liable, during the Continuance of the Rates and Duties impoſed by this Act, to be aſſeſſed to the ſaid Additional Rate or Duty, at more than the Amount of the ſaid Rate or Duty, which by virtue of this Act was or ought to be charged in reſpect of the Dwelling Houſe from which ſuch Perſon ſo removed.

Perſons removing into new Houſes, not to be aſſeſſed to the Additional Duty at more than ought to be charged on the Houſes from which they removed.

XXX. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge with the ſaid Additional Rate or Duty, any Perſon in reſpect of any Additional Clock, Watch, or Timekeeper, kept, uſed, or worn after the Fifth Day of *January* One thouſand ſeven hundred and ninety-eight, or in reſpect of any Clock, Watch, or Timekeeper, where ſuch Perſon ſhall not have been or ſhall not be charged to the Duties now payable on Clocks, Watches, and Timekeepers, within the Year ending on the Fifth Day of *January* One thouſand ſeven hundred and ninety-eight, in reſpect of a Clock, Watch, or Timekeeper, kept, uſed, or worn, previous to the Fifth Day of *January*

Act not to extend to Additional Clocks or Watches uſed after *Jan.* 5, 1798, nor to any not chargeable with Duty within the Year ending that Day.

nuary One thouſand ſeven hundred and ninety-eight; any Thing herein-before contained to the contrary notwithſtanding.

Perſons aſſeſſed in reſpect of new Carriages kept and firſt uſed after paſſing this Act, or Perſons not aſſeſſed within the Year ending *April* 5, 1798, but charged for Carriages uſed for the Firſt Time after paſſing this Act, liable only to an Addition of once the Amount of the preſent Duty; to commence from *April* 5 next after the Carriage ſhall begin to be uſed; and to be aſſeſſed ſeparately.

XXXI. Provided alſo, and be it further enacted, That if any Perſon ſhall be aſſeſſed to the Duties on Carriages in reſpect of any additional Carriage kept after the paſſing of this Act, and which ſhall not have been uſed before the paſſing of this Act, by any Perſon whatever, or if any Perſon not charged to the Duties on Carriages within the Year ending the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, ſhall be aſſeſſed in reſpect of any Carriage which hath been kept and uſed for the Firſt Time after the paſſing of this Act, then and in every ſuch Caſe the Perſon ſo keeping or uſing ſuch Carriage ſhall not be liable to be aſſeſſed to the ſaid Additional Rate or Duty in reſpect thereof, in any Sum greater than Once the Amount of the ſaid Duties now payable on ſuch Carriages; and that the Aſſeſſment to be made on Once the Amount ſhall commence from the Fifth Day of *April* next after ſuch Carriage ſhall begin to be uſed; and the Aſſeſſments ſo to be made on Once the Amount of the Duties now payable in reſpect of ſuch Carriages, ſhall be made on ſuch Amount ſeparately, and not on the Aggregate Amount of the Duties aſſeſſed upon ſuch Perſon; any Thing herein contained to the contrary thereof notwithſtanding.

Additional Duty not to extend to Taxed Carts deſcribed in 35 *Geo.* III, Cap. 109;

c. 49.

c. 47.

XXXII. Provided alſo, and be it further enacted, That the Additional Rates or Duties hereby impoſed ſhall not extend, or be conſtrued to extend, to Carriages with leſs than Four Wheels, particularly mentioned and deſcribed by the Name of Taxed Carts, in an Act, made in the Thirty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing ſo much of an Act of Parliament, 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,' as relates to the Additional Duties upon Carriages with Four Wheels, uſed as Stage Coaches; and for reducing the Duties upon Carriages with leſs than Four Wheels, moſtly uſed in the Affairs of Huſbandry, or for the Purpoſes of Trade.*

nor to Carriages kept by Perſons licenſed to let out Horſes for Hire;

c. 51.

nor to Waiters;

c. 43.
c. 107.

nor to Carriages kept by Coachmakers or others for being let out to Hire;

XXXIII. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge the ſaid Additional Rate or Duty on the Amount of the Duties now payable on Carriages, in reſpect of any Carriage kept by any Perſon duly licenſed to let out Horſes for Hire, in purſuance of an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, and uſed for the Purpoſes in the ſaid Act mentioned, ſuch Perſons duly obſerving the Regulations of the ſaid Act with reſpect to ſuch Carriages; nor to charge the ſaid Additional Rate or Duty on the Amount of the Duties now payable on Servants, in purſuance of Two Acts, paſſed in the Twenty-fifth and Thirty-ſeventh Years of the Reign of His preſent Majeſty, in reſpect of any Waiter kept in any Tavern, Coffee Houſe, Inn, Alehouſe, or in any other Houſe licenſed to ſell Wine, Ale, or other Liquors by Retail; nor to charge the ſaid Additional Rate or Duty on the Amount of the Duties now payable on Carriages as aforeſaid, in reſpect of any Carriage kept by any Coach-

maker or other Perſon, for the Purpoſe of being lent or let out to Hire.

XXXIV. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge the ſaid Additional Rate or Duty on the Amount of the Duties payable on Carriages, in reſpect of any Carriages, by whatever Name or Names the ſame ſhall be called, kept by any Perſon duly licenſed for that Purpoſe, to be employed as publick Stage Coaches or Carriages, for the Purpoſe of conveying Paſſengers for Hire to and from different Places in *Great Britain*.

nor to publick Stage Coaches or Carriages conveying Paſſengers for Hire; [*See* 25 *Geo.* III, *c.* 51, § 4.]

XXXV. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge any Additional Rate or Duty on the Amount of any Aſſeſſment or Aſſeſſments made or to be made by virtue of an Act, paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for enabling His Majeſty to raiſe a proviſional Force of Cavalry, to be embodied, in caſe of Neceſſity, for the Defence of theſe Kingdoms*, or by virtue of another Act, paſſed in the ſame Seſſion of Parliament, intituled, *An Act to explain and amend an Act, made in this preſent Seſſion of Parliament, intituled, 'An Act for enabling His 'Majeſty to raiſe a proviſional Force of Cavalry, to be embodied, in caſe of Ne-'ceſſity, for the Defence of theſe Kingdoms.'*

nor to Aſſeſſments made under Cavalry Acts 37 *Geo.* III, Cap. 6, and 23.

XXXVI. Provided alſo, and be it further enacted, That any Perſon keeping Hounds, and paying a Compoſition for the ſame in lieu of the Duty impoſed by an Act, paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty,* intituled, *An Act for granting to His Majeſty certain Duties on Dogs*, ſhall not be aſſeſſed to the Additional Rate or Duty by this Act impoſed, in reſpect of ſuch Hounds, in any greater Sum than in the Proportion of the Rates hereby impoſed, eſtimated on the Amount of the Sum paid for ſuch Compoſition.

Perſons paying a Compoſition for Hounds, to be aſſeſſed according thereto.

* *c.* 124.

XXXVII. And be it further enacted, That the Additional Rate or Duty hereby granted on the Amount of the Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, ſhall be charged only upon the Occupiers for the Time being, of the Houſes or Tenements in reſpect whereof the ſaid Duties now payable are charged, and not on the Landlord or Landlords who let or demiſe the ſame (except in the Caſes hereinafter mentioned), any Covenant or Agreement made or entered into previous to the paſſing of this Act, relative to the Payment of any Duties or Aſſeſſments to be impoſed upon ſuch Houſes or Tenements, or upon ſuch Occupiers in reſpect thereof, or to be impoſed on the Amount of the ſaid Duties now payable, to the contrary notwithſtanding.

The Additional Duties on Houſes and Windows, to be charged upon the Occupiers.

See § 39.

XXXVIII. Provided always, and be it further enacted, That where the Landlord of any Houſe or Tenement is or ſhall be, in reſpect thereof, charged to the ſaid Duties now payable, then and in ſuch Caſe the Amount of ſuch Charge ſhall be added to any Aſſeſſment of the ſaid Duties now payable, which ſhall have been made upon the Occupier of ſuch Houſe or Tenement before the Additional Rate or Duty hereby impoſed ſhall be computed on ſuch Aſſeſſments, and ſuch Computation ſhall be made on the Aggregate of the Sums contained in ſuch Aſſeſſment after ſuch Addition is made, as if the Occupier had been charged with the Sum ſo added;

Where the Landlord is charged to the ſaid Duties now payable, the Amount to be added to the Aſſeſſment made upon the Occupier before computing the Additional Duty; or

where no Aſſeſſment of the ſaid Duties is made on the Occupier, the Amount charged upon the Landlord ſhall form the Baſis of the Additional Aſſeſſment on the Occupier.

added; or where no Aſſeſſment of the ſaid Duties now payable is made on ſuch Occupier, then the Amount of the ſaid Duties now payable and charged upon ſuch Landlord, ſhall form the Baſis of the Aſſeſſment of the ſaid Additional Rate or Duty to be made upon ſuch Occupier, which ſhall be calculated upon the Amount thereof, as if the Occupier had been charged therewith, ſubject nevertheleſs to the Exemption hereinbefore declared, or to ſuch Abatement thereof as the Occupier of ſuch Houſe or Tenement would have been entitled unto, if he or ſhe had been charged to the ſaid Duties now payable in reſpect of ſuch Houſe or Tenement.

The Landlords of Lodging Houſes, to be deemed the Occupiers.

XXXIX. Provided alſo, and be it further enacted, That where any Houſe ſhall be divided into different Stories, Tenements, or Lodgings, and ſhall be inhabited by Two or more Perſons or Families, the immediate Landlord or Owner of ſuch Houſe ſhall be deemed and taken to be the Occupier thereof, and ſhall be charged with and liable to pay the Additional Rate or Duty hereby impoſed.

How Landlords advancing Money at the Deſire of Tenants, or Tenants at the Deſire of Landlords, to diſcharge the Duties, may recover the ſame.

XL. And be it further enacted, for the mutual Accommodation of Landlords and Tenants, That if any Landlord, at the Deſire of his Tenant, ſhall advance Monies for the Purpoſe of diſcharging the Duties impoſed upon ſuch Tenant by this Act, ſuch Landlord ſhall be entitled to recover ſuch Monies, with lawful Intereſt, at the Times and by the Inſtalments agreed upon between them, by all and every the Remedies and Remedy to which he is entitled for the Recovery of his Rent; and if any Tenant ſhall, at the Deſire of his Landlord, for the like Purpoſe, advance to his Landlord any Monies, it ſhall be lawful for ſuch Tenant to deduct the ſame, with lawful Intereſt, out of his Rent, at ſuch Times and by ſuch Inſtalments as ſhall be agreed upon between them, in the ſame Manner as he is by Law entitled to deduct Payments by him made in reſpect of the Land Tax.

Parents or Guardians liable for Infants, &c.

XLI. And be it further enacted, That where any Perſon or Perſons chargeable with any Rate or Duty hereby impoſed, ſhall be under the Age of Twenty-one Years, in every ſuch Caſe the Parents or Guardians and Tutors of ſuch Infants reſpectively, upon Default of Payment by ſuch Infants, ſhall be and are hereby made liable to and charged with the Payments which ſuch Infants ought to have made; and if ſuch Parents, Guardians, or Tutors ſhall neglect or refuſe to pay as aforeſaid, it ſhall be lawful to proceed againſt them in like Manner as againſt any other Perſon or Perſons making Default of Payment of the Additional Rate or Duty charged upon him, her, or them reſpectively; and all Parents, Guardians, and Tutors, making Payment as aforeſaid, ſhall be allowed all and every the Sums paid for ſuch Infants upon his or their Accounts.

Heirs and Executors of Perſons dying, liable for Arrears of Duty, and for Payments to the End of the Year.

XLII. And be it further enacted, That where Perſons charged to any Additional Rate or Duty impoſed by this Act, ſhall die within the Term herein mentioned, their reſpective Heirs, Executors, and Adminiſtrators ſhall be liable to the Payment of all Arrears of the ſaid Rate or Duty at the Time of the Deaths reſpectively of their Anceſtors, Teſtators, or Inteſtates reſpectively, out of the Eſtate or Effects which ſhall come into their Hands, and alſo to the Payment of ſuch further Sums as would have become payable, by virtue of this Act, from ſuch Anceſtors, Teſtators,

tators, or Inteſtates reſpectively, at any Time within or at the End of the Year in which ſuch Deaths reſpectively happened, and no longer.

Commiſſioners and Surveyors, &c. appointed to put in Execution the Acts relative to the Duties now under the Management of the Commiſſioners for Taxes, to put this Act in Execution.

XLIII. And be it further enacted, That the Commiſſioners authorized or appointed, or who ſhall hereafter be authorized or appointed, to put in Execution the Acts relative to any of the preſent Duties placed under the Management of the Commiſſioners for the Affairs of Taxes, ſhall be Commiſſioners for executing this preſent Act, and the Powers herein contained, with relation to the Duties hereby granted as before-mentioned, in all and every the Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively, within the Kingdom of *Great Britain*; and the ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors reſpectively, appointed or to be appointed to put in Execution the ſaid Acts, relative to the ſaid preſent Duties under the Management of the Commiſſioners for the Affairs of Taxes, or any of them, ſhall be Surveyors, Inſpectors, Aſſeſſors, and Collectors to put in Execution this preſent Act, with relation to the Duties hereby granted as before-mentioned, according to the Powers given to them reſpectively by the ſaid Acts, or any of them, and not hereby altered, and according to the Powers given to them by this Act; and the ſaid Commiſſioners, and other the Perſons aforeſaid, being reſpectively duly qualified to act in the Execution of any of the ſaid Acts, ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution, with relation to the reſpective Rates or Duties hereby granted as before-mentioned, 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 relative to the ſaid preſent Duties under the Management of the ſaid Commiſſioners for the Affairs of Taxes, or any Matters or Things therein reſpectively contained.

