

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

CAP. LXXXI.

An Act for the better Execution of an Act of the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty an Aid and Contribution for the Proſecution of the War.* [28th *June* 1798.]

Preamble.

38 *Geo.* III, Cap. 16, recited.

WHEREAS 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*, the Commiſſioners for the Affairs of Taxes are required to cauſe to be prepared, true Schedules of the reſpective Perſons aſſeſſed to the Duties therein mentioned in Two or more Places, together with the Amount of their Aſſeſſments, to be tranſmitted to the Commiſſioners for executing the ſaid Act in their reſpective Diviſions, in order that the Perſons aſſeſſed in Two or more Places to the like Duties may be charged by virtue of the ſaid Act, upon the Aggregate of the ſaid Aſſeſſments: And whereas, for Want of due and ſufficient Returns of ſuch Perſons, the ſaid Commiſſioners have not been able to complete ſuch Schedules previous to the Time appointed for ſigning and allowing the Certificates of Aſſeſſment to be made under the ſaid Act: May it therefore pleaſe 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 it ſhall be lawful for His Majeſty's Commiſſioners for the Affairs of Taxes, from ſuch further Returns as they ſhall have received, or ſhall at any Time receive, reſpecting the Aſſeſſments of Perſons aſſeſſed in Two or more Places to the Duties on Houſes, Windows, or Lights, or on Inhabited Houſes, or any other the Duties under the Management of the ſaid Commiſſioners at the Time of paſſing the ſaid Act, from Time to Time to cauſe to be prepared, true and perfect Schedules of ſuch Perſons, with the Amounts of their reſpective Aſſeſſments at every of ſuch Places, and to cauſe the ſame to be tranſmitted to the reſpective Commiſſioners for executing the ſaid Act, within the reſpective Diviſions where each of ſuch Aſſeſſments ſhall have been made; and the reſpective Commiſſioners for executing the ſaid Act ſhall, within their reſpective Diviſions, as ſoon after the Receipt of any ſuch Schedules as conveniently may be, cauſe an Aſſeſſment to be made according to the Directions of the ſaid Act, conformably to the Schedules ſo tranſmitted, which Aſſeſſment ſo made ſhall and is hereby declared to be good

Commiſſioners of Taxes may from further Returns reſpecting Aſſeſſments of Perſons aſſeſſed in Two Places to the Duties on Houſes, *etc.* cauſe Schedules to be prepared and tranſmitted to the Commiſſioners for executing the recited Act, who ſhall cauſe Aſſeſſments to be made conformably

thereto, which shall bind the Parties.

good and effectual in Law, notwithstanding any former Assessment under the said Act, and notwithstanding any Payments under such former Assessment, to bind the Person or Persons to the Payment of the Sums charged in such latter Assessment from the Time of passing the said Act, subject nevertheless to such Relief, Abatement, and Allowance, and to such Appeals as by the said Act or this Act is directed in Cases of Assessment.

Payments upon former Assessments to be deducted from Instalments of Assessments under this Act, &c.

II. Provided always, That where any Payment or Payments shall have been made upon any former Assessment under the said Act, before the Time of signing, or Allowance of the Assessment to be made by virtue of this Act, such Payment or Payments shall be deducted from the Amount of any Instalment or Instalments to be discharged upon any Assessment made in pursuance of this Act: Provided also, That no Payment shall be demanded upon any Assessment to be made by virtue of this Act, until and upon the Time appointed by the said Act for the Payment of the Instalment next ensuing the signing and allowing the Assessment to be made by virtue of this Act, and that at the Time of such First Payment, all Differences between the Sums actually paid on such former Assessment, and the Sums which ought to have been due according to the Assessment to be made by virtue of this Act, shall be adjusted, and the Balance on either Side be paid or allowed as the Case may require, so that no more or less shall be returned into the Receipt of Exchequer, in the Whole, by any Payments, whether under the former or any new Assessment, than the Sums charged according to the Assessment to be made by virtue of this Act, and upon the making of any such Assessment as aforesaid, in pursuance of this Act, the former Assessment upon the same Person in respect of the said Additional Duties shall cease and determine.

Where Surveyors certify Errors in Assessments under recited Act, the Commissioners to determine thereupon according to this Act, &c.

