

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

***

whatever Source arising, or receivable as Truſtee, &c. in one and the ſame Diviſion, except where engaged in different Concerns; and ſhall be aſſeſſed for the Whole by the ſame Deſcription of Commiſſioners.

Tutor, or Curator, or in any other Capacity, on account of any other Perſon or Perſons, in one and the ſame Diviſion, and to the Aſſeſſors for the ſame Pariſh or Place, or Commiſſioners, as the Caſe may require, for the ſame Diſtrict, whether they ſhall be Commercial Commiſſioners or Commiſſioners for the Purpoſes of the Acts on Income, except in the Caſes where the ſame Perſons ſhall be engaged in different Concerns of Trade or Manufacture in Partnerſhip, or ſeparately, in divers Places; and ſuch Perſon or Perſons ſhall be charged and aſſeſſed to the Whole of ſuch Income by the ſame Deſcription of Commiſſioners, and not in different Portions by Commiſſioners of different Diſtricts or by different Commiſſioners, (except as aforeſaid); any Thing in the ſaid Acts, or any of them, to the contrary notwithſtanding.

Every Perſon carrying on Trade where Commercial Commiſſioners act, (except as hereinafter provided), ſhall deliver his Statement to them, and his Income ſhall be cognizable by them only.

II. And be it further enacted, That every Perſon carrying on Trade or Manufacture, within any City, Town, Place, or Diſtrict, where Commercial Commiſſioners have been or ſhall hereafter be appointed to act, and ſhall act as ſuch Commercial Commiſſioners, except as herein-after is otherwiſe provided, ſhall deliver in the Statement required to be returned by him or her in purſuance of the ſaid Acts and this Act, to the Commercial Commiſſioners for ſuch City, Town, Place, or Diſtrict; and the Income of every ſuch Perſon ſhall be cognizable only by ſuch Commercial Commiſſioners.

Perſons in Trade to diſtinguiſh in their Statements how much of the Sum is payable in reſpect of Income ariſing from Trade, and how much in reſpect of Income ariſing from other Sources, but ſhall be aſſeſſed according to the ſame Rate for the Whole in one Sum.

III. And be it further enacted, That every Perſon engaged in Trade or Manufacture ſhall ſpecify and diſtinguiſh, in the Statement delivered by him or her under the ſaid Acts or this Act, (whether the ſame ſhall be delivered to Commercial Commiſſioners or Commiſſioners for the Purpoſes of the ſaid Acts), or to Aſſeſſors, how much of the Sum of Money contained in ſuch Statement is payable in reſpect of Income ariſing from Trade or Manufacture, and how much thereof in reſpect of Income derived from any other Source or Sources; and every ſuch Perſon ſhall be aſſeſſed according to the ſame Rate to the Whole of the Duties payable in reſpect of the Whole of his or her Income in One Sum, from whatever Source or Sources the ſame ſhall ariſe, diſtinguiſhing nevertheleſs in ſuch Aſſeſſment the Proportion aſſeſſed in reſpect of Income ariſing from Trade or Manufacture, and the Proportion thereof ariſing from any other Source or Sources.

Perſons in Trade to ſpecify in their Statements where and to whom they were delivered the preceding Year, and whether the Income was calculated on an Average of Years, and the Years and Number; and Partners to ſpecify the Name and Reſidence of each, and whether the

IV. And be it further enacted, That every Perſon engaged in Trade or Manufacture ſhall, in his or her Statement, ſpecify the Diſtrict where his or her Statement (if any) was delivered in the preceding Year, and whether the ſame was delivered to Aſſeſſors or to Commercial Commiſſioners, and alſo whether the Income in reſpect whereof the ſame was delivered, was calculated on an Average of Years, or on One Year only; and if on an Average of Years, then the particular Years and Number thereof; and where any Two or more Perſons ſhall be engaged in Trade or Manufacture as Partners together, then the Statement or Statements of ſuch Partners, whether the ſame ſhall be delivered in jointly or ſeparately, ſhall alſo ſpecify the Name and Reſidence of every Partner, and each Partner ſhall reſpectively ſtate whether the Statement or Statements delivered in by him in the preceding Year of ſuch Partnerſhip Income (if any ſuch were delivered in) contained the joint or ſeparate Income of ſuch Partners, and alſo where and before what Com-

missioners such Partner was assessed; and whether such Statement or Statements was or were calculated on the Income of the preceding Year, or on an Average of any and what Number of preceding Years.

Statements delivered in the preceding Year contain their joint or separate Income, and where assessed and how calculated.

V. Provided always, and be it further enacted, That all Statements delivered by any Persons trading in Partnership together, whether joint or separate, shall be delivered in the Division or Place, and to the respective Commissioners, where the Trade or Manufacture shall be carried on, notwithstanding the same Person may be engaged in distinct Partnership Concerns; and if any such Trade or Manufacture shall be carried on in divers Places, then the same shall be delivered in at some one of such Places, at the Election of the principal Partner or Person having the larger Share or Interest in such Partnership Concern, and being resident in *Great Britain*; or if the respective Shares and Interests of several of such Partners in any such Partnership, who are respectively resident in *Great Britain*, shall be equal, then at the Election of such of the said Partners who shall be so resident, and who shall be first named in the Deed, Instrument, or other Agreement of Copartnership, or when there shall be no such Deed, Instrument, or Agreement of Copartnership, then at the Election of such of the said Partners who shall be so resident in *Great Britain*, and shall be named singly or with Priority to the other Partner or Partners in the usual Copartnership Name, Stile, and Firm; whereof such Partner is hereby required to give Notice to every other Partner in such Trade or Manufacture residing in *Great Britain*: Provided also, That where no such Partner shall be resident in *Great Britain*, then the Statement of the Income of such Partnership shall be delivered by their Agent, Manager, or Factor in *Great Britain*, jointly for such Partners: Provided also, That where certain of the Partners shall not be resident in *Great Britain*, and any other or others shall be resident therein, and the Partner or Partners who is or are so resident, shall be desirous of delivering separate Statements, the Partner or principal Partner of those who are resident in *Great Britain*, shall deliver the Statements of Income arising from such Partnership, of all the Partners not resident in *Great Britain*; and every Statement of the joint Income of any such Partnership, where the Partners shall be desirous of being charged jointly, shall comprize only the Income arising from such Trade or Manufacture as aforesaid, or from such Lands or Tenements occupied for the Purpose of such Trade or Manufacture; and a distinct Assessment shall be made upon the Partners jointly upon the Whole as a separate Income, without any Division thereof into Shares or Portions according to the respective Interests of such Partners, and without any Addition of any separate Income: Provided always, That if any or either of such Partners shall be chargeable in respect of his or her separate Income, amounting to less than Two hundred Pounds, every such Partner shall declare his or her Proportion in such Partnership, in order that the separate Income may be added thereto in making the Assessment, or in Default thereof he or she shall be chargeable for the Tenth of such separate Income, whatever may be the Amount thereof.

Statements of Partners to be delivered in the Division where the Trade is carried on; and if carried on in divers Places, then at such one as the principal Partner resident in *Great Britain* shall elect; and where their Interests are equal, at the Election of the resident Partner first named in the Deed; and where there is no Deed, at the Election of the resident Partner named first in the Firm, who is to give Notice thereof to every other resident Partner. Where there is no resident Partner, the Statement to be delivered by the Agent. Where the resident Partners shall be desirous of delivering separate Statements, the principal Resident shall deliver the Statements of the non-resident Partners; and where the Partners are desirous of being charged jointly, the Statement shall comprize only the Income arising from the Trade and

Premises; and a distinct Assessment shall be made upon the Partners jointly upon the Whole as a separate Income. If a Partner shall be chargeable in respect of his separate Income for less than 200 *l.* he shall declare his Proportion in the Partnership, or be liable to pay a Tenth.

VI. And

The Commissioners acting within any District in which Persons in Trade shall be assessed, (except the Commercial Commissioners for *London* and its Vicinity), may appoint Persons to receive the Duties assessed upon Traders whose Assessments shall not have been included in any Warrant to the Collectors, or who shall not have given Notice to pay the same into the Bank, and may allow them such Recompence as shall be approved of by the Commissioners for Taxes. Such Persons to remit weekly to the Receiver General the Money collected.