Within the Bills of Mortality, and the Pariſhes of *St. Mary-le-bone* and *Pancras*, the Appointment of Collectors to belong to the Reſident Commiſſioners, *&c.*

XLIV. And be it further enacted, That within the Bills of Mortality, the Pariſhes of *Saint Mary-le-bone* and *Saint Pancras*, in the County of *Middleſex*, the Appointment of Collectors of the ſaid Additional Rates and Duties ſhall belong wholly to ſuch of the Commiſſioners for executing this Act, who ſhall reſide in the Pariſhes for which ſuch Collectors reſpectively are to be appointed, in caſe there ſhall be Two or more Commiſſioners there reſident, and no other Commiſſioners ſhall in ſuch Caſe interfere; and it ſhall be lawful for the ſaid Commiſſioners for executing this Act, and reſiding within the reſpective Pariſhes as aforeſaid, to appoint ſuch Perſons to be Collectors, who ſhall have given Security, to the Satisfaction of the Churchwardens and Overſeers or Guardians of the Poor, or any Two or more of them, or any Seven or more of the Veſtry, where a Select Veſtry ſhall be appointed as aforeſaid,† and who ſhall be thought by the ſaid Commiſſioners to be of Ability to execute the Office of Collector; and that in Default of appointing ſuch Perſons who ſhall have given ſuch Security, then the ſaid Commiſſioners reſiding as aforeſaid ſhall name ſuch Perſons as they ſhall think of Ability to execute the ſaid Office: Provided always, that where Two or more Commiſſioners ſhall not be reſident in any Pariſh, for which Collectors are to be appointed, then a Commiſſioner or Commiſſioners reſiding in any adjacent Pariſh may concur in the Appointment of ſuch Collectors.

† 25. § 76.

Duties to be aſcertained, &c. as the Duties now

XLV. And be it further enacted, That the aforeſaid reſpective Rates or Duties by this Act granted, ſhall and may be aſcertained, managed, collected,

under the Management of the Commiſſioners for Taxes.

lected, recovered, paid over, and accounted for, under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, Directions, and Proviſions, by which the Rates and Duties now placed under the Management of the Commiſſioners for the Affairs of Taxes, or any of them, are or is, or may be aſcertained, managed, collected, paid, recovered, paid over, and accounted for, except as far as any of the ſaid Rules, Methods, Directions, and Proviſions 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 relative to the ſaid Rates and Duties, or any of them, now in force, or to be paſſed in the preſent Seſſion of Parliament, for the ſurcharging, mitigating, recovering, paying, and accounting for the Rates and Duties by any former Acts granted, as far as the ſame are applicable to the aforeſaid reſpective Rates or Duties granted by this Act, and not expreſsly varied or otherwiſe provided for hereby, ſhall ſeverally and reſpectively be in full Force, and duly obſerved, practiſed, and put in Execution throughout the Kingdom of *Great Britain*, for ſurcharging, mitigating, recovering, paying, and accounting for the aforeſaid reſpective Rates or Duties granted by this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in the Body of this Act.

First Meeting of Commiſſioners under this Act to be on or before *Feb.* 1, 1798.

XLVI. And be it further enacted, That the ſaid Commiſſioners ſhall, in their reſpective Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places, for which they are or ſhall be appointed Commiſſioners reſpectively, meet for the Firſt Time on or before the Firſt Day of *February* One thouſand ſeven hundred and ninety-eight, and proceed in the Execution of this Act, in the Manner herein directed; and where no particular Directions are hereby given, then in ſuch and the ſame Manner as is preſcribed by any Act or Acts with reſpect to the Rates and Duties before mentioned, under the Management of the ſaid Commiſſioners for the Affairs of Taxes.

Where no ſuch Meeting ſhall be held, Two Commiſſioners for executing this Act may meet at any other Time, or the Commiſſioners at any Meeting for carrying into Execution any former Acts, may execute this Act.

XLVII. And be it further enacted, That if it ſhall happen that no ſuch Meeting ſhall be held in any Diſtrict within the Time before limited, then it ſhall be lawful for the Commiſſioners for executing this Act, or any Two or more of them, in all and every the reſpective Diſtricts reſpectively wherein ſuch Meeting ſhall not be held, to meet and execute the ſaid Powers at any other Time or Times, or for the ſaid Commiſſioners who ſhall be preſent at any Meeting to be held in any Diſtrict for carrying into Execution any former Act or Acts, relative to any of the Duties herein mentioned, to execute the Powers granted by this Act; and they are hereby required to proceed in the Execution of this Act at the Firſt Meeting to be held in purſuance of this Act, or of ſuch former Act or Acts; and all ſuch Meetings, and all Acts done by the ſaid Commiſſioners at ſuch Meetings, ſhall be as valid, to all Intents and Purpoſes, as if the ſame Meetings had been particularly appointed in purſuance of the Directions of this Act.

Commiſſioners of Taxes to cauſe Schedules to be

XLVIII. And be it further enacted, That as ſoon as conveniently may be after the paſſing of this Act, the Commiſſioners for the Affairs of Taxes ſhall cauſe to be prepared true Schedules of the Perſons reſpectively who

are

are aſſeſſed to the Duties now payable in Two or more Pariſhes or Places in any Part of *Great Britain*, whether ſuch Pariſhes or Places ſhall be ſituate within the Diviſion of the ſame Commiſſioners for executing this Act, or within different Diviſions, together with the Amount of the reſpective Aſſeſſments; which ſaid Schedules ſhall be tranſmitted to the reſpective Commiſſioners for executing this Act within the reſpective Diviſions where any of ſuch Aſſeſſments have been made; and that the ſeveral and reſpective Commiſſioners for executing this Act ſhall, within their reſpective Diviſions, at their Firſt Meeting to be holden as aforeſaid, cauſe their reſpective Clerks, or ſuch other Perſons as they reſpectively ſhall employ for that Purpoſe, forthwith, or as ſoon after as conveniently may be, not later than Seven Days after ſuch Meeting, juſtly and without Fraud, to compute and aſcertain the Amount of the Rate or Duty by this Act impoſed upon, or in reſpect of every ſuch Aſſeſſment upon any Perſons within their reſpective Diviſions, according to the reſpective Rates before-mentioned, and according to the Proviſions of this Act, and to make out Schedules thereof for each Pariſh or Place, containing the Amount of the Sums charged by virtue of this Act upon each Perſon within ſuch Pariſhes and Places reſpectively, and alſo the Amount of the Sums, (if any), with which the ſaid Perſons are reſpectively charged to the ſaid Duties now payable in any other Pariſh or Place in *Great Britain*, together with the Names of the ſeveral Perſons chargeable therewith, and the Amount of the ſaid former Rates and Duties whereon ſuch Additional Rates or Duties, by this Act impoſed, ſhall be computed and aſcertained, and ſhall cauſe Certificates and Duplicates thereof to be made out, which Certificates and Duplicates thereof reſpectively ſhall be ſigned by Two or more of ſuch Commiſſioners; and the ſaid original Certificates, being firſt numbered and regiſtered, ſhall be delivered to the reſpective Clerks to the ſaid Commiſſioners, and by them carefully kept, and the ſaid Duplicates thereof ſhall forthwith be tranſmitted to ſuch Perſons, in ſuch and the like Manner, as is directed by any Act or Acts now in force relative to the ſaid former Duties, with reſpect to the Duplicates of Aſſeſſments therein mentioned.

prepared of the Perſons aſſeſſed to the Duties now payable in Two or more Pariſhes, with the Amount; theſe Schedules to be tranſmitted to the Commiſſioners of the reſpective Diviſions; who, at their Firſt Meeting, ſhall order the Amount of the Additional Duty to be computed within ſeven Days, and Schedules thereof made out; with Certificates and Duplicates as under former Acts.

XLIX. And be it further enacted, That a Copy of the Certificates to be made out as aforeſaid, ſhall forthwith, after the ſame ſhall be ſigned as aforeſaid, be tranſmitted to the reſpective Collectors appointed or to be appointed as aforeſaid in each Pariſh or Place within the reſpective Diviſions of the ſaid Commiſſioners; which ſaid Collectors ſhall cauſe Notice thereof in Writing to be given to each Perſon ſo charged, or left at his or her Place of Abode in ſuch Pariſhes or Places reſpectively.

Copies of Certificates to be tranſmitted to the Collectors, who ſhall cauſe Notice to be given to the Perſons charged.

L. And be it further enacted, That it ſhall be lawful for any Surveyor or Inſpector of the ſaid Duties now payable, to attend any Meeting or Meetings of the reſpective Commiſſioners for executing this Act, and to inſpect and examine any Aſſeſſment to be made under the Authority of this Act, and all ſuch Aſſeſſments ſhall, at the Requeſt of any ſuch Surveyor or Inſpector, be produced for his or their Examination; and in caſe he or they ſhall find any Error in the ſame Aſſeſſments or any of them, at any Time before the ſaid Commiſſioners ſhall have ſigned and allowed the ſame reſpectively, which in the Judgement of the ſaid Commiſſioners ſhall require Amendment, it ſhall be lawful for the ſaid Commiſſioners to amend the ſame accordingly; and in caſe any Error ſhall be diſcovered

Surveyors may attend Meetings of Commiſſioners, and inſpect Aſſeſſments, which may be amended.

in any Aſſeſſment, after the ſame ſhall be allowed, it ſhall be lawful for the Surveyor or Inſpector, and he or they is and are hereby required to certify the ſame to the ſaid reſpective Commiſſioners, who ſhall have Power to cauſe the ſame to be amended, if in their Judgement they deem any Amendment requiſite.

The Additional Duty on Perſons aſſeſſed to the Duties now payable in Two Places, to be calculated according to the aggregate Amount; but to be aſſeſſed in each Place reſpectively. [*See § 12, for the Exception as to ready-furniſhed Lodging Houſes.*]

LI. And be it further enacted, That if any Perſon is or ſhall be aſſeſſed, to the Duties now payable, in Two or more Pariſhes or Places, the Additional Rate or Duty hereby granted ſhall be charged upon ſuch Perſon according to the aggregate Amounts as aforeſaid of the reſpective Duties to which ſuch Perſon is or ſhall be aſſeſſed in ſuch Pariſhes or Places; and it ſhall be lawful for the ſaid reſpective Commiſſioners, and they are hereby required, to cauſe an Aſſeſſment to be made of the ſaid Additional Rate or Duty hereby impoſed upon any Perſon ſo aſſeſſed in Two Pariſhes or Places, upon the Amount of the ſaid Duties contained in each Aſſeſſment belonging to the Diviſion where ſuch Commiſſioners reſpectively ſhall act, but nevertheleſs in Proportion to and at the Rate before ſpecified for the aggregate Amount of the ſaid Duties to which ſuch Perſon is aſſeſſed in all the ſaid ſeveral Aſſeſſments made in the ſame, or in different Diviſions as aforeſaid.

Where Two or more Perſons are jointly aſſeſſed to the Duties on Houſes and Windows for the ſame Houſe, any of them being ſeverally aſſeſſed for any other Houſe, or any other of the Duties now payable, the Aſſeſſment of additional Duty to be made on him whoſe Amount of Taxes is the higheſt; unleſs a Certificate is made of the true Proportions.

LII. And be it further enacted, That where Two or more Perſons ſhall be jointly aſſeſſed to the Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, in reſpect of the ſame Dwelling Houſe, and the ſaid Perſons, or any or either of them, ſhall be ſeverally aſſeſſed to the ſaid Duties now payable in reſpect of any other Dwelling Houſe, or ſhall be ſeverally aſſeſſed to any other of the ſaid Duties now payable, it ſhall be lawful for the Commiſſioners for executing this Act, and they are hereby required to make an Aſſeſſment of the ſaid Additional Rate or Duty, on the Amount of the Duties contained in ſuch Joint Aſſeſſment, upon ſuch One of the ſaid Perſons ſo jointly charged, who ſhall be alſo ſeverally charged to the ſaid Duties now payable to a greater Amount than any other of the ſaid Perſons ſo jointly charged, unleſs a Certificate, apportioning the Sums to which each ſuch Perſon ſhall be charged, ſhall be delivered to the ſaid Commiſſioners within ſuch Time as herein-after is allowed.

Where Perſons are aſſeſſed as Joint Occupiers or Partners, or where One or more are aſſeſſed excluſive of the others, their Proportions of the Duty may be certified to the Commiſſioners, who ſhall cauſe the Additional Duty to be charged accordingly:

LIII. And be it further enacted, That where Two or more Perſons ſhall be aſſeſſed to the Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, in reſpect of the ſame Dwelling Houſe, either as Joint Occupiers thereof, or as in Partnerſhip together; or in caſe One or more of ſuch Joint Occupiers or Partners ſhall be ſo aſſeſſed, excluſive of the other Occupiers of ſuch Dwelling Houſe, or excluſive of the other Partners as aforeſaid, it ſhall be lawful for them, or any of them, at any Time before the Aſſeſſment to be made by virtue of this Act ſhall be ſigned and allowed, to certify the ſame to the Commiſſioners for executing this Act, by Writing under their or his Hands, and to ſtate in ſuch Certificate the juſt Proportions of the ſaid Duties now payable, to which each of ſuch Occupiers or Partners is liable to contribute by virtue of any Covenant or Agreement ſubſiſting between them, or by virtue of ſuch Occupation or Partnerſhip; and the ſaid Commiſſioners ſhall cauſe the Additional Rate or Duty hereby impoſed to be charged on each of ſuch Occupiers or Partners, according to the Proportions ſo certified,

tified, and in like Manner as if the Proportion of each Occupier or Partner in such Dwelling House was payable in respect of a distinct and separate Dwelling House; and in case no such Certificate shall be delivered to the said Commissioners before an Assessment shall be made on the Amount of the said Duties payable in respect of such Dwelling House as aforesaid, it shall be lawful for such Joint Occupiers or Partners as aforesaid, if they or any of them shall think themselves or himself aggrieved by the said Assessment, to appeal to the said Commissioners; provided that at the Time of such Appeal, a like Certificate as aforesaid shall be delivered to the said Commissioners, stating the just Proportions of the said Duties now payable, with which each of such Occupiers or Partners ought to be charged; and the said Commissioners are hereby required to hear and determine such Appeal; and if the Matter contained in such Appeal shall be proved to the Satisfaction of the said Commissioners, they shall cause the said Assessment to be amended, and the respective Occupiers and Partners aforesaid to be severally assessed according to the just Proportions so to be ascertained, and on the Amount of the said Duties now payable, with which they severally ought to be charged in respect of such Dwelling House, and of such other of the said Duties now payable, to which such Occupier or Partner shall be assessed.

