ANNO TRICESIMO NONO

GEORGII III. REGIS.

CAP. XIII.

An Act to repeal the Duties impoſed by an Act, made in the laſt Seſſion of Parliament, for granting an Aid and Contribution for the Proſecution of the War; and to make more effectual Proviſion for the like Purpoſe, by granting certain Duties upon Income, in lieu of the ſaid Duties.

[9th *January* 1799.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament aſſembled, being deſirous to raiſe an ample Contribution for the Proſecution of the War; and taking Notice that the Proviſions made for that Purpoſe, by an Act of the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty an Aid and Contribution for the Proſecution of the War*, have in ſundry Inſtances been greatly evaded, and that many Perſons are not aſſeſſed under the ſaid Act in a juſt Proportion to their Means of contributing to the Publick Service; have cheerfully and voluntarily given and granted, and do by this Act give and grant, unto Your Majeſty, the ſeveral and reſpective Rates and Duties herein-after mentioned: And we do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That

Preamble.

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

So much thereof as impoſes additional Duties, or appoints Commiſſioners, repealed; from *April* 5, 1799;

That ſo much of the ſaid recited Act as charges any Perſon with an additional Duty in Proportion to the Amount of the Rates or Duties to which ſuch Perſon was or ſhould be aſſeſſed according to any Aſſeſſment or Aſſeſſments made in purſuance of any Act or Acts in force at the Time of paſſing the ſaid recited Act, or as authorizes or appoints Commiſſioners for executing the ſame, or for hearing and determining Appeals, ſhall be, and the ſame is hereby repealed from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-nine; ſave and except in Caſes herein-after mentioned, and in all Caſes relating to the recovering, collecting, paying, or accounting for any Arrears of the Rates or Aſſeſſments charged by virtue of the ſaid Act, which may become payable on or before the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-nine, and may after that Time remain unpaid; or to the recovering any Penalty or Forfeiture which ſhall have been then incurred under and by virtue of the ſaid Act.

except in certain Particulars. [*See* § 8, 9.]

The following new Duties ſhall be impoſed on all Income, from Property in *Great Britain*, belonging to Subjects though not reſiding there; and upon all Income of all Perſons reſiding, and of all Corporations, &c. in *Great Britain*, whether ariſing from Lands in *Great Britain* or elſewhere; or from Perſonal Property; or from any Profeſſion, Office, Trade, &c. viz. From

60*l.* to 65*l.* $\frac{1}{120}$th Part of ſuch Income.

65*l.* and under 70*l.*; $\frac{1}{95}$

70*l.*—75*l.*; $\frac{1}{70}$

75*l.*—80*l.*; $\frac{1}{63}$

80*l.*—85*l.*; $\frac{1}{60}$

85*l.*—90*l.*; $\frac{1}{55}$

90*l.*—95*l.*; $\frac{1}{50}$

95*l.*—100*l.*; $\frac{1}{45}$

100*l.*—105*l.*; $\frac{1}{40}$

105*l.*—110*l.*; $\frac{1}{38}$

110*l.*—115*l.*; $\frac{1}{36}$

II. And be it further enacted, That, inſtead of the Rates and Aſſeſſments by the ſaid Act impoſed and hereby repealed as aforeſaid, and during the Term herein-after mentioned, there ſhall be raiſed, levied, collected, and paid annually, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, throughout the Kingdom of *Great Britain*, upon all Income ariſing from Property in *Great Britain* belonging to any of His Majeſty's Subjects, although not reſident in *Great Britain*, and upon all Income of every Perſon reſiding in *Great Britain*, and of every Body Politick or Corporate, or Company, Fraternity, or Society of Perſons (whether Corporate or not Corporate) in *Great Britain*, whether any ſuch Income as aforeſaid ſhall ariſe from Lands, Tenements, or Hereditaments, whereſoever the ſame ſhall be ſituate, in *Great Britain* or elſewhere, or from any Kind of perſonal Property, or other Property whatever, or from any Profeſſion, Office, Stipend, Penſion, Employment, Trade, or Vocation, the ſeveral Rates and Duties following; that is to ſay, One One-hundred-and-twentieth Part of the Income of every ſuch Perſon, Body Politick or Corporate, Company, Fraternity, or Society, eſtimated according to this Act, if the ſame ſhall amount unto Sixty Pounds *per Annum*, and ſhall be under Sixty-five Pounds *per Annum*; One Ninety-fifth Part of ſuch Income, if the ſame ſhall amount to Sixty-five Pounds, but ſhall be under Seventy Pounds; One Seventieth Part of ſuch Income, if the ſame ſhall amount to Seventy Pounds, but ſhall be under Seventy-five Pounds; One Sixty-fifth Part of ſuch Income, if the ſame ſhall amount to Seventy-five Pounds, but ſhall be under Eighty Pounds; One Sixtieth Part of ſuch Income, if the ſame ſhall amount to Eighty Pounds, but ſhall be under Eighty-five Pounds; One Fifty-fifth Part of ſuch Income, if the ſame ſhall amount to Eighty-five Pounds, but ſhall be under Ninety Pounds; One Fiftieth Part of ſuch Income, if the ſame ſhall amount to Ninety Pounds, but ſhall be under Ninety-five Pounds; One Forty-fifth Part of ſuch Income, if the ſame ſhall amount to Ninety-five Pounds, but ſhall be under One hundred Pounds; One Fortieth Part of ſuch Income, if the ſame ſhall amount to One hundred Pounds, but ſhall be under One hundred and five Pounds; One Thirty-eighth Part of ſuch Income, if the ſame ſhall amount to One hundred and five Pounds, but ſhall be under One hundred and ten Pounds; One Thirty-ſixth Part of ſuch Income, if the ſame ſhall amount to One hundred and ten Pounds, but ſhall be under

under One hundred and fifteen Pounds; One Thirty-fourth Part of such Income, if the same shall amount to One hundred and fifteen Pounds, but shall be under One hundred and twenty Pounds; One Thirty-second Part of such Income, if the same shall amount to One hundred and twenty Pounds, but shall be under One hundred and twenty-five Pounds; One Thirtieth Part of such Income, if the same shall amount to One hundred and twenty-five Pounds, but shall be under One hundred and thirty Pounds; One Twenty-eighth Part of such Income, if the same shall amount to One hundred and thirty Pounds, but shall be under One hundred and thirty-five Pounds; One Twenty-sixth Part of such Income, if the same shall amount to One hundred and thirty-five Pounds, but shall be under One hundred and forty Pounds; One Twenty-fourth Part of such Income, if the same shall amount to One hundred and forty Pounds, but shall be under One hundred and forty-five Pounds; One Twenty-second Part of such Income, if the same shall amount to One hundred and forty-five Pounds, but shall be under One hundred and fifty Pounds; One Twentieth Part of such Income, if the same shall amount to One hundred and fifty Pounds, but shall be under One hundred and fifty-five Pounds; One Nineteenth Part of such Income, if the same shall amount to One hundred and fifty-five Pounds, but shall be under One hundred and sixty Pounds; One Eighteenth Part of such Income, if the same shall amount to One hundred and sixty Pounds, but shall be under One hundred and sixty-five Pounds; One Seventeenth Part of such Income, if the same shall amount to One hundred and sixty-five Pounds, but shall be under One hundred and seventy Pounds; One Sixteenth Part of such Income, if the same shall amount to One hundred and seventy Pounds, but shall be under One hundred and seventy-five Pounds; One Fifteenth Part of such Income, if the same shall amount to One hundred and seventy-five Pounds, but shall be under One hundred and eighty Pounds; One Fourteenth Part of such Income, if the same shall amount to One hundred and eighty Pounds, but shall be under One hundred and eighty-five Pounds; One Thirteenth Part of such Income, if the same shall amount to One hundred and eighty-five Pounds, but shall be under One hundred and ninety Pounds; One Twelfth Part of such Income, if the same shall amount to One hundred and ninety Pounds, but shall be under One hundred and ninety-five Pounds; One Eleventh Part of such Income, if the same shall amount to One hundred and ninety-five Pounds, but shall be under Two hundred Pounds; and One Tenth Part of such Income, if the same shall amount to Two hundred Pounds, or upwards: Which respective Rates shall be charged and assessed by Commissioners, to be chosen for that Purpose in the Manner herein-after directed.

115*l.* and under 120*l.*; 1/34
120*l.*—125*l.*; 1/32
125*l.*—130*l.*; 1/30
130*l.*—135*l.*; 1/28
135*l.*—140*l.*; 1/26
140*l.*—145*l.*; 1/24
145*l.*—150*l.*; 1/22
150*l.*—155*l.*; 1/20
155*l.*—160*l.*; 1/19
160*l.*—165*l.*; 1/18
165*l.*—170*l.*; 1/17
170*l.*—175*l.*; 1/16
175*l.*—180*l.*; 1/15
180*l.*—185*l.*; 1/14
185*l.*—190*l.*; 1/13
190*l.*—195*l.*; 1/12
195*l.*—200*l.*; 1/11
200*l.* or upwards; 1/10

Persons having Children, maintained principally at their Expence, shall be allowed the following Abatements, *viz.*

III. And be it further enacted, That every Person having a Child or Children born in Wedlock, and maintained principally by such Person at his or her Expence, whether such Child or Children be the Child or Children of him or her, or of his or her Wife or Husband by any former Marriage, shall be entitled to the respective Abatements following; that is to say, Any Person whose Income is Sixty Pounds a Year or upwards, and under Four hundred Pounds a Year, having such Child or Children, shall have an Abatement after the Rate of Five Pounds *per Centum* for each such Child: Any Person whose Income is Four hundred Pounds a Year or upwards, and under One thousand Pounds a Year, an Abatement after the Rate of Four Pounds

Persons having Income of 60*l.* and under 400*l.* a Year, 5 *per Cent.* for each Child;

400*l.* and under 1,000*l.* 4 *per*

Cent. for each Child where there is any one above six Years old, and 3 *per Cent* where all the Children are under six: 1,000*l.* and under 5,000*l.* 3 *per Cent.* and 2 *per Cent.* in like Manner: 5,000*l.* and upwards, 2 *per Cent.* and 1 *per Cent.* in like Manner.

Pounds *per Centum* for each such Child, where any of the Children are or is of an Age exceeding Six Years; and where all such Children are under the Age of Six Years, then an Abatement after the Rate of Three Pounds *per Centum* for each such Child: Any Person having an Income of One thousand Pounds a Year or upwards, and under Five thousand Pounds a Year, an Abatement after the Rate of Three Pounds *per Centum* for each such Child, where any of such Children are or is of an Age exceeding Six Years; and where all such Children are under that Age, then an Abatement after the Rate of Two Pounds *per Centum* for each such Child: And all Persons having an Income of Five thousand Pounds a Year or upwards, an Abatement after the Rate of Two Pounds *per Centum* for each such Child, where any of such Children are or is of an Age exceeding Six Years; and where all such Children are under the Age of Six Years, then an Abatement after the Rate of One Pound *per Centum* for each such Child: Which Abatements shall be allowed by the respective Commissioners for the Purposes of this Act, and for hearing and determining Appeals under this Act, upon Delivery of a Declaration stating the Number of such Person's Children, and on Proof made, to the Satisfaction of the said Commissioners, of the Truth of the Matters contained in such Declaration; and the said Commissioners shall cause the said Abatements to be deducted from the Amount of such Person's Assessment as the Case shall require.

This Act not to affect the Stock of Friendly Societies established under 33 *Geo.* III, c. 54.

IV. Provided always, and be it further enacted, That nothing in this Act contained shall be construed to extend to charge the Stock or Fund of any Friendly Society established under or by virtue of an Act passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Encouragement and Relief of Friendly Societies.*

Nor Corporations, *&c.* established for charitable Purposes only.

V. Provided also, and be it further enacted, That no Corporation, Fraternity, or Society of Persons established for Charitable Purposes only, shall be chargeable under this Act, in respect of the Income of such Corporation, Fraternity, or Society.

Nor any annual presiding Officer of a Corporation for his Official Income.

VI. Provided also, and be it further enacted, That no Annual Officer presiding over any Corporation or Royal Burgh, shall be chargeable by virtue of this Act in respect of the Income derived from his Salary and Emoluments in respect of such Office.

Rectors, *&c.* not chargeable for their Curates' Salaries.

VII. Provided also, and be it further enacted, That no Rector or Vicar shall be charged in respect of any Stipend paid to a Curate, such Rector or Vicar being usually resident, and ordinarily doing Duty in some Parish of which he is Rector or Vicar, or having some other legal Excuse for not residing on such Rectory or Vicarage.

Persons residing, occasionally only, in *Great Britain*, not to be charged under this Act, but under 38 *Geo.* III, c. 16.

VIII. Provided also, and be it further enacted, That no Person who shall, on or after the passing of this Act, actually be in *Great Britain* for some temporary Purpose only, and not with any View or Intent of establishing his or her Residence therein, shall be chargeable with the Duties imposed by this Act as a Person actually residing in *Great Britain*, but shall be chargeable nevertheless with any Duties to which such Person might, on or after the said Fifth Day of *April* One thousand seven hundred and ninety-nine, be chargeable by virtue of the said Act of the Thirty-eighth Year of His Majesty's Reign, if this Act had not been made; and the

ſaid Act of the Thirty-eighth Year of His Majeſty's Reign, and all the Proviſions therein contained, ſhall be in full Force, with reſpect to ſuch Perſon, as if this Act had not been made.

IX. Provided alſo, and be it further enacted, That if the Income of any Perſon, being in *Great Britain* for ſuch temporary Purpoſe only, or any Part thereof, ſhall be charged under the ſaid recited Act, and alſo under this Act, it ſhall be lawful for the reſpective Commiſſioners for the Purpoſes of this Act, or for hearing and determining Appeals under this Act, on Proof upon Oath of a double Charge, to make ſuch Deduction on Account thereof, as to the ſaid reſpective Commiſſioners ſhall ſeem juſt and proper.

If the Income of ſuch Perſons be charged under that Act and this, Deduction may be made on Account of ſuch double Charge.

X. And be it further enacted, That any Subject of His Majeſty, whoſe ordinary Reſidence ſhall have been in *Great Britain*, and who ſhall have departed from *Great Britain* and gone into any Parts beyond the Seas for the Purpoſe only of occaſional Reſidence at the Time of the Execution of this Act, ſhall be deemed, notwithſtanding ſuch temporary Abſence, a Perſon chargeable in reſpect of his or her Income, as a Perſon actually reſiding in *Great Britain*, and ſhall be aſſeſſed and charged accordingly (in the Manner herein-after directed) upon the whole Amount of his or her Income, whether the ſame ſhall ariſe from Property in *Great Britain* or elſewhere, or from any Profeſſion, Office, Penſion, Stipend, Employment, Trade, or Vocation, in *Great Britain* or elſewhere.

Perſons occaſionally abſent from *Great Britain*, at the Time of the Execution of this Act, ſhall be charged under this Act on the Whole of their Income. [*See* § 38, 39, 73, 88.]

XI. And be it further enacted, That the reſpective Perſons authorized or appointed to be Commiſſioners for executing and acting in the Execution of the Acts relative to the Duties on Houſes, Windows, or Lights, or other the Duties placed under the Management of the Commiſſioners for the Affairs of Taxes, ſhall from Time to Time cauſe Liſts to be made of ſuch Perſons who are or ſhall be named or deſcribed in or by any Act or Acts, paſſed or to be paſſed in the preſent or any future Parliament, to act as Commiſſioners of Land Tax or Supply, or other the Duties aforeſaid, within their County, Riding, Shire, Stewartry, or Place, and who ſhall be qualified as by this Act is required, and Ten other Perſons at the leaſt, alſo ſo qualified, for each Diviſion of ſuch County or Riding, and for each City, Borough, Town, or Place in *England*, for which Commiſſioners are or ſhall be ſeparately named in ſuch Act or Acts, or for each Shire, Stewartry, or Place in *Scotland*, if ſo many Perſons can be found qualified as by this Act is required, or ſo many as can be found ſo qualified therein reſpectively, for which Purpoſe the ſaid acting Commiſſioners, or any Two of them, acting for any Diviſion of any County or Riding, or any City, Borough, Town, or Place in *England*, or for any Shire, Stewartry, or Place in *Scotland*, who ſhall receive Notice of this Act, ſhall appoint a Day and Time for holding the Firſt Meeting for the Purpoſe of making out ſuch Liſts as aforeſaid, containing the Places of Reſidence reſpectively of the Perſons named therein to act within their reſpective Diviſions, Cities, Boroughs, Towns, or Places, in *England*, and Shires, Stewartries, and Places in *Scotland*; which Meeting ſhall be holden within the Space of Seven Days after any Two Commiſſioners of ſuch Diviſion, City, Borough, Town, or Place in *England*, or Shire, Stewartry, or Place in *Scotland*, ſhall be required by any

The acting Commiſſioners of the Houſe Tax, &c. ſhall cauſe Liſts to be made of the Commiſſioners of Land Tax, &c. in their County, &c. qualified as directed by this Act, [*See* § 23.] and 10 others ſo qualified in each Diviſion, &c. if ſo many can be found; and ſhall appoint a Day for their Firſt Meeting, for ſuch Purpoſe, within 7 Days after being required by any Inſpector, *etc.* and ſhall deliver ſuch Liſts, ſigned by them, to their Clerk, to tranſmit to the Tax Office; who ſhall cauſe them to be laid before Perſons hav-

ing, within 4 Years preceding, ſerved (or been returned on the Pannel to ſerve) as Grand Jurors for each County, &c. in *England*; at a Meeting to be ſummoned by the Sheriff within 10 Days after Receipt of ſuch Liſts;) and before the Barons of the Exchequer in *Scotland*. Such Grand Jurors and Barons ſhall ſelect a competent Number, duly qualified, from ſuch Liſts, to be Commiſſioners under this Act; and for ſupplying Vacancies, in the Order in which they ſhall be ſelected: If a ſufficient Number cannot be found qualified, the Deficiency may be ſupplied from the Liſts of the adjoining Counties, &c. The Number of Commiſſioners in any One Diſtrict not to exceed Five, nor be leſs than Two; and their Names to be returned to the Tax Office.

any Inſpector or Surveyor to hold the ſame; and the ſaid Commiſſioners preſent at any Meeting held for the Purpoſes aforeſaid, ſhall make out and deliver ſuch Liſts, ſigned by the Majority of the Commiſſioners preſent at ſuch Meeting, to the Clerk of ſuch Commiſſioners, who ſhall forthwith tranſmit the ſame to the Commiſſioners for the Affairs of Taxes; who ſhall (in reſpect of Liſts made in *England*) cauſe the ſame to be laid before ſuch Perſons who ſhall have ſerved, or have been returned upon the Pannel of Jurors to ſerve, as Jurors upon the Grand Inqueſt of the County at large, or of the City, Borough, Town, or Place, being reſpectively a County of itſelf, at any Aſſize or Seſſions of Oyer and Terminer and General Gaol Delivery, within the Space of Four Years before the paſſing of this Act, or ſo many of them as ſhall be preſent at any Meeting to be holden in purſuance of the Summons of the Sheriff for the ſame County, City, Borough, Town, or Place (which Summonſes the ſaid Sheriffs, or their Deputies reſpectively, ſhall cauſe to be iſſued, returnable within Ten Days after the Tranſmiſſion of ſuch Liſts to them reſpectively); and in reſpect of Liſts made in *Scotland*, the ſame ſhall be laid before the Barons of the Exchequer there; and the Perſons preſent at ſuch Meeting, and the ſaid Barons reſpectively ſhall, out of ſuch Liſts, ſelect ſuch Number of Perſons, qualified as hereby is required, as ſhall be neceſſary for carrying into Execution the general Purpoſes of this Act, and for ſupplying from Time to Time any Vacancy that may ariſe as herein-after mentioned; and ſhall appoint ſuch Perſons to be Commiſſioners for ſuch Purpoſes, in and for the whole County, Riding, Shire, Stewartry, City, Borough, Town, or Place, in the Order in which they ſhall be ſelected to ſerve; and if in *England* ſhall appoint who and what Number ſhall act for each Diviſion of any County or Riding, and for each City, Borough, Town, or Place therein, for which Commiſſioners are or ſhall be ſeparately named as aforeſaid; and if the Perſons preſent at the ſaid Meeting, or the ſaid Barons reſpectively, ſhall not find in any Liſts ſufficient Numbers of Perſons qualified to be Commiſſioners, they ſhall ſelect ſuch Number from the Liſts of any adjoining or neighbouring Diviſion or Diviſions of the ſame County, Riding, or Place, or from the County at large adjoining to any City, Borough, or Town, being a County of itſelf, if in *England*, and if in *Scotland*, from the Liſts of any adjoining or neighbouring Shire, Stewartry, or Place, as may be neceſſary; and ſuch Perſons ſhall be declared to be ſo appointed Commiſſioners as aforeſaid in the Order in which they ſhall be ſelected and ſet down in Writing by the ſaid Perſons and Barons reſpectively, or the Majority of them there preſent, and they ſhall be Commiſſioners for the Purpoſes of this Act in the Order in which they ſhall be ſo appointed: Provided always, That the Number of Commiſſioners to be appointed to act together in any one Diviſion, or in any City, Borough, Town, or Place in *England*, or any one Shire, Stewartry, or Place in *Scotland*, ſhall not exceed the Number of Five, or be leſs than Two; and the Names of the Perſons ſo to be appointed ſhall from Time to Time be returned to the Commiſſioners for the Affairs of Taxes at their Office.