VI. And be it further enacted, That it shall be lawful for the Commissioners acting in the Execution of the Acts relating to Duties on Income, within any District in which any Person shall be assessed according to the Rules and Regulations in the said Acts or any or either of them or this Act contained, for assessing Persons engaged in Trade or Manufacture, (except the Commercial Commissioners for the City of *London* and its Vicinity), to appoint some proper Person or Persons, and such as can give competent Security to the Satisfaction of the said Commissioners, (which Security the said Commissioners, or any Two of them, are hereby authorized to require and take in their own Names, and insert therein such Conditions as shall be required by the Commissioners for the Affairs of Taxes in that Behalf), to receive the Duties assessed by such Commissioners in any such District upon Persons engaged in Trade or Manufacture, whose Assessment shall not be included in any Warrant to any Collector or Collectors of the said Duties; or who shall not have given Notice to pay the same into the Bank of *England*; and it shall be lawful for the said respective Commissioners to allow to the Person or Persons so appointed as aforesaid, such Salary or Reward for his or their Attendance and Trouble therein, as shall be agreed upon between such Commissioners and the Person or Persons as aforesaid, and as shall be approved of by the Commissioners for the Affairs of Taxes, not exceeding the Rate of One Penny Halfpenny in the Pound of the Sum paid to the Receiver General as after mentioned; which Salary or Reward the Person or Persons so appointed is and are hereby empowered to detain out of the Payments of the last Instalment payable in respect of the Duties receivable by him or them as aforesaid; and every such Person shall on some Day in every Week, to be named in the Security entered into by him, pay or remit to the Receiver General of the County, Riding, Shire, Stewartry, or Place, where such Duties shall be paid as aforesaid, the whole Amount of the Duties that shall from Time to Time be collected by virtue of this Act.

No Trader whose proposed Contribution shall not amount to 20 *l.* shall be entitled to be assessed by the Commercial Commissioners for *London*, but Partners whose joint Contribution amounts to that Sum may be assessed by them.

VII. Provided always, and be it further enacted, That no Person engaged in Trade or Manufacture, and entitled by the said Acts to be assessed by the Commercial Commissioners appointed within and for the City of *London* and its Vicinity, whose Contribution, in respect of Income arising from such Trade or Manufacture, which shall be returned in the Statement delivered in by him or her, shall not amount to the Sum of Twenty Pounds, shall, from and after the passing of this Act, be entitled to be assessed by the said Commercial Commissioners of the City of *London* and its Vicinity: Provided always, That nothing herein contained shall extend or be construed to extend to prevent any Persons engaged in Trade or Manufacture in Partnership, whose joint Contribution in respect of Income arising from such Trade or Manufacture, which shall be returned in One Statement as upon a Partnership Income, and to be assessed as such, shall amount to the said Sum of Twenty Pounds, from being assessed by such Commercial Commissioners, although the whole Income of any one of such Partners might not amount to such Sum as aforesaid.

Traders whose proposed Contribution shall not amount to 20 *l.* residing

VIII. And be it further enacted, That all Persons engaged in Trade and Manufacture, whose Contribution so returned as aforesaid, as arising from Trade or Manufacture, shall not amount to the said Sum of Twenty Pounds,

Pounds, and residing or carrying on any such Trade or Manufacture within the Jurisdiction of the Commercial Commissioners for the City of *London* and its Vicinity, shall, from and after the passing of this Act, be assessed by the Commissioners for the Purposes of the said Acts and this Act, acting for the District within which such Persons respectively shall carry on such Trade or Manufacture; and it shall be lawful for such Persons respectively, by him, her, or themselves, or his, her, or their Agents, to deliver or cause to be delivered their respective Statements to the Clerks to the said last-mentioned Commissioners, in such and the like Manner, in every Respect, as if such Statements were delivered to the Commercial Commissioners; and such Persons shall thereupon be assessed by all or any of such Rules, Directions, and Regulations, as are in any of the said Acts and this Act contained, with respect to Persons in Trade or Manufacture.

within the Jurisdiction of the Commercial Commissioners for *London*, shall be assessed by the Commissioners for executing the Income Acts, to whose Clerks they may deliver Statements as to the Commercial Commissioners, and shall be assessed as Traders.

IX. And be it further enacted, That every Person engaged in Trade or Manufacture, within the Limits of the District of the Commercial Commissioners for the City of *London* and its Vicinity, who, by reason of any of the Provisions of this Act, shall not be entitled to be assessed by such Commercial Commissioners as aforesaid, and every Person engaged in Trade or Manufacture in any City, Town, Place, or District, where no such Commercial Commissioners as aforesaid shall act, may on the Delivery of his or her Statement to the Commissioners for the Purposes of the said Acts in the District where such Trade or Manufacture shall be carried on, require to be assessed to the said Duties, under the like Rules and in all Respects in like Manner as if such Statements had been delivered to Commercial Commissioners; and the Commissioners for the Purposes of the said Acts, in every such District, shall, on the Receipt of any sealed Statement which shall have been delivered to them and not to the Assessors, proceed to charge such Person in like Manner, and under the like Powers, Rules, Regulations, and Directions, in all Respects, as any Commercial Commissioners might have done; provided that such Commissioners for the Purposes of the said Acts, and their respective Clerks, and such Receiver or Receivers as they shall appoint as herein-before provided, shall, before they act therein, take the Oath of Secrecy required to be taken by Commercial Commissioners and their respective Clerks, by virtue of the said Acts or any of them, in Addition to the Oath required to be taken by other Commissioners.

Traders within the Limits of the Commercial Commissioners for *London*, not entitled to be assessed by them, and Traders in any District where no Commercial Commissioners act, may, on Delivery of Statements to the Commissioners for the Purposes of the Income Acts, be assessed as if they had been delivered to Commercial Commissioners; such Commissioners, their Clerks, and the Receivers to take the Oath of Secrecy before they act.

X. And be it further enacted, That any Income arising from Property in any of the *British* Plantations in *America*, and imported into *Great Britain* from thence, shall be stated, proved, ascertained, and assessed, before and by the respective Commissioners for the Purposes of the said Acts and this Act, acting for the District within which the Person or Persons to whom any such Property shall belong shall reside, in every Case where the Amount of Contribution in respect of the Income arising from such Property as aforesaid shall not amount to the Sum of Twenty Pounds, in like Manner and under the like Rules as Income arising from Trade or Manufacture.

Income arising from Property in the *British* Plantations in *America* and imported into *Great Britain*, shall be assessed by the Commissioners for the District within which the Owner shall reside, where the Contribution shall not amount to 20*l.* as Income arising from Trade.

XI. And be it further enacted, That so much of the said recited Acts, or any of them, as restrain Commercial Commissioners from enquiring into

So much of Acts as restrain Commercial Commissioners

from enquiring into Statements before 21 Days after Delivery, repealed.

into Statements of Income delivered to them before the Expiration of Twenty-one Days from the Day of receiving the ſame, ſhall be and the ſame is hereby repealed.

The Commercial Commiſſioners, and the Commiſſioners acting as ſuch, ſhall enter the Sums aſſeſſed in reſpect of Income ariſing from Trade, ſeparate from Aſſeſſments in reſpect of other Income, and tranſmit to the Tax Office, diſtinct Accounts of the Amount of Income aſſeſſed as ariſing from Trade, from Property in *America*, and from any other Source, and Liſts of the Names, &c. of all Perſons aſſeſſed by them, made out according to an alphabetical Arrangement of the Places of Reſidence.

XII. And be it further enacted, That, from and after the paſſing of this Act, the ſeveral Commercial Commiſſioners, and the Commiſſioners for the Purpoſes of the ſaid Acts, acting as ſuch Commercial Commiſſioners, ſhall, in their reſpective Books of Aſſeſſments, enter and cauſe to be entered the ſeveral Amounts of the Sums aſſeſſed by them in reſpect of Income ariſing from Trade or Manufacture, ſeparate and apart from all Sums aſſeſſed by them in reſpect of Income ariſing from any other Source; and ſhall, from Time to Time, make out and cauſe to be made out, and ſhall tranſmit or cauſe to be tranſmitted to the Commiſſioners for the Affairs of Taxes, diſtinct Accounts of the Amount of Income aſſeſſed by them as ariſing from Trade or Manufacture, and of the Amount of Income aſſeſſed by them as ariſing from Property in any of the *Britiſh* Plantations in *America*, and alſo from any other Source or Sources, diſtinguiſhing the Amount ariſing on each Head of Income; which Accounts ſhall ſeverally be made out with the Particulars and in the Manner required by the ſaid Acts for the like Accounts reſpectively; and ſhall alſo from Time to Time make out or cauſe to be made out, and ſhall tranſmit or cauſe to be tranſmitted to the Commiſſioners for the Affairs of Taxes, Liſts containing the Name, Deſcription, and Place of Reſidence of all and every Perſons or Perſon aſſeſſed by them reſpectively, as ſoon as the ſame conveniently can be done; which Liſts ſhall be made out according to an alphabetical Arrangement of the reſpective Pariſhes or Places of Reſidence, claſſing together all Pariſhes and Places in the ſame County, Riding, Shire, or Stewartry.