If no such Certificate be delivered before the Assessment be made, the Parties may appeal to the Commissioners, who may amend the Assessment.

LIV. And be it further enacted, That if any Person or Persons shall think him or herself, or themselves, aggrieved by any such Assessment, by Reason that the Additional Rate or Duty hereby imposed hath been miscalculated in the Amount thereof, or that the same, or any Part thereof, hath been taken at a different Rate than this Act directs, or for any other Cause, except on Account of his or her Income, as herein-after is directed,* it shall be lawful for him, her, or them respectively to appeal to the said Commissioners against any such Assessment; and the said Commissioners for executing this Act, or any Two or more of them, shall and they are hereby required to hear and determine all such Appeals within their respective Divisions; and if it shall appear, to the Satisfaction of such Commissioners, that the Additional Rate or Duty hereby imposed, is miscalculated in the Assessment or Assessments made on such Person or Persons respectively, or taken at a different Rate than this Act directs, or that for any other Cause (except as aforesaid) any such Assessment is erroneous, then the said Commissioners are hereby authorized and empowered to compute and ascertain the Sum justly to be charged upon such Assessment or Assessments, if any Sum be chargeable thereon, according to the true Intent and Meaning of this Act, and to amend the same whenever they shall see just Cause so to do; and to vacate any Assessment made on any Person entitled to be exempted therefrom by this Act, for any Cause (except on Account of Income as aforesaid); and the Determination of the said Commissioners thereupon shall be final: Provided always, that the said Commissioners, or any of them, shall not, upon the hearing of any Appeal against any such Assessment, make any Alteration whatever in the Assessments of the said former Rates or Duties whereon the Duty by this Act imposed hath been ascertained.

Persons aggrieved by any Assessment, (except on Account of Income), may appeal to the Commissioners, who may rectify or vacate Assessments.

* *See* § 56.

Commissioners not to make any Alteration in Assessments of former Duties.

LV. Provided always, and be it further enacted, That all such Appeals against any Assessment as aforesaid shall be entered with the Clerk to the respective Commissioners for executing this Act, within Ten Days after

Appeals to be entered with the Clerk to the Commissioners within 10 Days after

Notice to the Party of his Aſſeſſment; and heard within 10 Days after they are entered.

Notice of ſuch Aſſeſſment ſhall be given to, or left with the Party intended to be charged thereby, in the Manner before directed,* and the ſame ſhall be heard and determined within Ten Days after ſuch Appeal ſhall be ſo entered, for which Purpoſe a Day or Days of Appeal ſhall be appointed, within the Time before mentioned by the ſaid reſpective Commiſſioners, unleſs the Day of Appeal from Aſſeſſments of the Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, ſhall intervene;† on which Days reſpectively the ſaid Commiſſioners are hereby required to hear and determine all ſuch Appeals.

*§ 49.

† *See* 21 *Geo.* II, *c.* 10, § 7.

Commiſſioners may nominate Aſſiſtant Commiſſioners for hearing Appeals reſpecting Income; to be named, in order, out of Reſidents aſſeſſed to the Duties now payable not under 6*l.*

LVI. And be it further enacted, That the Commiſſioners for executing this Act, in their reſpective Diviſions, ſhall, if they deem it expedient for the better Execution of this Act, nominate Aſſiſtant Commiſſioners to receive, hear, and determine the Appeals of Perſons entitled, on Account of Income, to be exempted from the Payment of the ſaid Additional Rates or Duties, or to any Abatement thereof, according to the Proviſions of this Act; for which Purpoſe the ſaid Commiſſioners for executing this Act, preſent at their Firſt Meeting to be holden as aforeſaid,‡ or at ſome other Meeting to be holden as ſoon as conveniently may be, not later than Seven Days from ſuch Meeting, or the major Part of the Commiſſioners then preſent, may, out of the Perſons aſſeſſed to the Duties now payable, and reſident in the reſpective Pariſhes and Places in which ſuch Perſons reſpectively are aſſeſſed to the ſaid Duties now payable at a Sum not leſs than Six Pounds, make out a Liſt of the Perſons ſo aſſeſſed in each ſuch Pariſh and Place, beginning with the Perſon aſſeſſed to the greateſt Amount in ſuch Aſſeſſment, and ſo downwards, according to the Amount of each Perſon's Aſſeſſment; which Liſt ſhall contain the Names of ſo many of thoſe Perſons as the ſaid Commiſſioners ſhall, in their Diſcretion, after taking into Conſideration the Size of each Pariſh and Place, and the Number of Perſons aſſeſſed therein reſpectively, require to act as Aſſiſtant Commiſſioners for each ſuch Pariſh or Place, according to the Proviſions of this Act; which Liſt, being reſpectively ſigned by Two or more of the ſaid Commiſſioners, they ſhall cauſe to be delivered to the reſpective Aſſeſſors and Collectors of the reſpective Pariſhes and Places within their reſpective Diviſions, with a Notice ſubſcribed to each Liſt, of the Day to be appointed by the ſaid Commiſſioners for executing this Act, as herein-after is mentioned, which Day ſhall not be later than Ten Days after ſuch Liſts ſhall be ſigned; and the ſaid reſpective Aſſeſſors and Collectors ſhall, without Delay, cauſe the reſpective Perſons named in ſuch Liſts to be ſummoned by Notice in Writing, either given perſonally, or left at their reſpective Places of Abode, to aſſemble themſelves at the Time mentioned in ſuch Notice, for the Purpoſe of qualifying themſelves to act in the Execution of this Act, and at ſuch Place, within their reſpective Pariſhes or Places, as Meetings for parochial Purpoſes are uſually holden, or at ſuch other Place as the Commiſſioners for executing this Act ſhall think fit to appoint: Provided always, that if the Commiſſioners for executing this Act ſhall ſee any juſt Cauſe why any Perſon or Perſons in the Order before preſcribed, as to the Amount of their reſpective Aſſeſſments, is or are not of Fitneſs and Ability to execute the Office of Aſſiſtant Commiſſioner, it ſhall be lawful for them to exclude any ſuch Perſon or Perſons from ſuch Liſt, and to inſert in ſuch Liſt the Names of other Perſons in ſuch Pariſh

‡§ 46.

Liſts of their Names to be delivered to the Aſſeſſors,

who ſhall give Notice to ſuch Aſſiſtant Commiſſioners to aſſemble to qualify.

Commiſſioners may exclude unfit Perſons from Liſts.

Pariſh or Place, next in Order as to the Amount of their reſpective Aſſeſſments as aforeſaid.

In any Place where Three fit Perſons for Aſſiſtant Commiſſioners cannot be found, it may be united with ſome contiguous Place.

LVII. Provided always, and be it further enacted, That where Three or more fit and able Perſons as aforeſaid, aſſeſſed in any Pariſh or Place to the Duties now payable, cannot be found to accept the Office of Aſſiſtant Commiſſioner, it ſhall be lawful for the Commiſſioners for executing this Act to unite ſuch Pariſh or Place to ſome adjacent or contiguous Pariſh or Place, Pariſhes or Places, and to nominate Aſſiſtant Commiſſioners for the Pariſhes or Places ſo united, out of the Perſons aſſeſſed therein reſpectively to the Duties now payable, as if the ſame had conſtituted One Pariſh or Place only.

Commiſſioners may divide Aſſiſtants into Committees, to act in different Parts of the ſame Pariſh.

LVIII. Provided alſo, and be it further enacted, That it ſhall be lawful for the Commiſſioners for executing this Act, whenever the Number of Perſons aſſeſſed in any Pariſh or Place ſhall, in their Judgement, require that Aſſiſtant Commiſſioners ſhould act at different Places at the ſame Time, to divide the Perſons qualifying themſelves ſo to act for any Pariſh or Place into diſtinct Committees, and to allot to each Committee diſtinct Diviſions within each ſuch Pariſh or Place, in ſuch Manner as they in their Diſcretion ſhall think moſt convenient.

Not more than Seven Perſons to act as a Committee.

LIX. Provided alſo, and be it further enacted, That it ſhall not be lawful for more than Seven Perſons to act together for any Pariſh or Place having One Committee only, nor any greater Number to act together in the ſame Committee in any Pariſh or Place having more than One Committee; and that where more than Seven Perſons qualified to act ſhall attend at any Meeting of ſuch Committee, Seven Perſons amongſt them ſhall be choſen indifferently by Lot, and the Reſt ſhall be excluded from acting at ſuch Meeting.

Aſſiſtant Commiſſioners to take the following Oath:

LX. And be it further enacted, That every Perſon, before he ſhall act as an Aſſiſtant Commiſſioner in the Execution of this Act, ſhall, and he is hereby required to take the following Oath; (that is to ſay),

'I *A. B.* do ſwear, That I will faithfully execute the Office of an Aſſiſtant Commiſſioner, according to an Act, paſſed in the Thirty-eighth Year of the Reign of His Majeſty King *George* the Third, intituled, *An Act*, [*Here ſet forth the Title of the Act*], to the beſt of my Knowledge and Judgement.

'So help me GOD.'

Which any Two may adminiſter.

Penalty for acting without taking it, 100*l.*

Which Oath any Two or more of the Perſons nominated Aſſiſtant Commiſſioners as aforeſaid, is and are hereby empowered to adminiſter; and if any Perſon ſhall act as an Aſſiſtant Commiſſioner in the Execution of this Act, before he ſhall have taken the Oath before-mentioned, except in adminiſtering the ſaid Oath, he ſhall for every ſuch Offence forfeit and pay the Sum of One hundred Pounds.

Aſſiſtant Commiſſioners appealing, to have no Voice.

LXI. And be it further enacted, That in caſe of any Appeal by any Perſon or Perſons who ſhall be qualified to act as an Aſſiſtant Commiſſioner for the Pariſh or Place where ſuch Appeal ſhall be made, the Aſſiſtant Commiſſioner concerned therein ſhall have no Voice, but the

same shall be determined by the Rest of the Commissioners, or the major Part of them then present, in like Manner as if the Person appealing had not so qualified himself.

Commissioners may act as Assistant Commissioners.

LXII. Provided always, and be it further enacted, That where the said Commissioners for executing this Act shall not deem it expedient to nominate any Assistant Commissioners for the Purposes of this Act, in their respective Divisions, or in any Parish or Place within the same, it shall be lawful for the said Commissioners for executing this Act, and they are hereby respectively required to execute this Act in all Things appertaining to Assistant Commissioners, and for that Purpose to meet at such Places, within their respective Divisions, as they shall think proper and shall appoint, and at such Times respectively as they shall find convenient, so that this Act shall in all Respects be duly executed within the Times and in the Manner herein prescribed, and according to the true Intent and Meaning hereof; and all and every the respective Powers hereby directed to be executed by Assistant Commissioners shall, in each and every of the Cases herein-before mentioned, be vested in the Commissioners for executing this Act in their respective Divisions, as fully and effectually as if the said respective Powers had been specially vested in the said last mentioned Commissioners.

Commissioners to appoint the First Meeting of the Assistants, and to direct the Assessors to give publick Notice thereof.

LXIII. And be it further enacted, That the respective Commissioners for executing this Act shall in their respective Divisions appoint the Day and Time of holding the First Meeting of the Assistant Commissioners for each Parish or Place, and which shall be on some convenient Day within the Time before limited,* and shall direct the respective Assessors and Collectors to give publick Notice thereof by affixing the same on the Church or Chapel Door of each Parish or Place, or where there shall be no such Church or Chapel, then to give such publick Notice thereof as hath been usual in Cases requiring publick Notice within such Parish or Place; which Assessors and Collectors respectively are hereby required to give such Notice accordingly, and to insert therein the Place of holding the First Meeting of the said Assistant Commissioners, and which shall be the usual Place of holding Parochial Meetings in such Parish or Place; and that the respective Assistant Commissioners, who have assembled at the usual Place for holding Parochial Meetings, and duly qualified themselves to act for such Parishes and Places respectively, or any Three or more of them respectively, or the Commissioners for executing this Act, or any Two or more of them, where no Assistant Commissioners are named, shall, and they are hereby empowered to fix a convenient Place for holding their future Meetings within their respective Parishes and Places, or Districts, of which they shall cause the like publick Notice to be given, and shall insert in such Notice the Time appointed as aforesaid for their Second Meeting, which shall not be later than Ten Days after the Copies of the Certificates shall have been transmitted to the respective Collectors as herein-before mentioned; at which Second Meeting all Persons intending to appeal on the Ground of Income or from the Assessment made upon them, in order to obtain an Exemption or any Abatement of the Amount thereof, shall give Notice of such Intention to the said respective Commissioners; and the said respective Commissioners present at such Second Meeting shall then there openly declare to the respective Persons intending so to appeal, in what Manner, and under what Directions and Rules, they

* [10 *Days after signing the List of Names for Assistant Commissioners*, § 56.]

At First Meeting future Meeting to be appointed.

§ 49.

At Second Meeting Notice to be given of Intention to appeal, and the Commissioners to declare

they ought and ſhould make their Declarations of the Amount of Income in reſpect whereof they ſhall be entitled to any ſuch Exemption or Abatement as herein mentioned, and how they ought to proceed in making the ſame; and ſuch Meeting ſo to be held ſhall be continued with or without Adjournment from Day to Day (*Sundays* excepted), until all the Appeals ſo to be entered ſhall be heard and determined.

to the Appellants how they are to proceed.

Meeting to be continued till all Appeals are heard.

