

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

CAP. XL.

An Act for repealing the Duties on Houſes, Windows, and Lights, on Inhabited Houſes, and on Clocks and Watches; and for granting to His Majeſty other Duties on Houſes, Windows, and Lights, and on Inhabited Houſes, in lieu thereof.

[10th *May* 1798.]

Moſt Gracious Sovereign,

Preamble. WHEREAS the charging ſeparately the ſeveral Rates and Duties payable upon Houſes, Windows, or Lights, and upon Inhabited Houſes, and the Additional Rates upon the Amount thereof, has been found inconvenient; and it is expedient that the ſaid ſeveral Rates and Duties, and alſo the Duties on Clocks and Watches, ſhould be repealed, and other Duties granted in lieu thereof: We, Your Majeſty's moſt dutiful and loyal Subjects the Commons of *Great Britain* in Parliament aſſembled, do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, in that Part of *Great Britain* called *England*, and from and after the Term of *Whitſunday* One thouſand ſeven hundred

From *April* 5, 1798, in *England*, and the Term of *Whitſunday*

1798, in *Scotland*, the Duties on Houſes, Windows, or Lights, granted by 6, 24, and 37 *Geo.* III, and on Houſes, by 19 *Geo.* III, and the additional Duties upon the Amount thereof, and the Duties on Clocks and Watches, granted by 37 *Geo.* III, to ceaſe;

hundred and ninety-eight, in that Part of *Great Britain* called *Scotland*, all and ſingular the Rates and Duties upon Houſes, Windows, or Lights reſpectively granted by the ſeveral Acts made in the Sixth, Twenty-fourth, and Thirty-ſeventh Years of the Reign of His preſent Majeſty, and alſo the Rates and Duties upon Inhabited Houſes, granted by an Act paſſed in the Nineteenth Year of the Reign of His preſent Majeſty, and alſo the Additional Rates and Duties charged by ſeveral Acts upon the Amount of the ſaid Rates and Duties, and alſo the Rates and Duties on Clocks and Watches, granted by an Act of the Thirty-ſeventh Year of the Reign of His preſent Majeſty, ſhall ſeverally ceaſe and determine; ſave and except in all Caſes relating to the demanding, recovering, receiving, or paying any Arrears thereof reſpectively, which may, on the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, and the Term of *Whitſunday* One thouſand ſeven hundred and ninety-eight, in *England* and *Scotland* reſpectively, remain unpaid, or any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto reſpectively, which ſhall have been incurred at any Time before the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, and the Term of *Whitſunday* One thouſand ſeven hundred and ninety-eight, reſpectively as aforeſaid; ſave alſo and except the Additional Rates and Duties granted by an Act, paſſed in the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty an Aid and Contribution for the Proſecution of the War.*

and in lieu thereof, the Duties in the annexed Schedules to be levied.

II. And be it further enacted, That, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, in *England*, and from and after the Term of *Whitſunday* One thouſand ſeven hundred and ninety-eight, in *Scotland*, in lieu and inſtead of the ſaid Rates and Duties by this Act repealed, there ſhall be aſſeſſed, raiſed, levied, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon Houſes, Windows, and Lights, and upon Inhabited Houſes, the ſeveral Rates and Duties reſpectively inſerted, deſcribed, and ſet forth in the ſeveral Schedules marked A. and B. hereunto annexed; which ſeveral Schedules, and the Rules therein contained, ſhall be deemed and conſtrued a Part of this Act, as if the ſame were incorporated therewith.

Aſſeſſments to be made for a Year, and charged upon the Occupiers.

III. And be it further enacted, That every Aſſeſſment to be made by virtue of this Act in *England*, ſhall be in Force for One whole Year, from the Fifth Day of *April* in the Year in which the ſame ſhall be made; and every ſuch Aſſeſſment to be made in *Scotland*, ſhall be in Force for One Whole Year, from the Term of *Whitſunday* in the Year in which the ſame ſhall be made; and the Duties to be levied upon any ſuch Aſſeſſments to be made in *England* and *Scotland* reſpectively, ſhall be charged upon the Occupier or Occupiers for the Time being of Houſes, Cottages, or Tenements, in reſpect whereof the ſaid Duties ſhall be charged, his, her, or their reſpective Executors or Adminiſtrators: Provided always, that in all Caſes where the Rates and Duties by this Act repealed, are directed to be paid by the Landlord or Landlords of any Houſe or Tenement, in ſuch Caſe the ſaid Landlord or Landlords ſhall be liable to the Duties hereby granted in like Manner.

Landlords to be liable to Duties where they paid them under the former Acts.

Occupiers for the Time being to pay Aſſeſſments.

IV. And be it further enacted, That the Duties, hereby directed to be charged on the Occupier or Occupiers of Houſes, Cottages, or Tenements,

ments, ſhall be levied upon, and paid by the Occupier or Occupiers for the Time being, without any new Aſſeſſment for that Year, notwithſtanding any Change in the Occupation of any of ſuch Houſes, Cottages, or Tenements.

No Duty to be paid for Tenements containing not more than Six Windows, if the Occupiers are exempted, on Account of Poverty, from the Poor Rates.

V. Provided always, and be it further enacted, That no Rate or Duty ſhall be levied by virtue of this Act, for or in reſpect of any Cottage or Tenement containing not more than Six Windows or Lights in the Whole, the Occupier or Occupiers whereof, by Reaſon of his, her, or their Poverty only, and not for any other Cauſe, is or are exempted from the actual Payment of the uſual Taxes, Aſſeſſments, and Contributions, towards the Church and Poor.

Apartments in Inns of Court, &c. containing Eight Windows, or under, to be charged 2 s. for each; and above that Number, as an entire Houſe.

VI. And be it further enacted, That every Chamber or Apartment, in any of the Inns of Court or of Chancery, or in any College or Hall in any of the Univerſities of *Great Britain*, or in any Hall or Office belonging to any Perſon or Perſons, Body or Bodies Politick or Corporate, or any Publick Hoſpital, being ſeverally in the Tenure and Occupation of any Perſon or Perſons chargeable to the ſaid Rates and Duties, containing Eight Windows or Lights, or under, ſhall be charged thereto at the Rate of Two Shillings for every ſuch Window or Light; and every ſuch Chamber or Apartment, which ſhall contain more than Eight Windows or Lights, ſhall be ſubject to the Duties granted by this Act as if the ſame was an entire Houſe.