In Addition to the Certificate required to be given to the Perſons aſſeſſed by the Commercial Commiſſioners, they ſhall deliver another containing the Name, &c. of the Perſon aſſeſſed, and that he hath been charged to the Duties which ſhall be ſigned by their Clerk, and exhibited to the Commiſſioners for executing the Income Acts, that a Copy may be taken and filed, and and if not exhibited in a reaſonable Time, they may aſſeſs the Party as a Perſon not concerned in Trade.

XIII. And be it further enacted, That in Addition to the Certificate required by the ſaid Acts to be given to every Perſon to be aſſeſſed by Commercial Commiſſioners, the ſaid Commercial Commiſſioners ſhall, at the ſame Time at which the Certificate before-mentioned ſhall be delivered, deliver to the Perſon ſo aſſeſſed, or to ſome Perſon on his or her Behalf, another Certificate, containing the proper Name, Deſcription, and Reſidence of the Perſon ſo aſſeſſed, and certifying that ſuch Perſon hath been charged to the ſaid Duties on Income, according to the Proviſions of the ſaid Acts by the Commiſſioners granting ſuch Certificate; which Certificate ſhall be ſigned by the Clerk to the ſaid Commiſſioners, and ſhall be exhibited forthwith by the Party, to the Commiſſioners for the Purpoſes of the ſaid Acts, within the Diſtrict where ſuch Perſon might otherwiſe lawfully be aſſeſſed, to be by them returned to the Party exhibiting ſuch Certificate after having taken a Copy thereof, to be by the ſaid Commiſſioners kept and filed; and in Default of ſuch Certificate being exhibited within a reaſonable Time, unleſs a ſufficient Excuſe be given to the Satisfaction of ſuch Commiſſioners, it ſhall be lawful for the Commiſſioners for the Purpoſes of the ſaid Acts in ſuch Diſtrict, to proceed to aſſeſs ſuch Perſon to the ſaid Duties, in like Manner as Perſons not engaged in Trade or Manufacture may be aſſeſſed thereto.

When the Commercial Commissioners shall have granted a Certificate of an Abatement on account of Diminution of Income, the Bank may direct Payment of the Over-payment.

XIV. And be it further enacted, That whenever the Commercial Commissioners shall, according to the Provisions of the said Acts, have allowed to any Person, any Abatement of the Sums assessed for the Year ending on the Fifth Day of *April* in any Year, on account of Diminution of Income, and shall have granted a Certificate thereof in the Manner directed by the said Acts, or any Act relating to the said Duties, or referred to and made applicable thereby, it shall be lawful for the Governor and Company of the Bank of *England* to direct their Cashier or Cashiers to repay to such Person such Sum as it shall appear has been overpaid on such Assessment, out of any publick Monies in the Hands of such Cashier or Cashiers; who shall from Time to Time replace the same out of the first Monies that shall come into the Bank of *England* of the said Duties upon Income; for which Payment the Certificate of the said Commissioners shall be a sufficient Authority.

The Rules prescribed in the Schedules, as far as relate to ascertaining Income arising from Land occupied by the Owner, or by a Tenant at Rack Rent, repealed.

XV. And be it further enacted, That the Rules prescribed in the Schedules of the several Acts for granting Duties on Income, or either of them, as far as relates to the Mode for ascertaining Income arising from Land occupied by the Owner, or by a Tenant at Rack Rent, shall be and are hereby repealed.

Income arising from Land occupied by a Tenant at Rack Rent, to be taken in certain Proportions to the aggregate Amount of the following Articles, *viz.* Rent, Taxes, Tythes.

XVI. And be it further enacted, That, from and after the passing of this Act, the Income arising from Land occupied by a Tenant at Rack Rent, shall be taken in the Proportions herein-after specified to the aggregate Amount of the following Articles; (*videlicet*),

Rent for One Year payable to the Landlord or Landlords:

Parochial and other Rates and Assessments charged on the said Lands, or upon the Occupiers in respect of such Lands, on an Average of the Three successive Years ending on the Twenty-ninth Day of *September* One thousand seven hundred and ninety-nine, or on an Average of the Three successive Years ending the Twenty-ninth Day of *September* of the Year immediately preceding the Date of the existing Lease, Contract, or Agreement by virtue of which such Lands are held or occupied; provided such Lease, Contract, or Agreement bears Date of its Commencement within Fifteen Years previous to the passing of this Act, or in case the Date of the Commencement of the said Lease shall go beyond Fifteen Years from the passing of this Act, then to an Average of any Three successive Years within the said Period of Fifteen Years; and provided the said parochial and other Rates and Assessments are payable by the Occupier for the Time being:

And the Value of all Tythes as the same would be worth to be let when taken in Kind, or the Sums paid or payable for the same, or agreed to be paid in Satisfaction for the same, within or for the last preceding or the current Year.

If such aggregate Amount be under Three hundred Pounds a Year, then the Income shall be taken at One-half of such Amount; and if at Three hundred Pounds a Year, or upwards, then at Three-fifths of such Amount.

Income arising from Land occupied by the

XVII. And be it further enacted, That in case of Lands occupied by the Owner, the Income arising therefrom shall be taken at the aggregate Amount

Owner to be taken at the aggregate Amount of Rent of like Lands in the Neighbourhood, and a Proportion of what would be computed to be the Income of the Tenant at Rack Rent.

Amount of the Rent at which the same are worth to be let by the Year, according to the ordinary Rent of Lands of the like Quality, and under the like Circumstances, in the same Neighbourhood, and a certain Proportion of what would be computed to be the Income of the Tenant at Rack Rent, as above mentioned; that is to say, if such aggregate Amount be under Three hundred Pounds a Year, then the Income shall be taken at such Rent and Two-fifths of such Amount, and if at Three hundred Pounds a Year or upwards, then at such Rent and One-half of such Amount; except always where the Lands shall have come into the Occupation of the Owner within Eighteen Months past, on the Expiration of a Lease or the Death or Failure of a Tenant, in which Case the same shall be valued at One Year's Rent only of Lands of the like Quality as aforesaid.

Occupiers of Land thinking themselves aggrieved by such Assessments may appeal, as allowed by the Income Acts, and if it be proved that the Sum so estimated exceeds the clear Income, the Commissioners may amend the Assessment, so that no Occupier shall be charged with more than a Tenth of the actual Profits from the Land.

XVIII. Provided always, and be it further enacted, That if by pursuing the Rules before-mentioned, any Occupier of Land shall think himself aggrieved by the Assessment to be made thereupon, it shall be lawful for such Occupier of Land to appeal from such Assessment, at such Time and in such Manner as Appeals may be made under the said Acts; and if upon the Hearing of such Appeal, it shall be proved to the Satisfaction of the Commissioners, that the Sum so estimated as the Income arising from such Lands by virtue of such Rule, doth exceed the Amount of the clear Income actually received by such Occupier from such Lands, on the Average of Three Years preceding (if such Person shall have occupied such Lands during Three Years) or on the Average of the Period for which he shall have occupied the same (if less than Three Years) it shall be lawful for such Commissioners, and they are hereby required, to amend such Assessment in such Manner as according to all Circumstances proved to them, shall appear just and reasonable to be charged in respect of such actual Income, computed on the Average and in Manner aforesaid; so that in no such Case the Occupier shall be charged with more than One Tenth Part of his actual Profits from the Land so occupied by him.

Provisions which exempt temporary Residents, not to extend to Persons who have continually resided Six Months prior to the Time for Delivery of Statements, who shall be chargeable to the Duties. Temporary Residents chargeable to the Duties granted by 38 *Geo.* III, Cap. 16, to be charged thereto as herein-after directed.

XIX. And be it further enacted, That the several Provisions of the said recited Acts, or any of them, which exempt from the Duties thereby granted Persons being in *Great Britain* for some temporary Purpose only, and not with any View or Intent of establishing their Residence therein, shall not be extended, in any Case, from and after the passing of this Act, to any Person who shall have continually resided in *Great Britain* for the Space of Six Calendar Months prior to the Time required for the Delivery of his or her Statement of Income; but every Person who shall have continually so resided during the Period before-mentioned, shall be chargeable to the said Duties on Income in the Manner directed by the said recited Acts, as a Person actually residing in *Great Britain*, whether such Person shall be a Subject of His Majesty or not; any Thing in the said Acts to the contrary notwithstanding: And every Person who shall be adjudged, by reason of temporary Residence in *Great Britain*, to be chargeable to the Duties granted by an Act passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War*; shall be charged thereto in the Manner hereinafter directed.