III. And whereas the Surveyors and Inspectors are empowered by the said Act to examine the Assessment before and after the Allowance thereof, and if they find any Error therein, to certify the same to the respective Commissioners; be it further enacted, That in every Case where any Surveyor or Inspector shall have discovered or certified, or shall discover or certify, to the Commissioners for executing the said Act, any Error in any such Assessment, the Commissioners for executing the said Act are hereby required, at the Request of such Surveyor or Inspector, to hear and examine into the same as soon after the passing of this Act, as they conveniently can, and to make their Determination thereupon according to the Directions of this Act, and to cause the Assessment of such Person or Persons to be amended accordingly, which Assessment or Assessments so amended shall have Effect from the Time of the Commencement of the said Act, and the Determination of the Commissioners thereupon shall be binding upon the Parties from the Time of passing the said Act, as if the said Assessment had been originally so made, and upon the Payment thereupon of the First Instalment next ensuing such Determination, the like Adjustment and Balance of the Sums paid on the said Assessment before the Amendment thereof, and of the Sum due on the Assessment so amended, shall be made and struck as is herein-before directed; and such Assessment so amended shall be conclusive, except as herein-after is excepted.

Surveyors, or Parties charged by their Certificates, if dissatisfied with Determinations of the Commissioners, may

IV. And be it further enacted, That if any Surveyor or Inspector delivering, or causing to be delivered, any such Certificate as aforesaid, or any Party charged by such Certificate, shall be dissatisfied with the Determination of the said Commissioners, and shall then declare himself or herself dissatisfied with such Determination, or if any Party who shall have appealed against any Assessment made by virtue of the said Act, shall, within Two Calendar Months from the passing of this Act, or if

any

any Perſon whoſe Appeal againſt any ſuch Aſſeſſment ſhall be determined after the paſſing of this Act, ſhall, at the Time of ſuch Determination, declare himſelf or herſelf diſſatisfied with the Determination upon ſuch Appeal, and ſhall give Notice to the Surveyor or Inſpector for the Diſtrict where ſuch Appeal ſhall have been made of his or her Intention to require a Caſe as herein after mentioned, it ſhall be lawful for ſuch Surveyor or Inſpector, and for ſuch Party reſpectively, to require the Commiſſioners acting for the Diviſion where ſuch Certificate was delivered, or ſuch Appeal was made, to ſtate ſpecially the Caſe upon which the Queſtion aroſe, together with their Determination thereupon; and the ſaid Commiſſioners, or the major Part of them preſent at any Meeting within ſuch Diviſion where ſuch Requeſt ſhall be made, are hereby required to ſtate and ſign ſuch Caſe accordingly; and every ſuch Caſe ſhall be tranſmitted to the reſpective Juſtices, Barons, or Judges, of the reſpective Courts in *England* and *Scotland*, for their Opinion thereon, in the Manner directed by Law, with reſpect to the Duties under the Management of His Majeſty's Commiſſioners for the Affairs of Taxes, and ſubject to the like Rules, Penalties, and Reſtrictions, to which the Perſons requiring ſuch Caſes to be tranſmitted are by Law ſubject: Provided always, That the ſaid Commiſſioners acting for the Diviſion where ſuch Certificate ſhall be delivered, or Appeal ſhall be made, may, upon any Matter of Law ariſing thereupon in reſpect of the Duties granted by the ſaid Act, ſtate a Caſe for, and require the Opinion of, ſuch Juſtices, Judges, or Barons, in like Manner as they are authorized to do by any Law now in Force with reſpect to the Duties now under the Management of His Majeſty's Commiſſioners for the Affairs of Taxes.

require a Caſe to be ſtated for the Opinion of the Judges, *etc.*

as may alſo the Commiſſioners upon any Matter of Law.

V. And whereas, ſince the paſſing of the ſaid Act, the Duties therein mentioned then payable have been repealed, and other Duties have been ſubſtituted in lieu thereof; be it further enacted, That in all Caſes where any Perſon ſhall have been aſſeſſed to any of the Duties then payable, by any Aſſeſſment made prior to the Sixth Day of *April* One thouſand ſeven hundred and ninety-eight, the Aſſeſſment made by virtue of the ſaid Act on the Amount of the ſaid Duties then payable, ſhall, notwithſtanding the Repeal of the ſaid Duties then payable, or any Thing in the ſaid Acts contained, or either of them, be in full Force and Effect; and every Aſſeſſment made or to be made by virtue of the ſaid Act, on any Perſon ſo aſſeſſed to any of the ſaid Duties then payable, ſhall, notwithſtanding the Repeal of the ſame by the ſaid Acts, or any Thing herein contained, be calculated on the Amount of the Duties then payable, contained in ſuch Aſſeſſment of the ſame; and every ſuch Aſſeſſment ſhall be valid and effectual notwithſtanding ſuch Repeal, or any Thing in the ſaid Acts contained, or either of them.