Commiſſioners not reſtrained from acting in any other Part of the County, *etc.*

XII. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to reſtrain the ſaid Commiſſioners, or any of them, from acting as Commiſſioners in any other Part of the County, Riding, or Place, for which they are appointed.

XIII. And

XIII. And be it further enacted, That any Perſons qualified as by this Act is required, may at any Time after ſuch Liſts ſhall be returned, cauſe their Names to be inſerted in ſuch Liſts, by giving Notice thereof to the Commiſſioners for the Affairs of Taxes.

Qualified Perſons may have their Names inſerted in the Liſts returned, by giving Notice to the Tax Office.

XIV. And be it further enacted, That the ſeveral Clerks of Aſſize ſhall, as ſoon as conveniently may be after the paſſing of this Act, tranſmit to the Commiſſioners for the Affairs of Taxes, true and perfect Copies of the ſeveral Pannels of Perſons returned within the Period before mentioned, to ſerve as Jurors as aforeſaid, within the ſeveral and reſpective Counties, Ridings, Cities, Towns, and Places in *England*, who are empowered by this Act to ſelect and appoint Commiſſioners under this Act; and the proper Officers in *Scotland* ſhall, in like Manner, return to the ſaid Barons Liſts of Perſons who ſhall have been ſummoned to ſerve as Jurors in *Scotland*, within the like Period; which Liſts, together with the Liſts of Perſons qualified to act as Commiſſioners under this Act, the ſaid Commiſſioners for the Affairs of Taxes ſhall tranſmit to the ſaid Sheriffs, with Directions to them to ſummon, within the Time herein-before limited, the reſpective Perſons who are empowered as aforeſaid to ſelect and nominate Commiſſioners at ſuch Places as ſuch Sheriffs ſhall reſpectively name; which Summons ſhall reſpectively be by publick Advertiſements, ſigned by ſuch Sheriffs or their Deputies, and inſerted in ſome Newſpapers uſually circulated in the reſpective Counties, Ridings, Shires, Stewartries, and Places aforeſaid, Four Days at leaſt before the Day to be named for the Meeting of ſuch Perſons for the Purpoſes before mentioned.

The Clerks of Aſſize ſhall return to the Tax Office Copies of the Grand Jury Pannels; and in *Scotland* Liſts of Jurors ſhall be returned to the Barons; theſe Liſts, and thoſe of the Perſons qualified for Commiſſioners, the Tax Office ſhall tranſmit to the Sheriffs, who ſhall ſummon the Grand Jurors, *&c.* by publick Advertiſement, with Four Days Notice.

XV. Provided alſo, and be it further enacted, That, within the County of *Lincoln*, Liſts of Perſons qualified to act as Commiſſioners for the Purpoſes of this Act ſhall be returned by the reſpective Commiſſioners acting for the ſeveral Hundreds and Subdiviſions within the ſeveral Diviſions of *Lindſey*, *Holland*, and *Keſteven*, within the ſaid County; and that ſeparate Commiſſioners ſhall be choſen to act within thoſe reſpective Hundreds and Subdiviſions, in like Manner as herein-before directed to be done, within the ſeveral Diviſions of the other Counties herein mentioned.

In *Lincolnſhire* Liſts ſhall be returned by Commiſſioners for the Hundreds and Subdiviſions in *Lindſey*, *&c.* and ſeparate Commiſſioners be choſen for ſuch Hundreds, *&c.*

XVI. And be it further enacted, That the ſaid Perſons who ſhall have ſerved, or have been returned to ſerve on the Grand Inqueſt as aforeſaid, in *England*, and the Barons of the Exchequer in *Scotland*, ſhall appoint Three Perſons, qualified as herein directed, to act as Commiſſioners of Appeal for each County at large, Riding, Shire, or Stewartry in *Great Britain*, and alſo Three other Perſons at the leaſt, if ſo many can be found qualified, in like Manner to ſupply Vacancies as herein is mentioned; and the Names of ſuch Perſons ſhall be returned to the Commiſſioners for the Affairs of Taxes at their Office, who ſhall give Notice of ſuch Appointment to ſuch Commiſſioners of Appeal, who ſhall forthwith appoint a Time and Place for their Firſt Meeting, for the Purpoſe of hearing and determining Appeals to be made by virtue of this Act, which ſhall be Ten Days at leaſt before the Firſt Inſtalment of the Duty granted by virtue of this Act ſhall become payable; and ſuch Meeting or Meetings ſhall be held from Time to Time, with or without Adjournment, ſo long as any ſuch Appeal ſhall be depending; and the ſaid

The ſaid Grand Jurors, *&c.* ſhall appoint Three Perſons qualified as directed in § 23 to be Commiſſioners of Appeal in each County, and Three more to ſupply Vacancies, whoſe Names ſhall be returned to the Tax Office, who ſhall give them Notice of their Appointment; on which ſuch Commiſſion-

ers shall appoint their first Meeting for hearing Appeals at least Ten Days before the first Instalment becomes due; and subsequent Meetings, Ten Days before every Instalment, if necessary, and give Notice thereof; such Meetings to be held from Time to Time till all Appeals are heard.

said Commissioners of Appeal shall also, Ten Days at the least before any subsequent Instalment of the Rates hereby granted shall become payable, in case any Appeals shall be then depending, hold a Meeting or Meetings at such Time or Times and Place as shall be appointed by them, for hearing and determining such Appeals; and that such Meetings shall from Time to Time be held, with or without Adjournment, so long as any such Appeal shall be depending; and the said Commissioners of Appeal shall cause publick Notice to be given of their said First and subsequent Meetings for the Purpose of hearing and determining Appeals in the Manner herein directed.

In *London*, the Mayor, Aldermen, and Common Council shall elect Six qualified Persons; (Three of whom shall be Aldermen;) from which Number the Mayor and Aldermen shall choose Three; the Bank shall also choose Two other Persons; the *East India* Company, the *South Sea* Company, and the *Royal Exchange* and *London* Insurance Companies, each One; to be Commissioners for *London*.

XVII. Provided always, and be it further enacted, That within and for the City of *London*, the Mayor, Aldermen, and Common Council, in Common Council assembled, shall elect Six Persons, qualified as herein is required, Three of whom at the least shall be Aldermen, out of which Number so to be elected the Mayor and Aldermen shall choose Three; and the Governors and Directors of the Bank of *England* shall choose Two other Persons; and the Directors of the United Company of Merchants of *England* trading to the *East Indies*, shall choose One other Person; the Sub-Governor, Deputy Governor, and Directors of the *South Sea* Company, shall choose One other Person; and the Governors and Directors of the *Royal Exchange* Insurance Company, and the Governors and Directors of the *London Insurance* Company, shall each choose One other Person, qualified as by this Act is required; and the Three Persons so chosen by the Mayor and Aldermen, together with the other Persons respectively chosen as aforesaid, shall be Commissioners for the Purposes of this Act, within and for the said City of *London*; and the Names of the Persons so chosen shall be returned to the Commissioners for the Affairs of Taxes.

The Three Commissioners of Appeal in *London* shall be chosen, One by the Mayor and Aldermen; One by the Bank, *East India* Company, and *South Sea* Company; and One by the Two Insurance Companies.

XVIII. And be it further enacted, That within and for the said City of *London*, the Commissioners for hearing and determining Appeals shall be chosen as follows; *videlicet*, the said Mayor and Aldermen of the said City shall choose One Person to be such Commissioner; the said Governors and Directors of the Bank of *England*, the said Directors of the United *East India* Company, and the said Governors and Directors of the *South Sea* Company, shall choose One other Person to be such Commissioner; and the said respective Governors and Directors of the several Insurance Companies before-mentioned, shall choose a Third Person to be such Commissioner; and the Three Persons so chosen as last aforesaid, shall be Commissioners for hearing and determining Appeals within and for the said City; and their Names shall be returned to the Commissioners for the Affairs of Taxes.

For *Middlesex* (except the *Tower* Division) the Sheriff shall summon such Grand Jurors only as are returned on the Pannel at *Westminster Hall*.

XIX. Provided always, and be it further enacted, That within and for the County of *Middlesex*, except the District of the *Tower Hamlets*, called *The Tower Division*, the Sheriff shall cause to be summoned such Jurors only who shall have been returned from the Hundred of *Ossulston*, in the said County, on the Pannel of the Grand Jury in the Court of our Lord the King, before the King Himself at *Westminster*, within the Period before-mentioned.

For the *Tower* Division, the

XX. And be it further enacted, That within and for the District of the *Tower Hamlets*, commonly called *The Tower Division*, in the County

of *Middleſex*, it ſhall be lawful for the Lieutenant of the Tower of *London*, or Deputy Lieutenant, or Major thereof, to ſummon the Juſtices of the Peace acting in and for the ſaid Diviſion at the Time of paſſing this Act, and who ſhall continue ſo to act until they ſhall be ſo reſpectively ſummoned; and ſuch Juſtices being ſo ſummoned ſhall ſelect the ſeveral and reſpective Commiſſioners to act for ſuch Diviſion under this Act for any of the Purpoſes herein mentioned, in the ſame Manner and with the ſame Powers as the Grand Inqueſt of any County is hereby empowered to do, and alſo certain other Perſons to ſupply Vacancies as they ſhall ariſe, in the Manner before-mentioned, and alſo ſo many other Perſons as they ſhall think neceſſary, to be Aſſiſtants to the Commercial Commiſſioners to be appointed under this Act; and the Names of the Perſons ſo choſen ſhall be returned to the Commiſſioners for the Affairs of Taxes.

Lieutenant, *etc.* of the Tower ſhall ſummon the acting Juſtices, who ſhall ſelect Commiſſioners and Aſſiſtants to the Commercial Commiſſioners for ſuch Diviſion.

[*See* § 98, 110, *&c.*]

XXI. And be it further enacted, That when and ſo often as any One or more of the Commiſſioners for the Purpoſes of this Act, or any of the Commiſſioners for hearing and determining Appeals under this Act, named or appointed to act for any County, Riding, Shire, Stewartry, or Place in *Great Britain*, or any Diviſion, City, Borough, Town, or Place within the ſame, ſhall die, or decline to act in the Execution of the Powers and Truſts thereof, or having begun to act ſhall decline to act any further therein, then and in every ſuch Caſe the Perſon or Perſons next in Order on ſuch Liſts ſhall be appointed the Commiſſioner or Commiſſioners, in the Place of the Commiſſioner or Commiſſioners ſo refuſing or declining to act, or dying; and the Jurors who ſhall from Time to Time ſerve on the Grand Inqueſt at the Aſſizes or Seſſions of Oyer and Terminer and General Gaol Delivery, and the ſeveral and reſpective Perſons before-mentioned, in *England*, and the Barons of the Exchequer in *Scotland*, ſhall reſpectively, as often as Occaſion ſhall require, ſelect and add new Names to the Perſons before ſelected, who ſhall reſpectively in their Order be a Commiſſioner or Commiſſioners for the Purpoſes of this Act, or a Commiſſioner or Commiſſioners of Appeals, as the Caſe may require, as and when any ſuch Vacancy ſhall happen; and when any ſuch Commiſſioner appointed to act for any City, Borough, Town, or Place ſhall die, or refuſe or decline to act as aforeſaid, then and in every ſuch Caſe, the Place of the Commiſſioner ſo dying, or refuſing or declining to act, ſhall be filled up in ſuch Manner, and by the ſame Perſons, as the ſaid Commiſſioner was appointed.

When a Commiſſioner, or Commiſſioner of Appeal, ſhall die or decline to act, the Perſon next in Order in the Liſts ſhall be appointed in his Room; and the Grand Jurors, *&c.* ſhall from Time to Time ſelect and add new Names to the Liſts.

XXII. And be it further enacted, That every Perſon to be appointed a Commiſſioner for the Purpoſes of this Act, and every Perſon appointed to hear and determine Appeals, before he ſhall begin to act therein (except in adminiſtering the Oath herein-after expreſſed) ſhall take the following Oath; (that is to ſay),

Commiſſioners and Commiſſioners of Appeals to take the following

Oath,

'I *A. B.* do ſwear, That I will truly, faithfully, impartially, and honeſtly, according to the beſt of my Skill and Knowledge, execute 'the ſeveral Powers and Authorities veſted in me by an Act of the 'Thirty-ninth Year of the Reign of His Majeſty King *George* the Third, 'intituled, [*Here ſet forth the Title of this Act*]; and that I will exerciſe 'the Powers entruſted to me by the ſaid Act, in ſuch Manner only as 'ſhall appear to me neceſſary for the due Execution of the ſame; and

'that I will judge and determine upon all Matters and Things which 'ſhall be brought before me under the ſaid Act, without Favour, Af- 'fection, or Malice; and that I will not diſcloſe any Particular contained 'in any Schedule of Income, or any Evidence or Anſwer given by any 'Perſon who ſhall be examined or make Affidavit reſpecting the ſame, 'except in ſuch Caſes and to ſuch Perſons only where it ſhall be ne- 'ceſſary to diſcloſe the ſame for the Purpoſes of this Act, or in order 'to, or in the Courſe of, a Proſecution for Perjury committed in ſuch 'Examination or Affidavit.

'So help me GOD.'

to be adminiſtered by any Commiſſioner, and ſubſcribed by the Party ſwearing, and their Names returned to the Tax Office.

Which Oath any One of the reſpective Commiſſioners appointed for the Purpoſes of this Act, or to hear and determine Appeals under the ſame, is hereby authorized to adminiſter; and which Oath ſo taken ſhall be ſubſcribed by the Party taking the ſame; and the Names of all Perſons ſo ſubſcribing ſhall, within One Month afterwards, be tranſmitted to the Office of the Commiſſioners for the Affairs of Taxes; and if any Perſon ſhall act as a Commiſſioner for the Purpoſes of this Act, or as a Commiſſioner for hearing and determining Appeals, before he ſhall have taken the Oath herein-mentioned, (except in adminiſtering the ſame), he ſhall, for every ſuch Offence, forfeit and pay the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the ſaid firſt recited Act.

Penalty on acting as a Commiſſioner, without taking the Oath, 100 *l.*

Qualification of Commiſſioners for Counties at large, &c. 10,000 *l.* Perſonal Eſtate, or Thrice the Value of the Qualification required for a Commiſſioner of Land Tax.

XXIII. Provided always, and be it further enacted, That no Perſon ſhall be capable of acting as a Commiſſioner for the Purpoſes of this Act, within or for any County at large, Riding, Shire, Stewartry, City, Borough, Town, or Place in *Great Britain*, who ſhall not be poſſeſſed of a Perſonal Eſtate of the Value of Ten thouſand Pounds, or who ſhall not be ſeiſed or poſſeſſed of an Eſtate of the like Nature, and of Thrice the Value or more, as is or ſhall be required as the Qualification of a Commiſſioner to act in the Execution of an Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ninety-eight*, in ſuch County at large, Riding, Shire, Stewartry, City, Borough, Town, or Place; or ſhall be the Heir Apparent of a Perſon ſeiſed or poſſeſſed of an Eſtate of the like Nature, and of Thrice the Value, or more, of the Eſtate of which a Perſon ought to be ſeiſed or poſſeſſed in order to qualify his Heir Apparent to be a Commiſſioner to act in the Execution of the ſaid Act; nor ſhall any Perſon be capable of acting as a Commiſſioner for hearing and determining Appeals in purſuance of this Act, in any County, Riding, Shire, or Stewartry, who ſhall be a Commiſſioner for the Purpoſes of this Act; nor unleſs ſuch Perſon ſhall in like Manner be poſſeſſed of a Perſonal Eſtate of the Value of Twenty thouſand Pounds, or be ſeiſed or poſſeſſed of an Eſtate of the like Nature, and of Twice the Value, or more, as is required by this Act, for a Commiſſioner for the Purpoſes of this Act as aforeſaid, or ſhall be Heir Apparent of ſome Perſon who ſhall in like Manner be ſeiſed or poſſeſſed of a like Eſtate as aforeſaid, of Twice the Value, or more, of the Eſtate of which a Perſon ought to be ſeiſed or poſſeſſed in order to qualify his Heir Apparent to be a Commiſſioner for the Purpoſes of this Act.

No Commiſſioner ſhall be capable of being a Commiſſioner of Appeals.

Qualification of Commiſſioners of Appeal to be Twice the Value of that required for Commiſſioners.

XXIV. Pro-

XXIV. Provided alſo, and be it further enacted, That no Perſon ſhall be capable of acting as a Commiſſioner for the Purpoſes of this Act, within or for any City, Borough, Town, or Place, being reſpectively a County of itſelf, who ſhall not be poſſeſſed of a Perſonal Eſtate of the Value of Three thouſand Pounds, or be ſeiſed or poſſeſſed of an Eſtate of the like Nature and of Three Fifths of the Value, as is required by this Act for a Commiſſioner for the Purpoſes of this Act, within a County at large; nor within any of the Inns of Court, Inns of Chancery, or Liberty of the Rolls, who ſhall not be poſſeſſed of a Perſonal Eſtate of the Value of Three thouſand Pounds, or be ſeiſed or poſſeſſed of an Eſtate of the like Nature and Value as is required by this Act for a Commiſſioner for the Purpoſes of this Act for any Borough, Town, or Place; and that within and for any ſuch City, Town, or Place, being a County of itſelf, the Magiſtrates and Juſtices of the ſaid City, Town, or Place, ſhall be ſummoned, together with ſuch Jurors as aforeſaid, to act in the Selection and Nomination of the reſpective Commiſſioners to be appointed under this Act.