In Hoſpitals, &c. only the Apartments occupied by Officers or Servants, ſubject to Duty.

VII. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to ſubject any Hoſpital, Charity School, or Houſe provided for the Reception and Relief of poor Perſons, to the Payment of the Rate or Duty impoſed by this Act, except ſuch Apartments therein as are or may be occupied by the Officers or Servants thereof, which ſhall be ſubject to the ſame Duty (according to the Number of Windows in each) as other Inhabited Houſes are by this Act ſubject to.

Duty not to be charged on licenſed Chapels, or Dairies before exempted.

VIII. Provided always, and be it further enacted, That nothing herein contained ſhall extend to charge with the ſaid Duty any Room licenſed as a Chapel for the Purpoſes of Divine Worſhip, and uſed for no other Purpoſe whatſoever; nor to any Windows or Lights in Dairies, or other Rooms or Places deſcribed and exempted from the Duties hereby repealed, by an Act, paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act to exempt Dairies, and Rooms uſed ſolely for making, keeping, and drying, Cheeſe and Butter, from the Duties on Windows and Lights.*

Times of Payment of Duty.

IX. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act granted ſhall, in that Part of *Great Britain* called *England*, be paid Quarterly, on the Days herein-after mentioned; that is to ſay, On the Twentieth Day of *June* for the Quarter commencing from the Fifth Day of *April* and ending on the Fifth Day of *July*, the Twentieth Day of *September* for the Quarter commencing from the Fifth Day of *July* and ending on the Tenth Day of *October*, the Twentieth Day of *December* for the Quarter commencing from the Tenth Day of *October* and ending on the Fifth Day of *January*, and the Twentieth Day of *March* for the Quarter

Quarter commencing on the Fifth Day of *January* and ending on the Fifth Day of *April*, in every Year; the First Payment thereof to be made on the Twentieth Day of *June* One thouſand ſeven hundred and ninety-eight: And in that Part of *Great Britain* called *Scotland*, Half yearly; that is to ſay, On or before the Twenty-ninth Day of *September*, for the Half Year commencing from the Term of *Whitſunday* and ending at the Term of *Martinmas* in the ſame Year, and on or before the Twenty-fifth Day of *March*, for the Half Year commencing from the Term of *Martinmas* and ending at the Term of *Whitſunday* next enſuing; the Firſt Payment thereupon to be made on the Twenty-ninth Day of *September* One thouſand ſeven hundred and ninety-eight.

No Window to be deemed ſtopped up, unleſs it be with Stone or Brick, or the ſame Materials as the Outſide Walls.

X. And be it further enacted, That no Window or Light which ſhall be ſtopped up after the paſſing of this Act, in any ſuch Dwelling-houſe, ſhall be deemed to be ſtopped up within the Meaning of this Act, unleſs ſuch Window or Light ſhall be ſtopped up effectually with Stone or Brick, or with the ſame Kind of Materials whereof that Part of the outſide Walls of ſuch Dwelling-houſe in which ſuch Window or Light ſhall be, doth chiefly conſiſt.

Act not to extend to any ſtopped-up Window in Roofs, if ſtopped with like Materials as the Outſide.

XI. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to any Window or Light in the Roof of any Dwelling-houſe, which ſhall be ſtopped up effectually with *Materials* of the like Nature of which the Outſide of the Roof ſhall chiefly conſiſt.

No new Window to be made, nor any ſtopped-up one to be reſtored, or any to be ſtopped up, without previous Notice to the Surveyor, on Penalty of 10*l.*

XII. And be it further enacted, That, from and after the paſſing of this Act, no Window or Light ſhall be newly made in any Dwelling-houſe, or Office belonging thereto, in reſpect whereof any Rate or Duty is hereby granted, nor ſhall any ſuch Window or Light which ſhall have been ſtopped up at the Time when the Aſſeſſment in reſpect of ſuch Dwelling-houſe ſhall be made for the then current Year, be reſtored, nor ſhall any ſuch Window or Light be ſtopped up, without, in each of the Caſes, Six Days previous Notice thereof, in Writing, being given by the Occupier or Occupiers of ſuch Dwelling-houſe, to the Surveyor or Inſpector of the ſaid Rates or Duties, or One of them, for the Place in which the Aſſeſſment was made, deſcribing therein the particular Situation of every ſuch Window or Light in ſuch Dwelling-houſe, and the Number of ſuch Windows or Lights, if more than One, ſo to be made or reſtored, on Pain that the Occupier or Occupiers of ſuch Dwelling-houſe ſo offending, ſhall forfeit and pay the Sum of Ten Pounds for every Window or Light ſo newly made, reſtored, or ſtopped up, as aforeſaid, to be recovered as by this Act is directed, and which ſhall be paid over and above any Rate or Duty payable in reſpect of ſuch Dwelling-houſe.

Surveyor to certify Windows made or reſtored, and what the Parties have been under-rated in the Aſſeſſment, to the Commiſſioners,

XIII. And be it further enacted, That in caſe any Surveyor or Inſpector of the Rates or Duties hereby granted, ſhall receive any ſuch Notice as aforeſaid, or ſhall otherwiſe find or diſcover that any Window or Light in any ſuch Dwelling-houſe, liable to the ſaid Rates or Duties, hath been newly made or reſtored as aforeſaid, which Window or Light hath not been charged in the Aſſeſſment for that Year, then ſuch Surveyor or Inſpector ſhall, and he is hereby required to certify the ſame in Writing under his

Hand, by way of Charge, to any Two or more of the Commiſſioners for putting this Act in Execution, and ſhall ſtate in ſuch Certificate to what Amount the Perſon or Perſons liable to ſuch Rate or Duty hath or have been under-rated in the Aſſeſſment for that Year; and thereupon the ſaid Commiſſioners, or any Two or more of them, ſhall cauſe ſuch Aſſeſſment to be rectified according to ſuch Certificate, and the Rates and Duties ſo to be charged, ſhall be levied thereon from the Commencement of the Year in which ſuch Window or Light ſhall be made or reſtored, as if ſuch Window or Light had been originally included in ſuch Aſſeſſment: Provided always, that every ſuch Aſſeſſment, when amended, ſhall be liable to be appealed againſt in ſuch Manner as if the ſame had been originally ſo made.

who ſhall cauſe the Aſſeſſment to be rectified.