Where Perſons have been aſſeſſed to the Duties payable under recited Act, by Aſſeſſments prior to *April* 6, 1798, the Aſſeſſment on the Amount of the Duties ſhall be in force, *etc.*

VI. And be it further enacted, That if any Perſon ſhall, by any Aſſeſſment made after the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, be aſſeſſed, in reſpect of the ſubſtituted Duties now payable, to any greater Amount than the Amount contained in the prior Aſſeſſment of the Duties payable at the paſſing of the ſaid Act, and ſuch Encreaſe ſhall ariſe wholly by reaſon of the Encreaſe of the ſubſtituted Duties now payable, and not by any Encreaſe in Number of any of the Subjects of ſuch Aſſeſſment, ſuch Perſon ſhall not be charged with any further Additional Duty by reaſon of ſuch encreaſed Amount: Provided always, That if ſuch encreaſed Amount, or any Part thereof, ſhall be found to ariſe by reaſon of any Encreaſe in the Number of any of the Subjects of ſuch Aſſeſſment, then ſuch Part of the ſaid Encreaſe as ſhall ſo ariſe ſhall be added to the Amount of the Duties contained

If any Perſon ſhall, after *April* 5, 1798, be aſſeſſed in reſpect to the ſubſtituted Duties to a greater Amount than the prior Aſſeſſment, wholly by reaſon of their Encreaſe, he ſhall not be charged with a further Additional Duty, *etc.*

in the former Aſſeſſment whereon the Additional Duty was calculated; and the ſaid Duty ſhall thenceforth be calculated on the Amount of ſuch Sums when added as aforeſaid.

If any Perſon not aſſeſſed within the Year ending *April* 5, 1798, ſhall be aſſeſſed to the ſubſtituted Duties, he ſhall be charged to the Additional Duty granted by 38 *Geo.* III, Cap. 16, on the Amount of the ſubſtituted Duties.

VII. Provided always, and be it further enacted, That if any Perſon not aſſeſſed within the Year ending the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, to any of the Duties, payable at and immediately before the paſſing of the ſaid Act, therein mentioned, ſhall be aſſeſſed to any of the ſubſtituted Duties now payable in any ſubſequent Year, during the Term in the ſaid Act mentioned, ſuch Perſon ſhall be charged to the Additional Duty granted by the ſaid Act, on the Amount of the ſubſtituted Duties contained in ſuch Aſſeſſment, although ſuch Duties were not payable at the Time of the paſſing of the ſaid Act.

Perſons having ceaſed to keep Servants, *etc.* before *Nov.* 1, 1797, may appeal, for which Purpoſe a Day ſhall be appointed, *etc.*

VIII. And be it further enacted, That the Relief intended to be given by the ſaid Act to any Perſon who ſhall have ceaſed to keep any Servant, Carriage, or Horſe, before the Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven, ſhall be conſtrued to extend to all ſuch Perſons who ſhall have *bona fide* remained during the whole Interval between the ſaid Firſt Day of *November* One thouſand ſeven hundred and ninety-ſeven, and the Time of hearing any Appeal, in purſuance of this Act, without any Servant, Carriage, or Horſe, liable to the Duties payable by Law on ſuch Servants, Carriages, and Horſes reſpectively, in lieu of the former Servant, Carriage, or Horſe; and every Perſon coming under the Circumſtances above ſtated, and not having received the Relief thereby intended, ſhall be at liberty to appeal from any Aſſeſſment under the ſaid Act, in reſpect of any ſuch Servant, Horſe, or Carriage, for which Purpoſe a Day or Days of Appeal ſhall be appointed as ſoon as conveniently may be after the paſſing of this Act, or in Default of ſuch Appointment, the ſame ſhall be heard on any Day or Days appointed for hearing and determining Appeals againſt any Aſſeſſment of the Duties on Houſes, Windows, or Lights, by the Laws in force at and immediately before the paſſing of this Act.

Places of Publick Entertainment, except ſuch Parts as are occupied as Dwelling Houſes, to be charged as Houſes Part whereof are Shops.

IX. And whereas, in ſome Inſtances, Theatres and other Places of Publick Shew or Entertainment have been aſſeſſed under the Authority of the ſaid Act of this Seſſion of Parliament, as Inhabited Houſes, by which they will be ſubject to the higheſt Rate of Duty thereby impoſed, and it is expedient that the Proprietors of ſuch Places ſhould be relieved therefrom; be it therefore further enacted, That every Theatre or other Place duly licenſed for Publick Shew or Entertainment, except ſuch Part thereof which ſhall be occupied as a Dwelling Houſe, ſhall be charged to the Duties granted by the ſaid Act, under the like Rules, Methods, and Regulations as are in the ſaid Act preſcribed with reſpect to Houſes, Part whereof ſhall be occupied as Shops; and the Commiſſioners for executing the ſaid Act ſhall, in every Caſe where any Aſſeſſment of any Theatre or other licenſed Place aforeſaid ſhall have been otherwiſe made, ſhall cauſe the ſame to be amended, and the Duties contained in ſuch amended Aſſeſſment to be levied accordingly, in purſuance of the Rules herein-before preſcribed, with reſpect to Aſſeſſments altered or amended in any of the Caſes before mentioned.

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