

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

CAP. XCVI.

An Act for explaining and amending so much of an Act, passed in the present Session of Parliament, relating to the Duties on Income, as respects the Delivery of the Statements to the Commercial Commissioners of *London*, under the Amount of Twenty Pounds. [28th *July* 1800.]

Preamble. Cap. 49.

WHEREAS by an Act, passed in the present Session of Parliament, intituled, *An Act for the better ascertaining and collecting the Duties granted by several Acts passed in the last Session of Parliament relating to the Duties on Income, and to explain and amend the said Acts*, the Commercial Commissioners for the City of *London* and its Vicinity are restrained from assessing Persons whose Contribution, in respect of Income arising from Trade or Manufacture, shall not amount to the Sum of Twenty Pounds: And whereas it is expedient to allow Persons whose Contributions in the preceding Year shall have amounted to Twenty Pounds to be assessed by the said Commissioners, although the Contribution returned in the Statement delivered or to be delivered by them respectively for the succeeding Year may not amount to that Sum: 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 Spi-

ritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That any Perſon carrying on Trade or Manufacture within the Diſtrict of the ſaid Commiſſioners, or any Number of Perſons carrying on Trade or Manufacture there in Partnerſhip together, whoſe Contribution in reſpect of Income ariſing from ſuch Trade or Manufacture, whether ſeparate or joint, returned in the Statement delivered in by him, her, or them in any preceding Year to the ſaid Commiſſioners, ſhall have amounted to the ſaid Sum of Twenty Pounds or upwards, ſhall be entitled to be aſſeſſed in every ſubſequent Year by the ſaid Commiſſioners, although in ſuch ſubſequent Year the Contribution of any ſuch Perſon or Perſons, whether ſeparate or joint, as ariſing from ſuch Partnerſhip, returned in his, her, or their Statement, may not amount to the ſaid Sum of Twenty Pounds; any Thing contained in the ſaid recited Act, or any other Act relating to the ſaid Duties on Income, to the contrary notwithſtanding.

Any Perſon or Partners in Trade, whoſe Statement of Income delivered in any preceding Year to the Commercial Commiſſioners for *London* ſhall have amounted to 80 *l.* or upwards, ſhall be entitled to be aſſeſſed by them, although in any ſubſequent Year it may not amount to that Sum.

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