Qualification of Commiſſioners in Cities (being Counties) 3,000 *l.* Perſonal Eſtate, or Three Fifths of the Qualification for a County at large; in the Inns of Court, &c. 3,000 *l.*, or a Qualification for a Borough, &c. In ſuch Cities the Magiſtrates, &c. ſhall be ſummoned with the Grand Jurors.

XXV. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to require more than One Third of any Qualification, conſiſting of Lands, Tenements, or Hereditaments, to be ſituate within the reſpective County, Riding, Shire, or Stewartry, for which any Perſon ſhall be appointed to act as a Commiſſioner.

Only One Third of the Qualification in Land, &c. need be within the County, &c.

XXVI. Provided alſo, and be it further enacted, That any Perſon whoſe Eſtate ſhall conſiſt of Lands, Tenements, or Hereditaments, and alſo of Perſonal Eſtate, to any of the reſpective Values herein-before required, eſtimating in every ſuch Caſe One hundred Pounds Perſonal Eſtate, and Four Pounds *per Annum* of Eſtate in Lands, Tenements, or Hereditaments, as equivalent to each other, may act as a Commiſſioner for any of the Purpoſes of this Act, as if ſuch required Value had wholly ariſen from Lands, Tenements, or Hereditaments, or wholly from Perſonal Eſtate; any Thing in this Act contained to the contrary notwithſtanding.

Land and Perſonalty may be valued together as a Qualification: 100 *l.* Perſonalty to be equivalent to 4 *l. per Annum* from Land.

XXVII. And be it further enacted, That if any Commiſſioner for any of the Purpoſes of this Act before or after mentioned, or any other Perſon herein required to be ſeiſed or poſſeſſed of a Qualification to act in the Execution of this Act, ſhall act therein, or in any of the Powers therein contained and veſted in ſuch Commiſſioner, or other Perſon as aforeſaid, without being duly qualified as by this Act is required, every ſuch Perſon ſhall forfeit and pay, for every ſuch Offence, the Sum of Fifty Pounds; to be recovered as any Penalty may be recovered by virtue of the ſaid firſt recited Act.

Penalty on a Commiſſioner acting without being ſo qualified 50 *l.*

XXVIII. Provided alſo, and be it further enacted, That in caſe there ſhall not be a ſufficient Number of Commiſſioners for the Purpoſes of this Act, for any City, Borough, Town, or Place, for which by this Act ſuch Commiſſioners are particularly to be appointed, capable of acting according to the Qualification required by this Act, then in every ſuch Caſe any of the Commiſſioners for the Purpoſes of this Act, appointed for the County at large within which ſuch City, Borough, Town, or Place ſhall be ſituate, or next adjoining thereto, may and

If there be not a ſufficient Number of Commiſſioners duly qualified for any City, &c. Commiſſioners for the County at large may act within ſuch City, &c.

and they are hereby required to act as Commiſſioners for the Purpoſes of this Act, for ſuch City, Borough, Town, or Place.

If no Grand Jury ſhall have been impannelled in any City, &c. within the time mentioned in § 21, the Sheriff may ſummon the acting Juſtices of the Peace for ſuch City, &c. who ſhall then ſelect the Commiſſioners for the ſame.

XXIX. Provided alſo, and be it further enacted, That if there ſhall not have been a grand Inqueſt impannelled within the Period before-mentioned, in any City, Town, or Place, being a County of itſelf, it ſhall be lawful for the Sheriff of ſuch City, Town, or Place, to ſummon the Perſons named in the Commiſſion of the Peace for ſuch City, Town, or Place, at the Time of paſſing this Act, and who ſhall continue ſo to act until they ſhall be ſo reſpectively ſummoned; and ſuch Magiſtrates and Juſtices, being ſo ſummoned, ſhall ſelect the ſeveral and reſpective Commiſſioners to act for ſuch City, Town, or Place, under this Act, for any of the Purpoſes herein-mentioned, in the ſame Manner and with the ſame Powers as the Grand Inqueſt of ſuch City, Town, or Place, if impannelled within the Period before-mentioned, together with ſuch Perſons in the Commiſſion of the Peace, might have done, and alſo certain other Perſons to ſupply Vacancies, as the ſame ſhall ariſe, in the Manner before-mentioned, and alſo ſo many other Perſons as they ſhall think neceſſary to be Aſſiſtants to the Commercial Commiſſioners to be appointed under this Act, if any ſhall be appointed for ſuch City, Town, or Place; and the Names of the Perſons ſo choſen ſhall be returned to the Commiſſioners for the Affairs of Taxes.

If it ſhall appear that One Set of Commiſſioners of Appeal cannot perform the Duty for the whole County or Riding, Two or more Sets may be named to act for ſeveral Diviſions; and then a Commiſſioner of Appeal may be a Commiſſioner under this Act in another Diviſion.

XXX. Provided always, and be it further enacted, That if it ſhall appear to the Perſons aſſembled for the Purpoſe of naming Commiſſioners of Appeals as aforeſaid for any County or Riding in *England*, that by Reaſon of the Extent of ſuch County or Riding, or the relative Situations of different Parts thereof, one Set of Commiſſioners of Appeal cannot conveniently perform the Duties required of ſuch Commiſſioners by this Act, it ſhall be lawful for ſuch Perſons to name Two or more Sets of Commiſſioners of Appeal to act for different Parts of ſuch County, or Diviſions of ſuch County or Riding, deſcribing, in an Order to be made by ſuch Perſons for ſuch Purpoſe, for what Part of ſuch County or Riding, each of ſuch Sets of Commiſſioners of Appeal ſhall reſpectively act; and in ſuch Caſes it ſhall be lawful for any Perſon acting as a Commiſſioner of Appeal for one Part of ſuch County or Riding, to act as a Commiſſioner for the Purpoſes of this Act in any other Part of ſuch County or Riding, in which he ſhall have no Juriſdiction as a Commiſſioner of Appeal.

Commiſſioners and Commiſſioners of Appeal may examine on Oath any Perſons willing to be examined, and may receive Affidavits and Depoſitions in Writing, in any Matter before them concerning the Execution of this Act,

XXXI. And be it further enacted, That it ſhall be lawful for the Commiſſioners for the Purpoſes of this Act, and alſo for the Commiſſioners appointed for hearing and determining Appeals under this Act, and they are hereby reſpectively authorized and empowered, in any Matter before them concerning the Execution of this Act, to examine any Perſon or Perſons willing to be examined in ſuch Matter, and to adminiſter an Oath or ſolemn Affirmation to ſuch Perſon or Perſons, according to the Directions of this Act, and alſo to receive any Affidavit or Depoſition in Writing upon Oath or Affirmation, which ſhall be made in ſuch Manner as by the ſaid firſt recited Act of the Thirty-eighth Year before-mentioned is required with reſpect to Affidavits or Depoſitions taken under the Authority of that Act, and alſo any Affidavit or Depoſition in Writing upon Oath or Affirmation, which ſhall be made in any Parts beyond the Seas, before any Magiſtrate of the Country, Territory, or Place,

Place, where the Perſon making ſuch Oath or Affirmation ſhall alſo reſide, and which ſhall be certified and tranſmitted to the ſaid reſpective Commiſſioners under the Hand and Seal of ſuch Magiſtrate; provided that in every Affidavit, Depoſition, or Affirmation, there be expreſſed the Addition of the Party making the ſame, and the particular Place of his or her Abode, and the ſame be entitled an Affidavit, Depoſition, or Affirmation, made in purſuance of this Act. Requiſites in ſuch Affidavits, &c.

XXXII. And be it further enacted, That if any Perſon upon any ſuch Examination on Oath or Affirmation, or in any ſuch Affidavit, Depoſition, or Affirmation, ſhall wilfully and corruptly give falſe Evidence, or ſhall wilfully and corruptly ſwear or affirm any Matter or Thing which ſhall be falſe or untrue, every ſuch Perſon ſo offending, and being thereof duly convicted, ſhall be and is hereby declared to be ſubject and liable to ſuch Pains and Penalties as by any Law now in being Perſons convicted of wilful and corrupt Perjury are ſubject and liable to. Perſons giving falſe Evidence on ſuch Examinations, &c. ſhall be liable to the Penalties of Perjury.

XXXIII. And be it further enacted, That any Indictment or Information for Perjury committed in any ſuch Affidavit, Depoſition, or Affirmation, as aforeſaid, whether the ſame ſhall be taken or made within *Great Britain* or without, ſhall and may be laid, tried, and determined, in the County where ſuch Affidavit, Depoſition, or Affirmation, ſhall be exhibited to the Commiſſioners, in purſuance of this Act. Indictments, &c. may be tried in the County where the Affidavit, &c. was exhibited.

XXXIV. And be it further enacted, That the ſeveral Surveyors and Inſpectors, who are or ſhall be appointed to put in Execution this preſent Act, ſhall, before they ſhall reſpectively enter upon their Office, take the following Oath; (that is to ſay), Surveyors and Inſpectors to take the following Oath.

'I *A. B.* do ſwear, That in the Execution of an Act, intituled, [*here ſet forth the Title of this Act*] I will examine and reviſe all Statements delivered within my Diſtrict, and in ſurcharging the Schedules of Income, and in objecting to Deductions made therefrom, I will act according to the beſt of my Information and Knowledge; and that I will conduct myſelf therein without Favour, Affection, or Malice; and that I will exerciſe the Powers entruſted to me by the ſaid Act, in ſuch Manner only as ſhall appear to me to be neceſſary for the due Execution of the ſame, or as I ſhall be directed by the Commiſſioners for the Affairs of Taxes, or any Three or more of them; and that I will not diſcloſe any Particular contained in any Statement or Schedule of Income, or any Evidence or Anſwer given by any Perſon who ſhall be examined or make Affidavit, Depoſition, or Affirmation, reſpecting the ſame in purſuance of the ſaid Act, except in ſuch Caſes, and to ſuch Perſons only, where it ſhall be neceſſary to diſcloſe the ſame for the Purpoſes of the ſaid Act, or in order to, or in the Courſe of, a Proſecution for Perjury committed in ſuch Examination or Affidavit.

'So help me GOD.' Oath.

XXXV. And be it further enacted, That every Perſon to be appointed a Clerk to the ſaid reſpective Commiſſioners ſhall, before he ſhall enter upon his Office, take the following Oath; (that is to ſay), Clerk to the reſpective Commiſſioners to take the following Oath.

'I *A. B.* do ſwear, That I will not diſcloſe any Particular contained in any Statement or Schedule of Income, or any Evidence or Anſwer given by any Perſon who ſhall be examined or make Affidavit, Depoſi-

'tion, or Affirmation, reſpecting the ſame, in purſuance of an Act, intituled, [*here ſet forth the Title of this Act,*] except in ſuch Caſes, and to ſuch Perſons only, where it ſhall be neceſſary to diſcloſe the ſame for the Purpoſes of the ſaid Act, and as I ſhall be directed ſo to do by Two at leaſt of the Commiſſioners acting for the Diviſion or Place for which I have been appointed, or in order to, or in the Courſe of, a Proſecution for Perjury committed in ſuch Affidavit, Depoſition, or Affirmation.

'So help me GOD.'

Powers, &c. of 38 *Geo.* III, c. 16. and all other Acts relative to the Duties under the Management of the Commiſſioners of Taxes, extended to this Act; except where expreſsly varied by this Act.

XXXVI. And be it further enacted, That the ſeveral Commiſſioners who ſhall be appointed for the Purpoſes of this Act, and alſo the ſeveral Perſons appointed, or to be appointed Inſpectors, Surveyors, Aſſeſſors, or Collectors, to put in Execution the ſaid 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*, or the ſeveral Acts relative to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, or any of them, ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution, with relation to the Rates and Duties hereby granted, in the like, and in as full and ample a Manner, as they or any of them are or is authorized to put in Execution the Acts above-mentioned, or any of them, or any Matters or Things therein contained; and the Rates and Duties hereby granted ſhall and may be aſcertained, managed, collected, recovered, paid over, and accounted for, under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, Directions, and Proviſions as the Rates and Aſſeſſments granted by the ſaid Act, paſſed in the Thirty-eighth Year before-mentioned, and other the Rates and Duties now under the Management of the Commiſſioners for the Affairs of Taxes, or any of them, are, or is, or may be aſcertained, managed, collected, recovered, paid over, and accounted for, (except as far as any of the ſaid Rules, Methods, Directions, and Proviſions are expreſsly varied by this Act); and all and every the Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauſes, Matters, and Things contained in the ſaid Act, or any Act of the ſame Seſſion of Parliament relating thereto, for the aſſeſſing, ſurcharging, mitigating, abating, vacating, hearing, determining, or adjudging the Aſſeſſments on the Amount of the Rates to be charged under the Authority of the ſaid Act, or for advancing or paying the Rates and Duties charged thereby, either to the Bank of *England*, or to the Collectors appointed for that Purpoſe, or for accounting for the ſame, and alſo all the Powers, Authorities, Rules, Penalties, Clauſes, Matters, and Things, contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, (as far as the ſame ſeveral Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauſes, Matters, and Things, are reſpectively applicable to the Rates and Duties granted by this Act, and not expreſsly varied or otherwiſe provided for hereby), ſhall ſeverally and reſpectively be in full Force, and duly obſerved, practiſed, and put in Execution throughout the Kingdom of *Great Britain*, for the ſeveral Purpoſes of this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re enacted in the Body of this Act.

XXXVII. And be it further enacted, That the Commiſſioners acting in the Execution of the Acts relative to the ſaid preſent Duties ſhall, at their Firſt Meeting to be held under this Act, as is herein-before directed, or any Two of them preſent at ſuch Meeting, direct their Precept or Precepts to the Aſſeſſors of the ſeveral Pariſhes and Places within their reſpective Diviſions, requiring them to appear before the ſaid Commiſſioners at ſuch Time and Place as they ſhall appoint, not exceeding Fourteen Days after ſuch Precept, and ſhall, at ſuch their Appearance, iſſue to ſuch Aſſeſſors the Inſtructions and Directions duly filled up and ſigned by Two or more of them, and ſuch Warrants under the Hands and Seals of Two or more of them, as the Surveyors and Inſpectors ſhall have had delivered to them for that Purpoſe, under the Direction of the Commiſſioners for the Affairs of Taxes.

Commiſſioners acting under the preſent Acts, ſhall, at their Firſt Meeting, [*See* § 11.] ſummon the Aſſeſſors to appear within 14 Days, and iſſue the Inſtructions and Warrants delivered by the Surveyors and Inſpectors under Directions of the Tax Office. [*See* § 49.]

XXXVIII. And be it further enacted, That the Aſſeſſors of the Duties under the Management of the Commiſſioners for the Affairs of Taxes, for the Year ending on the Fifth Day of *April* One thouſand ſeven hundred and ninety-nine, ſhall, within Fourteen Days after the Date of the Precept ſo to be delivered to them as aforeſaid, and the Perſons to be appointed Aſſeſſors of any of the Duties under the like Management, after the Fifth Day of *April* One thouſand ſeven hundred and ninety-nine, ſhall, within Fourteen Days after the Date of the Precept which ſhall be iſſued to them by the Commiſſioners for the Purpoſes of this Act, in every Year, during the Term herein mentioned, give Notice to every Houſeholder within the Limits of the Places for which ſuch Aſſeſſors ſhall ſo act, or leave the ſame at his or her Dwelling Houſe; and, where any Dwelling Houſe ſhall be let in different Apartments, and occupied diſtinctly by different Families or Perſons, who ſhall either be ſeparately and diſtinctly charged to the Duties on Windows and Lights, or where the Landlord of ſuch Dwelling Houſe ſhall, by reaſon of the ſame being ſo let, be charged to the ſaid Duties, alſo give or leave the like Notice to or for the Occupier of each ſuch diſtinct Apartment, to prepare and deliver, within Fourteen Days next enſuing the Day of ſerving ſuch Notice, a Liſt in Writing, containing, to the beſt of his or her Belief, the proper Name of each and every Lodger, Inmate, and other Perſon, (except Servants and Infants not having any Income chargeable by virtue of this Act), reſident in ſuch Dwelling Houſe, or diſtinct Apartment, and alſo a Liſt, containing the proper Name of every Perſon not reſident in *Great Britain*, and of every Infant, Idiot, Lunatick, and Married Woman, who ſhall have or be entitled to any Income chargeable by virtue of this Act, which ſhall be in the actual Receipt of ſuch Houſeholder or Occupier, as Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, either ſeparately, or jointly with any other Perſon or Perſons, and if jointly with any other Perſon or Perſons, then the proper Name of every ſuch other Perſon or Perſons; and alſo the Name or Names of every other Perſon or Perſons for whom any Houſeholder or Occupier ſhall hold any Property as ſuch Truſtee, Guardian, Tutor, Curator, or Committee, the Income whereof ſhall be in the actual Receipt of ſuch other Perſon or Perſons; and every ſuch Houſeholder or Occupier ſhall, after ſuch Notice ſo given or left, make out ſuch Liſts, and ſign the ſame with his or her proper Name, and ſhall alſo at the ſame Time make out and deliver a Statement in Writing,

Aſſeſſors ſhall yearly give Notice to Houſeholders and Perſons occupying diſtinct Apartments, to deliver within 14 Days Liſts ſigned by them, containing the Name of every Lodger, Inmate, &c. (except Servants and Infants), reſident in ſuch Houſe or Apartment; and alſo Liſts of Perſons reſiding Abroad, Infants, married Women, &c. entitled to Income in the Receipt of ſuch Houſeholder as Truſtee, and the Names of his Co-Truſtees, if any; and alſo of Perſons receiving Income from Property of which any Houſeholder is Truſtee; which Liſts ſuch Houſeholder, &c. ſhall make out accordingly; and alſo a Statement of the Sum he means to contribute, (according to a Form in

Schedule B.) as not less than the just Proportion of his Income under this Act; and also a like Statement of the Sum to be contributed by any Person whose Income such Householder, &c. shall be in the actual Receipt of; Such Lists and Statements to be delivered to the Assessors within 14 Days: If the Householder, &c. neglect to deliver such Lists, &c. the Assessors shall return his Name and the Names of all such as ought to be returned by him in the Knowledge of the said Assessors. [*See also* § 67.]

Writing, signed by him or her, of the Sum which he or she means to pay under this Act, as his or her Contribution, (according to one of the Forms marked (B.) hereunto annexed, and as the Case may require), as being not less than the just Rate or Proportion of his or her Annual Income, estimated according to the Provisions of this Act, with which he or she ought to be charged by virtue thereof, and also a like Statement or Account in Writing, signed by him or her, of the Sum which he or she proposes should be contributed for and on Behalf of such other Person or Persons as aforesaid, for whom such Householder or Occupier is in the actual Receipt of any Income, as being not less than the just Rate and Proportion of the Annual Income of such other Person or Persons chargeable by virtue of this Act; which Lists and Statements, or such of them as the Case shall require, according to the Provisions of this Act, every such Householder or Occupier shall deliver or cause to be delivered to such Assessor or Assessors within the Space of Fourteen Days after Service of such Notice; and if any such Householder or Occupier shall refuse or neglect to make out and sign such Lists or Statements, or either of them, as the Case may require, and deliver the same to the Assessor or Assessors within the Time before-mentioned, then such Assessor or Assessors shall return to the said Commissioners for executing this Act, the Names of any such Householders or Occupiers making such Default as aforesaid, and shall also make out a List, containing the Names of all such Lodgers, Inmates, and others, (except Servants and Infants not having any Income as aforesaid), resident in the Dwelling House of any such Householder or Occupier making such Default as aforesaid, and also of all Persons for whom and on whose Behalf such Householder or Occupier ought to make out and deliver such List and Statement as aforesaid (if any such there be, within the Knowledge of such Assessor or Assessors).