Amended Aſſeſſments may be appealed againſt.

XIV. And be it further enacted, That no Aſſeſſment ſhall be ſubject to Appeal, nor any Abatement of the Duties allowed, by reaſon of any Windows or Lights being ſtopped up, unleſs it ſhall be proved, to the Satisfaction of the Commiſſioners for executing this Act, that the ſame Windows or Lights were reſpectively ſtopped up previous to the Fifth of *April* next before the making the ſaid Aſſeſſment, if in *England*, or if in *Scotland*, that the ſame Windows or Lights were reſpectively ſtopped up previous to the Term of *Whitſunday* next before the making the ſaid Aſſeſſment.

No Appeal, or Abatement of Duties, to be allowed by reaſon of Windows ſtopped up, unleſs proved to have been ſtopped up previous to certain Periods.

XV. And be it further enacted, That all and every the Perſons named or appointed to be Commiſſioners for putting in Execution an Act of this preſent Seſſion of Parliament, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, for the Service of the Year One thouſand ſeven hundred and ninety-eight*, or who ſhall hereafter be named or appointed Commiſſioners for putting in Execution any other Act or Acts of Parliament for granting an Aid to His Majeſty, His Heirs or Succeſſors, by a Land Tax in *Great Britain*, or any Act of the preſent or any future Seſſion for continuing the ſame, ſhall be Commiſſioners for executing this Act with relation to the Rates and Duties hereby granted, and the Powers herein contained, 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 and Inſpectors, Aſſeſſors and Collectors, reſpectively appointed to put in Execution any of the ſaid Acts relative to the ſaid Rates or Duties hereby repealed, and the ſeveral Perſons who ſhall be hereafter appointed Inſpectors, Surveyors, Aſſeſſors, or Collectors reſpectively, by virtue of the Powers contained in the ſeveral Acts of Parliament now in Force relative to the ſaid Rates and Duties hereby repealed, (and which Powers are hereby declared to continue in Force for the Purpoſes of this Act), or by virtue of the Powers contained in this Act, or any other Act paſſed or to be paſſed in this preſent Seſſion of Parliament, ſhall be Surveyors, Inſpectors, Aſſeſſors, and Collectors, to put in Execution the preſent Act with relation to the Duties hereby granted, according to the Powers given to them reſpectively by the ſaid Acts, or any of them, (and not hereby altered), or by this Act; and the ſaid Commiſſioners, and other the Perſons 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 Rates and Duties hereby granted as

Commiſſioners of the Land Tax, and the Surveyors, Aſſeſſors, and Collectors, appointed under the Acts relative to the Rates herein repealed, or hereafter appointed, to put this Act in Execution.

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 Rates and Duties hereby repealed, or any Matters or Things therein reſpectively contained.

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

XVI. 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 Rates and Duties hereby granted, 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.

Duties to be aſſeſſed and collected as other Duties under the Management of the Commiſſioners of Taxes, *etc.*

XVII. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act granted, ſhall ſeverally and reſpectively be aſſeſſed, raiſed, levied, collected, and received, in ſuch and the like Form and Manner, and with ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, as are preſcribed and appointed by any Act or Acts now in Force, for aſſeſſing, raiſing, levying, collecting, receiving, and paying the Rates and Duties upon Houſes, Windows, and Lights, and upon Inhabited Houſes, hereby repealed, or any other Duties under the Management of the Commiſſioners for the Affairs of Taxes, as far as the ſame were in Force at and immediately before the Time of paſſing this Act, and are applicable to the ſeveral and reſpective Rates and Duties hereby granted, or any of them, and are not altered by this Act; except all Clauſes of Exemption as are contained in any of the ſaid Acts of the Sixth, Twenty-fourth, and Thirty-ſeventh Years of His preſent Majeſty, for granting any of the Rates or Duties on Windows or Lights, hereby repealed; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in any Act or Acts in relation to the ſaid reſpective Rates or Duties hereby repealed, or any of them, and in Force at and immediately before the paſſing of this Act, or in any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament, for the aſſeſſing, raiſing, levying, collecting, and paying the Rates and Duties hereby repealed, or any other the Rates and Duties under the Management of the Commiſſioners for the Affairs of Taxes, (except ſuch Clauſes of Exemption as aforeſaid), ſhall be in full Force, and be ſeverally and reſpectively duly obſerved, practiſed, and put in Execution, throughout the Kingdom

Kingdom of *Great Britain*, for the aſſeſſing, raiſing, levying, collecting, and paying the ſeveral Rates and Duties by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, (except as aforeſaid), were particularly repeated and re-enacted in the Body of this Act.

In any Place where Aſſeſſors or Collectors are not appointed, any Two Juſtices, on Notice of ſuch Default from the Surveyor, may appoint them.

XVIII. And be it further enacted, That if in any Pariſh or Place in *England*, any Failure ſhall happen in the Appointment of the Aſſeſſor or Aſſeſſors to take upon him or themſelves the Execution of this Act, on or before the Thirtieth Day of *April* in any Year, or in the Appointment of a Collector or Collectors to take upon him or themſelves the Execution of this Act, on or before the Thirtieth Day of *May* in any Year, it ſhall and may be lawful for any Two Juſtices of the Peace of the County or Riding in which ſuch Pariſh or Place ſhall be ſituate, and they, on Notice of ſuch Default from the Surveyor or Inſpector of the ſaid Rates and Duties hereby granted, are ſtrictly enjoined and required to appoint an Aſſeſſor or Aſſeſſors, or a Collector or Collectors, as the Caſe may require, from the Inhabitants of ſuch Pariſh or Place, or ſuch other Perſon or Perſons as might by any Law now in Force be appointed Aſſeſſors and Collectors for ſuch Pariſh or Place where ſuch Default ſhall happen, and for that Purpoſe ſhall iſſue their joint Precepts to ſuch and ſo many of the ſaid Inhabitants, or other Perſon or Perſons aforeſaid, as they ſhall think neceſſary, to appear before the ſaid Juſtices, for the Purpoſe of taking upon themſelves the ſaid reſpective Offices; and if any Perſon on whom the Precept of ſuch Juſtices ſhall be ſerved, ſhall neglect to appear according to the Precept, or any Perſon appointed or to be appointed, either by the Commiſſioners for executing this Act, or the Juſtices of the Peace as aforeſaid, to be an Aſſeſſor or Collector of the Duties by this Act granted, ſhall wilfully neglect or refuſe to take upon himſelf the Office of an Aſſeſſor or Collector, or ſhall wilfully neglect or refuſe to perform his Duty in the due and ſpeedy Execution of his Office, according to this Act, or if any Perſon ſo appointed to be an Aſſeſſor ſhall neglect or refuſe to take the Oath by this Act directed to be taken by Aſſeſſors, every ſuch Perſon ſo offending ſhall forfeit and pay the Sum of Twenty Pounds.