LXIV. And be it further enacted, That if any Perſon ſhall, on Account of his or her Income, claim to be exempted from the Additional Rate or Duty which ſhall be aſſeſſed by virtue of this Act, or to be entitled to any Abatement thereof, in the Proportions herein-before ſtated, it ſhall be lawful for him or her to appeal to the Aſſiſtant Commiſſioners to be appointed for each Pariſh or Place as aforeſaid, or to the Commiſſioners for executing this Act, as the Caſe ſhall require; and the ſaid Aſſiſtant Commiſſioners, or any Three or more of them, not exceeding the Number of Seven, as aforeſaid, or the ſaid Commiſſioners for executing this Act, or any Two or more of them, ſhall and they are hereby required to hear and determine any ſuch Appeal, provided that at the Time of hearing the ſame Appeal a Declaration in Writing ſhall be produced, ſigned by the Appellant, and atteſted by Two or more credible Witneſſes, who ſhall have ſeen ſuch Appellant ſign the ſame; which Declaration ſhall be in the Form in the Schedule † hereunto annexed; and all ſuch Appeals ſhall be heard and determined in the Order in which ſuch Declarations ſhall be delivered; and in caſe any Claim ſhall be allowed by the Aſſiſtant Commiſſioners, the ſaid Aſſiſtant Commiſſioners ſhall make out their Certificates to the reſpective Commiſſioners for executing this Act, ſtating therein the Limit of the Annual Income of every ſuch Appellant, as declared by him or her, and the ſaid Commiſſioners for executing this Act ſhall in ſuch Caſe cauſe the Aſſeſſment to be amended as the Caſe ſhall require; and in all Appeals heard before the Commiſſioners for executing this Act, in caſe any Claim ſhall be allowed, they ſhall alſo cauſe the Aſſeſſment to be amended in like Manner: Provided always, that the ſaid reſpective Commiſſioners, or any of them, ſhall not upon any Account allow any Exemption, or make Abatement in the Charge made upon any Perſon by any ſuch Aſſeſſment as aforeſaid, but the ſame ſhall ſtand good, unleſs the Appellant ſhall verify the Contents of every ſuch Declaration upon Oath, or, being One of the People called *Quakers*, on ſolemn Affirmation, which Oath or Affirmation any Three or more of the ſaid Aſſiſtant Commiſſioners, or any Two or more of the ſaid Commiſſioners for executing this Act, are hereby reſpectively authorized and required to adminiſter.

Perſons may appeal reſpecting Income, producing a ſigned Declaration atteſted by Two Witneſſes, in the Form in the annexed Schedule.

See § 59.

† III.

Appeals to be heard in the Order the Declarations are delivered.

Aſſiſtant Commiſſioners to give Certificates of Claims allowed to the Commiſſioners, who ſhall amend Aſſeſſments.

No Claim to be allowed unleſs verified on Oath, or Affirmation.

LXV. Provided always, and be it further enacted, That if any ſuch Perſon ſhall be prevented from attending in Perſon to make his or her Appeal from any Aſſeſſment in the Manner before directed, it ſhall be lawful for ſuch Perſon to appeal by his or her Attorney or Agent, and to tranſmit his or her Declaration, ſigned by ſuch Appellant, and atteſted in the Manner and in the Form herein directed, to the reſpective Commiſſioners before whom ſuch Appeal ſhall be depending, which Declaration ſo to be tranſmitted, being verified on the Oath, or (being One of the People called *Quakers*) on the ſolemn Affirmation of the Appellant, ſhall be as effectual as if ſuch Appellant had appeared in Perſon, and which Oath or ſolemn Affirmation any Two Juſtices of the Peace of any County, Riding, Shire, Stewartry, or

Perſons prevented from attending may appeal by their Attornies, or Agents.

or Place, or any Two Commiſſioners for executing this Act, of the Diviſion where ſuch Appeal ſhall be depending, are hereby empowered to adminiſter, and are alſo hereby required to certify the ſame, at the Foot of ſuch Declaration, by Writing under their reſpective Hands.

Guardians, &c. may make the Declaration for Infants, Bodies Corporate, &c. having firſt made the Affidavit in the annexed Schedule.

LXVI. Provided alſo, and be it further enacted, That if any ſuch Perſon ſhall be prevented by Infancy, Sickneſs, or other Incapacity, or by Abſence out of the Kingdom, from making any ſuch Declaration, or from verifying the ſame as aforeſaid, or if any Body Corporate or Politick ſhall be charged to any of the ſaid Additional Rates or Duties, it ſhall be lawful for the Guardian, Tutor, Curator, or Committee, or the Steward or Agent of ſuch Perſons reſpectively, or Body Corporate or Politick, to appeal on the Behalf of ſuch incapacitated Perſon, or of ſuch Body Corporate or Politick, and to make ſuch Declaration as is required in ſuch Caſe by this Act, ſuch Guardian, Tutor, Curator, Committee, Steward, or Agent, having firſt made the Affidavit ſet forth in the Schedule hereunto annexed * before Two Juſtices of the Peace, or Two Commiſſioners for executing this Act (in which Caſe the Juſtices or Commiſſioners ſhall certify the ſame at the Foot of ſuch Declaration as aforeſaid) or before the Commiſſioners before whom the ſaid Appeal ſhall be depending, and which Affidavit the ſaid Juſtices or Commiſſioners reſpectively as aforeſaid are hereby empowered to take, and they reſpectively ſhall cauſe the ſame to be ſigned by the Party making the Affidavit, and annexed to the Declaration reſpecting which ſuch Affidavit ſhall be made; and every ſuch Appeal ſhall be as effectual as if ſuch Appellant had appeared in Perſon.

* IV.

Appeals of Perſons prevented from appealing within the Time limited, may be received within a Time to be allowed by the Commiſſioners.

LXVII. Provided alſo, and be it further enacted, That if any Perſon ſhall be prevented by any ſufficient Cauſe, from appealing within the Time limited by this Act, it ſhall be lawful for the Commiſſioners for executing this Act, or the Aſſiſtant Commiſſioners of the proper Diviſion, Pariſh, or Place, and on Proof to the Satisfaction of the ſaid Commiſſioners reſpectively of the Cauſe of ſuch Omiſſion, to receive the Appeal of any Perſon ſo circumſtanced, within a reaſonable Time to be allowed by the ſaid reſpective Commiſſioners, after ſuch Perſon ſhall have had Notice of the Aſſeſſment or Aſſeſſments made by virtue of this Act, and the Diſability ariſing from any ſuch Cauſe as aforeſaid ſhall have been removed, and the reſpective Commiſſioners may proceed in ſuch Appeal by and under the like Rules and Directions as are hereby preſcribed in other Caſes of Appeal; and that any Abatement of the ſaid Additional Rate or Duty aſſeſſed on ſuch Appellant, which may be made on ſuch Appeal, ſhall commence from and after the Time appointed for Payment of the Inſtalment of the ſaid Additional Rates or Duties next before the Time of making ſuch Appeal.

From *April* 5, 1799, the Commiſſioners may receive any Appeals reſpecting Income, made between the 5th and 20th *April* in any Year,

LXVIII. Provided alſo, and be it further enacted, That, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-nine, it ſhall be lawful for the reſpective Commiſſioners aforeſaid to receive the Appeal of any Perſon, on Account of Income, againſt an Aſſeſſment made by virtue of this Act, (whether ſuch Aſſeſſment ſhall have been made in that Year, or in any preceding Year, and whether ſuch Perſon ſhall have appealed from the ſame or not, or the Income of the Perſon aſſeſſed ſhall have been diminiſhed ſince the making the Aſſeſſment or not),

ſo

ſo that ſuch Appeal ſhall be made between the Fifth and the Twentieth Days of *April* in any Year, during the Continuance of this Act, and to proceed therein by and under the like Rules and Directions as are hereby preſcribed in other Caſes of ſuch Appeals; and that any Abatement of the ſaid Additional Rate or Duty aſſeſſed on ſuch Appellant, which may be made on ſuch Appeal, ſhall be allowed according to the Rules herein-before preſcribed in ſuch Caſes of Appeal. § 64.

Such Appeals to be entered within 15 Days after the Aſſeſſment is ſigned; and heard 10 Days before the Firſt Inſtalment is due.

LXIX. Provided alſo, and be it further enacted, That all ſuch laſt-mentioned Appeals againſt any ſuch Aſſeſſment as aforeſaid, ſhall be entered with the reſpective Commiſſioners, or the Clerk to the reſpective Commiſſioners for executing this Act, within Fifteen Days after ſuch Aſſeſſment ſhall be ſigned and allowed; and the ſame ſhall be heard and determined Ten Days at leaſt before the Day appointed for paying the Firſt Inſtalment thereon, for which Purpoſe the ſaid reſpective Commiſſioners for executing this Act, ſhall, within the Time before mentioned, appoint a Day or Days of Appeal, unleſs the Day of Appeal from Aſſeſſments of the Duties now payable on Houſes, Windows, or Lights, or on Inhabited Houſes, ſhall intervene, on which Days reſpectively the ſaid reſpective Commiſſioners for executing this Act are hereby required to hear and determine all ſuch Appeals.

Eſtimates of Income and Declarations to be made in the Form in the annexed Schedule; but where not applicable, according to the Knowledge and Belief of the Party.

† I, II.

LXX. And, in order that the Eſtimates of the Annual Income of Perſons aſſeſſed may be made according to known Rules, and with as much Uniformity as the reſpective Caſes will admit, be it further enacted, That in every Caſe where any Perſon ſhall claim to be exempted from the Additional Rate or Duty hereby impoſed, or to be entitled to any Abatement thereof, according to the Amount of his or her Annual Income, the ſaid Income ſhall be eſtimated, and the Declaration hereby required ſhall be made in the Form ſet forth in the Schedule hereunto annexed,† and according to the Rules and Directions preſcribed, as far as the ſame reſpectively are applicable to the Income of ſuch Appellant; and in all Caſes where the ſame are not applicable, then according to the beſt of his or her Knowledge and Belief, or of the Perſon making ſuch Declaration on his or her Behalf.

Perſons at the End of any Year proving that their Incomes fell ſhort of the Sums mentioned in their Declarations, to receive, from the Receiver General, the Over payment on the Aſſeſſment, on Certificate of the Commiſſioners.

LXXI. Provided always, and be it further enacted, That if, at the End of any Year during the Term herein mentioned, any Perſon ſhall diſcover, and ſhall prove, to the Satisfaction of the Commiſſioners for executing this Act, or the Aſſiſtant Commiſſioners acting for the Pariſh or Place where ſuch Perſon ſhall be aſſeſſed, that his or her Income during ſuch Year fell ſhort of the Sum mentioned in his or her Declaration by a ſtated Sum, it ſhall be lawful for the Commiſſioners, for executing this Act, or the major Part of them, on Proof before them, or on the Certificate of the ſaid Aſſiſtant Commiſſioners, or any Three or more of them, to cauſe the laſt Aſſeſſment of ſuch Perſon, made under the Authority of this Act, to be amended as the Caſe ſhall require, and to certify to the Receiver General of the ſame County or Place, under their Hands and Seals, the Amount of the Sums overpaid on ſuch Aſſeſſment; and the ſaid Receiver General ſhall, on Receipt of ſuch Certificate, and on Production of a Duplicate thereof, ſigned by any Two or more of the ſaid Commiſſioners acting for the ſaid Diviſion, pay to the Perſon entitled to the ſame ſuch Sum as it ſhall appear has been overpaid on ſuch Aſſeſſ-

ment out of any Monies in his Hands of the Duties granted by this Act; for which Payment the Certificate of the ſaid Commiſſioners ſhall be a ſufficient Authority, and the ſame, on Proof thereof, ſhall be allowed in his Accounts.

If the Income of any Perſon be diminiſhed after the Time for hearing Appeals, he, or his Heirs, Executors, &c. may appeal on giving 10 Days' previous Notice; which ſhall be heard before the Time appointed for Payment of the next Inſtalment of the Additional Duty; and the Aſſeſſment may be amended, &c.

LXXII. Provided alſo, and be it further enacted, That if the Income of any Perſon charged to any of the Additional Rates or Duties by this Act impoſed, ſhall be diminiſhed from any ſpecific Cauſe ariſing after the Time allowed for hearing Appeals in any Year during the Term herein mentioned, whereby the Perſon ſo charged may become entitled to any Exemption from or Abatement of the ſaid Additional Rates or Duties, it ſhall be lawful for ſuch Perſon, or the Heirs, Executors, or Adminiſtrators of ſuch Perſon, to appeal from the Aſſeſſment made by virtue of this Act, whether ſuch Perſon ſhall have made any previous Appeal or not, giving Notice in Writing of ſuch Appeal to the Aſſiſtant Commiſſioners, or the Commiſſioners for executing this Act, and acting for the Pariſh or Place where the Aſſeſſment ſhall be made, Ten Days at leaſt before the ſaid Commiſſioners reſpectively ſhall be required to hear ſuch Appeal; and the ſaid reſpective Commiſſioners ſhall be obliged to hear and determine ſuch Appeal before the Time appointed for Payment of the next Inſtalment of the ſaid Additional Rates and Duties which ſhall happen after the Expiration of the ſaid Ten Days; and if ſuch Perſon, the Heirs, Executors, or Adminiſtrators of ſuch Perſon, ſhall, upon ſuch Appeal, prove to the Satisfaction of the ſaid reſpective Commiſſioners that ſuch Income is diminiſhed from any ſuch ſpecific Cauſe ariſing as aforeſaid, it ſhall be lawful for the ſaid Commiſſioners for executing this Act, or any Two or more of them, on Proof before them, or on the Certificate of the ſaid Aſſiſtant Commiſſioners, or any Three or more of them, to cauſe the Aſſeſſment of ſuch Perſon, made under the Authority of this Act, to be amended as the Caſe ſhall require; and that in every ſuch Caſe where ſuch Amendment ſhall take place, a Certificate and Duplicates thereof ſhall be made out and ſigned by the ſaid Commiſſioners, or any Two or more of them, in order that the Perſon ſo charged, his Heirs, Executors, or Adminiſtrators, may have the Relief intended to be given by this Act; and all Payments to be made ſubſequent to ſuch Amendment ſhall be regulated according to ſuch amended Aſſeſſment, during the then Remainder of the Year in which ſuch Amendment ſhall have been made.

Appellants on the Ground of Overpayment, or Diminution of Income, to make Declaration in the Form in the annexed Schedule.

* § 71.

† § 72.

LXXIII. And be it further enacted, That in every Caſe where an Appeal ſhall be made, in order to obtain a Return of the ſaid Additional Rates or Duties on the Ground of Overpayment, in the Manner before directed,* or in order to obtain an Exemption from or Abatement of the ſaid Additional Rates or Duties on the Ground of any Diminution of Income from any ſpecific Cauſe ariſing after the Time for hearing Appeals in any Year as aforeſaid,† the Appellant ſhall be obliged to make a Declaration in the Form ſet forth in the Schedule hereunto annexed, and to verify the ſame on Oath or ſolemn Affirmation, as in other Caſes of Appeal authorized by this Act.