XX. And be it further enacted, That in every Caſe where the ſaid reſpective Commiſſioners ſhall adjudge any Perſon to be chargeable to the Duties granted by the ſaid laſt mentioned Act, as a Perſon reſiding in this Kingdom for a temporary Purpoſe only, it ſhall be lawful for them, in their reſpective Diviſions or Diſtricts, or any Two or more of them, and they are hereby required, to iſſue their Precept or Precepts to the reſpective Aſſeſſors, or one of them, of the Duties on Houſes, Windows, and Lights, and other the Duties under the Management of the Commiſſioners for the Affairs of Taxes, granted by Two Acts paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, the one thereof intituled, *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*; and the other thereof intituled, *An Act for repealing the Duties upon Male Servants, Carriages, Horſes, Mules, and Dogs; and for granting to His Majeſty other Duties in lieu thereof*; and acting for the Pariſh or Place where the Perſon or Perſons intended to be charged ſhall reſide or be, or for any other Pariſh or Place where ſuch Perſon or Perſons ſhall have returned to pay the Duties or any of them charged by virtue of the ſaid Acts, requiring ſuch Aſſeſſors, or One or more of them reſpectively, to cauſe a Return to be made, on a Day and at a Place to be fixed in every ſuch Precept, of the Particulars and Amount of the Duties for and to which ſuch Perſon or Perſons ſhall ſtand charged by virtue of the laſt Aſſeſſment or Aſſeſſments made upon ſuch Perſon or Perſons by virtue of the ſaid laſt mentioned Acts within their reſpective Pariſhes and Places, in caſe any ſuch Aſſeſſment or Aſſeſſments ſhall have been made; and if no ſuch Aſſeſſment ſhall have been made upon ſuch Perſon or Perſons for the current or preceding Year, or if he, ſhe, or they ſhall not have been charged to the full Amount that is or might be chargeable by virtue of the ſaid Acts laſt mentioned, according to ſuch Return as is directed to be made by this Act, then ſuch Aſſeſſors, or one of them, ſhall cauſe a Return to be made of the Houſe and Window Duties, and of the greateſt Number of Male Servants, Carriages, Horſes, and Dogs retained, kept, or uſed by ſuch Perſon or Perſons as aforeſaid, at any Time during the Period herein-after mentioned, or which he, ſhe, or they ſhall then retain, keep, or uſe reſpectively.

Where the Commiſſioners ſhall adjudge any ſuch Perſon chargeable to the Duties under the Aid and Contribution Act, they ſhall iſſue Precepts to the Aſſeſſors of the Duties granted by 38 *Geo.* III, Caps. 40 and 41, to cauſe a Return to be made of the Particulars and Amount of the Duties for which ſuch Perſon ſhall ſtand charged by virtue of the laſt Aſſeſſment under the ſaid Acts, or if no Aſſeſſment has been made for the current or preceding Year, or he ſhall not have been charged to the full Amount, then to cauſe a Return to be made of the Houſe and Window Duties, and of the greateſt Number of Male Servants, *&c.* kept by him.

XXI. And be it further enacted, That in every Caſe where any ſuch Enquiry as aforeſaid ſhall have been directed, it ſhall be lawful for the reſpective Aſſeſſors to whom ſuch Precepts ſhall be delivered, and they are hereby required, according to the Directions therein contained, to cauſe a previous Aſſeſſment or Aſſeſſments to be computed upon the Perſon or Perſons mentioned in ſuch Precepts reſpectively, in Proportion to the Duties granted by the ſaid Two Acts paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, in reſpect of all and every Dwelling Houſes or Houſe which, or any Part whereof, ſhall be then occupied by ſuch Perſon or Perſons, and whether any other Perſon or Perſons ſhall have been charged for the ſame or not, and alſo in reſpect of the greateſt Number of Male Servants, Carriages, Horſes, and Dogs retained, kept, or uſed by him, her, or them, at any Time within the Period for which the before-mentioned Return is hereby directed to be made, according to the reſpective Deſcriptions, and at the reſpective Rates

The Aſſeſſors to whom Precepts ſhall be delivered, ſhall cauſe previous Aſſeſſments to be computed upon the Parties, in Proportion to the Duties granted by the ſaid Two Acts of 38 *Geo.* III, in reſpect of Dwelling Houſes then occupied by them, and of the greateſt Number of Male Servants, *etc.*

kept by them, which shall be the Basis of an Assessment to be made by the Commissioners under the Income Acts, according to the Aid and Contribution Act, but no Assessments to the Duties granted by the said Acts of 38 *Geo.* III, made for the Purpose of this Act, shall be deemed a Charge to the said Duties further than the Person would be liable if this Act had not been made. Where a sufficient Assessment has already been made, the Assessors shall return a Copy to the Commissioners instead of making an Assessment.

Rates contained in the said last mentioned Acts; which Assessment or Assessments so computed, being confirmed as herein-after is directed, and returned to the said respective Commissioners appointed under the said Acts for granting Duties on Income, shall be the Basis of an Assessment to be made by the said Commissioners upon such Person or Persons to the said Duties on Income, according to the said Act for granting an Aid and Contribution to the War as aforesaid: Provided always, That no Assessment to the Duties granted by the said Acts of the Thirty-eighth Year of His present Majesty's Reign respectively, or either of them, made for the Purposes of this Act, shall be deemed a Charge upon any Person or Persons to the Duties granted by the said Acts, any farther than such Person would be liable to if this Act had not been made: Provided also, That in Cases where a sufficient Assessment shall have already been made upon such Person or Persons to the said last-mentioned Duties, as required by this Act, it shall be lawful for such Assessors to cause a Copy of such Assessment to be returned to the said respective Commissioners for the Purposes of this Act, instead of making an Assessment as herein-before is directed.

Assessments under this Act shall be returned to the Commissioners of the Division for the Duties granted by the last-mentioned Acts, the Assessors giving Notice thereof to the Parties. Assessments subject to Appeal, which shall be determined as in other Cases of assessed Taxes, shall be transmitted to the Commissioners for executing the Income Acts.

XXII. And be it further enacted, That every Assessment of the Sums computed under the Authority of this Act, shall be returned by the Assessors making the same to the proper Commissioners of the Division for the Duties granted by the said last mentioned Acts, for their Confirmation, such Assessors giving Notice thereof to the Party or Parties; which Assessment shall be subject to Appeal, within Ten Days after such Notice, in the Manner directed by the said Acts; and which Appeal shall be determined by such Commissioners as soon as conveniently can be done, on Ten Days general Notice to be given by them in the Manner directed or used in other Cases of assessed Taxes; and every such Assessment so confirmed or determined, shall be transmitted to the Commissioners for carrying into Execution the said Acts for granting Duties on Income, to be by them used and applied in the Execution thereof, as herein is directed.

If any Person whose ordinary Residence is out of *Great Britain*, shall, during the Continuance of any Charge made upon him on Account of temporary Residence, go beyond the Seas, the Charge shall continue until the End of the current Year, unless Notice of Departure be delivered

XXIII. Provided always, and be it further enacted, That, if any Person, whose ordinary Residence shall have been out of *Great Britain*, shall, during the Continuance of any Charge made upon him or her, under the said first-recited Acts or this Act, by Reason of temporary Residence therein, depart from *Great Britain* and go into any Parts beyond the Seas, such Charge shall continue until the End of the current Year, unless Notice of the Time of such Departure be delivered to the Clerk of the Commissioners by whom such Charge was made, and a Receipt or Receipts be produced to such Clerk, of the Payment or Satisfaction of all Sums which had accrued or might accrue upon such Charge prior to the Time of such Departure; in which Case it shall be lawful for the said Commissioners to vacate such Charge from and after the Period of the actual Departure of such Person from *Great Britain*, whenever the same shall be certified to the said Commissioners by the Collector of the Customs, or his Deputy, or by any Officer of the Customs authorized by such

such Collector or Deputy, at the Port of Departure of such Person; which Certificate every such Collector or Deputy shall give or cause to be given whenever required so to do by such Person for the Purposes aforesaid: Provided that no Person, being a Subject of His Majesty, shall be entitled to vacate such Charge in respect of Income arising in *Great Britain*, by occasion of his or her Departure from *Great Britain* within the Year for which such Charge was made: Provided also, that in Default of a Certificate upon such Departure, the said Duties may be levied for the Whole of the current Year as any Debt to His Majesty upon Record may be levied by Law.

to the Clerk of the Commissioners, and a Receipt produced for all Sums accrued prior thereto in which Case the Charge may be vacated on Certificate from the Officer of the Customs at the Port of Departure; but no Subject of His Majesty shall be entitled to vacate such Charge in respect of Income arising in *Great Britain* within the Year. In Default of Certificate, the Duties may be levied as a Debt upon Record to His Majesty.