Perſons neglecting to obey the Precept of the Juſtices, or to take upon them the Office of Aſſeſſor or Collector, &c. to forfeit 20*l.*

If Two Commiſſioners do not meet, One with a Juſtice, or if none ſhould meet, Two Juſtices may act.

XIX. And be it further enacted, That if in any County, Riding, or Place in *England*, or in any Hundred, Rape, Lathe, Wapentake, or Ward, in ſuch County, Riding, or Place, Two or more Commiſſioners ſhall not have attended, or ſhall not attend at any Meeting appointed to be held, or which ought to be held, in purſuance of the Directions contained in any Act hereby declared to be in Force, in relation to the Duties granted by this Act, or any Act of the preſent Seſſion of Parliament, or this Act, or ſhall not have met, or ſhall not meet, to execute in any Particular this Act, or any other Act paſſed in this Seſſion of Parliament, within the Time limited by the Laws in Force in relation to the Duties granted by this Act, it ſhall be lawful for any One Commiſſioner, together with any One or more Juſtice or Juſtices of the Peace for ſuch County, Riding, or Place, or (if no Commiſſioner ſhall have ſo attended or met, or if no Commiſſioner ſhall ſo attend or meet) for any Two or more ſuch Juſtices of the Peace, to do all Acts, Matters, and Things, which are by this Act, or any Act or Acts in Force, directed to be done

by Commiſſioners at their General Meetings, or at their Meetings within their reſpective Hundreds, Rapes, Lathes, Wapentakes, or Wards; and all ſuch Juſtices of the Peace, being duly warned of ſuch Default by any Inſpector, Surveyor, Collector, or Aſſeſſor of the ſaid Rates and Duties, ſhall, in a convenient Time, aſſemble at the uſual Place of holding ſuch Meetings for the Execution of this Act; and all ſuch Acts, Matters, and Things, ſo done by any ſuch Commiſſioners and Juſtices of the Peace, or by Two or more ſuch Juſtices of the Peace as aforeſaid, ſhall be as good, valid, and effectual in the Law, to all Intents and Purpoſes, as if the ſaid Acts, Matters, and Things, had been done by Two or more ſuch Commiſſioners; any Thing contained in any Act to the contrary notwithſtanding.

If Collectors do not demand Duties, or neglect to execute Warrants for Recovery of them within a limited Time, the Pariſh to be anſwerable for the ſame.

XX. And be it further enacted, That the Pariſh or Place in *England* for which any Perſon or Perſons ſhall be appointed Collector or Collectors of the Rates and Duties hereby granted, ſhall be anſwerable for his or their duly demanding the ſaid Rates or Duties of the reſpective Perſons charged therewith, within Ten Days after the ſame are payable by virtue of this Act, according to the Directions herein contained, and alſo for his or their paying the Sums by him or them received, to the Receiver General of the ſaid Rates or Duties, according to the Proviſions of the Laws in Force; and if any Collector ſhall neglect or refuſe to demand Payment of the ſaid Rates and Duties of the reſpective Perſons charged therewith, or leave a Demand in Writing at their reſpective Places of laſt Abode, within the Time herein limited, or in caſe of Default of Payment thereof upon ſuch Demand, ſhall neglect or refuſe to execute the Warrant or Precept of the Commiſſioners or Juſtices for recovering of the ſame, within Two Calendar Months after the ſaid Rates and Duties are payable by this Act, it ſhall not be lawful for ſuch Collector to inſert in the Schedule, to be by the Receiver General returned into the Exchequer, the Name of ſuch Perſon, as having made Default of Payment of any of the Sums rated or aſſeſſed on ſuch Perſon, but the Pariſh or Place for which ſuch Collector ſhall have been appointed, ſhall be anſwerable for the ſame; and no Collector ſhall be allowed to inſert in any ſuch Schedule the Name of any Perſon to be returned into the Exchequer as not having paid the Rates or Duties by this Act granted, unleſs ſuch Collector ſhall make Oath, or, being One of the People called *Quakers*, ſhall make and ſubſcribe a ſolemn Affirmation, before Two Commiſſioners, or before One Commiſſioner and One Juſtice of the Peace, or before Two Juſtices of the Peace (who reſpectively ſhall certify the ſaid Oath or Affirmation on the ſaid Schedule) that the Sum for which ſuch Perſon is ſo returned, is due and wholly unpaid, either to ſuch Collector, or to any other Perſon or Perſons for ſuch Collector, to the beſt of his Knowledge and Belief, and that the Perſon ſo making Default is unable to pay the ſame, and by Reaſon of his or her Poverty is exempted from the actual Payment of all Taxes, Aſſeſſments, or Contributions towards the Church and Poor; or that ſuch Perſon became inſolvent or Bankrupt before the Day on which the Rates and Duties became payable, and had not Goods and Chattels ſufficient whereon to raiſe and levy the ſaid Rates and Duties, within the Pariſh or Place for which ſuch Collector ſhall have been appointed, at any Time ſince the ſaid Rates or Duties became payable; or that ſuch Perſon removed from the Pariſh or Place for which ſuch Collector ſhall have

No Collector to inſert in any Schedule to be returned into the Exchequer any Perſon as a Defaulter, unleſs he make Oath of certain Particulars.

have been appointed before the Day on which the Rates or Duties became payable, without leaving therein ſufficient Goods and Chattels whereon the Rates and Duties then payable could be raiſed and levied, and that there was not nor are any Goods or Chattels of any other Perſon or Perſons liable to the Payment of the ſaid Rates and Duties in Arrear, or any Part thereof, whereby the ſame, or any Part thereof, could or might be raiſed and levied; which Oath or Affirmation ſhall be indorſed on ſuch Schedule, and which Schedule ſhall ſpecify the Names of the Perſons making ſuch Default, and the Reaſon for returning each ſuch Defaulter.

Arrears of Duties to be re-aſſeſſed upon the Pariſh.