On receiving Lists of the Names of Lodgers, &c. Assessors shall give them Notice to return similar Lists; and on Default shall return their Names to the Commissioners, and the Names of such Persons as ought to be returned by them, in the Knowledge of the Assessors.

XXXIX. And be it further enacted, That the said Assessors shall, within Seven Days after any such Lists of Lodgers, Inmates, and others, resident in any Dwelling House or distinct Apartment, shall be delivered to them as aforesaid, give or leave Notice in like Manner as aforesaid, to or for every Person so returned to them as such Lodger or Inmate, or other Person resident as aforesaid, to make out and deliver, within Fourteen Days after the Day of serving such Notice, the like List in Writing of the Persons not residing in *Great Britain*, and of Infants, Idiots, Lunaticks, and Married Women, who shall have or be entitled to any Income chargeable by virtue of this Act, which shall be in the Receipt of such Lodger or Inmate, or other Person respectively, or shall actually receive any Income derived from Property which such Lodger or Inmate shall hold as such Trustee, Guardian, Tutor, Curator, or Committee, and of the Names of such other Persons (if any) as shall be joined with him or her as Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, as is hereby required to be made out and delivered by Householders; and every such Lodger, Inmate, or other Person aforesaid, shall make out such List, and deliver the same signed as aforesaid, and shall also make out and deliver such and the like Statements of the Sum he or she means to contribute on his or her own Account, and also proposes should be contributed for or on Behalf of any other Person or Persons as aforesaid, as are hereby required to be made out and delivered by Householders; which Lists or State-

ments,

ments, or ſuch of them as the Caſe ſhall require, according to the Proviſions of this Act as laſt-mentioned, every ſuch Perſon ſhall deliver to ſuch Aſſeſſor or Aſſeſſors, within the Space of Fourteen Days after Service of ſuch Notice; and if any ſuch Perſon ſhall neglect or refuſe to make out ſuch Liſts or Statements, or either of them, as the Caſe ſhall require, and deliver the ſame to the Aſſeſſor or Aſſeſſors within the Time before mentioned, then ſuch Aſſeſſor or Aſſeſſors ſhall return to the Commiſſioners the Names of all ſuch Perſons making ſuch Default as laſt aforeſaid, and ſhall alſo make out a Liſt containing the Names of all Perſons of and for whom ſuch Perſon making ſuch Default ought to make out and deliver ſuch Liſts and Statements as aforeſaid (if any ſuch there be within the Knowledge of ſuch Aſſeſſor or Aſſeſſors).

Act not to extend to Perſons exempted by their Poverty from Poor Rates, &c.

XL. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to require any Notice to be delivered to, or any Liſt or Statement to be returned by, any Perſon reſiding in any Tenement whereof all the Inhabitants are, by Reaſon of their Poverty only, exempted from the actual Payment of the uſual Rates and Taxes toward the Church and Poor.

Income of married Women ſhall be ſtated by their Huſbands; but the Wife may be examined as to her ſeparate Property.

XLI. And be it further enacted, That the Income of any Married Woman, living with her Huſband, ſhall be ſtated and accounted for by her Huſband at the Time of delivering his own Statement under this Act; provided that the Commiſſioners ſhall be at Liberty to ſummon the Wife, and examine her touching her ſeparate Property, under ſuch Rules and Regulations as any Party may by this Act be examined.

If the *ceſtui que Truſt* is of full Age and reſides in *Great Britain*, it ſhall be ſufficient for the Truſtee to return his Name and Reſidence, to be delivered to the Surveyor, &c.

XLII. Provided always, and be it further enacted, That if any other Perſon, for whom ſuch Perſon as aforeſaid ſhall act as Truſtee, Agent, or Receiver, ſhall be of full Age, and ſhall reſide in *Great Britain* at the Time required for the Return of ſuch Liſt as aforeſaid, it ſhall be ſufficient for ſuch Truſtee, Agent, or Receiver, to return in ſuch Liſt the proper Name and Place of Reſidence of ſuch other Perſon, without making any Statement of the Sum to be contributed or paid for ſuch other Perſon, which Liſts of other Perſons ſo reſident as aforeſaid ſhall be forthwith delivered to the Surveyor or Inſpector where ſuch Liſt ſhall be delivered, for the Information of the Commiſſioners for the Affairs of Taxes.

No Truſtee who has authorized his *ceſtui que Truſt* to receive the Income of Truſt Property, nor any Banker, &c. of Perſons entitled to Income, ſhall be deemed to be in the actual Receipt of ſuch Income.

XLIII. Provided alſo, and be it further enacted, That no Truſtee who ſhall have authorized the Receipt of the Income of any Truſt Property, by or on the Behalf of the Perſon entitled thereto, and who ſhall permit ſuch Income to be received by the Perſon or Perſons ſo authorized to receive the ſame, ſhall be deemed to be in the actual Receipt of ſuch Income, but the Perſon or Perſons who ſhall really and *bona fide* receive the ſame for his, her, or their Uſe or Benefit under ſuch Authority, ſhall be deemed to be in the actual Receipt thereof within the Intent and Meaning of this Act; and that no Perſon who, as Banker, Agent, or Receiver, ſhall receive any Income for the Uſe of any Perſon beneficially entitled thereto, and reſident in *Great Britain*, ſhall be deemed to be in the actual Receipt of ſuch Income within the Intent and Meaning of this Act.

Aſſeſſors ſhall alſo yearly affix on the Church Doors, general Notices to all Reſidents, to deliver their Liſts and Statements, which ſhall be deemed good Notice to all ſuch Reſidents, though the Notice required in § 38, is not delivered to them.

XLIV. And be it further enacted, That the Aſſeſſors appointed for the preſent Year ending as aforeſaid, ſhall, within Fourteen Days after the Date of ſuch firſt-mentioned Precept as aforeſaid, and the Aſſeſſors to be appointed for any ſubſequent Year after the Fifth Day of *April* One thouſand ſeven hundred and ninety-nine, ſhall, within Fourteen Days after the Date of ſuch laſt-mentioned Precept as aforeſaid, in every Year during the Term herein mentioned, cauſe general Notices to be affixed on the Doors of the Church or Chapel, and Market Houſe or Croſs (if any) of the City, Town, Pariſh, or Place, for which ſuch Aſſeſſors ſhall act, and if ſuch Town or Place ſhall not have a Church or Chapel, or Market Houſe or Croſs, then on the Church or Chapel Door of the next adjoining Pariſh, requiring all Perſons reſiding in the ſaid City, Town, Pariſh, or Place, who are by this Act required ſo to do, to make out and deliver to the reſpective Aſſeſſors ſuch Liſts and Statements as are hereby required; and ſuch general Notice ſhall, from the Time when the ſame ſhall be affixed as aforeſaid, be deemed ſufficient Notice to all Perſons reſident in ſuch City, Town, Pariſh, or Place, and the affixing the ſame in Manner before directed ſhall be deemed good Service of ſuch Notice, notwithſtanding ſuch Notices as are herein-before directed ſhall not actually have been left at the Houſe of any Houſeholder, or at the Place of Reſidence of any Lodger or Inmate, or other Perſon reſident within ſuch Pariſh or Place; and the ſaid reſpective Aſſeſſors ſhall cauſe the ſaid Notices from Time to Time to be replaced (if neceſſary) for the Space of Ten Days before the Time required for the Delivery of ſuch Liſts and Statements as aforeſaid; and every Perſon wilfully tearing, defacing, or obliterating any ſuch Notice ſo affixed, during the ſaid Space of Ten Days, ſhall forfeit, for every ſuch Offence, a Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the ſaid firſt recited Act, or this Act.

Perſons defacing ſuch Notices to forfeit not more than 20*l.*

Aſſeſſors ſhall regularly tranſmit to the Commiſſioners' Clerk, the Returns made to them, and Liſts of the Names of Perſons neglecting to make ſuch Returns.

XLV. And be it further enacted, That the ſaid Aſſeſſors ſhall, from Time to Time, within Three Days after the reſpective Times herein-before limited for the Delivery of the ſaid Liſts and Statements to them as aforeſaid, (in caſe Commiſſioners ſhall be then appointed for the Purpoſes of this Act, or otherwiſe within Three Days after ſuch Appointment), tranſmit to the Clerk to the ſaid Commiſſioners for the Purpoſes of this Act, in the Diviſion or Place for which ſuch Aſſeſſors ſhall act, all Returns then before made to the ſaid Aſſeſſors, and alſo all Returns thereafter made to them within Three Days after their Receipt of the ſame, to be laid before the ſaid Commiſſioners at their Firſt Meeting after their receiving the ſame; and ſhall alſo, as ſoon as conveniently may be, tranſmit to the ſaid Clerk Liſts of the Names of all Perſons who ſhall have neglected to make any ſuch Returns as aforeſaid, to be laid before the ſaid Commiſſioners at their Firſt Meeting after the Receipt of ſuch Liſts reſpectively.

Aſſeſſors ſhall appear before Commiſſioners at their Firſt Meeting, and make Oath of the due Service of Notice on all Houſeholders, &c.

XLVI. And be it further enacted, That every Aſſeſſor ſhall perſonally appear before the ſaid Commiſſioners at their ſaid Firſt Meeting, or ſuch other Meetings as ſuch Aſſeſſor ſhall be appointed to attend, and ſhall make Oath or ſolemn Affirmation before them that the ſeveral Notices required to be delivered to Houſeholders and Occupiers, and alſo to Lodgers and Inmates, by this Act, have been duly ſerved in the Manner required thereby upon all Houſeholders and Occupiers, and upon all Inmates and Lodgers, within the Limits of the Places for which ſuch Aſſeſſor ſhall have

have been appointed, to the beſt of his Knowledge; and that general Notices to the Effect mentioned in the ſaid Act have been duly affixed in the Manner required by this Act on ſuch proper Places within the City, Town, or Place, for which ſuch Aſſeſſor ſhall act, as by this Act is required; and that the Statements delivered by him to the Clerk to the ſaid Commiſſioners are all the Statements which have been returned to him in purſuance of this Act; and that the Liſt delivered by him contains the Name of every Perſon within the ſaid Limits having made Default, or whoſe Name ought to be returned according to the Directions of this Act, within the Knowledge of ſuch Aſſeſſor; and every Aſſeſſor who ſhall neglect to appear before ſuch Commiſſioners, and make ſuch Oath or Affirmation, or who ſhall not return any Statement of Income made to him, or ſhall wilfully omit to return the Name or Names of any Perſon or Perſons who ſhall not have returned any Statement or Liſt, or whoſe Name ought to be included in any Liſt, as by this Act is required, ſhall forfeit, for every ſuch Offence, any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the ſaid firſt recited Act, or this Act.

and of affixing the general Notice; and to the Truth of the Statements of Liſts tranſmitted by them to the Commiſſioners' Clerks.

Penalty on Neglect by Aſſeſſor, in any Particular, not exceeding 20*l.*

XLVII. And be it further enacted, That if any Aſſeſſor ſhall, in the Execution of his Office under this Act, have conducted himſelf to the Satisfaction of the Commiſſioners for the Purpoſes of this Act, acting for the Diviſion or Place where ſuch Aſſeſſor ſhall be appointed, it ſhall be lawful for the Commiſſioners acting for ſuch Diviſion or Place, or the major Part of them preſent at any Meeting to be holden for that Purpoſe, to grant to ſuch Aſſeſſor a Certificate of his good Conduct in ſuch his Office, and ſuch Commiſſioners are thereupon required to report, in and by ſuch Certificate, to the Commiſſioners for the Affairs of Taxes, their Opinion as to the Sum which, in their Judgement, will be a ſuitable Reward to ſuch Aſſeſſor for his Pains and Labour in ſuch Office, Regard being had, in eſtimating the Value of ſuch Reward, to the Extent and Population of the Diſtrict within which ſuch Aſſeſſor ſhall have acted, and the Number of Perſons chargeable with the Rates and Duties granted by this Act, and his Diligence in the Execution of this Act; and it ſhall be lawful for the Commiſſioners for the Affairs of Taxes, upon ſuch Certificate and Report, to grant ſuch Reward to ſuch Aſſeſſor as to them ſhall ſeem fit, not exceeding the Amount contained in ſuch Certificate and Report, and to direct the Receiver General of the ſaid Rates and Duties to pay the ſame to ſuch Aſſeſſor out of the Monies in his Hands ariſing from the ſaid Rates and Duties.

Commiſſioners may certify to the Tax Office the good Conduct of the Aſſeſſor, and what Reward they think due to him; which the Tax Office may direct the Receiver General to pay.

XLVIII. Provided always, and be it further enacted, That no Reward ſhall be given to any Surveyor or Inſpector employed in the Execution of this Act, for his Service under the ſame, unleſs the Commiſſioners for executing this Act, or the Commiſſioners for hearing and determining Appeals, ſhall grant him a like Certificate of his good Conduct in ſuch his Office, nor to any greater Amount than the ſaid Commiſſioners granting ſuch Certificate ſhall repreſent him to be entitled to.

Reward to Surveyors, &c. to be regulated by Certificate of the Commiſſioners.

XLIX. Provided always, and be it further enacted, That if the reſpective Commiſſioners of Land Tax and Supply, and other the preſent Duties before mentioned, ſhall omit to iſſue ſuch Precepts to the reſpective Aſſeſſors in Manner before-mentioned, it ſhall be lawful for any Juſtice of the Peace of the County, Riding, Shire, Stewartry, or Place, on Complaint

If Commiſſioners neglect to ſummon the Aſſeſſors, [*ſee* § 37.] the Juſtices of the County, &c.

may do ſo, and give them their Inſtructions, &c.

Complaint of ſuch Omiſſion by any Surveyor or Inſpector, to ſummon ſuch Aſſeſſors before him, and upon their Appearance to iſſue to them the like Inſtructions, Directions, and Warrants, as the ſaid Commiſſioners are hereby authorized to iſſue; and if any Aſſeſſor of the ſaid Duties ſhall neglect to appear before the ſaid Commiſſioners or Juſtice, according to the Directions of this Act, or to take upon himſelf the Execution of this Act, according to the Directions thereof, every ſuch Aſſeſſor ſhall, for every ſuch Offence, forfeit any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may by the ſaid firſt recited Act, or this Act, be recovered.

Aſſeſſors refuſing to appear before the Juſtices, to forfeit not exceeding 20 *l.*

The Commiſſioners ſhall, from Time to Time, make alphabetical Abſtracts in Books, of the Names, with the Contribution propoſed, &c. contained in the Liſts and Statements delivered; to which Books the Inſpectors ſhall have Acceſs, and may be furniſhed with Copies, &c.

L. And be it further enacted, That the Commiſſioners acting in and for each Diviſion ſhall, within Seven Days after the Time fixed for the Delivery of ſuch Liſts or Statements, and ſo from Time to Time, cauſe an Abſtract of ſo many of the ſame as ſhall have been laid before them, containing the Names of all Perſons included in ſuch Returns as being chargeable by virtue of this Act, (arranged alphabetically), with their reſpective Places of Reſidence, and the Sums propoſed to be contributed, and alſo the Proportion which thoſe Sums bear to the Income aſſeſſed, to be prepared and entered in a Book or Books to be provided and kept by them, to which Book and Books every Inſpector and Surveyor acting in the Execution of this Act may have free Acceſs at all ſeaſonable Times, and ſhall, upon Demand, be furniſhed by the Clerk to the ſaid Commiſſioners with Copies thereof, or Extracts from the ſame, or ſuch Parts thereof as may be neceſſary for the due Execution of this Act.

The Commiſſioners ſhall appoint Meetings to take ſuch Statements into Conſideration, and compute and aſcertain the Aſſeſſments on ſuch Statements as they ſhall be ſatisfied with; and make Aſſeſſments accordingly.

LI. And be it further enacted, That the ſeveral and reſpective Commiſſioners for the Purpoſes of this Act ſhall appoint Meetings within their reſpective Diviſions, which ſhall be held not ſooner than Fourteen Days nor later than Twenty-one Days after ſuch Statements ſhall have been laid before them as aforeſaid, for the taking the ſame into Conſideration; and in caſe the ſaid Commiſſioners ſhall be ſatisfied that all or any of the ſaid Statements have been made truly and without Fraud, and ſo as to enable the Commiſſioners to charge the ſeveral Perſons chargeable as aforeſaid within their reſpective Diſtricts, or any of them, with the full Duties with which they ought to be charged under this Act, or more, and in caſe no Information ſhall be given to the ſaid Commiſſioners of the Inſufficiency thereof, as herein-after is mentioned, the ſaid Commiſſioners ſhall at ſuch Meeting, or as ſoon after as conveniently may be, but not later than Seven Days after ſuch Meeting, compute and aſcertain, or cauſe to be computed and aſcertained, the Amount of the Rates and Duties to be impoſed upon ſuch of the reſpective Perſons chargeable by this Act, within their reſpective Diſtricts, whoſe Statements ſhall be deemed ſatisfactory by ſuch Commiſſioners, and ſhall make an Aſſeſſment upon each of thoſe Perſons accordingly.

When the Commiſſioners have received no Statement, or no ſatisfactory one; or the Surveyor, &c. ſhall apply for the Revi-

LII. And be it further enacted, That in every Inſtance in which the ſaid Commiſſioners ſhall not have received any Statement of the Income of any Perſon chargeable by virtue of this Act, or ſhall not have received any ſuch Statement, with which they ſhall be ſatisfied, or if any Surveyor or Inſpector for the ſaid Rates and Duties ſhall apply to the ſaid Commiſſioners for a Reviſion of any ſuch Statement, ſuggeſting in Writing that he hath Reaſon to believe that the Sum which would be chargeable

on any Perſon upon ſuch Statement, is leſs than the juſt Rate or Proportion of the Income of ſuch Perſon, whereat he or ſhe ought to be charged by virtue of this Act, or that any Perſon omitted in the Abſtract which ſhall be prepared by the ſaid Commiſſioners, ought to be charged to the ſaid Rates, the ſaid Commiſſioners ſhall, unleſs they, or ſo many of them as are herein-after mentioned, after having heard ſuch Reaſons as the Surveyor ſhall lay before them, ſee Cauſe to diſallow the Application of ſuch Surveyor or Inſpector, direct a Precept to ſuch Perſon, in the Form marked (F.) in the Schedule annexed to this Act; which Precept being delivered to or left at the laſt or uſual Place of Abode of the Perſon chargeable as aforeſaid, ſhall be binding upon ſuch Perſon according to the Exigency of ſuch Precept; and every ſuch Perſon ſhall return or cauſe to be returned to the ſaid Commiſſioners, within the Space of Ten Days after the Date of ſuch Precept, a Schedule of the Particulars of Property from which the Income chargeable under this Act ought to be eſtimated, with the Amount of Deductions to be made therefrom under ſuch of the Heads contained in and according to the Form marked (D.) in the Schedule annexed to this Act, as the Caſe ſhall require.