Additional Duties to be paid by Six Inſtalments, every Year; within Ten

LXXIV. And be it further enacted, That the reſpective Additional Rates and Duties impoſed by this Act, ſhall be payable at the Times and in the Proportions following; that is to ſay, In Six Inſtalments, *videlicet*, on the Fifth Day of *April*, the Fifth Day of *June*, the Fifth Day of *Auguſt*,

the Fifth Day of *October*, the Fifth Day of *December*, and the Fifth Day of *February*, in every Year, and that the Payments shall be made within Ten Days from the Fifth Day of *April*, the Fifth Day of *June*, the Fifth Day of *August*, the Fifth Day of *October*, the Fifth Day of *December*, and the Fifth Day of *February*, in every Year, by even and equal Portions; the First of the said Instalments to be paid within Ten Days from the Fifth Day of *April* One thousand seven hundred and ninety-eight; and that the said respective Commissioners shall issue out and deliver their Warrants to the respective Collectors for the present Year, Seven Days at least before the First of the said Payments shall be due, for the collecting and levying so much of the Rates and Duties as will become payable within Ten Days from the Fifth Day of *April* One thousand seven hundred and ninety-eight; and the said Commissioners shall, after the said Fifth Day of *April*, yearly, during the Term herein mentioned, issue out and deliver to the respective Collectors for the Time being, their Warrants for the speedy collecting and levying the said Rates and Duties as they shall become payable by Instalments within each Year, according to the true Intent and Meaning of this Act.

Days after the several Times appointed; the First being *April* 5, 1798.

Commissioners to issue Warrants annually to the Collectors to levy them.

LXXV. And be it further enacted, That the County, Parish, or Place for which any Persons shall be employed to collect the Additional Rates and Duties hereby granted, shall be answerable for their punctually paying unto the Receiver General, now, or for the Time being, such Money as they the said Collectors shall be charged with under this Act.

Places for which Collectors are employed to be answerable for them.

LXXVI. And be it further enacted, That such Persons as shall be nominated to be Collectors of the said Duties now payable, shall, if required by the Churchwardens, or Overseers or Guardians of the Poor of any Description, or any Two or more of them, or the Select Vestry, or any Seven or more of them, where a Select Vestry shall be authorized to act for any Parish or Parishes,* give good and sufficient Security, equal to the Amount of One Instalment of the whole Rate to be collected in each District, for their duly paying to the Receiver General such Monies as shall come to their Hands, at such Times as are directed by this Act; which Security the said Churchwardens, Overseers, Guardians, or Vestry, respectively, are hereby authorized and empowered to take; and on Failure of the Persons so named to be Collectors as before directed giving such Security, if required, the Commissioners for executing this Act, or any Two or more of them, shall be at Liberty, and are hereby authorized to appoint any other Two or more sufficient Persons, who can give such Security as aforesaid, residing within the Limits and Bounds of the Parishes, Townships, Constablewicks, and Places, where they shall be chargeable, to be named by such Churchwardens, Overseers, Guardians, or Vestry as aforesaid, to be Collectors of the said Additional Rates and Duties: Provided always, that if no Persons can be found within the several Parishes, Townships, Constablewicks, or Places respectively, who are willing or able to give such Security, then and in such Case the Persons who were first named by the said Commissioners shall be Collectors of the said Additional Rates and Duties: Provided also, that no Security or Receipt to be given in pursuance of this Act shall be charged or chargeable with any Stamp Duty whatsoever.

Collectors, if required, to give Security, or others may be appointed.

* *See* § 44.

If no Persons can be found to give Security, those first named by the Commissioners to be Collectors.

No Security or Receipt chargeable with Stamp Duty.

LXXVII. And be it further enacted, That the several Collectors of the said Additional Rates or Duties hereby granted shall, within Seven Days after

Collectors to pay Duties

received to the Receivers General within ſeven Days after each Inſtalment is due; and Arrears at the Times appointed by the Receiver: and on paying the Whole collected, to have an Allowance not exceeding 3 *d.* in the £. to be deducted out of the laſt Payment.

after the reſpective Times hereby appointed for Payment of the ſeveral Inſtalments of the ſaid Additional Rates or Duties, pay into the Hands of the Receivers General, or their reſpective Deputies, all the Monies then received on Account of thoſe reſpective Inſtalments, and ſhall alſo from Time to Time pay any Arrears of the ſaid reſpective Inſtalments, which he or they ſhall receive after the reſpective Times hereby appointed, to the ſaid Receivers General, or their reſpective Deputies, at ſuch Times as the ſaid Receiver General ſhall appoint; and that the ſaid ſeveral Collectors, paying the whole Sums by them collected within the Times hereby appointed, ſhall have and receive, for their Pains in collecting and paying the Money, ſuch Sums as the Commiſſioners for the Affairs of Taxes, with the Approbation of the Commiſſioners of the Treaſury, (due Regard being had to the Size of the Diſtrict, and the Circumſtances attending the ſame, together with the Amount of the Sums collected), ſhall think fit, not in any Caſe exceeding Three-pence in the Pound, which the ſaid Collectors are hereby empowered to detain out of the laſt Payment of their ſeveral and reſpective Payments in reſpect of each Inſtalment.

Aſſiſtant Commiſſioners, with Approbation of the Commiſſioners, may employ a Clerk to make Entries in Books.

LXXVIII. And be it further enacted, That it ſhall be lawful for the Aſſiſtant Commiſſioners for any Pariſh or Place, with the Approbation of the Commiſſioners for executing this Act within the ſame Diviſion, or any Two or more of them, ſuch Approbation being teſtified by Writing under their Hands and Seals, to employ a fit Perſon to be their Clerk, whoſe Duty ſhall be to receive and file all Declarations delivered to the ſaid Aſſiſtant Commiſſioners upon any Appeal under this Act, in order that the ſame may be returned to the Commiſſioners for executing this Act, and to enter the Names of the Appellants in a Book or Books to be provided for that Purpoſe, in the Order in which the Appeals ſhall be made, and alſo to enter whether the Appellants reſpectively were ſworn before the ſaid Commiſſioners, or proſecuted their Appeals by Affidavit, or by any other Perſon in their Behalf; and that the Commiſſioners for executing this Act within the ſame Diviſion ſhall, on Receipt of ſuch Books with the due Entries therein, and the Declarations of all Appellants named therein, (which Declarations, and alſo all Declarations received by the Commiſſioners for executing this Act, where the ſaid Commiſſioners ſhall act as Aſſiſtant Commiſſioners, ſhall be carefully kept by the Clerks to the ſaid Commiſſioners for executing this Act), make out a Certificate directed to the Commiſſioners for the Affairs of Taxes, containing the Number of Appeals entered in ſuch Books, and the Number of Days ſuch Clerk has been employed in his Attendance on the Aſſiſtant Commiſſioners; and the ſaid Commiſſioners for the Affairs of Taxes ſhall, on Receipt of ſuch Certificates, ſettle and allow what Sums ſhould be paid to ſuch Clerks for their Pains in writing and tranſcribing the ſaid Books, and in keeping and returning the Declarations of Appellants, and for their Attendance on the ſaid Aſſiſtant Commiſſioners, not exceeding the Rate at which Attornies or Solicitors are uſually paid for the like Work done by their reſpective Clerks; which Sums ſo ſettled and allowed the reſpective Receivers General, on the Production of ſuch Certificates with ſuch Sums endorſed thereon, ſhall pay out of any Monies in their Hands of the ſaid Additional Rates and Duties hereby impoſed.

The Commiſſioners to certify the Number of Appeals, and of Days the Clerk has been employed.

Commiſſioners for Taxes to ſettle the Allowance to ſuch Clerk, which the Receiver General ſhall pay.

LXXIX. And

LXXIX. And be it further enacted, That any Receiver General, upon the Receipt of the whole Monies aſſeſſed within the County, Riding, Shire, Stewartry, or Place, for which he is appointed Receiver, (in caſe he ſhall have received the ſeveral Duplicates of each Pariſh and Place therein, and that Duplicates ſhall be returned to the Office of His Majeſty's Remembrancer of the Exchequer, and not otherwiſe), ſhall allow and pay, according to ſuch Warrant as ſhall be given in that Behalf by the Commiſſioners for executing this Act, or any Two or more of them, ſuch Sum as the ſaid Commiſſioners, with the Approbation of the Commiſſioners of the Treaſury, ſhall allow, not exceeding Three Halfpence in the Pound, and no more, to the Clerks of the Commiſſioners for executing this Act, for their Pains in aſcertaining the ſaid Additional Rates and Duties, and for fair writing the Aſſeſſments, Duplicates, and Copies herein-before directed, and all Warrants, Orders, and Inſtruments relating thereto.

Receiver General to pay the Clerk to the Commiſſioners for his Pains what they, with the Approbation of the Treaſury, ſhall allow, not exceeding 1½ *d. per £.*

LXXX. And be it further enacted, That no Receiver General, his Deputy or Deputies, ſhall be entitled to any Allowance by way of Salary, for his Pains in receiving, accounting for, or paying the Monies collected by virtue of this Act; but that the Commiſſioners of His Majeſty's Treaſury, or the High Treaſurer for the Time being, are or is hereby authorized to allow to ſuch Receivers General, out of the Monies collected by virtue of this Act, ſuch Sums as they ſhall appear to have expended or diſburſed in the Execution of this Act, and for their reaſonable Charges in collecting the ſame.

No Receiver General or Deputy to have any Salary, but their Expences and an Allowance from the Treaſury.

LXXXI. And be it further enacted, That if any Surveyor or Inſpector ſhall have neglected or refuſed, or ſhall neglect or refuſe to ſurcharge any Aſſeſſment relative to the ſaid Duties now payable, or any of them, within the Time allowed by Law, it ſhall be lawful for the Surveyor or Inſpector of the Diſtrict where ſuch Neglect or Refuſal ſhall have happened for the Time being, and he is hereby required, to ſurcharge the ſame at any Time before the Fifth Day of *April* One thouſand ſeven hundred and ninety-nine; which Surcharge ſhall be certified and proceeded upon in like Manner and as effectually as if the ſame had been made within the Time allowed by the Laws now in force: Provided always, that the reſpective Commiſſioners for executing this Act ſhall have Authority, and they are hereby reſpectively required, to appoint, from Time to Time, Days for hearing all Appeals made from ſuch laſt-mentioned Surcharges, in ſuch Manner, and at ſuch Times, as ſhall be convenient, ſo that the Collection of the Rates and Duties by this Act impoſed may not be unneceſſarily retarded: Provided alſo, that no Appeal from ſuch laſt-mentioned Surcharge, or from any Surcharge now depending, ſhall retard the Execution of this Act, ſo far as relates to the making an Aſſeſſment thereupon by virtue of this Act; but that it ſhall be lawful for the reſpective Officers before-mentioned, to charge the reſpective Rates or Duties hereby impoſed on the Amount contained in ſuch Aſſeſſment, and to cauſe the ſame to be levied in the mean Time and until ſuch Surcharge or Surcharges ſo appealed from, or to be appealed from, ſhall be determined, as if ſuch Surcharge or Surcharges had not been made; and after the Allowance of ſuch Surcharge or Surcharges, for the ſaid reſpective Commiſſioners to cauſe ſuch Aſſeſſment, and alſo the Aſſeſſment made by virtue of this Act, to be amended accordingly; and all Arrears become due

If Surcharges of the Duties now payable have not been made within the Time allowed, they may be made before *April* 5, 1799.

Commiſſioners to appoint Days for hearing Appeals againſt them.

No Appeal to retard the Execution of this Act.

After Allowance of Surcharges the Commiſſioners may amend Aſſeſſments.

due on such amended Assessment shall be levied from the Time when the original Assessment commenced.

After *April* 5, 1798, the Commissioners annually to cause to be delivered to the Assessors, a Copy of the Certificates of Assessments under this Act: Collectors to cause such Assessments to be returned with those made for the Duties now payable for that Year: But if no such latter Assessment be made upon any Person named in the Certificates, the Assessors shall return the same, with the Reason, to the Commissioners, who shall cause the Sums contained in the Certificates to be collected.

LXXXII. And be it further enacted, That, from and after the Fifth Day of *April* One thousand seven hundred and ninety-eight, the said Commissioners for executing this Act shall annually, during the Term herein mentioned, cause to be delivered to the respective Assessors appointed to assess the Duties now payable within their respective Districts, at the Time of appointing the said Assessors, or as soon after as conveniently may be, a true Copy of the Certificates of Assessments made under the Authority of this Act, in as far as the same relate to the Persons liable to the said Rates or Duties hereby imposed within the Districts of such Assessors respectively, and the said Assessors shall cause the Assessment, (except in the Cases herein-after mentioned), to be returned together with the Assessments to be made of the said Duties now payable for that Year upon the several Persons named in such Certificates and Assessments respectively: Provided always, that in case no Assessment of the said Duties now payable shall be made for that Year, within the District of any Assessor or Assessors, upon any Person or Persons named in the Copies of the Certificates delivered to such Assessor or Assessors, then such Assessor or Assessors shall return the same, together with the Cause thereof, according to the best of his or their Knowledge and Belief, to the said Commissioners for executing this Act, at their First Meeting for receiving the Assessments for that Year, and the said Commissioners shall cause the Sums contained in such Certificates to be collected and levied by the respective Collectors, in like Manner as if the same were returned with the Assessments for that Year, unless the same shall be vacated in the Manner herein mentioned; * and in case any Person or Persons named in such Certificates shall be assessed for any Year after the Fifth Day of *April* One thousand seven hundred and ninety-eight, on Account of the said Duties now payable, to a greater Amount than in the Year in which the Assessment made by virtue of this Act shall have been made, then the said Assessment made by virtue of this Act shall be increased proportionally at the Rate before directed, according to the Amount contained in such latter Assessment; and that in every Case where such Increase shall be made, a Certificate and Duplicates thereof shall be returned by the said Assessors, to the respective Commissioners for executing this Act, in the Manner before directed; and the Payments to be made, in pursuance of this Act, shall, after the making of any such Increase, during the then Remainder of the Term herein mentioned, be regulated according to the last increased Assessment; provided that such increased Assessment shall be liable to be appealed against in like Manner as is hereby directed to be done with respect to the First Assessment to be made under this Act.