XXI. And be it further enacted, That any Arrear of the ſaid Rates and Duties ariſing by the Default as aforeſaid, or by the Failure of any Collector, for which any Pariſh or Place in that Part of *Great Britain* called *England*, ſhall be anſwerable, ſhall be re-aſſeſſed and charged within and upon ſuch Pariſh or Place, on the Amount of the Aſſeſſment which ſhall be made of the ſaid Rates and Duties granted by this Act, in the Year commencing from the Fifth of *April* next after the Time when ſuch Arrear accrued, by duly apportioning the Amount of ſuch Arrear amongſt the ſeveral Perſons aſſeſſed in that Year, according to each Perſon's Aſſeſſment, as nearly as the Caſe will admit; and by the like Rules, Methods, and Directions by which the original Aſſeſſment was made, to be raiſed and levied in ſuch Manner as any Re-aſſeſſment may by any Law now in Force be raiſed and levied: Provided always, that the Sum ſo to be re-aſſeſſed ſhall not be charged on the Amount of any of the Rates, Duties, or Sums of Money granted by the ſaid Act, paſſed in this preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty an Aid and Contribution for the Proſecution of the War.*

If any Perſon ſhall remove out of the Limits of the Collector without paying the Duties, or leaving ſufficient Goods on the Premiſes, he ſhall forfeit 20*l.*

XXII. And be it further enacted, That, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, if any Occupier of any Dwelling-houſe in that Part of *Great Britain* called *England*, rated or aſſeſſed to any of the Duties by this Act granted, ſhall remove out of the Limits of the Collectors of the Duties aſſeſſed on ſuch Dwelling-houſe, without firſt paying or diſcharging, or cauſing to be paid or diſcharged, all the Rates and Duties charged upon him or her in reſpect of ſuch Dwelling-houſe, and which ſhall then be due and payable, or without leaving in or upon ſuch Dwelling-houſe ſufficient Goods and Chattels whereon the ſaid Rates and Duties in Arrear may be raiſed and levied, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay, over and above the ſaid Rates and Duties ſo left unpaid as aforeſaid, the Sum of Twenty Pounds, to be recovered as by this Act is directed.

No Goods to be taken by virtue of any Proceſs, except at the Suit of the Landlord for Rent, or of the King, unleſs the Party ſhall previouſly undertake to pay the Arrears of

XXIII. And be it further enacted, That, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, no Goods or Chattels whatever, lying and being in or upon any Dwelling-houſe in that Part of *Great Britain* called *England*, or any of the Offices thereunto belonging, which ſhall have been rated or aſſeſſed to any of the Duties by this Act granted, ſhall be liable to be taken by virtue of any Execution, or other Proceſs, Warrant, or Authority, except at the Suit of the Landlord for Rent, (other than at the Suit of the King),

Duty, not exceeding a Year's.

King), on any Account or Pretence whatever, unleſs the Party at whoſe Suit the ſaid Execution or Seizure ſhall be ſued out or made, ſhall, before the Sale or Removal of ſuch Goods from off the Premiſes by virtue of ſuch Execution or Seizure, undertake in Writing to pay to the Collector or Collectors of the ſaid Duties, all Arrears of the ſame Duties which ſhall be due in reſpect of the Premiſes at the Time of taking ſuch Goods or Chattels by virtue of ſuch Execution or Seizure; provided ſuch Duties ſhall not be in Arrear for more than One Year; and in caſe the ſaid Duties ſhall be in Arrear for more than One Year, then the ſaid Party at whoſe Suit ſuch Execution or Seizure is ſued out or made, paying the ſaid Collector or Collectors the aforeſaid Duties due in reſpect of the Premiſes for One Whole Year, may proceed to execute his Judgement, or proceed in his Seizure as he might have done before the making of this Act; but in caſe of Refuſal to pay the ſaid Duties, the ſaid Collector or Collectors are hereby authorized and required to diſtrain ſuch Goods or Chattels, and proceed to Sale thereof, according to the Laws now in Force, in order to obtain Payment of the ſaid Duties in Arrear for One Year; and all Remedies, Advantages, Powers, Methods, and Things, which by any Act or Acts concerning Bankrupts, or concerning the Method of recovering Rent in Arrear, are given and granted to any Creditors, Leſſors, or Landlords reſpectively, and all the Powers and Proviſions of an Act, paſſed in the Twenty-ſeventh Year of the Reign of King *George* the Second, intituled, *An Act for the more eaſy and effectual proceeding upon Diſtreſſes to be made by Warrants of Juſtices of the Peace*, and alſo of another Act, paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act to authorize Juſtices of the Peace to impoſe Fines upon Conſtables, Overſeers, and other Peace or Pariſh Officers, for Neglect of Duty, and on Maſters of Apprentices for ill Uſage of ſuch their Apprentices; and alſo to make Proviſion for the Execution of Warrants of Diſtreſs granted by Magiſtrates*, as far as the ſame relate to the Execution of Warrants of Diſtreſs granted by Juſtices of the Peace, ſhall be uſed and practiſed by the reſpective Commiſſioners for executing this Act, and by any Collector, Surveyor, or Inſpector of the ſaid Rates and Duties, acting under the Authority of the ſaid Commiſſioners, for recovering and ſecuring any Arrears of the ſaid Rates and Duties (over and above the Powers, Remedies, Rules, and Regulations, contained in any Act or Acts relative to the Duties hereby repealed, or in this Act) as fully and effectually as if the ſame Remedies, Advantages, Powers, Proviſions, Methods, and Things, were particularly and ſeverally repeated by and re-enacted in this Act.

In caſe of Refuſal to pay the Duties, the Collectors may diſtrain and ſell the Goods, &c.

Commiſſioners to take the following Oath;

XXIV. And be it further enacted, That, from and after the paſſing of this Act, every Perſon appointed or to be appointed to put this Act in Execution as a Commiſſioner, or any Juſtice of the Peace executing the Office of a Commiſſioner, before he ſhall act as a Commiſſioner in Execution thereof, or ſhall execute the Office of ſuch Commiſſioner (except in adminiſtering the Oath herein after expreſſed), ſhall take, and he is hereby required to take the following Oath; (that is to ſay),

'I *A. B.* do ſwear, That I will truly, faithfully, impartially, and honeſtly, according to the beſt of my Skill and Knowledge, execute the ſeveral Powers and Authorities repoſed in me as a Commiſſioner,

'ſioner, by the ſeveral Acts relative to the Duties under the Manage-
'ment of the Commiſſioners for the Affairs of Taxes; and that I will
'judge and determine upon all Appeals, and all other Matters and
'Things which ſhall be brought before me as a Commiſſioner under
'the ſaid ſeveral Acts, and every or any of them, without Favour or
'Affection.