ſion of any Statement, ſuggeſting its Deficiency in Writing, they ſhall iſſue a Precept to the Party chargeable who ſhall accordingly, within 10 Days, return a Schedule of the Particulars of his Income; (according to form D. in the Schedule)

LIII. And be it further enacted, That unleſs all the Commiſſioners, except One, where leſs than Five ſhall be preſent, or all, except Two Commiſſioners where Five ſhall be preſent, ſhall adjudge that there is juſt Cauſe to diſallow the Application of any Surveyor or Inſpector to reviſe any Statement as aforeſaid, it ſhall be lawful for the ſaid Commiſſioners, and they are hereby required in every ſuch Caſe, to diſallow the ſame, and thereupon to compute and aſcertain, or cauſe to be computed and aſcertained, the Amount of the Rates and Duties which by this Act ought to be impoſed upon the Perſon giving in ſuch Statement in reſpect thereof, and to make an Aſſeſſment upon ſuch Perſon accordingly, ſubject to ſuch Appeal from the Determination of the ſaid Commiſſioners, by ſuch Surveyor or Inſpector, as herein-after is mentioned.

One Commiſſioner of leſs than Five preſent, or Two out of Five, may diſallow the Application, &c. of any Surveyor, &c. and the Commiſſioners ſhall then make the Aſſeſſment on the Party's own Statement as given in; (ſubject to Appeal under § 71).

LIV. And be it further enacted, That if any Perſon who ſhall have delivered any Liſt, Statement, or Schedule, in purſuance of this Act, ſhall diſcover any Error therein, it ſhall be lawful for ſuch Perſon to deliver a new or additional Liſt, Statement, or Schedule, to the ſaid Commiſſioners, in order to rectify ſuch Error, and if ſuch new or additional Liſt, Statement, or Schedule, ſhall be ſo delivered before any Proceeding ſhall be had to recover any Penalty for not delivering the ſame, no Proceeding ſhall afterwards be had for recovering any ſuch Penalty; and if any Proceeding ſhall have been actually had for recovering any ſuch Penalty, it ſhall be lawful for the ſaid Commiſſioners, upon Proof being made to their Satisfaction, that no Fraud or Evaſion of this Act was intended, to certify the ſame under the Hands of any Two or more of them, and upon ſuch Certificate, on Application in a ſummary Way to the Court where the ſame ſhall be commenced, all Proceedings for recovering ſuch Penalty ſhall be ſtayed, either on Payment of the Coſts of the Proceedings then had, if any, or without Payment of ſuch Coſts, as the ſaid Court ſhall think fit and adjudge.

Perſons may correct Errors in their Liſts or Statements by delivering a new Liſt, &c. when no Proceeding ſhall be had for any Penalty incurred; Or if any ſuch Proceeding be commenced, it may (on Certificate of Two Commiſſioners that no Fraud was intended) be ſtayed by the Court on a ſummary Application.

LV. Provided always, and be it further enacted, That if any Truſtee, Agent, or other Perſon hereby required to deliver any Statement or Schedule

A Truſtee ſhall not be liable to any Penalty for

an imperfect Statement, if the Commiſſioners are ſatisfied that he was unable to deliver one more perfect; and if he deliver as perfect a Statement as he is able, from Time to Time, when required by the Commiſſioners.

dule of any Income, of which ſuch Truſtee, Agent, or other Perſon ſhall be in the actual Receipt on Behalf of any other Perſon or Perſons, ſhall deliver any Statement or Schedule which ſhall be imperfect, declaring himſelf, herſelf, or themſelves to be unable to give a more perfect Statement or Schedule, with the Reaſons for ſuch Inability, ſuch Perſon ſhall not be liable to any Penalty for not having delivered a Statement or Schedule, according to the Directions of this Act, in caſe the ſaid Commiſſioners ſhall be ſatisfied that ſuch Perſon was, at the Time of the Delivery of ſuch Statement or Schedule, unable to deliver a more perfect Statement or Schedule, and in caſe ſuch Perſon ſhall, upon the Requiſition of the ſaid Commiſſioners, deliver as perfect a Statement or Schedule as ſuch Perſon ſhall from Time to Time be enabled to give.

Commiſſioners may enlarge the Time for delivering in Statements and Schedules, to any Time not beyond 40 and 30 Days before the First Inſtalment of the Duty: Proceedings previouſly had for Penalties may be ſtaid in a ſummary Way.

LVI. Provided always, and be it further enacted, That whenever the Time allowed by this Act for delivering any Statement or Schedule may not be ſufficient for that Purpoſe, by reaſon of the Difficulty of aſcertaining the Particulars or Amount of any Income or otherwiſe, it ſhall be lawful for the reſpective Commiſſioners, on Application to them for that Purpoſe, to enlarge the Time for delivering the ſame; and that no Perſon ſhall be liable to any Penalty for not having delivered ſuch Statement or Schedule, for Delivery whereof ſuch further Time ſhall be obtained, if the ſaid Commiſſioners ſhall think fit ſo to order, and in ſuch Caſe all Proceedings for Recovery of any ſuch Penalty ſhall be ſtaid, on a ſummary Application for that Purpoſe to the Court where ſuch Proceeding ſhall be commenced: Provided always, That the ſaid Commiſſioners ſhall not enlarge the Time for delivering ſuch Statement beyond Forty Days, or the Time for delivering ſuch Schedule beyond Thirty Days, before the Time when the Firſt Inſtalment of the Duty chargeable in reſpect of the Income to which ſuch Statement or Schedule ſhall relate would be payable if the ſame were duly charged with ſuch Duty upon a Statement or Schedule delivered within the Time limited by this Act.

Aſſeſſments ſhall be made (after 14 Days) by the Commiſſioners on ſuch Schedules, which ſhall be verified on Oath if required: but if no Schedule be returned, or an unſatisfactory one, and refuſed to be verified on Oath, or if the Inſpector, &c. has made any Surcharge, &c. on the ſame, not diſallowed by the Commiſſioners; they ſhall ſummon the Party chargeable to attend, and be exami-

LVII. And be it further enacted, That the ſaid Commiſſioners ſhall cauſe Aſſeſſments to be made and computed upon the Amount of Income contained in every ſuch Schedule reſpectively with which they ſhall not be diſſatisfied, as ſoon after the Expiration of Fourteen Days after ſuch Schedule ſhall be returned as they conveniently can, after calling upon the Party to verify the ſame, upon Oath or Affirmation, if the ſaid Commiſſioners ſhall think the ſame neceſſary, in which Caſe ſuch Oath or Affirmation ſhall be final and concluſive; but if the ſaid Commiſſioners ſhall in any Inſtance have received no ſuch Schedule in purſuance of their Precept, or if they ſhall not be ſatisfied therewith, and the Party ſhall not on the Requiſition of the Commiſſioners have verified ſuch Schedule in Manner aforeſaid, or if the Inſpector or Surveyor ſhall have made any Surcharge upon any ſuch Schedule, or objected to any Deductions made thereupon, for the Purpoſe of diſcharging the ſame, or any Part thereof, it ſhall be lawful for the ſaid Commiſſioners, and they are hereby required, unleſs they, or ſo many of them as are herein-before mentioned, after having heard ſuch Reaſons as the Surveyor ſhall lay before them, ſee Cauſe to diſallow ſuch Surcharge or Diſcharge, in every ſuch Caſe, to ſummon the Party mentioned in any ſuch Schedule, or in any ſuch Notice or Certificate of Surcharge or Diſcharge, before them to be examined, and alſo any other Perſon or Perſons whom they ſhall think able to give Informa-

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tion reſpecting the Income of ſuch Perſon, at a Day and Place to be fixed by the ſaid Commiſſioners, of which Three Days Notice at the leaſt ſhall be given to the Perſon or Perſons to be ſummoned; and upon the Appearance of ſuch Party ſo to be charged before the ſaid Commiſſioners, or any Two or more Commiſſioners acting for the ſaid Diviſion or Place, or upon the Appearance of any Perſon or Perſons ſummoned to give Evidence, to receive and take Information, according to the Powers veſted in them by this Act, from the Party or other Perſons ſo ſummoned, and attending to give Evidence touching the Particulars mentioned in any ſuch Schedule, or touching any other Particulars omitted to be mentioned, or of which no Schedule ſhall have been delivered, and which ought to have been mentioned in ſuch Schedule, or on ſuch other Points as they ſhall think neceſſary to aſcertain the Rate and Proportion with which ſuch Perſon ought to be charged; provided that ſuch Party ſhall be at Liberty, at any Time before he or ſhe ſhall be called upon to verify his or her Schedule on Oath or ſolemn Affirmation, as herein-after is mentioned, to amend ſuch Schedule in all ſuch Particulars wherein he or ſhe ſhall ſee Occaſion; and if the ſaid Commiſſioners ſhall not be diſſatisfied with ſuch amended Schedule, then an Aſſeſſment ſhall be made and the Rates and Duties computed thereupon in the Manner before directed.

ned (on Three Days Notice), and alſo any other Perſons, to give them Information, and ſhall examine them on all Points neceſſary to aſcertain the Charge to be made; but the Party ſhall be at Liberty to amend his Schedule, before being required to verify it on Oath [*ſee* § 59], and if the Commiſſioners are ſatisfied with ſuch amended Schedule, they may aſſeſs the Party accordingly.

LVIII. And be it further enacted, That every Perſon who ſhall appear before the ſaid Commiſſioners for the Purpoſes of this Act, in purſuance of ſuch Summons as aforeſaid, for the Purpoſe of giving any Teſtimony or Evidence touching or concerning any Rate or Aſſeſſment made or any Statement or Schedule delivered in purſuance of this Act, or touching any Doubt, Queſtion, or Difficulty which ſhall ariſe relating thereto, (other than the Party to be charged and mentioned in ſuch Schedule, or the Clerk, Agent, or Servant of, or other Perſon confidentially entruſted or employed in the Affairs of the ſaid Party), ſhall, before he, ſhe, or they ſhall proceed to give ſuch Teſtimony or Evidence, take an Oath, or being One of the People called *Quakers*, a ſolemn Affirmation (which Oath or Affirmation any One or more of the ſaid Commiſſioners is and are hereby authorized and required to adminiſter) that the Teſtimony or Evidence to be given by him, her, or them, ſhall contain the whole Truth, and nothing but the Truth, in reſpect of the Matter or Queſtion concerning which ſuch Teſtimony or Evidence is to be given.

All the Parties ſo ſummoned, (except the Party chargeable, or his confidential Agent), ſhall give their Evidence on Oath.

LIX. And be it further enacted, That where the Party mentioned in ſuch Schedule, or the Clerk, Agent, or Servant of the Party or other Perſon confidentially entruſted or employed as aforeſaid, ſhall appear before the ſaid Commiſſioners for the Purpoſe of giving ſuch Teſtimony or Evidence, then and in every ſuch Caſe the Subſtance of the Teſtimony or Evidence given by any ſuch laſt mentioned Perſon or Perſons ſhall be, and the ſaid Commiſſioners are hereby required to cauſe the ſame to be reduced into Writing, and to be read to the Perſon or Perſons having given ſuch Teſtimony or Evidence, before he, ſhe, or they ſhall be called upon to verify the ſame according to the Directions of this Act; provided that in caſe he, ſhe, or they ſhall, after ſuch Teſtimony or Evidence ſhall be reduced into Writing, and read over to him, her, or them, be ſatisfied with the Subſtance of the Matter ſo reduced into Writing, he, ſhe, or they ſhall ſwear or ſolemnly affirm to the Truth of the

Where the Party chargeable, or his Agent attends, the Subſtance of their Evidence ſhall be reduced into Writing, and read to them, and they ſhall then ſwear to the Truth thereof; but they ſhall be firſt permitted to amend any Part of it; and

shall not be compelled to answer any Question, but may decline peremptorily so to do.

the Substance thereof, (which Oath or Affirmation the said Commissioners, or any One or more of them, is and are hereby authorized to administer): Provided always, That any Person who shall appear to give any such Testimony or Evidence as last mentioned, shall be permitted to alter or amend any Part of his or her Testimony or Evidence, if he or she shall think proper, before he or she shall be called upon to verify the same: Provided also, That no such last mentioned Person shall be compelled to answer any Question which may be put to him or her by the said Commissioners for the Purposes of this Act, or any other Person or Persons whomsoever, before the said Commissioners in pursuance of this Act; but that every such last mentioned Person may decline peremptorily to answer any Question whenever he or she shall think proper, without shewing or alledging any Excuse for his or her so doing.

Surveyors, &c. having taken the Oath in § 34, may examine Lists of Householders, etc. returned under the Act, and amend the same; and may also inspect and take Copies of the Statements returned; and may also examine and surcharge Schedules of Income returned to the Commissioners before the Parties chargeable are examined thereon; and may object to any improper Deductions therein; which Surcharges, &c. shall be considered by the Commissioners, on Examination of the Parties; but Notice must be given by the Surveyor, to the Party charged, of the particular Objections to the Schedule: Surveyors, &c. may also inspect the Assessments previous to their being allowed by the Commissioners, in order to their

LX. And be it further enacted, That it shall be lawful for the several Surveyors and Inspectors of the present Duties placed under the Management of the Commissioners for the Affairs of Taxes, and for any other Persons who shall be appointed to act as Surveyors and Inspectors in the Execution of this Act, who shall respectively have taken the Oath before stated, so as to bind him or them not to disclose Particulars or Evidence as aforesaid, to inspect and examine all Lists of Householders, Lodgers, and others, which shall be returned in pursuance of this Act, and to supply any Omissions which such Surveyor or Inspector may discover therein; and also to inspect and examine the several Statements which shall have been delivered in pursuance of this Act; and to take such Copies of, and Extracts from, the same, as they shall think requisite; and further, that it shall be lawful for such Surveyors and Inspectors to inspect and examine any Schedule of Income returned to the said Commissioners, before such Time as the Parties respectively, or Witnesses, shall have been examined before the said Commissioners touching the Truth thereof, and to surcharge the same according to the best of their Knowledge or Information, and to object to any Deductions, or any Part thereof, for the Purpose of discharging the same, which, in the Judgement of the said Surveyors or Inspectors, ought not to be contained in such Schedule; which Surcharges and Discharges respectively, the said Commissioners shall take into their Consideration at the Time of such Examination of the Parties or Witnesses; provided that Notice in Writing shall have been given by such Surveyors or Inspectors to the Party to be charged, containing the particular Article or Articles mentioned in such Schedule, to which such Surveyor or Inspector shall object; and also it shall be lawful for the said Surveyors and Inspectors to inspect and examine any Rate or Assessment which shall be made under the Authority of this Act, and in case he or they shall find, at any Time before the said Commissioners shall have signed and allowed any Assessments, any Error in the same, or any of them, which in the Judgement of the said Surveyors and Inspectors shall require Amendment, it shall be lawful for the said Commissioners, and they are hereby required, upon sufficient Cause being shewn to them, to amend the same accordingly; and in case any Error shall be discovered in any Assessment after the same shall be allowed, it shall be lawful for the said Surveyors or Inspectors, and he or they is or are hereby required to certify the same to the said respective Commissioners, who shall have Power to cause the same to be amended, if in their Judgement they deem any Amendment requisite: Provided always, That Notice shall be given to the Party of any Amendment made

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in such Assessment by reason of such Surcharges or Discharges, in order that he may appeal from the same; and the respective Commissioners for hearing and determining Appeals shall also have Notice thereof, who are hereby respectively required, upon such Notice, to appoint, from Time to Time, in Manner herein-before directed, Days for hearing all Appeals made for any of the Causes last-mentioned, in such Manner and at such Times, within the Periods before limited, as shall be convenient: Provided also, That no Appeal from any Assessment to be made by virtue of this Act, shall retard the Execution of this Act so far as relates to the levying the Rates and Duties contained in such Assessment, but that it shall be lawful for the respective Officers employed in the Collection of the respective Rates or Duties hereby imposed, to cause the same to be levied in the mean Time, and until such Appeals shall be determined, as if no such Appeals had been made: Provided always, That after the Determination of such Appeals, the said respective Commissioners for the Purposes of this Act, shall cause the Assessments so appealed against to be amended according to such Determination, and the subsequent Payments to be adjusted thereby, so that the full Sums settled by the said Commissioners for hearing and determining Appeals, and no more, shall be paid within the Year.

Being amended, and after Allowance the Assessments may also be amended on Certificate from the Surveyors, &c. to the Commissioners: Notice of Amendment of Assessments shall be given to the Party affected, and to the Commissioners of Appeals, who shall appoint Times for hearing Appeals thereon; but no Appeal shall retard the Collection of the Rate; which shall be re-amended where necessary by the Commissioners, after such Appeals are determined, so that the proper Rate shall be paid within the Year.

LXI. Provided also, and be it further enacted, That if upon the Determination of any such Appeals, it shall appear to the said Commissioners that the Payments already made upon any such Assessment, or any Part thereof, should be repaid, as being more than the full Sum which the Party assessed ought to pay within the Year, or that the Party ought not to have been charged therewith under this Act, it shall be lawful for the said Commissioners to rectify the Assessments as the Cases shall respectively require, and thereupon to grant Certificates thereof, stating therein respectively the Amount of the Sums to be repaid; and upon the Production of any such Certificate to the Receiver General of the County, Riding, or Place, where the same shall have been granted, or to his Deputy, if in *England*, or to the Receiver General of *Scotland*, the said Receiver General respectively shall cause the Amount contained in such Certificate to be paid out of any Monies in his Hands of the Rates and Duties hereby granted.

Where the Payments made exceed the Assessment for One Year, on a Certificate from the Commissioners of Appeals, the Receiver General shall repay the Overplus to the Party.

LXII. And be it further enacted, That it shall be lawful for the said respective Surveyors and Inspectors, being sworn as aforesaid, to examine and inspect any Parochial Rates or Assessments, so far as relates to the Amount or Rate at which any Person may be assessed therein; and also any List, or Pannel of Jurors, or Persons fit to serve on Juries, in the Custody of any publick Officer or Officers; and also for any Inspector or Surveyor, having Authority for that Purpose under the Hands of Three or more of the Commissioners for the Affairs of Taxes, to require from the proper Officer having in his Custody any Accounts of a publick Nature belonging to or kept by any Corporation or Company, a Copy of such Part or Parts thereof as may relate to the Income of any Person or Persons, or any Member or Members of such Corporation or Company, who shall have received any Dividends or Interest from the Funds or Stock of such Corporation or Company, or shall be entitled to the same.

Such Surveyors, &c. may examine Parish Rates, and Lists of Jurors; and, by Authority from Three Commissioners of the Tax Office, may require from the proper Officer of Corporations, Copies of Accounts relative to the Income of Members receiving Dividends from their Stock.

After Examination of any Party chargeable, or in caſe of his Non-appearance or Refuſal to be examined, the Commiſſioners ſhall aſcertain his Rate, and make an Aſſeſſment on him; and ſend Copies of the ſame to the Collectors and to the Commiſſioners of Appeal; and ſhall iſſue Warrants to the Collectors, who ſhall give Notice of the Amount of the Aſſeſſment to the Party charged.