* *See* § 84.

If Persons named in Certificates shall be assessed to the old Duties after *April* 5, 1798, higher than in the Year in which the Assessment under this Act shall have been made, the additional Assessment shall be increased proportionally, &c.

If any Person shall be liable to be assessed to the old Duties after *April* 5, 1798, in a District where he has not been charged under this Act, the As-

LXXXIII. And be it further enacted, That if any Person or Persons shall be liable to be assessed towards the said Duties now payable, or any of them, in any Year after the Fifth Day of *April* One thousand seven hundred and ninety-eight, in any Parish or District wherein such Person or Persons shall not have been before charged by virtue of this Act, the Assessors shall give or leave Notice in Writing to or for every such Person liable as aforesaid, within the Limits for which such Assessors are to act, at his or her Dwelling House, to prepare or produce, within Fourteen Days next ensuing

enſuing the Day of giving ſuch Notice, a Declaration in Writing, ſigned with his or her proper Name; which Declaration ſhall ſpecify whether ſuch Perſon hath or hath not been aſſeſſed in any former Year by virtue of this Act, in any other Pariſh or Place, and alſo the Name or Names of the Pariſh or Place, Pariſhes or Places, and County or Counties wherein ſuch Perſon ſhall have been ſo aſſeſſed by virtue of this Act, and alſo the Amount of the ſaid Aſſeſſment or Aſſeſſments, together with the Amount of the Duties now payable contained in the laſt Aſſeſſment or Aſſeſſments thereof; and if in any ſuch Caſe it ſhall appear that an Aſſeſſment hath been made of the Additional Rate or Duty by this Act impoſed in any former Year, but that the Amount of the ſaid Duties now payable is liable to increaſe, then a proportional Increaſe, at the Rate before directed, ſhall take place in the Aſſeſſment to be made by virtue of this Act; and it ſhall be lawful for the Aſſeſſor or Aſſeſſors to whom ſuch Declaration ſhall have been delivered, to make an Aſſeſſment to the full Amount of the Sum required; and where no ſuch Aſſeſſment ſhall have been made by virtue of this Act in any former Year, then it ſhall be lawful for ſuch Aſſeſſor or Aſſeſſors to make an Aſſeſſment, by virtue of this Act, on the Amount of the Duties now payable, contained in the Aſſeſſment thereof to be made for that Year, according to the reſpective Rates hereby impoſed; and every ſuch Aſſeſſor ſhall return a Certificate of ſuch Aſſeſſment, and Duplicates thereof, to the ſaid Commiſſioners, at the reſpective Times, and in the Manner before mentioned; and if any Perſon ſo liable to be aſſeſſed ſhall neglect or refuſe to make out, ſign, and deliver ſuch Liſt within the Time before-mentioned, then ſuch Aſſeſſor or Aſſeſſors ſhall make an Aſſeſſment by virtue of this Act, as in the Caſe where no former Aſſeſſment ſhall have been made by virtue of this Act; and every ſuch Aſſeſſment ſo made upon any ſuch Neglect or Refuſal, ſhall be final and concluſive upon the Perſon thereby charged, unleſs the Aſſeſſment upon which the ſame ſhall be computed ſhall be abated upon Appeal, either on Proof of the Rate of Income of ſuch Perſon, entitling him or her thereto, or of any Miſtake which may have ariſen in the Computation to be made on the Amount thereof, or unleſs it ſhall appear that ſuch Perſon is entitled to be exempted from the ſaid Additional Rate or Duty.

Aſſeſſors ſhall give him Notice to produce a Declaration ſpecifying whether he has been aſſeſſed elſewhere to the Additional Duties under this Act, and to what Amount, and ſhall make the Aſſeſſment accordingly, and return a Certificate and Duplicates to the Commiſſioners.

If any Perſon ſhall not deliver ſuch Declaration within the Time limited, the Aſſeſſor ſhall aſſeſs him as if no Aſſeſſment had been made, &c.

LXXXIV. Provided always, and be it further enacted, That if any Perſon or Perſons aſſeſſed by virtue of this Act, or liable ſo to be aſſeſſed, in Two or more Places, ſhall be deſirous of paying the Whole of the Sums aſſeſſed in either of ſuch Places; or if any Perſon or Perſons, after an Aſſeſſment made by virtue of this Act in any Place, ſhall remove therefrom, or become reſident in any other Place, and ſhall be deſirous of paying the Sums aſſeſſed in ſuch other Place, it ſhall be lawful for him, her, or them, to give Notice thereof to the Aſſeſſor or Aſſeſſors for ſuch other Place, accompanied with a Declaration of the Place where ſuch other Aſſeſſment was made, and the Amount thereof, in the Manner before directed; and every ſuch Aſſeſſor or Aſſeſſors ſhall if neceſſary make an Aſſeſſment to the Amount ſo declared, or to any greater Amount, in Proportion to the Amount of the former Duties now payable, for which ſuch Perſon or Perſons ſhall be aſſeſſed in ſuch other Place or Places, and ſhall certify the ſame to the Commiſſioners acting for the Diſtrict where the ſaid Declaration ſhall be delivered; and the ſaid Commiſſioners, or any Two or more of them, or their Clerk, or other Perſon to be employed by them for that Purpoſe, ſhall on Requeſt deliver or cauſe to be deliver-

If any Perſon chargeable in Two Places be deſirous of paying in One, or after Aſſeſſment ſhall remove to another Place and be deſirous of paying there, he may give Notice to the Aſſeſſors there, with a Declaration of the Place where the other Aſſeſſment was made; whereupon ſuch Aſſeſſors ſhall make an Aſſeſſment on

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him accordingly, and the former Assessment shall be vacated.

ed to the Person or Persons so again assessed, a Certificate signed by such Commissioners or their Clerk, of the Amount of such Assessment, which Certificate shall be made out and delivered *gratis*, and shall be a sufficient Authority for vacating the former Assessment to the Amount certified, and for transferring the future Collection and Account of the Sums contained in such former Assessment to the Officers acting for the District where such latter Assessment shall be made; and that in Default of obtaining such Certificate, the Commissioners acting for the District where such former Assessment was made, on Proof given on Oath of the Fact of such latter Assessment being made, or of Payment under the same, to the Satisfaction of the Commissioners present, or the major Part of them, may vacate such former Assessment.

Exemptions or Abatements shall not be in force longer than a Week after *Jan.* 5 in each Year; but the Parties may appeal annually, and the Commissioners may continue Exemptions.

LXXXV. Provided also, and be it further enacted, That the Allowance of any Exemption from, or Abatement to be made of the said Additional Rate or Duty, in the Manner before directed, shall not have Continuance or be in force for any longer Term than the Expiration of One Week after the Fifth Day of *January* next ensuing the Allowance of such Exemption or Abatement; but that it shall be lawful for any Person to whom such Allowance was granted, at any Time during the Continuance of the Rate and Duty hereby imposed, and so from Time to Time whenever there shall be Occasion, to appeal again from the Assessment made by virtue of this Act to the Commissioners acting for the Parish or Place where the same was made, in the Manner before directed, and on Proof on Oath, or Affirmation, to the Satisfaction of the said Commissioners, of the Amount of the then Annual Income of the Appellant, the said Commissioners shall continue the said Exemption, or allow such Abatement as the Case may require; and all the Rules and Directions prescribed for making the Appeal to the said Commissioners, in the First Instance, shall be used and applied (*mutatis mutandis*) in every other subsequent Appeal to be made to the said Commissioners; and the said Commissioners shall have the like Powers to determine the Matter of such subsequent Appeals, as are hereby given to them for determining Appeals in the First Instance.

Assessors and Collectors to aid Surveyors or Inspectors, or be liable to Penalty for Neglect of Duty.

LXXXVI. And be it further enacted, That all Assessors and Collectors for the Time being of the said Duties now payable, shall and are hereby required and enjoined, at the Request of any Surveyor or Inspector of the said Duties, to be aiding and assisting such Surveyor or Inspector in the Execution of the Powers given to them by this Act, and in the Performance of their respective Duties hereby required; and if any Assessor or Collector shall neglect or refuse to be aiding or assisting any Surveyor or Inspector in any Matter required of him in pursuance of this Act, every such Assessor or Collector so offending, shall be liable to such Penalties as Assessors and Collectors are liable to for Neglect of Duty by any Act or Acts of Parliament before mentioned,* relative to the said Duties now payable.

* § 43, 45.

Bank to open an Account with the Treasury, and carry to their Credit all Monies authoriz-

LXXXVII. And be it further enacted, That the Governors and Directors of the Bank of *England* shall open an Account in their Books with the Commissioners of His Majesty's Treasury for the Time being, under the Title of *The Commissioners of the Treasury on Account of the Supplies granted by Parliament for the Year One thousand seven hundred and ninety-eight,*

eight, and ſhall carry to the Credit of ſuch Account all the Monies authorized by this Act to be paid to the Governor and Company of the ſaid Bank of *England*, or to their Caſhier or Caſhiers, or other Perſon or Perſons to be authorized by them as herein-after is mentioned,* and the ſaid Caſhier or Caſhiers or other Perſon or Perſons to be authorized as aforeſaid, ſhall give a Receipt or Receipts in Writing for the Amount of the Monies ſo to be paid to the Perſon or Perſons paying the ſame, or to his, her, or their Agent or Agents, and if required ſo to do ſhall alſo give a Duplicate of any ſuch Receipt, or a Second Receipt of the ſame Tenor and Date, to the Perſon or Perſons paying the ſame, his, her, or their Agent or Agents, which Duplicates or Second Receipts of the ſame Tenor or Date ſhall be accepted and taken by the ſeveral Collectors and Receivers of the ſaid Additional Rates and Duties by this Act granted, as Caſh, and in Payment and Diſcharge of the ſeveral Sums to be aſſeſſed and collected by virtue of this Act, in the Manner herein-after directed.

ed by this Act to be paid them, for which Receipts ſhall be given, and Duplicates if required.

* § 88, &c.

§ 89, 91.

LXXXVIII. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons, Body Politick or Corporate, at any Time or Times during the Continuance of this Act, to pay or cauſe to be paid to the ſaid Governor and Company, or to their Caſhier or Caſhiers, or other Perſon or Perſons to be authorized as aforeſaid, any Sum or Sums of Money, and to require a Receipt or Receipts for the ſame, without requiring any Duplicate or Duplicates thereof, or any Second Receipt or Receipts of the ſame Tenor and Date; which Sums ſo to be paid as aforeſaid, and for which original Receipts only ſhall be required, ſhall be deemed and taken to be the voluntary Contributions of ſuch Perſons, Bodies Politick or Corporate reſpectively, towards effecting the Purpoſes of this Act.

Perſons may pay to the Bank any Sums without requiring Duplicate Receipts, which Sums ſhall be deemed voluntary Contributions, for the Purpoſes of this Act.

LXXXIX. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons at any Time or Times during the Continuance of this Act to pay, or cauſe to be paid, to the ſaid Governor and Company, or to their Caſhier or Caſhiers, or other Perſon or Perſons to be authorized as aforeſaid, any Sum or Sums of Money, and to require a Receipt or Receipts, and Duplicates thereof reſpectively, or Receipts of the ſame Tenor and Date, for ſuch Payments (which Sums may be ſo paid without producing to the ſaid Governor and Company, or their Caſhier or Caſhiers, or the Perſon or Perſons to be authorized as aforeſaid, any Aſſeſſment or Certificate of the Amount of the ſaid Additional Rates and Duties to be made by virtue of this Act, upon ſuch Perſon or Perſons); and all Sums ſo to be paid, for which Receipts and Duplicates, or Receipts of the ſame Tenor and Date ſhall be required, ſhall be deemed and taken to be on Account of ſuch Inſtalments of the ſaid Additional Rates and Duties, and in Advance of the ſame; and the Exceſs of the Sums ſo paid above the Amount of the ſaid Additional Rates or Duties ſo to be aſſeſſed or charged on ſuch Perſon or Perſons, ſhall be deemed and taken to be the voluntary Contributions of ſuch Perſon or Perſons towards effecting the Purpoſes of this Act; and the Duplicates of the Receipt or Receipts to be given upon the ſaid Payments, or the Second Receipts of the ſame Tenor and Date, ſhall, upon Delivery thereof to the Collectors of the ſaid Additional Rates and Duties, aſſeſſed and charged upon ſuch Perſon or Perſons as aforeſaid, be an Acquittance

Perſons may pay to the Bank any Sums, and require Receipts and Duplicates, which Sums ſhall be deemed to be on Account of Inſtalments of the Additional Duty, and the Exceſs of ſuch Sums above the Additional Duty, ſhall be deemed voluntary Contributions.

Duplicate Receipts ſhall be a Diſcharge for ſuch Inſtalments as the Perſon delivering them

to the Collectors shall endorse thereon, not exceeding the Sums expressed therein.

quittance and Discharge for such and so many Instalments of the said Additional Rates and Duties so assessed and charged as aforesaid, as the Person delivering the same shall endorse thereon, and shall not exceed the Amount of the Sums expressed in such Duplicates or Second Receipts as aforesaid.

One Receipt for the Whole of the Sums paid to the Bank, or separate Receipts for such Portions as shall be required, to be given, and also Duplicates, *etc.*

XC. And be it further enacted, That upon the Payment of any such Sum of Money as aforesaid into the said Bank of *England*, the Cashier or Cashiers, or other Person or Persons receiving the same, shall give One Receipt, signed by them respectively, for the Whole of the Sums so paid, or separate Receipts for such Portions thereof as shall be required, and shall also, if required, give a Duplicate of each or any Receipt, or Second Receipts of the same Tenor and Date respectively, which Receipts and Duplicates thereof, or Second Receipts of the same Tenor and Date, shall severally be cut off indentwise from the Counter Cheques thereof, which Counter Cheques are to remain with the said Governor and Company; and every Receipt, in Cases where a Duplicate thereof, or Second Receipt of the same Tenor and Date, shall be given, shall be denominated in the Body thereof to be the First Receipt of the same Tenor and Date, and the Duplicate of such Receipt or Second Receipt shall be denominated in the Body thereof to be the Duplicate or Second Receipt of the same Tenor or Date.