'So help me GOD.'

which may be adminiſtered by a Commiſſioner or Juſtice although he has not taken it.

Oath to be ſubſcribed, and the Names of ſuch Subſcribers to be tranſmitted to the Tax Office.

50 *l.* Penalty for acting as Commiſſioner without having taken the Oath.

Which Oath any One of the Perſons appointed to put this Act in Execution as a Commiſſioner, or any Juſtice of the Peace in the County, Riding, Shire, Stewartry, City, or Place, where the Aſſeſſment is to be made, is hereby authorized to adminiſter, although the ſaid Perſon adminiſtering the ſame hath not himſelf previouſly taken the Oath; and which Oath ſo taken, ſhall be ſubſcribed by the Party taking the ſame; and the Names of all the Perſons ſo ſubſcribing ſhall, within One Month afterwards, be tranſmitted to the Office of the Commiſſioners for the Affairs of Taxes at *Somerſet Place*, in the County of *Middleſex*, by the Clerk of the General Meeting of the Commiſſioners, or the Clerks of the Diviſion Meetings reſpectively; and if any Perſon ſhall, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, preſume to act as a Commiſſioner in Execution of any of the Acts relative to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, (except in adminiſtering the ſaid Oath), before he ſhall have taken the ſame Oath herein mentioned, he ſhall, for every ſuch Offence, forfeit and pay the Sum of Fifty Pounds.

No Perſon to act without taking the Oath of Allegiance, &c.

XXV. And be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to authorize any Perſon to act in the Execution of this Act, without firſt taking the Oath of Allegiance, Supremacy, and Abjuration, or taking and ſubſcribing the Declaration of Fidelity, required by any Law now in Force to be taken or made and ſubſcribed in the Manner and in the Caſes therein preſcribed.

Aſſeſſors to take the following Oath;

XXVI. And be it further enacted, That every Perſon appointed or to be appointed an Aſſeſſor of the ſaid Rates and Duties granted by this Act, ſhall, and he is hereby required to take an Oath, or, being One of the People called *Quakers*, to make and ſubſcribe a ſolemn Affirmation, in the following Form; (that is to ſay),

'I *A. B.* do ſwear, [*or*, affirm, *as the Caſe may require*], That in the Aſſeſſment which I am required to make by Authority of the ſeveral 'Acts relative to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and now in Force, I will act faithfully 'and honeſtly, and without Favour or Affection, according to the beſt of 'my Skill and Knowledge.

'So help me GOD.'

which Two Commiſſioners may adminiſter.

50 *l.* Penalty for acting as an Aſſeſſor without taking the Oath.

Which Oath or Affirmation any Two or more of the Commiſſioners in the County, Riding, Shire, Stewartry, City, or Place, where the Aſſeſſments are to be made, are hereby authorized and required to adminiſter; and if any Perſon ſo to be appointed Aſſeſſor as aforeſaid, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, ſhall preſume to act in the Execution of the ſaid Office or Employment of an Aſſeſſor before he ſhall have taken the ſaid Oath or Affirmation, (as the

the Caſe ſhall require), he ſhall forfeit and pay for every ſuch Offence the Sum of Fifty Pounds.

No Commiſſioner to act in *London*, *St. Martin-le-Grand*, or *Weſtminſter*, without taking the following Oath;

XXVII. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to authorize any Perſon to act as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, within the City of *London*, and Liberty of *Saint Martin-le-Grand*, nor within the City and Liberty of *Weſtminſter*, without taking the Oath, or making and ſubſcribing the Affirmation, of his Qualification, in the Form following; (that is to ſay),

'I *A. B.* do ſwear, [*or*, affirm, *as the Caſe may require*], That truly and *bona fide*, I have ſuch an Eſtate, conſiſting of [*ſpecifying the ſame*] of the clear Value of Two thouſand Pounds, over and above what will ſatisfy and diſcharge all my Debts.

'So help me GOD.'

which may be adminiſtered by any Commiſſioner of thoſe Diſtricts.

Which Oath or Affirmation any One of the Perſons qualified and appointed to act as a Commiſſioner within the City of *London*, the Liberty of *Saint Martin-le-Grand*, or within the City and Liberty of *Weſtminſter* reſpectively, is hereby authorized to adminiſter, although the ſaid Perſon adminiſtering the ſame hath not himſelf previouſly taken the ſame Oath, or made or ſubſcribed the ſame Affirmation; and if any Perſon ſhall, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, preſume to act as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, within the City of *London* and Liberty of *Saint Martin-le-Grand*, or within the City and Liberty of *Weſtminſter*, (except in adminiſtering the ſaid Oath or Affirmation laſt-mentioned), before he ſhall have taken ſuch Oath, or made ſuch Affirmation, as is before directed, he ſhall forfeit for every ſuch Offence the Sum of Two hundred Pounds.

Penalty of 200 *l.* for acting without taking the Oath.

If the Charge or Surcharge, in a Caſe tranſmitted to a Juſtice, &c. ſhall be confirmed, the Party ſhall pay 40 *s.* Coſts to His Majeſty.

XXVIII. Provided always, and be it further enacted, That if, according to the Opinion of any of the Juſtices, Judges, or Barons, in any of the Courts at *Weſtminſter*, or in the Court of Seſſion or Court of Exchequer in *Scotland*, to whom any Caſe hath been or ſhall, at the Requeſt of the Appellant or Appellants, be tranſmitted in purſuance of any of the Directions contained in the ſaid Acts, or any of them, the Charge or Surcharge upon which the Queſtion contained in ſuch Caſe ſhall have ariſen, ſhall, after the paſſing of this Act, be confirmed and eſtabliſhed, the Perſon or Perſons ſo charged or ſurcharged ſhall, for the Coſts and Charges attending the ſame, pay, to the Uſe of His Majeſty, His Heirs and Succeſſors, the Sum of Forty Shillings, in Addition to the Charge or Surcharge, or the Part thereof, ſo confirmed and eſtabliſhed as aforeſaid; and which Coſts ſhall be added to ſuch Aſſeſſment, and levied and collected therewith, and as Part of the Rates and Duties ſo aſſeſſed.