XXIV. Provided also, and be it further enacted, That nothing herein contained shall be construed to extend to charge any Lodger in respect of the Amount of any Assessment computed upon the Duties on Houses, Windows, or Lights, for any greater Proportion of the House than what shall be in his or her actual Occupation; and that in every such Case the Part actually occupied by such Lodger shall be considered, for the Purposes of this Act, as a separate and distinct Dwelling House.

No Lodger chargeable in respect of Assessments upon the Duties on Houses, &c. in any greater Proportion than for the Part in his Occupation, which shall be considered as a separate Dwelling House.

XXV. And be it further enacted, That in every Case where the Commercial Commissioners, or Commissioners acting for any Division, shall assess any Person or Persons at any greater Amount than the Sum delivered in, in the Statement of such Person or Persons; or where the said Commissioners shall at any Time within the Space of Twelve Calendar Months after such Assessment shall have been made, discover that any Increase ought to be made to such Assessment, it shall be lawful for the said Commissioners, or any Two or more of them, to charge such Person or Persons for every such Increase beyond the Sums delivered in in such Statement, or the Sum contained in such Assessment, as the Case may require, with a Proportion not exceeding double the Amount by which the Duties with which such Person would otherwise have been chargeable under or by virtue of the said Acts or this Act, shall have been so encreased; unless such Person or Persons shall make it appear, that the Omission complained of did not proceed from any Fraud, Covin, Art, or Contrivance whatever, or any gross or wilful Neglect.

Where the Commissioners shall assess any Person at a greater Amount than the Sum delivered in, or shall discover that any Increase ought to be made to any Assessment, they may charge for such Increase a Proportion not exceeding double the Amount of the Increase, unless it be made appear that the Omission did not proceed from Fraud, &c.

XXVI. And be it further enacted, That it shall be lawful for the Commissioners acting in and for each Division, upon any Enquiry into the Amount of any Income, or of any Deduction to be made from any Income, to summon all High Constables, Churchwardens, and Overseers of the Poor, and all Clerks to Commissioners of Land Tax and Supply and Assessed Taxes, and all Collectors, Supervisors, and other Officers of Excise, or any of them respectively, within the Division of the said respective Commissioners, and also all Inspectors and Surveyors, Assessors and Collectors of Assessed Taxes acting for such Division or any Part thereof, whom the said Commissioners shall judge able to give Evidence of the Amount of Income or reputed Income then under Enquiry, or of the Amount of Deductions to be made thereout; and all Persons so

Upon Enquiry into the Amount of any Income, or of any Deduction to be made therefrom, the Commissioners may summon High Constables, Churchwardens, Overseers, Clerks to Commissioners of Land Tax,

&c. who shall bring with them all such Documents as may be required.

summoned shall attend the Meeting or Meetings of the said Commissioners mentioned in such Summons, and bring with them before the said Commissioners, for their Inspection, all such Parochial and other publick Rates and Assessments, and all Books, Documents, and Papers relating thereto, and all other publick Books, Documents, and Papers, as to such Commissioners respectively may seem necessary, and which they shall require; and it shall also be lawful for such Commissioners to examine upon Oath, or solemn Affirmation, as the Case may require, all such High Constables, Churchwardens, and Overseers of the Poor, and Clerks to Commissioners, and all such Collectors, Supervisors, and Officers of Excise, and Inspectors and Surveyors, Assessors and Collectors of Taxes as aforesaid, touching any Matter within the Jurisdiction of the said Commissioners in the Execution of the said Acts or this Act, and touching any Matter contained in such Rates or Assessments, or such Books, Documents, and Papers, as may in any way relate thereto, or that may better enable such Commissioners to ascertain the annual Amount of any Income, or which ought to be ascertained or charged to the said Duties, or to the Amount of any Deduction to be made from such Income; and every Person so summoned as aforesaid, who shall neglect to appear before any such Commissioners, or to bring or produce any such Rates or Assessments, or any Book, Document, or Paper required by any such Commissioners as aforesaid, or to answer to any such Commissioners any Question, on Oath or Affirmation, touching any Matter relating to the Execution of the said Acts or this Act, shall, for every such Offence, forfeit any Sum not exceeding the Sum of Twenty Pounds; and it shall be lawful for any Inspector or Surveyor to inspect at all seasonable Hours, or demand a Copy *gratis* of any such Rate or Assessment, or any Book, Document, or Paper relating to any such Rate or Assessment, or any other publick Book, Document, or Paper, as the respective Commissioners in their respective Divisions, or any Two or more of them respectively may think necessary to further the Enquiry of such Commissioners, or of such Inspector or Surveyor, in any Manner relating to the Execution of the said Acts or this Act, and which shall be in the Hands of any such Officer or Person aforesaid, whenever the said Commissioners, or any Two or more of them, shall authorize any such Inspector or Surveyor so to do, by Writing under their Hands and Seals; and if any such Officer or Person aforesaid shall wilfully neglect, or refuse to permit such Inspection, or to grant such Copy of any such Rate or Assessment, or any Book, Document, or Paper, required by such Inspector or Surveyor, under the Authority of this Act, every such Officer or Person shall forfeit and pay the Sum of Twenty Pounds.

The Commissioners may examine High Constables, *etc.* on Oath.

Persons summoned, neglecting to appear or to bring the Documents required, or to answer on Oath, shall forfeit not exceeding 20 *l.*

Inspectors or Surveyors may inspect or demand a Copy *gratis*, of any Rate, *etc.* as the Commissioners may think necessary to the further Enquiry of them, or of the Inspectors or Surveyors, when authorized by the Commissioners.

Persons neglecting to permit such Inspection, or to grant such Copy, to forfeit 20 *l.*

XXVII. And be it further enacted, That, from and after the passing of this Act, whenever it shall appear to any of the said respective Commissioners for the Purposes of the said Acts, or to any Commercial Commissioners, that any Statement or Statements hath or have been delivered to them, or to any Assessor or Assessors, contrary to the Directions of the said Acts or this Act, or by Mistake, and contrary to the Intent of the Party, and such Commissioners shall be of Opinion that the Income declared in such Statement ought to be ascertained by other Commissioners, or whenever it shall appear to any Commercial Commissioners, that any Person delivering a Statement to them, is not entitled to be assessed by them, then and in every such Case it shall be lawful for such respective Commission-

Where it shall appear to the Commissioners that any Statement has been delivered to them, or any Assessor, contrary to the Income Acts, or by Mistake, and they shall be of Opinion that it ought to be ascertained by other

ers, and they are hereby reſpectively required forthwith to tranſmit ſuch Statement or Statements to the Commiſſioners for the Affairs of Taxes, to be by them forthwith ſent to the Commiſſioners to whom ſuch Statement or Statements ought, in the Opinion of the Commiſſioners tranſmitting the ſame, to have been delivered; and the ſaid reſpective Commiſſioners to whom ſuch Statements were firſt delivered, ſhall cauſe Notice thereof to be given to or left at the uſual Place of Abode of the Perſon or Perſons who ſhall have delivered ſuch Statement or Statements, if the ſame ſhall be known; and if the ſame ſhall not be known by ſuch Commiſſioners, then for the ſaid Commiſſioners of Taxes to cauſe Notice thereof to be given, in ſuch Manner as they conveniently can, either by Delivery of Notice to the Party, or by leaving the ſame at his or her laſt or uſual Place of Abode, or by publick Advertiſement in One or more of the *London* Newſpapers or Gazette; and it ſhall be lawful for the reſpective Commiſſioners to whom any ſuch Statement or Statements ſhall be tranſmitted by the Commiſſioners for the Affairs of Taxes as aforeſaid, and they are hereby required, within a reaſonable Time after the Receipt thereof, to proceed to make an Aſſeſſment, upon the Perſon or Perſons mentioned in ſuch Statement, in like Manner in every Reſpect as if ſuch Statement or Statements had been firſt delivered to them, or to the Aſſeſſor or Aſſeſſors within the Diviſion of ſuch Commiſſioners.