LXIII. And be it further enacted, That after ſuch Examination taken before the Commiſſioners for the Purpoſes of this Act as aforeſaid, or in caſe any Perſon appearing before the ſaid Commiſſioners ſhall decline to anſwer any Queſtion put to him or her by the ſaid Commiſſioners, or being ſummoned ſhall not appear before the ſaid Commiſſioners to be examined, it ſhall be lawful for the ſaid Commiſſioners, and they are hereby required, according to the beſt of their Judgement, to ſettle and aſcertain in what Sums ſuch Perſon ought to be charged, and to make an Aſſeſſment accordingly; and that when and as ſoon as the ſaid Commiſſioners ſhall have ſigned and allowed any Aſſeſſments to be made by virtue of this Act, they ſhall cauſe Copies of ſuch Aſſeſſments, ſigned by Two or more of the ſaid Commiſſioners, to be made out and tranſmitted to the reſpective Collectors, appointed or to be appointed as aforeſaid, in each Pariſh or Place within the Diviſions of the ſaid reſpective Commiſſioners, and alſo another Copy thereof to the Commiſſioners for hearing and determining Appeals for the County or Place where ſuch Aſſeſſment ſhall be made; and the ſaid reſpective Commiſſioners, for the Purpoſes of this Act, ſhall iſſue out their Warrants to the Collectors as herein-after is required, according as the ſame ſhall become payable, at the Expiration of Seven Days after ſigning and allowing the ſaid Aſſeſſments, and the Collectors, to whom a Copy of ſuch Aſſeſſment ſhall be delivered, ſhall forthwith cauſe Notice in Writing of the Amount of each Perſon's Aſſeſſment to be given to the Perſon or Perſons reſpectively charged, or left at his or her laſt or uſual Place of Reſidence in the Pariſh or Place for which ſuch Aſſeſſment ſhall have been made, in purſuance of this Act.

Perſons aggrieved by Aſſeſſments, and Surveyors diſſatisfied with the Determination of the Commiſſioners, on a Schedule delivered, (except where it is verified on Oath), may appeal; the Surveyor, within 40 Days after the Aſſeſſment made, and the Party within 14 Days after Notice thereof, (but not afterwards, unleſs on ſpecial Cauſe ſhewn) to the Commiſſioners of Appeal, giving 10 Days Notice.

The ſaid Commiſſioners may ſummon the Party charged, and Witneſſes;

LXIV. And be it further enacted, That if any Perſon or Perſons ſhall think him, her, or themſelves aggrieved by any Rate or Aſſeſſment to be made by virtue of this Act, or if in any Caſe where a Schedule ſhall have been delivered, and a ſubſequent Examination ſhall have taken place as herein-before directed, (except where the Party or Parties to be charged ſhall have verified his, her, or their Schedule, or ſhall have anſwered on Oath or Affirmation all ſuch Queſtions as ſhall have been demanded of him, her, or them, by the ſaid reſpective Commiſſioners), any Surveyor or Inſpector ſhall be diſſatisfied with the Determination of the ſaid Commiſſioners for the Purpoſes of this Act, it ſhall be lawful for ſuch Surveyor or Inſpector, within Forty Days after ſuch Aſſeſſment ſhall be made, and for ſuch Party or Parties reſpectively, within Fourteen Days after Notice of any Aſſeſſment made upon him, her, or them, by virtue of this Act, ſhall have been given or left as aforeſaid, but not afterwards, unleſs ſpecial Cauſe be ſhewn to the Satisfaction of the Commiſſioners of Appeals as herein is mentioned, to appeal to the Commiſſioners appointed to hear and determine Appeals for the County, Riding, Shire, Stewartry, or Place where the Matter of ſuch Appeal ſhall ariſe, giving Ten Days Notice thereof at the leaſt to the ſaid Commiſſioners; and the ſaid laſt mentioned Commiſſioners may, on any ſuch Appeal being entered, ſummon any Perſon or Perſons, either on the Part of the Party or Parties aſſeſſed, or any other Perſon or Perſons whom the ſaid Commiſſioners ſhall judge able to give them Information reſpecting the Particulars mentioned in ſuch Schedule, or on ſuch other Points as they ſhall think neceſſary for aſcertaining the due Proportions which ſuch Party or Parties aſſeſſed ought to pay by virtue of this Act; and the ſaid laſt mentioned Commiſſioners

are hereby authorized and required to hear and determine all such Appeals duly made within the Time before limited, and to make such Amendment in the Assessment of the Party appealing or appealed against, either by increasing or diminishing the Sum assessed, as to the said Commissioners shall, under all Circumstances proved to them, appear just and equitable: Provided always, That where the Party assessed appeals from such Assessment, or in case of an Appeal by the Surveyor or Inspector where the Party appealed against shall not have delivered a Schedule to the Commissioners for the Purposes of this Act, such Party shall, Ten Days at least previous to the hearing of such Appeal, deliver, or cause to be delivered, to the said last mentioned Commissioners, or their Clerk, having taken the Oath herein-before prescribed, a Schedule of Particulars, in Writing, of his, her, or their Income, according to the Form in the Schedule to this Act annexed, marked (D.); and the said Commissioners shall not be at Liberty to relieve from the said Assessment, or to make any Abatement therein, unless the Party or Parties assessed shall, at the Time of hearing such Appeal, verify the Schedule of Particulars delivered by him, her, or them, either on Oath or Affirmation taken before the said Commissioners, or on Affidavit made and taken according to the Directions of this Act, nor unless the Party or Parties assessed, or such Agent, Clerk, or Servant of such Party or Parties assessed, as the said Commissioners shall require to be examined, or some credible Witness or Witnesses on the Behalf of such Party or Parties assessed, shall, to the Satisfaction of the said Commissioners, answer all such Questions, and produce such Conveyances, Instruments, Writings, and Documents, relative to the Income of such Party or Parties assessed, as the Commissioners shall judge necessary to enable them to ascertain the true Sum in which the said Party or Parties assessed ought to be charged.

and on hearing the Appeal, may amend the Assessment.

If the Party assessed appeal, (or the Surveyor, &c. where no Schedule is delivered), he must, 10 Days at least before the Hearing, deliver to the Commissioners of Appeal, or their sworn Clerk, a Schedule of his Income; but no Relief shall be afforded him, unless he verify the Schedule on Oath, nor unless he, or his Agent, shall answer all Questions asked, and produce all Writings, &c. demanded by the Commissioners.

LXV. Provided always, and be it further enacted, That in any Case where the Party assessed shall have verified the Particulars contained in his or her Schedule of Income upon Oath, and where the Surveyor or Inspector shall nevertheless apprehend the Determination made by the said Commissioners to be contrary to the true Intent and Meaning of this Act, or that they have disallowed any Surcharge, or allowed any Deduction contrary to the same, and shall then declare himself dissatisfied with such Determination, it shall and may be lawful for such Surveyor or Inspector to require the said Commissioners to state specially and sign the Case upon which the Question arose, together with their Determination thereupon; which Case the said Commissioners, or the major Part of them then present, are hereby required to state and sign accordingly, and to cause the same to be by him transmitted to the Commissioners of Appeal, who are hereby required, with all convenient Speed, to return an Answer to the Case so transmitted, with their Opinion thereupon subscribed thereto, according to which Opinion so certified, the Assessment, which shall have been the Cause of such Appeal, shall be altered or confirmed.

Though a Party swear to his Schedule, the Surveyor may, on declaring himself dissatisfied with the Commissioners' Determination, demand a Case from them, to be sent to the Commissioners of Appeal, according to whose Opinion the Assessment shall be settled.

LXVI. Provided always, and be it further enacted, That if Appeal shall be made by virtue of this Act on the Behalf of any Person or Persons who shall be absent out of the Realm, or be prevented by Sickness or other sufficient Cause from attending in Person the hearing of such Appeal, it shall be lawful for the Commissioners for hearing and

In Appeals on Behalf of Persons Abroad, or prevented from attending by Sickness, &c. the Commission-

ers may poſtpone the Hearing, or admit other Proof of the Schedule than the Party's Oath; and may ſtop the levying of the Sum aſſeſſed.

and determining ſuch Appeal to poſtpone from Time to Time the hearing of ſuch Appeal, or to admit other Proof of the Schedule than the Oath or Affirmation of ſuch Party, if the ſaid Commiſſioners ſhall be ſatisfied of the Truth of the Reaſon alledged for ſuch Delay or Admiſſion of other Proof; and further, that it ſhall alſo be lawful for the ſaid Commiſſioners to direct the levying of the Sum ſo aſſeſſed to be ſtayed until the Determination of the Appeal poſtponed for any Cauſe before mentioned.

Perſons refuſing or neglecting to make out and deliver Liſts and Statements required, to forfeit not exceeding 20*l.*

LXVII. And be it further enacted, That if any Perſon required in purſuance of this Act to make out and deliver any Liſt, Statement, or Schedule herein deſcribed, ſhall neglect or refuſe to make out and ſign ſuch Liſt, Statement, and Schedule, or either of them, as the Caſe may require, and deliver or cauſe the ſame to be delivered to the Aſſeſſor or Aſſeſſors within the Time herein mentioned, he or ſhe ſo refuſing or offending ſhall, for every ſuch Default or Offence, forfeit a Sum not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered under the ſaid Act, or this Act.

Commiſſioners under this Act ſhall be aſſeſſed by the Commiſſioners of Appeal; and the Statements delivered by Commiſſioners, ſhall be tranſmitted to the Commiſſioners of Appeal, who ſhall act in all ſuch Reſpects as Commiſſioners, do in others; Certificates of ſuch Aſſeſſments ſhall be tranſmitted to the Commiſſioners, to be certified and returned, and the Aſſeſſment levied and collected, as in other Caſes.

LXVIII. And be it further enacted, That the Commiſſioners for hearing and determining Appeals, in any County, Riding, Shire, Stewartry, or Place, ſhall aſſeſs all and every the Commiſſioners for the Purpoſes of this Act, within the ſame County, Riding, Shire, Stewartry, or Place; or within any City, Town, or Place being a County of itſelf, ſituate within ſuch County, Riding, Shire, Stewartry or Place; and whenever any Liſt or Statement ſhall be delivered in purſuance of this Act by any ſuch Commiſſioner for the Purpoſes thereof, or on his Behalf, or on his Default, ſuch Liſt or Statement ſhall be forthwith tranſmitted to the Commiſſioners for hearing and determining Appeals for ſuch County, Riding, Shire, Stewartry, or Place, who ſhall have Authority, and are hereby required to aſſeſs and determine the Sum which ſuch Commiſſioner ought to contribute in purſuance of this Act; and ſuch Commiſſioners for hearing and determining Appeals ſhall and may act in all Reſpects therein in the ſame Manner, and have and uſe the ſame Powers and Authorities in all Reſpects therein, as the Commiſſioners for the Purpoſes of this Act can or may act, and have and uſe, in Caſes of other Perſons having any Income, chargeable by virtue of this Act: Provided always, That the ſaid Commiſſioners for hearing and determining Appeals ſhall tranſmit, or cauſe to be tranſmitted, a Certificate of the Aſſeſſment ſo to be made to the Commiſſioners for the Purpoſes of this Act, in order that the Amount thereof may be certified in the Duplicates of Aſſeſſments to be made out and returned in purſuance of this Act, and collected and levied accordingly.

If Commiſſioners or Commiſſioners of Appeal think themſelves aggrieved by the Aſſeſſment made on them by each other reſpectively,

LXIX. And be it further enacted, That if any Commiſſioner for the Purpoſes of this Act ſhall think himſelf aggrieved by any Rate or Aſſeſſment to be made by the ſaid Commiſſioners for hearing and determining Appeals by virtue of this Act, or if any Commiſſioner for hearing and determining Appeals ſhall think himſelf aggrieved by the Rate or Aſſeſſment to be made by the ſaid Commiſſioners for the Purpoſes of this Act, it ſhall and may be lawful for ſuch reſpective Commiſſioner, within Fourteen Days after Notice of any ſuch Aſſeſſment made upon him by

virtue

virtue of this Act, to appeal to the Commissioners for hearing and determining Appeals to be appointed in and for some County, Riding, Shire, or Stewartry immediately adjoining the County, Riding, Shire, or Stewartry, where such Cause of Appeal shall arise, at the Election of the Party preferring such Appeal; and it shall be lawful for the said last mentioned Commissioners of Appeal to hear and determine the Matter so referred to them, in the same Manner, in all Respects, as if the Cause of Appeal had arisen in the County, Riding, Shire, or Stewartry for which they shall be so appointed Commissioners of Appeal as aforesaid.

they may appeal against the same to Commissioners of Appeal for some adjoining County, *etc.*

LXX. Provided always, and be it further enacted, That in case any Differences or Disputes shall arise between the said Commissioners for the Purposes of this Act, or between the Commissioners for hearing and determining Appeals, respecting the Rates or Assessments to be made by virtue of this Act, in respect of Income arising from any Property wherein any of the said respective Commissioners shall or may be concerned or interested, or shall be Trustee, Agent, Receiver, Guardian, Committee, or Curator, to any Person so concerned or interested, the Commissioner who shall be so concerned or interested in such Rate or Assessment, or shall be such Trustee, Agent, Receiver, Guardian, Committee, or Curator, shall have no Voice, but shall withdraw until it shall be determined by the Rest of the Commissioners, and if there shall not be Two Commissioners not interested as aforesaid, then the Matter in Dispute shall be determined by Commissioners acting in any adjoining Division, or, where the Case shall require the same, in any adjoining County, Riding, Shire, or Stewartry.

Commissioners shall not vote on any disputed Point in Cases of Income, in which they are interested, either directly, or as Trustees; and if there be not Two disinterested Commissioners, the Question may be determined by Commissioners of an adjoining Division, *etc.*

LXXI. And be it further enacted, That if the said Commissioners shall disallow the Application of any Surveyor or Inspector to proceed upon any Surcharge, or upon any Representation or Certificate of any erroneous Assessment, it shall be lawful for such Surveyor or Inspector, or any Surveyor or Inspector to be appointed in his Stead, to appeal against the Decision of such Commissioners to the Commissioners of Appeal, and to require the Judgement of the said Commissioners of Appeal whether there is sufficient reason to proceed upon such Surcharge or Representation; and in case the said Commissioners of Appeal shall be of Opinion that there is sufficient Reason to proceed upon such Surcharge or Representation, they shall refer the Matter back to the Commissioners who originally decided thereon, and such Commissioners shall, according to the Direction of such Commissioners of Appeal, proceed upon the Application of such Surveyor or Inspector, in such Manner as they would have done if they had originally decided in the same Manner as the said Commissioners of Appeal shall have thought fit to direct.

If Commissioners in any Case disallow Application of a Surveyor, *&c.* he or his Successor may resort to the Commissioners of Appeal, and if they determine in his Favour, they shall refer back to the Commissioners, to act as if they had originally allowed such Application.

LXXII. And be it further enacted, That the First Assessment to be made by virtue of this Act shall be made for One Year, at the respective Rates before mentioned, from the Fifth Day of *April* One thousand seven hundred and ninety-nine, until the Fifth Day of *April* One thousand eight hundred; and every subsequent Assessment shall be made for One Year, from the Fifth Day of *April* yearly; and the several Sums assessed by any such Assessment shall be payable in Six Instalments at the Times following; *videlicet*, the Fifth Day of *June*, the Fifth Day of *August*, the Fifth Day of *October*, the Fifth Day of *December*,

The First Assessment shall be made for One Year from *April* 5, 1799, to *April* 5, 1800, and so in every subsequent Year; payable by Six equal Instalments, the First on the 5th *June*;

and to be paid within 10 Days of each Day of Inſtalment. Warrants to be iſſued by Commiſſioners for levying the ſame; and all Arrears to be Debts of Record to the King.

ber, the Fifth Day of *February*, and the Fifth Day of *April* yearly, by even and equal Portions; the Firſt of the ſaid Inſtalments to be payable on the Fifth Day of *June* One thouſand ſeven hundred and ninety-nine, and the Payments ſhall be made within Ten Days from the Day when the ſame ſhall be payable by virtue of this Act; and it ſhall be lawful for the reſpective Commiſſioners for the Purpoſes of this Act to iſſue out and deliver to the Collectors appointed to collect the Duties on Houſes, Windows, or Lights, or any other the Duties under the Management of the Commiſſioners for the Affairs of Taxes for the Time being, their Warrants for the ſpeedy collecting and levying the ſaid Rates as the ſame ſhall become payable, by Six Inſtalments, commencing in each Year from the Fifth Day of *April* yearly, according to the true Intent and Meaning of this Act; and that ſuch Part thereof as cannot be ſo levied and collected, ſhall be recoverable as a Debt upon Record to the King's Majeſty, His Heirs and Succeſſors.

Every Houſeholder, *etc.* ſhall be charged to the Rate, on the Whole of his Income, in his Place of Reſidence, at the Time of the General Notice under this Act, [*ſee* § 44], unleſs he reſides elſewhere [*ſee the next* §]. Every Aſſeſſment made on a Truſtee, or on any Officer of a Corporation, ſhall be charged in the Place where ſuch Truſtee, *&c.* ſo reſides; all Perſons not being Houſeholders ſhall be charged at their Place of actual Reſidence; and the Aſſeſſment ſhall remain valid notwithſtanding their Removal, unleſs on Notice Perſons out of the Realm ſhall be rated at their laſt Place of Reſidence if known; or where their Property is; unleſs on Deſire of their Agent to be aſſeſſed elſewhere.

LXXIII. And be it further enacted, That every Houſeholder and Occupier as aforeſaid ſhall be liable to be charged to the Rate hereby granted, in the Pariſh or Place of his or her Reſidence, at the Time of the Execution of this Act, in giving general Notice as herein required, in reſpect of the Whole of his or her Income chargeable by virtue of this Act, although ſuch Perſon ſhall have Property, or ſhall exerciſe or carry on any Profeſſion, Office, Employment, Trade, or Vocation, or ſhall receive any Penſion or Stipend, in any other Pariſh or Place, unleſs ſuch Perſon ſhall have another Place or Places of ordinary Reſidence in ſome other Pariſh or Place, or Pariſhes or Places, and ſhall give Notice thereof in Manner herein-after mentioned; and that every Aſſeſſment made upon any Perſon as a Truſtee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, on the Behalf of any other Perſon or Perſons, or upon any Chamberlain, Treaſurer, Clerk, or other Officer, acting as Treaſurer, Auditor, or Receiver, for the Time being, of any Corporation, Company, Fraternity, or Society as aforeſaid, on the Behalf of ſuch Corporation, Company, Fraternity, or Society, ſhall alſo be charged in the Pariſh or Place where ſuch Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or ſuch Chamberlain, Treaſurer, Clerk, or other Officer as aforeſaid, ſhall reſide at the Time of the Commencement of the Execution of this Act in each Year, unleſs Notice of his or her ordinary Reſidence in ſome other Pariſh or Place ſhall be given as herein is directed; and all Perſons not being Houſeholders or Occupiers as aforeſaid, nor having a certain Place of Reſidence, ſhall be charged at the Place where they ſhall be reſident at the Time of the Execution of this Act as aforeſaid; and every ſuch Charge made in the Pariſh or Place of ſuch Reſidence, at the Time of the Execution of this Act as laſt aforeſaid, ſhall be valid and effectual, notwithſtanding the ſubſequent Removal of any ſuch Perſon from ſuch Pariſh or Place, unleſs a Notice thereof ſhall be given to the Aſſeſſors as herein-after is directed; and if any Perſon who ought to be charged by virtue of this Act ſhall, at the Time of his or her Aſſeſſment, be out of the Realm, ſuch Perſon ſhall be rated for the ſame in ſuch Pariſh or Place where he or ſhe was laſt ordinarily reſident, or abiding within this Realm, if the ſame ſhall be known, or otherwiſe, where he or ſhe ſhall have any Property, unleſs his or her Agent or Receiver ſhall be deſirous of being aſſeſſed in any other Place, and ſhall give Notice thereof in Manner herein-after mentioned.