Commiſſioners may have the Opinion of any of the Judges, &c. in Matters of Law ariſing on any Appeal, on ſtating the Caſe ſpe-

XXIX. Provided alſo, and be it further enacted, That if the Commiſſioners before whom any Appeal ſhall be depending, ſhall, previous to their Determination thereupon, be deſirous of obtaining the Opinion of any of the ſaid Juſtices, Judges, or Barons, in any Matter of Law ariſing upon ſuch Appeal, it ſhall be lawful for the ſaid Commiſſioners to ſtate ſpecially, after communicating to the Party complaining, ſuch intended Statement, and ſign the Caſe upon which the Doubts of the ſaid

Commiſſioners aroſe; and the ſaid Commiſſioners are hereby required to adjourn the Determination of ſuch Appeal until the Opinion of ſuch Juſtice, Judge, or Baron, ſhall be obtained; and every ſuch Juſtice, Judge, or Baron, is hereby required, with all convenient Speed, to return an Anſwer to ſuch Caſe ſo tranſmitted, with his Opinion ſubſcribed thereto, which Opinion ſo certified ſhall have the Force and Effect of a Determination in a Court of Record, and the ſaid Commiſſioners, nor the Party appealing, ſhall not be ſubject to any Coſts in reſpect of the Caſe ſo tranſmitted. cially, without ſubjecting the Parties to Coſts.

XXX. And whereas by divers of the ſaid Acts for granting ſeveral of the ſaid Duties hereby repealed, it was provided, that during the Space of Ten Years then next enſuing, there ſhould be provided and kept, in the Office of the Auditor of the Receipt of Exchequer, a Book or Books, in which all the Monies ariſing from the ſaid reſpective Duties ſhould, together with ſuch other Duties which were reſpectively granted for the Purpoſes of making a permanent Addition to the Publick Revenue, and of defraying any increaſed Charge occaſioned by certain Loans made, and Stock created, by Authority of Parliament, ſhould be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever; be it therefore further enacted, That during the Remainders of the reſpective Periods of Ten Years, to be computed from the reſpective Times of granting ſuch of the ſaid Duties as aforeſaid, there ſhall be ſeparately entered in the Books provided and kept in the ſaid Office of the Auditor of the ſaid Receipt, for the Purpoſes aforeſaid, at the End of every Quarter of a Year, ending the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, yearly, the Proportions herein-after mentioned of the ſaid Duties hereby granted for the Purpoſe of ſupplying the ſeveral Accounts of the ſaid Rates and Duties hereby repealed; (that is to ſay), there ſhall be reſerved out of the Duties hereby granted, in the Conſolidated Fund, for the general Account exiſting prior to the Fifth Day of *April* One thouſand ſeven hundred and ninety-three, One Fourth Part of the ſeveral Sums of Three hundred and twenty-ſeven thouſand nine hundred Pounds, and Five hundred and fifteen thouſand Pounds, being reſpectively the Average Annual Amounts, for Three Years preceding the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, of the Rates and Duties hereby repealed, which were granted by ſeveral Acts, paſſed in the Sixth and Twenty-fourth Years of the Reign of His preſent Majeſty, and One Fourth Part of the further Sum of One hundred and forty-eight thouſand ſix hundred Pounds, being the Average Annual Amount, for the ſaid Period, of the Rates and Duties hereby repealed, which were granted by an Act, paſſed in the Nineteenth Year of the Reign of His preſent Majeſty; and that after reſerving ſuch Fourth Part of the ſaid ſeveral Sums of Money, the Remainder thereof ſhall, at the End of each ſuch Quarter, be entered in the ſeparate Accounts directed to be kept in the Office of the ſaid Auditor, in the Proportion herein-after preſcribed; (that is to ſay), in the ſeparate Account directed to be kept by ſeveral Acts paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, out of the Duties on Houſes, Windows, or Lights, contained in Schedule A. One Fourth Part of the Annual Sum of Thirty-ſix thouſand Pounds; out of the Duties on Inhabited Houſes, contained in Schedule B. One Duties to be entered in the Books in the Office of the Auditor in certain Proportions.

Fourth Part of the Annual Sum of Fourteen thouſand eight hundred and ſixty Pounds, being the Amounts of Ten Pounds *per Centum* granted on the Produce of certain of the ſaid Duties hereby repealed by Acts paſſed in the ſaid laſt-mentioned Year; and in the ſeparate Account directed to be kept by ſeveral Acts paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, out of the ſaid Duties on Houſes, Windows, and Lights, One Fourth Part of the Annual Sums of Thirty-ſix thouſand Pounds, and Fifty-one thouſand five hundred Pounds; and out of the ſaid Duties on Inhabited Houſes, One Fourth Part of the Annual Sum of Fourteen thouſand eight hundred and ſixty Pounds, being the Amounts of Ten Pounds *per Centum* granted on the Produce of certain other of the ſaid Duties hereby repealed, by an Act paſſed in the ſaid laſt-mentioned Year; and in the ſeparate Account directed to be kept as aforeſaid, by ſeveral Acts paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, the Remainder of the Rates and Duties by this Act granted, as the ſame ſhall reſpectively ariſe at the End of each ſuch Quarter.

SCHEDULE

SCHEDULE A.

A SCHEDULE of the Rates and Duties payable for every Dwelling-house inhabited or to be inhabited within *England* and *Scotland* respectively, according to the Number of Windows or Lights in each Dwelling-house.