On Delivery of the Duplicate Receipts to the Collectors, in Discharge of the Whole or any Part of the Duties, they shall, if required, indorse on the Original Receipt, the Amount and Number of Instalments thereby discharged; on Production of which the Commissioners shall give Certificates, which shall be Evidence of the Payment of the Sums specified.

XCI. And be it further enacted, That upon the Delivery of the Duplicate of any such Receipt as aforesaid, or any Second Receipt of the same Tenor and Date, to any Collector of the said Additional Rates or Duties, in Discharge of the Whole of the said Rates or Duties, assessed or charged upon the Person or Persons delivering or causing to be delivered such Duplicate or Second Receipt, or any Part thereof, the said Collector shall, if required, indorse in Writing on the Back of the original Receipt, of which the Duplicate or Second Receipt as aforesaid shall be delivered, the Amount and the Number of Instalments of the Additional Rates or Duties thereby to be discharged; and the Commissioners for executing this Act, in the District where such Duplicate or Second Receipt shall have been delivered, or any Two or more of them, may and they are hereby required, on any Application for that Purpose, at any of their Meetings, and on Production of the original Receipt indorsed as aforesaid, or other Proof, given to the Satisfaction of the said Commissioners, of the Payment in Advance of any Sum of Money, on Account of the said Rates or Duties, grant a Certificate thereof under their Hands to the Person or Persons making such Payments, which Certificates of the said Commissioners shall be received, without further Proof, as Evidence of such Payments in all Courts and Places, and before all Persons whatever.

Persons delivering to the Collectors Receipts of the Bank for not less than Three Instalments, to have an Allowance of 4*l.* *per Cent. per Ann.* for Money advanced, not

XCII. And be it further enacted, That every Person delivering to any Collector or Collectors of the said Additional Rates or Duties hereby granted, any Receipt or Duplicate as aforesaid, given for Monies paid into the said Bank of *England*, in Advance as aforesaid, in Discharge of not less than Three Instalments of the said Additional Rates and Duties charged upon such Person, shall be entitled to an Allowance on the Sums expressed in such Receipt or Duplicate, or such Part thereof, not exceeding the Amount of Six Instalments, charged as aforesaid, of so much Money as the Interest of the Sums so paid in Advance, not

being leſs than Three nor exceeding Six Inſtalments as aforeſaid, ſhall amount unto, after the Rate of Four Pounds *per Centum per Annum*, from the Day of Payment of the Firſt of the ſaid Inſtalments ſo to be diſcharged, until the Day of Payment of the laſt of the ſaid Inſtalments, which Allowance is to be aſcertained by the Certificate of the Receiver General of the County, Riding, Shire, Stewartry, or Place, where ſuch Additional Rates or Duties ſhall be payable; which Certificate ſuch Receiver General ſhall grant on Demand, before the Period of ſuch laſt Inſtalment; and the Allowance ſo certified ſhall be paid at the Bank of *England*, or by the Collector or Collectors of the ſaid Additional Rates or Duties, out of any Payments that may be afterwards made by or on the Behalf of the Perſon to whom ſuch Certificate ſhall be granted, or in caſe no future Payment ſhall become due, then by the Receiver General of the ſame County, Riding, Shire, Stewartry, or Place, out of any Monies in his Hands, of the ſaid Additional Rates or Duties.

exceeding Six Inſtalments; ſuch Allowance to be aſcertained by the Receiver-General's Certificate, and paid at the Bank, or by the Collector or Receiver-General, as the Caſe may require.

XCIII. Provided always, and be it further enacted, That if any Perſon, having received the Copy of the Certificate of his or her Aſſeſſment to be made by virtue of this Act, ſhall be deſirous of paying the Duty in Advance at the Bank of *England*, and of receiving the Diſcount to be allowed by this Act on Prompt Payment at the ſaid Bank of *England*, it ſhall be lawful for the Caſhier or Caſhiers of the ſaid Bank of *England*, on Production of the Copy of ſuch Certificate at the Time of Payment of the ſaid Duty in Advance, (the Sum ſo paid not in any Caſe to be leſs than the Sum which appears by ſuch Certificate to be payable, by Three Inſtalments), to make an Allowance at the Rate before-mentioned out of the Sums ſo paid in Advance, from the Day of paying in the ſame until the Day appointed by this Act for the Payment of the laſt of the ſaid Inſtalments thereby diſcharged, and in ſuch Caſe to give the Perſon paying in the ſame a Certificate or Receipt, and a Duplicate thereof, ſpecifying therein the Number of Inſtalments thereby diſcharged, and the Amount of the Allowance for ſuch Prompt Payment; and all ſuch Allowances ſhall be made by the ſaid Caſhier or Caſhiers out of the Duties to be paid in at the ſaid Bank of *England*, at the Time of paying the ſame.

The Bank may allow Diſcount to Perſons producing the Certificate of their Aſſeſſment, &c. paying Aſſeſſments in Advance, not leſs than Three Inſtalments, giving a Receipt and Duplicate.

XCIV. Provided always, and be it further enacted, That it ſhall be lawful for the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, on the Receipt of any Sum of Money by virtue of this Act, to give a Certificate or Certificates in lieu of a Receipt or Receipts as herein-before mentioned, and if required ſo to do, a Duplicate or Duplicates thereof, or Certificates of the ſame Tenor and Date, and every ſuch Certificate ſhall be of the like Force and Validity as a Receipt or Receipts in the Manner before directed.

Bank may give Certificates in lieu of Receipts, and Duplicates thereof.

XCV. And be it further enacted, That if any Perſon or Perſons ſhall forge or counterfeit, or cauſe or procure to be forged or counterfeited, or ſhall willingly act or aſſiſt in the forging or counterfeiting any Certificate or Certificates, or Receipt or Receipts, for the Whole or any Part or Parts of the Sums received at the Bank of *England*, in purſuance of this Act, or any Duplicate of any ſuch Certificate or Receipt, or ſhall alter any Number, Figure, or Word, in any ſuch Certificate, Receipt, or

Perſons forging or altering Certificates, Receipts, or Duplicates, or uttering them, to be adjudged guilty of Felony, without Benefit of Clergy.

or Duplicate, or knowingly utter or publiſh, as true, any ſuch falſe, forged, counterfeited, or altered Certificate or Certificates, or Receipt or Receipts, or Duplicate or Duplicates, with Intent to defraud the King's Majeſty, His Heirs or Succeſſors, or the Governor and Company of the Bank of *England*, or any Body Politick or Corporate, or any Perſon or Perſons whatſoever, every ſuch Perſon or Perſons ſo forging or counterfeiting, or cauſing or procuring to be forged or counterfeited, or willingly acting or aſſiſting in the forging or counterfeiting, or altering, uttering, or publiſhing, as aforeſaid, being thereof convicted in due Form of Law, ſhall be adjudged guilty of Felony, and ſhall ſuffer Death as a Felon, without Benefit of Clergy.

Monies ariſing from the Duties, or received at the Bank, to be paid into the Exchequer, and kept ſeparate from all other Monies.

XCVI. And be it further enacted, That all Monies ariſing by the ſaid reſpective Additional Rates and Duties (the neceſſary Charges of raiſing and accounting for the ſame excepted), and alſo all Monies to be received at the Bank of *England*, ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer, diſtinctly and apart from all other Branches of the Publick Revenues; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt of Exchequer, a Book or Books, in which all the Monies ariſing from the ſaid reſpective Rates and Duties, or received at the Bank of *England*, and paid into the ſaid Receipt as aforeſaid, ſhall be entered ſeparate and apart from all other Monies paid and payable to His Majeſty, His Heirs and Succeſſors, upon any Account whatever; and the ſaid Monies ſo paid into the ſaid Receipt ſhall be ſubject and liable to the Uſes and Purpoſes herein-after mentioned.

Monies ariſing from the Duties or paid to the Bank, or from other Duties to be granted this Seſſion for the ſame Purpoſe, not exceeding 7,000,000 *l.* to be applied to ſuch Services as ſhall then have been voted for 1798.

XCVII. And be it further enacted, That all the Monies ariſing from the ſaid reſpective Additional Rates and Duties, or from Payments at the Bank of *England*, or from ſuch other Aids and Duties as ſhall be granted by any Act to be paſſed in this Seſſion of Parliament, and ſpecifically appropriated thereby to the ſame Purpoſes with the ſaid Additional Rates and Duties hereby impoſed, not exceeding in the Whole the Sum of Seven Millions, which ſhall be paid into the ſaid Receipt of the Exchequer, ſhall from Time to Time, as the ſame ſhall be paid into the ſaid Receipt, be iſſued and applied to ſuch Services as ſhall then have been voted by the Commons of *Great Britain*, in this preſent Seſſion of Parliament, for the Service of the Year One thouſand ſeven hundred and ninety-eight; and the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the High Treaſurer for the Time being, are or is hereby authorized and empowered to iſſue and apply the ſame accordingly.

After reſerving the ſaid 7,000,000 *l.* the Surplus to be applied in paying the Intereſt of any Loan of this Seſſion not exceeding 8,000,000 *l.*

XCVIII. And be it further enacted, That after iſſuing or reſerving at the ſaid Receipt of Exchequer, out of the Monies to ariſe as aforeſaid, by virtue of this Act, or any other Act or Acts to be paſſed in this preſent Seſſion of Parliament, ſuch Sum, not exceeding Seven Millions, as ſhall be voted for the Service of the Year One thouſand ſeven hundred and ninety-eight as aforeſaid, ſo much of the Surplus of the ſaid Monies as ſhall be neceſſary, ſhall be and is hereby directed to be applied, in the firſt Place, to the Payment and Diſcharge of all Annuities, Intereſt, and Dividends, which ſhall become payable in conſequence of any Sum of Money, not exceeding the Sum of Eight Millions, to be raiſed by Loan, by virtue of any Act or Acts to be paſſed

paſſed in the preſent Seſſion of Parliament, and the ſame ſhall, at the End of each Quarter of a Year, or at ſuch other Periods as the ſaid Annuities, Intereſt, and Dividends ſhall become payable, be carried to and made Part of the Conſolidated Fund, during the Continuance of the Term herein mentioned; and that after applying ſuch Part of the ſaid Monies as ſhall be ſufficient for the Purpoſes aforeſaid, the Commiſſioners of His Majeſty's Treaſury for the Time being, or any Three or more of them, or the High Treaſurer for the Time being, are or is hereby authorized and required to iſſue the Surplus of the ſaid Monies ariſing as aforeſaid, during the ſaid Term, to the Governor and Company of the Bank of *England*, and the ſaid Money ſo iſſued ſhall be by them placed to the Account of the Commiſſioners appointed by an Act of the Twenty-ſixth Year of His preſent Majeſty's Reign, for applying certain Sums of Money annually to the Reduction of the National Debt, who ſhall apply the ſame in the Manner herein-after directed.

and the Reſidue to Commiſſioners for reducing the National Debt.

c. 31.

XCIX. And be it further enacted, That all the Monies which by virtue of this Act ſhall be placed to the Account of the ſaid Commiſſioners, to be applied towards the Reduction of the National Debt, ſhall be applied by the ſaid Commiſſioners in Payment for the Purchaſe of any Publick Annuities, in the following Manner; (that is to ſay), That all Monies ſo to be applied, which ſhall be placed to the Account of the ſaid Commiſſioners, between the End of any Quarter of a Year ending on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in any Year during the Term herein mentioned, and the Firſt Day of the Calendar Month which ſhall commence next after the End of ſuch Quarter, ſhall be applied to the Purchaſe of Publick Annuities, in equal Portions as nearly as may be on every Day (*Saturdays* and *Mondays* excepted) on which the ſame ſhall be transferrable, between the ſaid Firſt Day of the Calendar Month which ſhall commence next after the End of ſuch Quarter and the Firſt Day of the Calendar Month which ſhall commence next after the End of the Quarter next enſuing; and that all the Rules and Directions preſcribed by the ſaid Act of the Twenty-ſixth Year of His preſent Majeſty aforeſaid, for the Purchaſe of any Publick Annuities below Par, or at or above Par, ſhall be applied and put in Practice with relation to the Monies appropriated by virtue of this Act, as effectually as if the ſaid Rules and Directions had been ſpecially enacted in this Act; and all ſuch Part of the Principal or Capital Stock of ſuch Publick Annuities as ſhall be purchaſed by the ſaid Commiſſioners by virtue of this Act, ſhall be transferred to the Account of the ſaid Commiſſioners, in the Books of the Governor and Company of the Bank of *England*; and that the Dividends payable thereon ſhall from Time to Time, during the Term herein mentioned, be received by the Governor and Company of the Bank of *England*, and placed to the Account of the ſaid Commiſſioners.

Monies placed, by virtue of this Act, to the Account of the Commiſſioners for reducing the National Debt, to be applied conſonant to the Directions of this Act and 26 *Geo* III, Cap. 31.

C. And be it further enacted, That all Dividends which ſhall from Time to Time become due and payable in reſpect of the Principal or Capital Stock of ſuch Annuities as ſhall be redeemed by virtue of this Act, ſhall be iſſued or ſet apart out of the Conſolidated Fund during the Term herein mentioned, in the ſame Manner as if ſuch Principal or Capital Stock had not been redeemed, and ſhall be paid to the ſaid Governor and Company of the Bank of *England*, to be placed to the Account of the

The Dividends on the Capital Stock redeemed by virtue of this Act, to be applied in Reduction of the National Debt,

as under 26 *Geo.* III, Cap. 31.

ſaid Commiſſioners; and the ſame ſhall from Time to Time be applied by them under the like Rules and Regulations, and in the Manner preſcribed by the ſaid Act of the Twenty-ſixth Year of the Reign of His preſent Majeſty, with reſpect to the Sums redeemed by virtue of the ſaid Act; and that all and every the Rules, Methods, Regulations, and Proviſions, which in and by the ſaid Act of the Twenty-ſixth Year aforeſaid are provided and eſtabliſhed for applying, managing, or accounting for the Sums veſted in the ſaid Commiſſioners for the Purpoſes of the ſaid Act, ſhall be practiſed, uſed, and put in Execution in and for the applying, managing, and accounting for all Sums of Money directed to be placed to the Account of the ſaid Commiſſioners by virtue of this Act, as fully and effectually as if the ſame had been repeated and re-enacted in this preſent Act; and that after the Determination of this Act, ſuch Dividends as ſhall be payable in reſpect of the Publick Annuities redeemed by virtue of this Act, ſhall remain in the Conſolidated Fund, and ſhall be applied to the Uſes and Purpoſes which the Monies compoſing the Conſolidated Fund may be applicable to.