Commiſſioners, or when it ſhall appear to the Commercial Commiſſioners that any Perſon delivering a Statement to them is not entitled to be aſſeſſed by them, they ſhall tranſmit the ſame to the Tax Office, in order to being ſent to the proper Commiſſioners, and Notice thereof ſhall be given to the Parties; and the Commiſſioners to whom ſuch Statements ſhall be tranſmitted from

the Tax Office ſhall, within a reaſonable Time, make an Aſſeſſment upon the Perſons mentioned in the Statements, as if they had been firſt delivered to them or to the Aſſeſſors of the Diviſion.

XXVIII. And be it further enacted, That in every Inſtance in which the Commiſſioners are authorized by the ſaid Acts, or any of them, to put any Queſtion to any Perſon or Perſons relative to his, her, or their Income, it ſhall be lawful for ſuch Commiſſioners to put ſuch Queſtion or Queſtions in Writing, and to demand an Anſwer accordingly from ſuch Perſon or Perſons, ſigned by him, her, or them, and from Time to Time to iſſue their Precept or Precepts, requiring true and particular Anſwers to be given to ſuch Queſtions; and if at the End of the Time or Times limited in ſuch Precept or Precepts, no Anſwer in Writing ſhall be given to any ſuch Queſtion ſo put by the ſaid Commiſſioners, or an Anſwer which ſhall not be ſatisfactory to the ſaid Commiſſioners, it ſhall be lawful for them, or any Two or more of them, and they are hereby required, (unleſs the ſaid Commiſſioners ſhall be applied to by the Party to proceed to *viva voce* Examination, in which Caſe they ſhall ſummon the Party accordingly, and proceed to a *viva voce* Examination, as directed by the ſaid Acts), according to the beſt of their Judgement, to ſettle and aſcertain in what Sums ſuch Perſon or Perſons ought to be charged by the ſaid Acts or this Act, and to make an Aſſeſſment accordingly.

The Commiſſioners may put Queſtions in Writing and demand ſigned Anſwers relative to Income, and iſſue Precepts requiring them, and if not given in the Times limited may (unleſs applied to to proceed to *viva voce* Examination,) make Aſſeſſments according to their Judgment.

XXIX. And be it further enacted, That if any Perſon or Perſons ſhall, from and after the paſſing of this Act, be reſident in any Diſtrict or Diviſion wherein ſuch Perſon or Perſons ſhall not have been before charged to the ſaid Duties on Income for the current Year, the Aſſeſſor or Aſſeſſors, Collector or Collectors, or any Inſpector or Surveyor, ſhall give or leave Notice in Writing to or for every ſuch Perſon ſo reſiding within the Limits for which ſuch Aſſeſſors, Collectors, Inſpectors, or Surveyors reſpectively act, to make out and deliver, within Fourteen Days next enſuing the Day of giving of ſuch Notice, a Declaration in Writing ſigned with his or her proper Name, which Declaration ſhall ſpecify the Name

If any Perſon ſhall, after paſſing this Act, reſide in a Diſtrict wherein he ſhall not have been before charged for the current Year, the Aſſeſſor, *etc.* ſhall leave Notice for him to deliver a ſigned Decla-

ration, ſpecifying the Pariſh and County in which he ſhall have been aſſeſſed, and to produce the Certificate of Aſſeſſment, or in Default, to deliver a Statement of his Income, and for Default of delivering ſuch Declaration, or if he ſhall make any falſe Return, he ſhall forfeit 20 *l.*; and when it ſhall appear that ſuch Perſon has not been aſſeſſed in any other Place, the Commiſſioners ſhall aſſeſs him as if he had been reſident at the Time of Publication of Notices.

of the Pariſh or Place, and County or Counties, wherein ſuch Perſon ſhall have been aſſeſſed to the ſaid Duties on Income for that Year; and alſo to produce the Certificate of ſuch Aſſeſſment, or in Default thereof, to deliver a Statement of his or her Income, for the Purpoſe of being aſſeſſed to the Duties upon Income; and if any ſuch Perſon as aforeſaid ſhall neglect or refuſe to make out and ſign and deliver ſuch Declaration as aforeſaid, within the Time before-mentioned, or ſhall make any falſe or untrue Return therein in any Particular thereof, every ſuch Perſon ſhall for every ſuch Offence forfeit and pay a Sum not exceeding the Sum of Twenty Pounds; and when, in any ſuch Caſe, it ſhall not appear that any ſuch Perſon or Perſons ſhall have been aſſeſſed to the ſaid Duties upon Income in any other Pariſh or Place, then, and in ſuch Caſe, it ſhall be lawful for the reſpective Commiſſioners acting for the ſaid Diſtrict, and they are hereby required, to proceed to aſſeſs ſuch Perſon to the ſaid Duties on Income, in like Manner in every Reſpect as if ſuch Perſon had been reſident in ſuch Diſtrict at the Time of the Publication of Notices as directed by the ſaid Acts; and if any Perſon or Perſons aſſeſſed to the ſaid Duties on Income, ſhall remove out of the Pariſh or Place where he, ſhe, or they ſhall have been aſſeſſed to the ſaid Duties, without firſt paying or diſcharging all the ſaid Duties upon Income charged upon him, her, or them, which ſhall then be due and payable, or without leaving in ſuch Pariſh or Place, ſufficient Goods and Chattels whereon the ſaid Duties in Arrear may be raiſed and levied, and the ſame ſhall remain in Arrear and unpaid for the Space of Twenty Days after the Time appointed by the ſaid Acts for Payment thereof, every ſuch Perſon ſhall for every ſuch Offence forfeit and pay (over and above the ſaid Duties ſo left unpaid as aforeſaid) the Sum of Twenty Pounds; and alſo in every ſuch Caſe it ſhall be lawful for the Commiſſioners for the Affairs of Taxes, to certify to the Commiſſioners of the Diſtrict within which ſuch Perſon or Perſons ſhall then reſide, the whole Amount of the Aſſeſſment made upon ſuch Perſon or Perſons, together with the Amount of what may be in Arrear and due thereon; and ſuch laſt-mentioned Commiſſioners ſhall thereupon iſſue a Warrant of Diſtreſs for the Recovery of the Whole of the Duty that ſhall then be in Arrear, together with the whole Amount of the Remainder of the ſaid Aſſeſſment for the Year for which ſuch Aſſeſſment ſhall have been made as aforeſaid; and if Goods or Chattels cannot be found whereon ſuch Diſtreſs can be fully made, then and in every ſuch Caſe the Whole of ſuch Arrear of Duty, and Remainder of Aſſeſſment aforeſaid, or ſuch Part thereof as cannot be ſo levied and collected by Diſtreſs as aforeſaid, ſhall be recoverable as a Debt upon Record to His Majeſty, His Heirs and Succeſſors.

If any Perſon ſhall remove without paying the Duties or leaving ſufficient Effects, and the ſame ſhall remain in Arrear for 20 Days after the appointed Time for Payment, he ſhall forfeit 20 *l.* and on Certificate from the Commiſſioners for Taxes the Commiſſioners of the Diſtrict may iſſue a Warrant of Diſtreſs for the Arrears, together with the Remainder of the Aſſeſſment for the Year, and if ſufficient Diſtreſs cannot be found, the Money unſatisfied ſhall be recoverable as a Debt upon Record to His Majeſty.

Commiſſioners appointed for hearing Appeals for Part of a County or Riding, or of the Three Diviſions of *Lincolnſhire*, may act within any

XXX. And be it further enacted, That notwithſtanding any Perſons may have been appointed to be Commiſſioners for hearing and determining Appeals for Part of a County or Riding, or of the Three Diviſions of the County of *Lincoln*, it ſhall be lawful for ſuch Perſons, by virtue of ſuch Appointment, to act as ſuch Commiſſioners in the hearing and determining Appeals ariſing within any Part of ſuch County or Riding, or of the Diviſions in the ſaid County of *Lincoln*, and to ſelect and arrange amongſt themſelves for what Part of ſuch County, Riding,

or Diviſion, they will ſo act, giving due Notice thereof to the Commiſſioners for the Affairs of Taxes; provided always, that no ſuch Perſon ſhall act as a Commiſſioner of Appeals, and alſo as a Commiſſioner for the Purpoſes of the ſaid Acts, within the ſame Part of ſuch County, Riding, or Diviſion as laſt aforeſaid.

Part of ſuch County, Riding, or Diviſion, and arrange amongſt themſelves for what Part they will act, giving Notice to the Tax Office; but no ſuch Perſon ſhall act as a Commiſſioner of Appeals, and as a Commiſſioner for the Purpoſes of the Income Acts within the ſame Part.