LXXIV. And

LXXIV. And be it further enacted, That every Perſon ordinarily reſiding in any other Pariſh or Place than the Pariſh or Place of his or her Reſidence at the Time of Service of Notice to him or her, or to the Houſeholder of the Dwelling Houſe where ſuch Perſon did reſide at the Time of ſuch Service, or at the Time of ſuch general Notice as aforeſaid, and every Perſon removing from the Pariſh or Place where he or ſhe did reſide at the Time of ſuch Service, being reſpectively deſirous not to be charged in ſuch Pariſh or Place, ſhall give Notice thereof to the Aſſeſſors of the ſaid Pariſh or Place, or One of them; and if any Perſon ſhall remove from the Pariſh or Place of his or her Reſidence without giving ſuch Notice, and with Intent to evade the Payment of the Rates hereby granted, every ſuch Perſon ſhall forfeit and pay the Sum of Fifty Pounds, to be recovered as any Penalty may be recovered under the ſaid firſt-recited Act; and the Removal ſhall not in ſuch Caſe affect the Aſſeſſment to be made in the Pariſh or Place of ſuch his or her laſt Reſidence.

Perſons reſiding in any other Pariſh than where they receive Notice, or removing from thence, ſhall give Notice of their Removal to an Aſſeſſor: Removing without Notice with Intent to evade the Duties, ſhall incur the Penalty of 50*l.* and the Aſſeſſment ſhall remain in force.

LXXV. Provided always, and be it further enacted, That every Perſon having Two or more Dwelling Houſes, and reſiding in different Diviſions of Commiſſioners for the Purpoſes of this Act, ſhall, in each of ſuch Diviſions, be required to deliver, in Manner before directed, a Statement of the whole Sum which he or ſhe is willing to contribute, or a Declaration in lieu thereof, declaring in what other Place he or ſhe is deſirous of being charged; and ſuch Perſon may, at the Time of delivering ſuch Statement or Declaration, elect to pay the Whole of the Rate in either of ſuch Diviſions, on giving Notice in Writing of ſuch his or her Intention to the reſpective Aſſeſſors within the Pariſhes or Places where ſuch Dwelling Houſes are ſituate, or may elect to pay the ſame by Payments to be made in different Diviſions, in ſuch Proportions as the Party ſhall in ſuch Notices expreſs; provided that if in any ſuch Caſe no Statement ſhall be delivered, or a Declaration in lieu thereof, nor any Notice ſhall be given as before directed, at the Time of the Delivery of any Statement, then and in every ſuch Caſe, an Aſſeſſment upon the Whole of the Income of ſuch Perſon ſhall be made in each Diviſion where ſuch Dwelling Houſes are ſituated; provided that any Perſon who ſhall be over-rated by reaſon thereof ſhall be relieved therefrom, upon Appeal, on Proof before the reſpective Commiſſioners, of the Amount of ſuch Overcharge upon ſuch Appellant, and upon his or her making an Election where the Rates which ought to be charged upon ſuch Perſon ſhall be paid.

Perſons reſiding in different Diviſions ſhall deliver a Statement of their propoſed Contribution in each, or a Declaration in what other Place they are to be charged; and may elect either to pay the Whole in one Diviſion, or in proportionate Parts in both Diviſions: If they neglect to give a proper Statement or Declaration, *etc.* they may be charged in each Diviſion, but relievable on Appeal, and making ſuch Election.

LXXVI. Provided always, and be it further enacted, That if any Perſon or Perſons, having been aſſeſſed in any Pariſh or Place for his or her Income, ſhall be again aſſeſſed in any other Pariſh or Place in reſpect of the ſame Income, in every ſuch Caſe the Commiſſioners for the Purpoſes of this Act, acting for the Pariſh or Place where ſuch Perſon or Perſons ſhall elect to pay his, her, or their Contribution, or Two of them at the leaſt, ſhall, on any Application for that Purpoſe, grant a Certificate of ſuch Aſſeſſment, ſigned by them, *gratis*; and upon Proof of ſuch Aſſeſſment before the Commiſſioners acting for ſuch other Pariſh or Place, either by the Production of ſuch Certificate, or in Default thereof by other Evidence to their Satisfaction, the ſaid laſt mentioned Commiſſioners ſhall cauſe the Aſſeſſment of ſuch Perſon or Perſons ſo again

If a Perſon aſſeſſed in one Pariſh ſhall be again aſſeſſed in another, the Commiſſioners where he pays ſhall grant him a Certificate thereof, and the other Aſſeſſment ſhall be vacated.

again aſſeſſed to be amended or vacated, as the Caſe may require, ſo that ſuch Perſon or Perſons ſhall not be charged more than by this Act he, ſhe, or they ought to be charged.

Income ſhall in all Caſes be eſtimated according to the Directions of this Act and the Schedule annexed, or according to the beſt of the Knowledge and Belief of the Party.

LXXVII. And in order that the Eſtimates of Annual Income chargeable by virtue of this Act may be made according to known Rules, and with as much Uniformity as the reſpective Caſes will admit, be it further enacted, That in all Caſes the Income chargeable by virtue of this Act ſhall be eſtimated according to the Rules and Directions preſcribed by this Act, and the Schedule hereunto annexed, as far as the ſame reſpectively are applicable to ſuch Income; and in all Caſes where the ſame are not applicable, then according to the beſt of the Knowledge and Belief of the Perſon whoſe Duty it ſhall be to eſtimate or compute ſuch Income, whether ſuch Eſtimate ſhall be made by any Perſon chargeable by virtue of this Act, on his or her own Account, or on the Account of any other, or as an Officer in the Execution of his Duty, as preſcribed by this Act; but that it ſhall not be lawful, in computing ſuch Income, to make any other or greater Deductions therefrom than ſuch as are expreſsly enumerated in this Act, or in the Schedule hereunto annexed, nor to make any Deductions which by the Schedule or the Act are directed not to be made.

Where Income is diminiſhed by any ſpecifick Cauſe, Commiſſioners may allow an Abatement.

LXXVIII. Provided always, and be it further enacted, That if any Perſon ſhall prove, to the Satisfaction of the reſpective Commiſſioners before-mentioned, that his or her Income chargeable by virtue of this Act has been diminiſhed from any ſpecifick Cauſe ariſing after the Time when ſuch Income ought to be computed according to this Act, it ſhall be lawful for the ſaid reſpective Commiſſioners to make ſuch Abatement as to them ſhall ſeem juſt in reſpect of ſuch Diminution of Income.

Income ariſing from a Profeſſion, Office, &c. ſhall be eſtimated either according to the actual Produce in the preceding Year, or on the Average Produce of Three Years preceding, in the Option of the Party, ſubject to Diminution within the current Year.

LXXIX. And be it further enacted, That any Income ariſing from any Profeſſion, Office, Penſion, Stipend, Employment, Trade, or Vocation, ſhall be eſtimated either according to the actual Produce of the ſame Profeſſion, Office, Penſion, Stipend, Employment, Trade, or Vocation, in the Year immediately preceding ſuch Eſtimate, or by an Average of the Produce of the Three Years immediately preceding, at the Option of the Party to be charged in reſpect thereof, and ſubject to Diminution within the current Year, in the Manner provided by the ſaid recited Act, every ſuch Year ending on the Thirty-firſt Day of *December* in each Year, or at ſuch Time of the Year as the Accounts of ſuch Income have been uſually made up or completed for that Year, or the ſame had been received. [*See Schedule* A. *15th Caſe.*]

Where Income is eſtimated on an Average of Years, no Abatement ſhall be allowed in the current Year, except where the Party ſhall ceaſe to be poſſeſſed of

LXXX. And be it further enacted, That where in any Caſe the Income of any Perſon or Perſons, or any Part thereof, in whatever Manner ariſing, ſhall be eſtimated upon any Average of Years according to the Directions of this Act, ſuch Perſon or Perſons ſhall not be entitled to any Abatement or Allowance in the current or any ſubſequent Year, by reaſon of any Variation in the Amount of the Income ſo ariſing, nor for any ſpecifick Cauſe, other than in ſuch Caſes where ſuch Perſon or Perſons ſhall ceaſe to be poſſeſſed of the Property, Office, Penſion, or Stipend, or ſhall ceaſe to be engaged in the Profeſſion, Trade, or Employment,

ployment, from which such Income, or Part of Income, shall have arisen.

the Property, or to be engaged in the Profession whence his Income arises.

LXXXI. And be it further enacted, That it shall not be lawful for any Persons engaged in any Trade or Manufacture, in filling up the Statement or Schedule of the Particulars of their Income, or on otherwise computing, in pursuance of this Act, their Income arising from such Trade or Manufacture, to make any Deductions therefrom on Account of any Sums employed, or intended to be employed, in Improvements or as Capital, or on Account of Interest for the Capital by them employed therein, unless for Interest, which they are bound to pay to other Persons for the same; nor for any Sum expended by them in the Course of any One Year (in which the Estimate or Average thereof shall be taken) for Repairs of Premises occupied for the Purpose of such Trade or Manufacture, or for the Supply, or Repairs, or Alterations of any Implements, or Utensils, or Articles employed for the Purpose of such Trade or Manufacture, beyond the Amount of the Sum usually expended for such Purposes, according to an Average of Three Years preceding the Year to which such Computation shall relate; nor shall it be lawful for any Person engaged in Trade or Manufacture, and having Property not employed as Capital therein, to make any Deduction from the Income arising from the Property not employed as Capital, by reason of any Diminution of the Capital so employed, during the Period for which such Computation shall be made.

No Deduction shall be made from the Income of Traders, *etc.* for Sums employed in Improvements, or as Capital, or as Interest of Capital, (except where actually paid to another), nor for Repairs, Implements, *etc.* beyond the Average of the Three preceding Years, nor from Proprety not employed as Capital by Reason of any Diminution of Capital.

LXXXII. Provided always, and be it further enacted, That any Persons engaged in any Trade or Manufacture, or in any Adventure or Concern, in Partnership together, may be jointly charged to the said Rates and Duties, in respect of their Joint Income arising from such Trade or Manufacture, or such Adventure or Concern, under the Firm or Description of their said Business, and that the Return of any One of the said Partners, on Behalf of himself and the others for that Purpose, shall be sufficient Authority for the said Commissioners to charge such Partners jointly in respect of their Income arising from such Trade or Manufacture, or such Adventure or Concern, but nevertheless wholly distinct from any Charge which may be made upon such Persons, or any of them, in respect of any other Income belonging to them, or any of them.

Partners may be jointly charged in respect of their Joint Incomes; and the Return of One Partner shall be sufficient; such Charge shall be distinct from that on their separate Incomes.

LXXXIII. And be it further enacted, That if amongst any Persons engaged in Trade or Manufacture, in Partnership together, any Change shall take place in any such Partnership, either by Death or Dissolution of Partnership, as to all or any of the Partners, or by admitting any other Partner therein, within the Period when the Computation of Income ought to be made under this Act, or before the Time of making the Assessment under this Act, or if any Person shall have succeeded to any Trade or Manufacture, or any Adventure or Concern, within such respective Periods as aforesaid, it shall be lawful for the said respective Commissioners, and they, and also the Party or Parties interested, and every Officer acting in the Execution of this Act, shall compute and ascertain the Income of such Partnership, or any of such Partners, or any Person succeeding to such Trade or Manufacture, or Adventure or Concern, according to the Income derived during the respective Periods before-mentioned, notwithstanding such Change therein or Succession

In case of Changes in Partnership, the Charges on the Partnership, and on the Partners going out or coming in, shall remain the same; unless a specifick Cause for Diminution is shewn to the Commissioners.

ceſſion to ſuch Buſineſs as aforeſaid, unleſs ſuch Partners or Partner, or ſuch Perſon ſucceeding to ſuch Buſineſs as aforeſaid, ſhall prove, to the Satisfaction of the ſaid reſpective Commiſſioners, that the Income of ſuch Perſon or Perſons hath fallen ſhort, or will fall ſhort, for ſome ſpecifick Cauſe to be alledged to them, ſince ſuch Change or Succeſſion took place, or by reaſon thereof.

Where the Title to Income is uncertain, or in Diſpute, the actual Receiver ſhall give a Statement thereof, and pay the Duty thereon; and Courts of Equity may give the proper Directions, on Application of Truſtees, as to Property under their Controul.

LXXXIV. And be it further enacted, That in all Caſes in which the Title to any Income ſhall be uncertain, either by reaſon of any Contingency to which the ſame may be ſubject, or by reaſon of any Diſpute concerning the ſame, or for any other Cauſe, then ſuch Income ſhall be chargeable under this Act ſeparately, according to the Amount thereof, and the Perſon or Perſons (if any) who ſhall be in the Receipt of ſuch Income, whether on his or her own Account, or on the Behalf of any other Perſon or Perſons, ſhall deliver a Statement thereof accordingly, and ſhall pay the Sums chargeable in reſpect thereof out of ſuch Income; and in caſe ſuch Income ſhall be under the Controul or Direction of any Court of Equity, or other Court, in any Suit depending, or otherwiſe, ſuch Court ſhall give the neceſſary Directions for aſcertaining the Amount of ſuch Income, and Payment of the Duty chargeable thereon, upon Application in a ſummary Way of any Truſtee or Truſtees, or any Perſon or Perſons intereſted therein, or any Agent or Receiver intruſted with the Receipt thereof, or of any Surveyor or Inſpector acting in the Execution of this Act.

Income of Infants, under the Controul of Courts of Equity, &c. ſhall be aſſeſſed, and the Duty paid thereon under the Direction of ſuch Court.

LXXXV. And be it further enacted, That all Income belonging to any Infant, or other Perſon or Perſons, which ſhall be under the Direction or Controul of any Court of Equity or other Court, in any Suit depending or otherwiſe, ſhall be charged and aſſeſſed, under the Direction of ſuch Court, in all Caſes in which ſuch Income cannot be otherwiſe charged and aſſeſſed under this Act; and ſuch Court ſhall give all neceſſary Directions for ſuch Purpoſe, and for Payment of the Duties which ſhall be ſo charged and aſſeſſed, in the ſame Manner as is herein-before directed with reſpect to Income under the Controul of any Court, the Title whereto ſhall be uncertain.

Proceedings in ſuch Caſes ſhall be free of Stamp Duty.

LXXXVI. And be it further enacted, That all Proceedings in any Court, for the Purpoſe of charging any ſuch Income as aforeſaid, and obtaining Payment of the Duties chargeable thereon, ſhall be free of Stamp Duties, and all Fees and Charges attending the ſame, except for Writing.

Revenues of Corporations, &c. not applicable to charitable Purpoſes, ſhall be charged as other Incomes.

LXXXVII. And be it further enacted, That where any Bodies Politick or Corporate, Companies, Fraternities, or Societies of Perſons, whether Corporate or not Corporate, ſhall be entitled unto any Annual Income to the reſpective Amounts before ſpecified, (other than and beſides any Income applicable to charitable Purpoſes), ſuch Annual Income (not applicable to charitable Purpoſes only) ſhall be chargeable with ſuch and the like Rates as any other annual Income of the ſame Amount will, under and by virtue of this Act, be chargeable with.

No Corporation, *etc.* ſhall be chargeable in reſpect of

LXXXVIII. Provided always, and be it further enacted, That no ſuch Bodies Politick or Corporate, Companies, Fraternities, or Societies aforeſaid, ſhall be charged or chargeable, in reſpect of any Income, which, according

according to the Rules or Regulations of such Corporations, Companies, Fraternities, or Societies, shall be applicable to charitable Purposes, or to the Payment of any Annual Dividends or Interest to arise and become payable to any individual Members of such Corporations or Publick Companies, or to any other Persons or Publick Bodies, having any Share, Right, or Title of, in, or to any Capital Stock or other Property belonging to such Corporations or Publick Companies, nor in respect of which any Dividends or Interest shall, according to such Rules and Regulations, become payable; provided that such Person or Persons, Corporations, Companies, Fraternities, or Societies, to whom such Dividends or Interest shall be payable, shall be charged and chargeable in respect thereof, according to the Amounts thereof, and the Rates before specified, as and when the same shall be received by them respectively, other than and except Dividends and Interest the Property of Persons not the Subjects of His Majesty, and not resident in this Kingdom, and that an Account of the Amount of such Dividends and Interest be delivered to such Inspector or Surveyor as shall be authorized for that Purpose under the Hands of Three or more of the Commissioners for the Affairs of Taxes, upon Demand thereof, by the same Persons, and in the same Manner, as the Statements of the Income of such Corporations, Companies, Fraternities, and Societies, are required to be delivered.

Income applicable to charitable Purposes, nor the Dividends on which are paid to individual Members; Such Dividends shall be chargeable in the Hands of the Person entitled thereto as they are payable, except Dividends payable to Foreigners not resident in this Kingdom; the Amount of which is to be delivered to an Inspector, &c. in the same Manner as Statements of Income under this Act.

LXXXIX. Provided also, and be it further enacted, That no Corporate City, Borough, Town, or Place, shall be liable to be charged in respect of such Portion of the Income belonging to such Corporation as shall be appropriated by any Act, Statute, or Bye Law, towards defraying the Expences incident to the Civil Government of such Corporation, and that no Body Politick, Corporate, or Collegiate, shall be liable to be charged in respect of such Part of its Income which by virtue of any Private Statutes or Charter, or of any Will or other Instrument of Endowment belonging to or for the Establishment or Confirmation of the Constitution of such Body Politick, Corporate, or Collegiate, shall be appropriated to the Maintenance, Subsistence, or Advancement of any Masters, Fellows, Students, or Members thereof; provided that in every Case where such Exemption shall be claimed, an Account thereof shall be made up in the usual Form for each Year during the Term herein mentioned and allowed by the said Commissioners, and that the Persons to whose Use such Income shall be applied, shall be chargeable in respect thereof, as in other Cases under this Act.

No Corporate City, *etc.* shall be charged for Income appropriated to the Expences of its Government, nor Collegiate Bodies, *etc.* for Income applied to the Maintenance of Fellows, *etc.* but the Accounts shall be made up annually, and the Parties benefited shall be charged.

XC. And be it further enacted, That the Chamberlain, Treasurer, Clerk, or other Officer acting as Treasurer, Auditor, or Receiver, for the Time being, of every such Corporation, Company, Fraternity, or Society, shall, and he is hereby required, within Twenty-eight Days after the Publication of such general Notice as herein mentioned, in the Parish or Place wherein the Office of such Chamberlain, Treasurer, Clerk, or other Officer, shall be situate, to make out and deliver to the Inspector or Surveyor duly authorized as aforesaid, a Statement of the Annual Income of such Corporation, Company, Fraternity, or Society, according to the Form specified in the Schedule to this Act annexed, marked (B.), and shall also specify in such Statement how much and what Proportion of such Annual Income is not chargeable by virtue of this Act upon such Corporation, Company, Fraternity, or Society, and for what Purposes the Income, not chargeable as aforesaid, is or shall be applicable; and

The proper Officer of Corporations within 28 Days of each General Notice shall deliver to the Inspector, *etc.* a Statement of the annual Income of such Corporation, according to the Form in Schedule B. specifying what Part of such Income is not chargeable; such State-

ments to be transmitted by the Inspector, *etc.* to the Commissioners Clerks.

and such Inspectors or Surveyors are hereby required to transmit such Statement to the respective Clerks to the Commissioners for the Purposes of this Act, in the Manner herein directed as to Statements of Householders and others charged to the said Rates by virtue of this Act.

Trustees and Officers of Corporations assessed, may retain the Amount of Duties out of Trust Monies, *&c.* coming to their Hands; and shall be indemnified for all Payments made under this Act.