NUMBER of WINDOWS, according to which the Dwelling-house shall be charged.	DUTIES to be paid for every Dwelling-house in *England*.			DUTIES to be paid for every Dwelling-house in *Scotland*.		
	£.	s.	d.	£.	s.	d.
Not more than Six Windows or Lights (except such Inhabited Dwelling-houses which shall be worth the Rent of Five Pounds by the Year, and shall be charged to the Rate or Duty herein mentioned, according to the Rent thereof) - - - - -	—	4	6	—	2	6
Not more than Six Windows or Lights, if of the Value before-mentioned, and charged to the said Rate or Duty accordingly - - - -	—	6	—	—	4	—
Seven Windows or Lights and no more	—	14	6	—	12	6
Eight Windows or Lights and no more	1	1	—	—	19	—
Nine Windows or Lights and no more	1	7	—	1	5	—
Ten Windows or Lights and no more	1	14	—	1	12	—
Eleven Windows or Lights and no more	2	4	—	2	2	—
Twelve Windows or Lights and no more	2	16	—	2	14	—
Thirteen Windows or Lights and no more	3	8	—	3	6	—
Fourteen Windows or Lights and no more	4	—	—	3	18	—
Fifteen Windows or Lights and no more	4	12	—	4	10	—
Sixteen Windows or Lights and no more	5	4	—	5	2	—
Seventeen Windows or Lights and no more	5	16	—	5	14	—
Eighteen Windows or Lights and no more	6	8	—	6	6	—
Nineteen Windows or Lights and no more	7	—	—	6	18	—
Twenty Windows or Lights and no more	7	12	—	7	10	—
Twenty-one Windows or Lights and no more - - - - -	8	4	—	8	2	—
Twenty-two Windows or Lights and no more - - - - -	8	16	—	8	14	—
Twenty-three Windows or Lights and no more - - - - -	9	8	—	9	6	—
Twenty-four Windows or Lights and no more - - - - -	10	—	—	9	18	—
Twenty-five Windows or Lights and no more - - - - -	10	12	—	10	10	—

NUMBER of WINDOWS, according to which the Dwelling-house shall be charged.	DUTIES to be paid for every Dwelling-house in *England*. £.	s.	d.	DUTIES to be paid for every Dwelling-house in *Scotland*. £.	s.	d.
Twenty-six Windows or Lights and no more	11	2	—	11	—	—
Twenty-seven Windows or Lights and no more	11	12	—	11	10	—
Twenty-eight Windows or Lights and no more	12	2	—	12	—	—
Twenty-nine Windows or Lights and no more	12	12	—	12	10	—
Thirty Windows or Lights and no more	13	2	—	13	—	—
Thirty-one Windows or Lights and no more	13	12	—	13	10	—
Thirty-two Windows or Lights and no more	14	2	—	14	—	—
Thirty-three Windows or Lights and no more	14	12	—	14	10	—
Thirty-four Windows or Lights and no more	15	2	—	15	—	—
Thirty-five Windows or Lights and no more	15	12	—	15	10	—
Thirty-six Windows or Lights and no more	16	—	—	15	18	—
Thirty-seven Windows or Lights and no more	16	8	—	16	6	—
Thirty-eight Windows or Lights and no more	16	16	—	16	14	—
Thirty-nine Windows or Lights and no more	17	4	—	17	2	—
Forty and not more than forty-four Windows or Lights	17	10	—	17	8	—
Forty-five and not more than Forty-nine Windows or Lights	19	—	—	18	18	—
Fifty and not more than Fifty-four Windows or Lights	20	10	—	20	8	—
Fifty-five and not more than Fifty-nine Windows or Lights	22	—	—	21	18	—
Sixty and not more than Sixty-four Windows or Lights	23	10	—	23	8	—
Sixty-five and not more than Sixty-nine Windows or Lights	25	—	—	24	18	—
Seventy and not more than Seventy-four Windows or Lights	26	10	—	26	8	—
Seventy-five and not more than Seventy-nine Windows or Lights	28	—	—	27	18	—
Eighty and not more than Eighty-four Windows or Lights	29	10	—	29	8	—
Eighty-five and not more than Eighty-nine Windows or Lights	31	—	—	30	18	—
Ninety and not more than Ninety-four Windows or Lights	32	10	—	32	8	—

NUMBER of WINDOWS, according to which the Dwelling-houſe ſhall be charged.	DUTIES to be paid for every Dwelling-houſe in *England*.			DUTIES to be paid for every Dwelling-houſe in *Scotland*.		
	£.	s.	d.	£.	s.	d.
Ninety-five and not more than ninety-nine Windows or Lights – –	34	—	—	33	18	—
One hundred and not more than One hundred and nine Windows or Lights	37	—		36	18	—
One hundred and ten and not more than One hundred and nineteen Windows or Lights – – – –	40	—	—	39	18	—
One hundred and twenty and not more than One hundred and twenty-nine Windows or Lights – – –	43	—	—	42	18	—
One hundred and thirty and not more than One hundred and thirty-nine Windows or Lights – – –	46	—	—	45	18	—
One hundred and forty and not more than One hundred and forty-nine Windows or Lights – – – –	49	—	—	48	18	—
One hundred and fifty and not more than One hundred and fifty-nine Windows or Lights – – – –	52	—	—	51	18	—
One hundred and ſixty and not more than One hundred and ſixty-nine Windows or Lights – – – –	55	—	—	54	18	—
One hundred and ſeventy and not more than One hundred and ſeventy-nine Windows or Lights – – –	58	—	—	57	18	—
One hundred and eighty Windows or Lights, and upwards – – –	61	—	—	60	18	—
And for every ſuch Dwelling Houſe which ſhall contain more than One hundred and eighty Windows or Lights, for every Window or Light exceeding the Number of One hundred and eighty – – –	—	2	6	—	2	6

The ſaid ſeveral Rates and Duties to be charged in reſpect of every Inhabited Dwelling-houſe, without any other or further Exemption being allowed than ſuch as are contained and expreſsly provided in and by this Act, notwithſtanding any former Statute or Statutes to the contrary

SCHEDULE B.

A SCHEDULE of the Rates and Duties payable on all Inhabited Dwelling-houſes within and throughout *Great Britain* according to the Value thereof.

	In the Pound. £. s. d.
For every Inhabited Houſe in *Great Britain*, which, with the Houſehold and other Offices, Yards, and Gardens, therewith occupied, are or ſhall be worth the Rent by the Year, there be charged the Yearly Sums following; *videlicet*,	
Five Pounds and under Twenty Pounds Rent by the Year - - - - - -	— — 8
Twenty Pounds and under Forty Pounds Rent by the Year - - - - -	— 1 —
Forty Pounds Rent by the Year and upwards - -	— 1 3

The ſaid laſt-mentioned Rates and Duties to be charged on the Occupier or Occupiers of every ſuch Inhabited Houſe, and to be ſubject to all the Exemptions contained in any Act or Acts in Force, for granting the Duties on Inhabited Houſes hereby repealed, but to no other or further Exemptions whatever, notwithſtanding any Statute or Statutes to the contrary.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1798.