XXXI. Provided always, and be it further enacted, That, from and after the paſſing of this Act, any Perſon ſhall be capable of acting as a Commiſſioner for the Purpoſes of the ſaid Acts, or as a Commiſſioner for hearing and determining Appeals, within or for any of the Counties at large within the Dominion of *Wales*, or in that Part of *Great Britain* called *Scotland*, who ſhall be poſſeſſed of a Perſonal Eſtate of the like Value, or be ſeiſed or poſſeſſed of an Eſtate in Lands, Tenements, or Hereditaments, of the like Nature and of Two-fifths of the Value, as is required as the Qualification of a Commiſſioner for the Purpoſes of the ſaid Acts, or of a Commiſſioner for hearing and determining Appeals reſpectively, within and for any other County at large in *Great Britain*, without being ſubject to the Penalties in the ſaid Acts contained for acting without the Qualification therein required in ſuch Caſes; any Thing in any Act or Acts to the contrary thereof notwithſtanding.

Qualification of Commiſſioners for executing the Income Acts, or of Commiſſioners of Appeal for Counties at large in *Wales* or *Scotland*, a Perſonal Eſtate of the like Value, or a Real Eſtate of the like Nature and Two Fifths of the Value required as a Qualification for Counties at large in *Great Britain*,

XXXII. And be it further enacted, That in caſe the Proviſions or Directions of the ſaid Acts for nominating and appointing Commiſſioners for the Purpoſes of the ſaid Acts, or Commiſſioners for hearing Appeals, or any of them, ſhall have been or ſhall be found, reputed, or deemed inapplicable to any Liberty, Town, or Place in *England*, or to any Stewartry, Sheriffdom, or Place, or any Part thereof in *Scotland*, by occaſion whereof or for any other Cauſe ſuch Commiſſioners ſhall not have been appointed, or having been appointed ſhall have declined to act as ſuch Commiſſioners reſpectively, in ſuch Liberty, Town, or Place in *England*, or in ſuch Stewartry, Borough, or Place in *Scotland*, it ſhall be lawful for the Sheriff of ſuch Liberty, Town, or Place in *England*, for the Time being, or in caſe there be no Sheriff, for the Mayor, Bailiff, Coroner, or Chief Magiſtrate of ſuch Liberty, Town, or Place in *England* for the Time being, and for the Sheriff or Sheriff Depute of ſuch Stewartry, Sheriffdom, or Place in *Scotland* for the Time being, and ſuch Officers reſpectively are hereby required, from Time to Time as often as there ſhall be Occaſion, to ſummon the Perſons named in the Commiſſion of the Peace, having Authority to act as Juſtices or Conſervators of the Peace within or for ſuch Liberty, Town, or Place in *England*, or ſuch Stewartry, Sheriffdom, or Place in *Scotland*; and ſuch Juſtices or Conſervators of the Peace ſo ſummoned reſpectively as aforeſaid, ſhall, if in *England*, ſelect a ſufficient Number of Perſons qualified as required by the ſaid Acts in the Caſes of Towns in *England*, not being Counties of themſelves, and if in *Scotland*, ſhall ſelect the like Number of Perſons qualified as required by the ſaid Acts in the Caſes of Stewartries in *Scotland*, to be Commiſſioners for the Purpoſes of the ſaid Acts, for ſuch Liberty, Town, or Place in *England*, or ſuch Stewartry, Sheriffdom, or Place in *Scotland*; and alſo a ſufficient Number of Perſons, qualified as required by the ſaid Acts, in the Caſes of Counties in *England*, and Shires and Stewartries in *Scotland* reſpectively,

If the Directions for appointing Commiſſioners for executing the Income Acts, or for hearing Appeals, ſhall be found inapplicable to any Liberty, &c. in *England*, or any Stewartry, &c. in *Scotland*, and Commiſſioners ſhall not have been appointed, or ſhall have declined to act, the Sheriff, &c. ſhall ſummon the Perſons named in the Commiſſion of the Peace, who ſhall ſelect a ſufficient Number of Perſons to be Commiſſioners, from the Liſts of qualified Perſons laid before them by the Officers required to ſummon ſuch Perſons, and

the Commiſſioners for Taxes in *England*, and Barons of Exchequer in *Scotland*, at the Requeſt of any qualified Perſon, may require his Name to be inſerted therein, and if a ſufficient Number be not found they ſhall ſelect them from any adjoining County or Stewartry, and the Names of the Perſons ſhall be returned to the Commiſſioners for the Affairs of Taxes.

tively, to be Commiſſioners for hearing and determining Appeals therein reſpectively; which Perſons ſhall be ſo ſelected from the Liſts of Perſons ſo qualified, which ſhall be prepared and laid before them at ſuch Meeting by the reſpective Officers hereby required to ſummon ſuch Perſons, (and which Liſts every ſuch Officer is hereby required to prepare and make out and lay before ſuch Perſons at ſuch Meeting), with Power for the Commiſſioners for the Affairs of Taxes in *England*, and the Barons of the Exchequer in *Scotland*, at the Requeſt of any Perſon ſo qualified, to require his and their Name and Names to be inſerted therein, and alſo for ſuch Perſons to ſelect a ſufficient Number of Perſons alſo ſo qualified to ſupply Vacancies ariſing therein from Time to Time; and if the Perſons preſent at the ſaid Meeting or Meetings ſhall not find in any ſuch Liſts ſufficient Numbers of Perſons qualified to be Commiſſioners, they ſhall ſelect ſuch Number of Perſons ſo qualified from any adjoining County in *England*, or Shire or Stewartry in *Scotland*; and the Names of ſuch Perſons ſhall be returned to the Commiſſioners for the Affairs of Taxes, and ſuch Perſons who ſhall be ſo ſelected ſhall be Commiſſioners reſpectively for the Purpoſes of the ſaid Acts, and for hearing and determining Appeals, in the Order in which their Names ſhall be returned as aforeſaid.

When the Income Acts cannot be executed previous to the Time of paying any Inſtalment the Commiſſioners who ſhall have made any Aſſeſſment after the Period appointed for any Payment, may ſettle at what Time, and in what Proportions the Inſtalments ſhall be paid.

XXXIII. And be it further enacted, That whenever it ſhall happen that the Acts relating to the ſaid Duties upon Income cannot be executed in any Year previous to the Time appointed for the Payment of the firſt or any ſubſequent Inſtalment of the ſaid Duties, it ſhall be lawful for the Commiſſioners who ſhall have made any Aſſeſſment after the Period appointed for any ſuch Payment, (which they are hereby declared to be competent to do whenever the ſame ſhall be neceſſary), to ſettle and adjuſt at what Time and in what Proportions the Inſtalment or Inſtalments, of which the Time or Times for Payment ſhall then have elapſed, ſhall be paid, in ſuch Manner as to them ſhall appear juſt and reaſonable; Regard being had to the Amount of ſuch Aſſeſſment, and the Number of Days appointed for the Payment of Inſtalments then to come in ſuch Year.

Every Court having Controul over any Income chargeable to Duties, may appoint proper Perſons with Salaries, with the Approbation of the Treaſury, to make out and deliver to the Commiſſioners for executing the Income Acts, or the Commercial Commiſſioners, Statements of ſuch Income.

The Treaſury may order the

XXXIV. And be it further enacted, That it ſhall be lawful for every Court of Equity, or other Court having the Direction and Controul over any Income chargeable to the ſaid Duties on Income, whether ſuch Income ſhall be under the Controul and Direction of any ſuch Court by reaſon of any Suit depending therein in reſpect of ſuch Income, or of any Property from which any ſuch Income ſhall ariſe, or whether the ſame ſhall belong to any Infant, Lunatick, or other Perſon or Perſons, to appoint ſome proper Perſon or Perſons, with ſuch Aſſiſtants, as may by any ſuch Court be deemed neceſſary, and with ſuch reſpective Salaries or Rewards as to ſuch reſpective Courts ſhall, with the Conſent and Approbation of the Commiſſioners of the Treaſury, ſeem reaſonable and fit; and which Salaries and Rewards ſuch Commiſſioners of the Treaſury, or any Three or more of them for the Time being, are hereby authorized from Time to Time to direct the Caſhier or Caſhiers of the Bank of *England*, or any Receiver General, as may be moſt convenient, to advance and pay out of the Duties granted on Income, received or receivable by them reſpectively, and for Payment of which the Order of ſuch Commiſſioners of the Treaſury as aforeſaid ſhall be a ſufficient Voucher and Diſcharge, to make out and

deliver to the reſpective Commiſſioners for the Purpoſes of the ſaid Acts and this Act, or to the Commercial Commiſſioners, as the Caſe may require, acting for the reſpective Diſtricts within which ſuch Courts ſhall reſpectively ſit, Statements of all ſuch Income as aforeſaid; and the Perſons ſo reſpectively appointed as aforeſaid ſhall, as ſoon after they ſhall be ſo appointed as the ſame can conveniently be done, make out ſuch Statements, and from Time to Time, in making out the ſame, take the Direction of the Court, under the Direction and Controul whereof any ſuch Income ſhall be, and deliver the ſame to ſuch reſpective Commiſſioners as aforeſaid; and the reſpective Commiſſioners to whom any ſuch Statement ſhall be delivered, ſhall thereupon proceed to aſſeſs all ſuch Income as aforeſaid, and ſhall, as ſoon after ſuch Aſſeſſment ſhall have been made as aforeſaid as the ſame can be done, cauſe the ſame to be tranſmitted to the reſpective Courts having the Direction and Controul of ſuch Income as aforeſaid, in order that ſuch Courts reſpectively may give ſuch Directions therein as may be neceſſary for the Payment of ſuch Aſſeſſments.