The Duties hereby impoſed to ceaſe, upon the Purchaſe of Annuities to the Amount created by the Loan of £.8,000,000, and on Publication thereof, as directed in § 102.

CI. And be it further enacted, That upon the Purchaſe by the ſaid Commiſſioners appointed for the Reduction of the National Debt, out of the Monies to ariſe by virtue of this Act, of Publick Annuities, to the Amount of the Annuities which may be created on the Loan or the ſaid Sum, not exceeding Eight Millions as aforeſaid, and upon Publication thereof in the Manner herein-after directed, the ſaid Rates and Duties hereby impoſed ſhall from thenceforth ceaſe and determine, and be no longer paid or payable; and all the Rules and Regulations of this Act, reſpecting the ſaid reſpective Additional Rates and Duties hereby impoſed, ſhall alſo from thenceforth ceaſe and determine; ſave and except as to the Recovery of any Arrears of the ſaid reſpective Additional Rates and Duties which may at that Time have accrued, or to any Fine, Penalty, or Forfeiture which may have been then incurred; ſave alſo and except as to the Proviſions of this Act, relating to the Dividends which ſhall be payable in reſpect to the Publick Annuities redeemed by virtue of this Act.

As ſoon as Annuities to the ſaid Amount ſhall be purchaſed, the Auditor of the Exchequer to tranſmit a Certificate to the Treaſury, who ſhall order the Commiſſioners to ceaſe from charging the Duties under this Act; of which the Commiſſioners ſhall give publick Notice on the 'Change, and in the Gazette, &c.

CII. And be it further enacted, That as ſoon as any Publick Annuities, to the Amount aforeſaid, ſhall be purchaſed by the Commiſſioners for the Reduction of the National Debt out of the Monies ariſing by this Act, the Auditor of the Receipt of His Majeſty's Exchequer ſhall, and he is hereby directed and required to tranſmit a Certificate thereof to the Commiſſioners of the Treaſury, or the High Treaſurer for the Time being, who ſhall thereupon iſſue their or his Orders to the ſaid Commiſſioners for the Affairs of Taxes, to direct the Commiſſioners for putting this Act in Execution, and the ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors acting under them reſpectively, to ceaſe from charging any further Rate or Duty for or on Account of the ſaid Additional Rates and Duties by this Act impoſed, and to ceaſe from collecting any Additional Rate or Duty before charged by virtue of this Act, except Arrears of the ſaid Rate or Duty grown due or payable before the Date of ſuch Orders; and the ſaid Commiſſioners for the Affairs of Taxes are hereby required to cauſe publick Notice of ſuch Order to be given to them as aforeſaid, to be affixed in their Office, and at the Royal Exchange, and alſo to publiſh the ſame in the *London Gazette*, before the Day fixed for the Determination of the

the ſaid reſpective Additional Rates and Duties, and ſuch Notice ſhall be deemed to be a ſufficient Publication of the Determination of the ſaid Additional Rates and Duties, according to the true Intent and Meaning of this Act; and the Commiſſioners for putting this Act in Execution, and all Surveyors, Inſpectors, Aſſeſſors, and Collectors, and other Officers acting under them, are hereby required to act in obedience thereto.

Any Surplus in the Exchequer to remain at the Diſpoſition of Parliament.

CIII. And be it further enacted, That if, after applying the Monies to be raiſed by virtue of this Act to the ſeveral Purpoſes aforeſaid, any Sum of Money ſo ariſing ſhould be in the ſaid Receipt of the Exchequer, the ſame ſhall remain for the Diſpoſition of Parliament, and ſhall not be applied otherwiſe than as Parliament ſhall direct.

Application and Recovery of Penalties.

CIV. And be it further enacted, That One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed, ſhall, if ſued for within the Space of Six Calendar Months from the Time of ſuch Penalties or Forfeitures being incurred, be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and which ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England*, or in His Majeſty's Court of Exchequer in *Scotland*, for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Privilege, Wager of Law, nor more than One Imparlance ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General in *England*, or His Majeſty's Advocate in *Scotland*, in caſe it ſhall appear to his Satisfaction that any ſuch Penalty or Forfeiture was incurred without any Intention of Fraud, to ſtay all further Proceedings, by entering a *noli proſequi*, or otherwiſe, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

Attorney General may ſtay Proceedings in certain Caſes.

Limitation of Actions.

CV. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Six Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue, and give this Act, and the ſpecial Matter in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit after the Defendant or Defendants ſhall have appeared, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

The Perſons inveſted with the Authority of borrowing Money for diſcharging Debts incurred by building

CVI. And whereas many Counties, Cities, Towns, and other Places, are burthened with Rates for the Purpoſe of diſcharging the Debts incurred by the building or repairing of Churches, Gaols, Houſes of Correction, Poor Houſes, and other Works of a publick Nature, which Debts are required by divers Acts of Parliament to be wholly diſcharged within

or repairing Churches, Gaols, &c. may prolong the Time for Payment, not exceeding Three Years beyond the ſubſiſting Term, with the Conſent of the Creditors.

within certain limited Times: And whereas it would tend to facilitate the Collection of the Tax impoſed by this Act, and would be a reaſonable Relief to the Perſons liable to the ſaid Rates, if ſuch Times were permitted to be prolonged without Prejudice to any Creditors; be it therefore enacted, That in all the ſeveral Caſes aforeſaid, it ſhall be lawful for the Magiſtrates or other Perſons inveſted with the Authority of borrowing Money, and impoſing Rates for the Purpoſes aforeſaid, to prolong the Time for completing the Diſcharge of the Monies borrowed or otherwiſe due, for any Term not exceeding Three Years beyond the now ſubſiſting Term: Provided always, that ſuch Order be made with the Conſent in Writing of the reſpective Creditors, or ſo many of them as ſhall be affected thereby.

Act may be altered or repealed this Seſſion.

CVII. Provided always, and be it further enacted, That this Act may be altered, varied, or repealed by any Act or Acts to be made in this preſent Seſſion of Parliament.

THE

THE

SCHEDULE to which this Act refers.

RULES for eſtimating the Income of Perſons appealing againſt any Aſſeſſment to be made under the Act of the Thirty-eighth Year of the Reign of His preſent Majeſty. I.

THE CASES of Appellants deriving their Income, or any Part thereof, from or out of Land:

1ſt CASE.—FREEHOLD, Cuſtomary, or Copyhold Land uſually in the Occupation of the Owners.

In ſuch Caſe the Income of the Owner ſhall be taken at the true Annual Value, according to the beſt of his Knowledge and Belief, but in no Caſe leſs than the Rent of One Year and the Half of a Year, at which Lands of the like Quality and Quantity are worth to be let by the Year in that Neighbourhood, and according as the ſame may be ſubject to, or free from Tythe, or according to the Rate of Compoſition or Modus payable for the ſame, after deducting ſuch Payments as the ſame may be ſubject to, and which are allowed to be deducted by theſe Rules * from Income ariſing out of Land. * *See* II.

2d CASE.—Aſſeſſment on the Owner of Lands demiſed to a Tenant.

In the Caſe of Lands demiſed at Rack Rent; the Income of the Owner ſhall be taken at the full Amount of the Rent reſerved for One Year, after deducting as aforeſaid.

In the Case of Lands demised in Consideration of a Fine paid, and a Rent reserved, the said Income shall be taken at the Amount of the said Rent for One Year, and of such further Sum in respect of the Fine, as in the Judgement of the Owner will amount to a Sum equal to the Receipts of One Year, on a fair Average.

In the Case of Lands demised in Consideration of a Fine only, the like Average as aforesaid shall be taken.

3d CASE.—Assessment on the Owners of Lands in respect of uncertain Profits.

Casual and uncertain Profits arising out of Lands shall be estimated according to the best of the Owner's Judgement and Belief, on the Amount of a Sum equal to the Receipts of One Year, on a fair Average.

4th CASE.—By the Tenant of Lands demised.

In the Case of a Demise at Rack Rent, the Income of the Occupier of Lands, under the Rent of One hundred Pounds *per Annum*, shall be taken at not less than Three Fourths of such Rent for One Year.

If of One hundred Pounds *per Annum*, or upwards, then at not less than the full Amount of such Rent for One Year.

5th CASE.—Lessees in Consideration of Fines.

In the Case of Lessees of Lands in Consideration of Fines, whether with or without a Rent reserved, the Income of the Lessee shall be taken at not less than Three Fourths of the Rent, at which Lands of the like Quality and Quantity are worth, to be let by the Year in that Neighbourhood.

6th CASE. — Owners of Houses demised to Tenants.

In such Case, the Annual Rent for which the House shall be let, shall be taken to be the Income of the Owner, after deducting the fair Average for Money expended in Repairs during the Ten preceding Years.

7th CASE.—Owners of Houſes or other Buildings occupying the ſame.	The Annual Value of ſuch Houſes or other Buildings ſhall be taken according to the fair Rent at which the ſame might be let, clear of all Repairs.
8th CASE.—Income ariſing from Profeſſions, or Trades, or Vocations.	The Income of ſuch Perſon ſhall be taken at not leſs than the full Amount of his or her Profits or Gains, acquired or received within the Year, ending the Thirty-firſt Day of *December* One thouſand ſeven hundred and ninety-ſeven, and which ſuch Perſon might or could expend within ſuch Year, or, at the Election of the Perſon aſſeſſed, at a Sum not leſs than the fair and juſt Average for One Year of the Amount of his or her Profits or Gains in the Three Years preceding the Thirty-firſt Day of *December* One thouſand ſeven hundred and ninety-ſeven, and which ſuch Perſons might or could expend within the ſaid Three Years.
9th CASE.—Income ariſing from Annuities, Intereſt of Money, Rent Charge, or other Payments.	In ſuch Caſes, the Income ſhall be taken at not leſs than the whole Sums payable within the Year preceding the paſſing of this Act.

RULES

II. RULES ſetting forth in which Caſes, and on what Account, any Deductions may be made in eſtimating the fair Income.

1ſt, General Deductions.

FIRST, The Amount of Annual Intereſt payable for Debts owing by or charged upon the Eſtate of the Appellant.

Second, The Amount of Allowances to any Child or Children, or other Relations of the Appellant, ſuch Child or Children or other Relations not making a Part of the Family of ſuch Appellant.

Third, The Amount of the Aſſeſſed Taxes, contained in the laſt Aſſeſſment or Aſſeſſments thereof, within the Year ending the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight.

Fourth, The Amount of the ſeveral Rates made upon and paid by ſuch Appellant, within One Year, ending the Thirty-firſt Day of *December* One thouſand ſeven hundred and ninety-ſeven, for the Relief of the Poor, for the ſeveral Rates commonly called The Church Rate, The County Rate, The Rate (if any) for paving, watching, and lighting Streets, or for Maintenance of Sewers, or any Rate, Tax, or Aſſeſſment payable under any Law or Act of Parliament for the Purpoſes of draining or Embankment, or for the Erection or Repair of Churches, Gaols, Bridges, or other Publick Buildings, or for Repair of Highways.

Fifth,

Fifth, The Amount of any Annuity payable by the Appellant, either as a Debt or Charge upon his or her Income, excepting any Payment to the Wife of any Appellant living with such Appellant.

2d, Deductions in respect of Land.

First, The Amount of the Land Tax paid by, or to be paid by the Appellant, or any former Owner or Occupier, within One Year, ending the Fifth Day of *April* One thousand seven hundred and ninety-eight.

Second, The fair Yearly Average for Money expended in Repairs of Buildings during the Ten preceding Years.

Third, The Amount of Fee Farm Rents, Quit Rents, Rent Charges, Ground Rents, and other Rents payable by the Appellant, being himself the Owner of the Land, estimated for One Year next preceding the Time of making the Appeal, and also of Fines on a fair Yearly Average.

3d, Deductions by Persons having Estates for Life or Lives only, in Addition to any other Deductions before mentioned.

The Amount of Premiums for Insurance paid out of their Incomes to secure a Provision for themselves, or any of their Families, or for the Benefit of their Creditors after their Decease.

III. FORM to be uſed by Appellants in declaring their Proportion of the Duty to their Income.

I, (*A. B.*) do declare, That the Amount of my Annual Income, [*or, if the Declaration ſhall be made by a Guardian, Tutor, Curator, or Committee, or by a Steward or Agent, then*, I, (*C. D.*) of Guardian, Tutor, Curator, Committee, Steward, or Agent, *as the Caſe may be*, of *A. B.* of (*or as the Caſe may be*), do declare, that the Amount of the Annual Income of the ſaid *A. B.*], eſtimated according to the Rules and Directions preſcribed by an Act, paſſed in the Thirty-eighth Year of the Reign of His Majeſty King *George* the Third, doth not exceed the Sum of which Eſtimate I have made according to the ſaid Directions and Rules, to the beſt of my Knowledge and Belief, having made from the ſaid Income no other Deductions than ſuch as are ſpecified in the Schedule annexed to the ſaid Act.

Signed,

We whoſe Names are under-written, do teſtify that the Signature of is of his proper Hand-writing, and that the ſame was written in our Preſence.

E. F. of
G. H. of

FORM

FORM of the Oath to be made by any Guardian, Tutor, Curator, or Committee, or by any Steward or Agent, making a Declaration on the Behalf of any Infant, or abſent or incapacitated Perſon, or any Body Corporate or Politick. IV.

I, *C. D.* do ſwear, (*or, being one of the People called* Quakers, do ſolemnly affirm), That I have acted as for *A. B.* of for the Space of and that I am well acquainted with the Annual Income of the ſaid *A. B.* which Annual Income is truly ſtated in the Declaration hereunto annexed, to the beſt of my Knowledge and Belief.

So help me GOD.

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