Salaries to be paid out of the Duties on Income.

Perſons ſo appointed ſhall make out Statements as ſoon as can be conveniently done, and deliver them to the Commiſſioners, who ſhall make the Aſſeſſments, and tranſmit them to the reſpective Courts, that Directions may be given for Payment.

XXXV. And be it further enacted, That ſo much and ſuch Parts of the ſaid Acts as require certain Forms of Notices for and Returns of Income to be delivered by Aſſeſſors, ſhall be and the ſame are hereby repealed; and that, from and after the paſſing of this Act, ſuch Forms for Notices and Returns ſhall be delivered from Time to Time as ſhall be requiſite, and ſo as to be conformable to the Proviſions of the ſaid Acts and this Act, and the true Intent and Meaning thereof.

Such Parts of the ſaid Acts as require certain Forms of Notices for and Returns of Income to be delivered by Aſſeſſors, repealed, which ſhall be delivered from Time to Time as ſhall be requiſite.

XXXVI. And be it further enacted, That all Matters and Things in this Act contained, relating to any Perſon or Perſons liable to be aſſeſſed to the ſaid Duties upon Income, ſhall be applied to, and the ſame are hereby declared to extend to all Bodies, Corporations, Companies, Fraternities, and Societies whatever, as far as any ſuch Matters and Things can be or are applicable to any Bodies, Corporations, Companies, Fraternities, or Societies, in like Manner in every Reſpect as if ſuch Matters had been expreſsly extended to ſuch Bodies, Corporations, Companies, Fraternities, or Societies.

All Things relating to Perſons liable to be aſſeſſed to extend to Bodies, &c.

XXXVII. And be it further enacted, That whenever any Perſon or Perſons ſhall have been or ſhall be aſſeſſed, in one Diviſion or Place, to the Duties on his, her, or their Income, and ſhall have been, or ſhall be again aſſeſſed in another Diviſion or Place for the ſame Income, or any Part thereof, it ſhall be lawful for ſuch Perſon or Perſons to apply to the Commiſſioners acting for the ſeveral Pariſhes or Places in which ſuch Perſon or Perſons ſhall have been ſo aſſeſſed as aforeſaid, for the Purpoſe of being relieved from ſuch Double Aſſeſſment; and the Commiſſioners acting for the Diviſion or Place within which ſuch Perſon or Perſons ſhall have been firſt aſſeſſed to the ſaid Duties, ſhall upon ſuch Application give, or cauſe to be given, a Certificate under the Hands of any Two of ſuch Commiſſioners of the Amount of the Aſſeſſment there made, with the Particulars of the Income there aſſeſſed; which Certificate ſhall be given *gratis*; upon the Production of which Certificate to the Commiſſioners of any other Diviſion or Place within which ſuch Perſon or Perſons ſhall have been aſſeſſed in reſpect of the ſame Income, or any Part thereof, ſuch

Perſons aſſeſſed in One Diviſion and again in another may apply to the Commiſſioners acting for the ſeveral Places for Relief, and the Commiſſioners for the Place making the firſt Aſſeſſment ſhall certify the Amount of the Aſſeſſment there made, upon Production of which to the Commiſſioners of

the other Place they ſhall cauſe the Aſſeſſment made therein to be vacated.

ſuch Commiſſioners ſhall, upon being ſatisfied that ſuch Perſon or Perſons has or have been ſo doubly aſſeſſed as aforeſaid, cauſe the Aſſeſſment made in ſuch Diviſion or Place to be vacated, ſo as that ſuch Perſon or Perſons may not remain charged by more than One Aſſeſſment for the ſame Income.

The Owners of Lodging Houſes chargeable for the Parts they occupy, and for the Profits ariſing from the Parts let out.

XXXVIII. And whereas Doubts have ariſen in what Manner the Income ariſing from Houſes kept by the Owners for the Purpoſe of being let out wholly or in Part in Lodgings, ought to be charged under the ſaid recited Acts; be it declared and further enacted, That the Owner of any ſuch Houſe ſhall be chargeable for ſuch Houſe, or ſuch Part thereof only which ſhall be actually occupied by him or her, for his or her own Uſe; and that for ſuch Houſe, or ſuch Part thereof which ſhall be let out in Lodgings, or kept for that Purpoſe, the Owner thereof ſhall be chargeable in reſpect of the Income ariſing from the Profits made thereby.

Perſons holding perpetual Curacies not to be charged in reſpect of Stipends paid for doing the Duty.

XXXIX. And whereas Doubts have ariſen whether Perſons having or holding any perpetual Curacy ſhould be charged to the ſaid Duties upon Income, in reſpect of any Stipend paid to a Curate; be it therefore enacted, That no Perſon having or holding any perpetual Curacy ſhall be charged in reſpect of any Stipend which he ſhall pay to any Curate or Curates for doing the Duty, or any Part of the Duty of ſuch perpetual Curacy.

The Commiſſioners for executing the Income Acts may determine Offences, ſubjecting to pecuniary Penalties as Juſtices of the Peace might, and the Penalty ſhall be added to the Aſſeſſment, and collected therewith.

XL. And be it further enacted, That it ſhall be lawful for the Commiſſioners acting in the Execution of any Act or Acts relating to Duties upon Income, to hear and determine any Offence againſt the ſame, which ſubjects the Offender to any pecuniary Penalty, in like Manner in every Reſpect, and by all ſuch Powers and Authorities, Ways and Means, as any Juſtice of the Peace might have exerciſed and uſed in purſuance or by virtue of the ſaid Acts, or any of them; and every ſuch Penalty that ſhall be adjudged by ſuch Commiſſioners in purſuance of any ſuch Act or Acts or this Act, againſt any Perſon who ſhall have been or ſhall be liable to be aſſeſſed to the Duties granted by the ſaid Acts, in reſpect of his or her Income, ſhall be added by ſuch Commiſſioners to the Aſſeſſment of the Perſon who ſhall have forfeited the ſame, if ſuch Penalty ſhall be forfeited within the Diſtrict within which the final Aſſeſſment upon ſuch Perſon ſhall have been or is to be made in purſuance of this Act; or if ſuch Penalty ſhall be forfeited in any other Diſtrict, then and in every ſuch Caſe, the Commiſſioners by whom ſuch Penalty ſhall be adjudged, ſhall certify the Conviction thereof to the Commiſſioners of the Diſtrict by whom the final Aſſeſſment upon ſuch Perſon ſhall have been or is to be made, and ſuch Commiſſioners ſhall forthwith add the ſame to the final Aſſeſſment upon ſuch Perſon, and ſuch Penalty ſhall be levied and collected therewith and as Part of the ſaid Aſſeſſment; ſubject nevertheleſs to ſuch Diſtribution of the Penalty ſo levied, and to the like Coſts, as by the ſaid Acts, or any of them, is or are directed.

The Proviſions of recited Income Acts, (except where varied by this) and of this Act, to be conſtrued together as one Act.

XLI. And be it further enacted, That all and every the Proviſions of the ſaid Acts, or any of them, except where the ſame are expreſsly varied by this Act, ſhall, in the Execution of this Act, be ſeverally applied and conſtrued, in like Manner as if the ſaid Proviſions were ſeverally and ſpecially enacted in this Act; and all and every the Proviſions of this Act ſhall, in the Execution of the ſaid recited Acts, be ſeverally applied

and conſtrued in like Manner as if the ſame Proviſions ſeverally formed a Part of the ſaid Acts, and were ſpecially enacted therein.

XLII. And be it further enacted, That this Act, or any of the Proviſions herein contained, may be altered, varied, or repealed, by any Act or Acts to be made in this Seſſion of Parliament. Act may be altered or repealed this Seſſion.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1800.