XCI. And be it further enacted, That where any Person, being Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, of or for any Person or Persons having any Income which shall be chargeable by virtue of this Act, or any Chamberlain, Treasurer, Clerk, or other Officer of any Corporation, Company, Fraternity, or Society, having any such Income as aforesaid, shall be assessed by virtue of this Act, to contribute any Sum or Sums in respect of such Income, then and in every such Case it shall be lawful for every such Person who shall be so assessed, by and out of such Annual Income as shall come to his or her Hands or Hand as such Trustee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator as aforesaid, or as such Chamberlain, Treasurer, Clerk, or other Officer, to retain so much and such Part of such Annual Income as shall from Time to Time be sufficient to pay such Assessment; and every such Trustee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator, Chamberlain, Treasurer, Clerk, or other Officer, shall be, and they are hereby respectively indemnified against all and every Person and Persons, Corporations, Companies, Fraternities, or Societies whatsoever, for all Payments which they shall respectively make out of such Income, in pursuance and by virtue of this Act.

Persons fraudulently avoiding the being charged under this Act by changing their Place of Abode, or converting their Property, or delivering any false Account, or changing the Securities of their Property, and rendering the same unproductive, or by any Contrivance whatever, practised or to be practised, shall be charged double.

XCII. And be it further enacted, That if any Person who ought to be charged by virtue of this Act shall, by changing or having changed his or her Place of Residence, or by converting or having converted his or her Property, or any Part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed the same, or any Part thereof, or by making and delivering any such Schedule or Account as aforesaid which shall be false; or having any Property yielding an Income, shall fraudulently convert, or shall have fraudulently converted the same, or any Part thereof, by altering or having altered any Security with relation to such Property, or by fraudulently rendering or having rendered the same, or any Part thereof, temporarily unproductive of such Income, in order that such Person may not be charged for the same, or any Part thereof, or by any Falsehood, Fraud, Covin, Art, or Contrivance whatsoever, already used or practised, or to be used or practised, shall not be charged and assessed according to the true Intent and Meaning of this Act, every such Person shall, on Proof thereof, before any Two or more of the said respective Commissioners, be charged and assessed, for the Purposes of this Act, Double the Amount of the Charge which ought to have been made on such Person (if no such Charge shall have been made); and if any such Charge shall have been made which shall be less than the Charge which ought to have been made on such Person, then such Person shall be assessed and charged, for the Purposes of this Act, over and above such former Charge, Double the Amount of the Difference between the Sum with which such Person shall have been charged, and the Sum with which he or she ought to have been charged.

Where an Assessment is made on a

XCIII. And be it further enacted, That where any Rate or Assessment shall have been made in pursuance of any Statement or Schedule of Income by

by any Perſon or Perſons, without Examination on Oath of ſuch Perſon or Perſons, before the ſaid Commiſſioners for the Purpoſes of this Act, and the ſaid Commiſſioners ſhall at any Time, within Six Months after ſuch Rate and Aſſeſſment made, receive Information that ſuch Perſon or Perſons was or were not thereby fully aſſeſſed according to the Proportion of his, her, or their Income, which ought to be contributed in purſuance of this Act, then and in every ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners for the Purpoſes of this Act to charge ſuch Perſon or Perſons ſuch Sum or Sums of Money as, together with the Sum before aſſeſſed, ſhall make up the full Amount of the Sum which he, ſhe, or they ought to have contributed in purſuance of this Act, and the ſaid Commiſſioners ſhall cauſe Notice to be given thereof to the Perſon or Perſons who ſhall be ſo charged, and appoint a Day and Time for him, her, or them, to appear and ſhew Cauſe why an Aſſeſſment ſhould not be made according to ſuch Charge; and in caſe the ſaid Charge ſhall (after the hearing of the Party or Parties, or in Default of his, her, or their appearing at the Day and Time appointed) be eſtabliſhed, the ſaid Commiſſioners ſhall proceed to aſſeſs the ſame upon the Perſon or Perſons ſo charged, and direct the Manner and Proportions in which the ſame ſhall be raiſed: Provided always, That it ſhall be lawful for the Perſon or Perſons who ſhall be ſo charged to appeal againſt ſuch laſt mentioned Aſſeſſment in the ſame Manner as is herein directed in other Caſes where an Appeal is allowed.

Statement, without Examination of the Party on Oath, the Commiſſioners may increaſe the Aſſeſſment at any Time within Six Months, on Notice to the Party, who may appeal as in other Caſes.

XCIV. And be it further enacted, That if in any Inſtance of Lands demiſed at Rack Rent it ſhall appear to the ſaid reſpective Commiſſioners, that either by reaſon of ſuch Lands having been let for any Term of Years more than Seven Years prior to the Year in which ſuch Computation ſhall be made, or for any other ſpecifick Cauſe to be alledged to and allowed by ſuch Commiſſioners, the Rules contained in the ſaid Schedule for eſtimating the Income ariſing from ſuch Lands are not applicable, or will not give a fair and juſt Eſtimate of the Income of ſuch Perſon, it ſhall be lawful for ſuch Commiſſioners, either on the Application of the Surveyor or Inſpector, or of ſuch Tenant, to cauſe an Aſſeſſment to be made upon ſuch Tenant in Proportion to the actual Gains and Profits received by ſuch Tenant within the Year, or on an Average of Three Years preceding which ſuch Computation ſhall be made, and at the reſpective Rates before mentioned: Provided always, That in every Inſtance of Income ariſing from Lands in *Scotland*, demiſed at Rack Rent as aforeſaid, it ſhall be lawful for ſuch Tenant, in making out his Statement, to compute and aſcertain, and the ſaid reſpective Commiſſioners, on the Application of ſuch Tenant, ſhall compute and aſcertain ſuch Income in Proportion to the actual Gains and Profits which ſuch Tenant of Lands in *Scotland* ſhall have acquired within the Year, or on an Average of Three Years preceding which ſuch Computation ſhall be made; and that when any Inquiry into the Income of any ſuch Tenant ſhall be to be made, the ſaid reſpective Commiſſioners may be at Liberty to call to their Aſſiſtance any Two or more Occupiers of Lands in the ſame Neighbourhood, or any Surveyor of Lands whom the ſaid reſpective Commiſſioners ſhall think able to give them Aſſiſtance in eſtimating, computing, and aſcertaining the Income of ſuch Tenant, and upon the Reſult of ſuch Opinion, to require a Schedule of Particulars, and to purſue ſuch Rules and Regulations for inquiring into and aſcertaining the Income of ſuch Tenant, as they could or might have done upon the Demand of any Surveyor

If in caſe of a Tenant at Rack Rent it appears that the Rules (in *Schedule* A. *11th Caſe*) do not apply, an Aſſeſſment may be made (on Application of a Surveyor, or of the Tenant) on his actual Profits:

And in all Inſtances of Income from Lands in *Scotland* let at a Rack Rent, the Tenant's Income may be ſtated and computed in that Manner; and the Commiſſioners may call to their Aſſiſtance the Information of Occupiers and Surveyors of Land; and act as Commercial Commiſſioners

may do with respect to Assistants, under § 98.

Surveyor or Inspector of the said Rates and Duties, or as the Commercial Commissioners to be appointed under this Act may lawfully do on the Advice and Assistance of any Persons to be called in by them for that Purpose as herein-after mentioned.

Persons may pay Money into the Bank, and receive Certificates, which shall be taken as Cash by the Collectors; but no Discount shall be allowed on such Payments.

XCV. And be it further enacted, That it shall be lawful for any Person or Persons, at any Time or Times during the Continuance of this Act, to pay, or cause to be paid, to the Governor and Company of the Bank of *England*, or to their Cashier or Cashiers, any Sum or Sums of Money, and to require a Certificate or Certificates acknowledging such Payment; which Certificates shall be received by the several Receivers and Collectors of the said Rates and Duties as Cash, and in Discharge of so much of the said Rates and Duties as shall be mentioned in such Certificates respectively: Provided always, That no Discount or Allowance whatever shall be allowed or paid on any Sum or Sums of Money to be paid into the Bank of *England*, in pursuance of this Act.

Persons in Trade, and the Bank and other trading Corporations, desirous to be assessed by the Commercial Commissioners, [*see the next and succeeding Sections*], may signify the same to the Assessors according to Form (C.), within the Time for returning their Statement; and may then deliver such Statement to the Commercial Commissioners of the District or their sworn Clerk, specifying the Branch of Trade in which such Parties are engaged.

[*For the Mode of appointing these Commissioners and their Assistants, see* § 110, *& seq.*]

XCVI. And be it further enacted, That in case any Person or Persons residing in *Great Britain*, and engaged in any Trade or Manufacture therein, or the Governor and Company of the Bank of *England*, or any other trading Body Politick or Corporate, Company, Fraternity, or Society of Persons, whether Corporate or not Corporate, in *Great Britain*, shall be desirous of being assessed by the Commercial Commissioners to be appointed as herein-after mentioned to the whole Rates and Duties granted by this Act, or to so much thereof as may arise from Trade or Manufacture, and shall signify in Writing his, her, or their Intention to be so assessed, within the Time herein limited for returning his, her, or their Statement, to the Assessor or Assessors of the Parish or Place where any Assessment upon such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, ought to be made, according to the Form marked (C.) hereunto annexed, it shall be lawful for such Person or Persons, by him, her, or themselves, or his, her, or their Agent or Agents, and for such Bodies, Corporations, Companies, Fraternities, or Societies, by their respective Chamberlains, Treasurers, Cashiers, or other Officers having the Receipt or Audit of the Income of such Bodies, Corporations, Companies, Fraternities, and Societies respectively, instead of his, her, or their delivering a Statement, as herein-before required, to the Assessor or Assessors for the Parish or Place where such Assessment as aforesaid ought to be made, to deliver the same to the said Commercial Commissioners to be appointed for any One of the Districts in which such Assessment is hereby directed to be made, or to their Clerk or other Officer sworn under the Authority of this Act, who shall be authorized by such respective Commissioners to receive the same, and which Statements shall be respectively made in the Forms in the said Schedule annexed as before directed, but nevertheless adding thereto, by every Person engaged in Trade or Commerce, the particular Branch or Branches of Trade or Commerce in which such Person shall be engaged; and the said several Statements being so delivered shall be as effectual for the Purpose of ascertaining the Sum to be assessed on such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, as if the same had been delivered to such Assessor or Assessors in pursuance of this Act as aforesaid.

XCVII. And

XCVII. And be it further enacted, That the respective Commercial Commissioners to be appointed as herein-after directed shall, as soon after their respective Appointments as conveniently may be, meet to receive, or appoint a proper Person for receiving, all such Statements, sealed up, as shall be made to them by or on the Behalf of any Person or Persons engaged in Trade or Manufacture, and residing within the Limits of their respective Districts, or from or on the Behalf of any such Body Politick or Corporate, or Company, Fraternity, or Society of Persons within the said Limits, and shall cause all such Statements from Time to Time to be classed and registered in Books to be provided for that Purpose, and shall also from Time to Time fix a Day or Days, not sooner than Twenty-one Days from the Day of receiving any such Statement, for taking the same into Consideration, and shall from Time to Time meet for that Purpose, and may divide themselves into Committees, each Committee consisting of not less than Three Commissioners at such their Meetings, and afterwards proceed with all convenient Dispatch to ascertain and determine the Amount of the Sums to which any Person or Persons, Corporation, Company, Fraternity, or Society, delivering such Statements, ought to be charged by virtue of this Act, observing therein the Rules, Regulations, and Directions of this Act, as herein-after expressed.

The Commercial Commissioners shall receive such Statements (sealed up) and have them classed and registered in proper Books, and fix a Time within 21 Days for considering the same, and may divide themselves into Committees of Three, and assess the Parties chargeable, according to the Provisions of this Act.

XCVIII. And be it further enacted, That on the Day or Days fixed for taking any such Statements into Consideration, or on any Day to be previously named by them for that Purpose, the said respective Commercial Commissioners shall call to their Assistance any such Two or more Persons herein-after directed to be appointed for that Purpose, for the District of the said Commissioners, who in the Opinion of the said Commissioners may be, of those so appointed, best able to judge of the Amount of the reputed Income of the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, whose Statements shall be under Consideration before the said Commissioners, and shall enquire of such Persons their Opinion of such Amounts of reputed Income, or so much thereof as may arise from Trade or Manufacture, without disclosing to them, or any or either of them, the Amount contained in any Statement of such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, and if any or either of such Persons shall, upon such Enquiry, state the reputed Income of such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, at a Sum or Sums higher than by Reference to the Statements delivered, the said Commissioners shall find the Sums contained therein respectively to be, then, unless Two Thirds or a greater Proportion of the said Commissioners shall concur in Opinion that such Difference of Statement does not furnish sufficient Ground for further Enquiry, it shall be lawful for the said Commercial Commissioners, and they are hereby required, to issue their Precepts, requiring the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, delivering such Statements respectively, to return Schedules of their Property from which such Income may arise to the said Commissioners, which Schedules shall be made in the Manner and in the Form herein-before directed; and the said Commercial Commissioners shall, after issuing such Precepts, proceed to enquire into the Income arising from the Property stated in such Schedule, or any other Property belonging to such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, and shall be at

The said Commercial Commissioners may call in Two of the Assistants, and enquire of them their Opinion of the Amount of the Income of Parties delivering in such Statements, without disclosing the Statements to such Assistants; and if such Assistants state the Income higher than the Parties have done, and Two Thirds of the Commissioners concur in Opinion that such Statements furnish Ground for further Enquiry, they may require Schedules of the Parties' Property; and shall proceed to enquire into their Income; They may disclose such Schedules to the Assistants, and examine other Persons

on Oath with like Powers as Commissioners in other Cases.

at Liberty to disclose the Particulars contained in such Schedule to the Assistants whom the said Commissioners shall have called in as aforesaid, and shall enquire from them, and shall also examine any other Person or Persons relative thereto, whom they may think necessary (upon Oath or solemn Affirmation, except as to such Assistants), in such Manner and Form and with the like Powers as the Commissioners for the Purposes of this Act are hereby authorized or enabled to do as before directed; and all Powers, Directions, Clauses, Matters, and Things, which are herein-before prescribed for the Conduct and Demeanour of the Commissioners for the Purposes of this Act, except as herein-after is otherwise provided, shall be in full Force, and shall be practised and applied by the respective Commercial Commissioners, as fully and effectually as if the same Powers, Directions, Clauses, Matters, and Things, had been so expressly and particularly applied: Provided always, That the respective Persons to be examined before the said Commissioners shall be examined by them apart, and that the Evidence which they or any of them shall give shall not be disclosed to any Person or Persons whatever, except to such Assistants as aforesaid, for the Purpose of enabling them to form a Judgement of the actual Income then under Consideration as aforesaid.

Witnesses to be examined apart, and their Evidence not to be disclosed but to the Assistants.

After such Enquiry, the Commercial Commissioners may proceed to ascertain the Assessment on the Parties, and each Committee [*See* § 97], shall enter the same in a Book to be kept privately by them, with the Name of the Party to be numbered or lettered progressively; Such Assessment to be final without Appeal. After such Entry, a Duplicate of a Certificate shall be delivered to the Party under the Hands of Two Commissioners, stating the Amount of the Assessment, and its corresponding Number or Letter.

XCIX. And be it further enacted, That after such Inquiry made by the said Commercial Commissioners as aforesaid, or any Three or more of them, it shall be lawful for the said Commissioners before whom such Inquiry shall have been made, or the major Part of them, and they are hereby required, according to the best of their Judgement, to settle and ascertain in what Sums such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, ought to be charged by virtue of this Act, and to make an Assessment or Assessments accordingly; and that when and as soon as the Amounts thereof shall be ascertained, the respective Commissioners of each such Committee shall cause the same to be entered in a Book to be by them respectively and privately kept, as herein-after mentioned, with the Name or Names, or Description of the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies to be charged therewith, set opposite thereto, and which Entries shall be respectively numbered progressively, or lettered or distinguished by Numbers and Letters, as the said respective Commercial Commissioners shall think proper; and which Assessments, so made and entered, shall be final and conclusive to all Intents and Purposes whatever without Appeal; and that when and as soon as the said respective Commissioners shall have caused to be made any such Entry in such Book, they shall deliver to the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, charged by such Assessments, or to some Person or Persons there attending on his, her, or their Behalf, a Certificate or Certificates under the Hands and Seals of Two or more of such Commissioners, specifying the Amount of the Sums to be paid upon every such Assessment respectively, to be respectively marked and numbered, or lettered, with the same Number or Letter as the Entry or Entries in the private Book of the said Commissioners, to which such Certificate or Certificates shall respectively relate, shall be marked and numbered or lettered, and which Certificates shall be cut off indentwise from the Counterparts thereof, which shall also contain the like Sums, and be marked and numbered or lettered in the same Manner as the Certificate or Certificates to be so delivered as aforesaid, which Certificates marked and num-

bered or lettered as aforesaid, containing the Amount of the said Assessments as aforesaid, without naming or describing the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, charged thereby, shall, on Production thereof, be a sufficient Authority to the Governor and Company of the Bank of *England*, and to the respective Receivers General and their respective Deputies in *England*, and to the Receiver General in *Scotland*, from Time to Time, to receive from any Person or Persons bearing and producing such Certificate or Certificates, the Amount of the Sums therein respectively contained, in such Proportions thereof as by this Act are made payable by Instalments, and at the Times by this Act appointed for Payment thereof, in Discharge and Satisfaction of the Assessment made by the said Commissioners for the last mentioned Purposes, and entered by them under the Letter or Number marked on such Certificate, and upon the Payment of such Sums contained in any such Certificate, or any Proportion thereof as aforesaid, to give Certificates for the same, acknowledging the Receipt of the Sum paid on Account of the Certificate of the said respective Commissioners, by the Number or Letter marked thereon as before directed.

C. And be it further enacted, That if in the Course of any Inquiry before the said Commercial Commissioners, they shall think it necessary to ascertain the Income of any Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, who shall have delivered to them any such Statement or Statements as aforesaid, which Income, or any Part thereof, shall arise from any Property in *Great Britain* not engaged in Trade or Manufacture, out of the Limits of the City, Town, or Place, or its Vicinity, for which they shall act, the Commissioners for the Affairs of Taxes shall, on a Certificate or Certificates thereof, transmit such Certificates to the respective Commissioners for the Purposes of this Act, acting for the Division or Place, or Divisions or Places, where such Property, or any Part thereof, is or shall be situate, and the said last mentioned Commissioners shall, on Receipt of such Certificates, respectively enquire into the Amount of the Income arising from such Property within the Limits of the Division or Place where such last-mentioned Commissioners act, and in proceeding therein it shall be lawful for them to use and apply all the Powers contained in this Act, in the same Manner as if such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, were chargeable under this Act in such Division or Place; and the said Commissioners having satisfied themselves of such Income, shall, without allowing any Deduction to be made therefrom, (other than the special Deductions authorized by this Act in respect of such Property), transmit a Certificate thereof, under the Hands of any Two or more of them, to the said Commissioners for the Affairs of Taxes, to be laid before the said Commercial Commissioners, to the End that such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, may be justly charged upon the Whole of his, her, or their Income, and such Certificates of the Commissioners for the Purposes of this Act shall be final and conclusive as to the Amount of Income contained therein, all just Deductions (other than the special Deductions aforesaid) being first made therefrom by the Commercial Commissioners, in the same Manner as if such Income had been ascertained by them in the First Instance.

If, in the Course of their Enquiries, Commercial Commissioners shall think it necessary to ascertain the Income of the Parties, any Part of which shall arise from Property in *Great Britain*, not in Trade, out of the Limits of the Jurisdiction of such Commissioners, the Tax Office shall transmit a Certificate from such Commissioners to the Commissioners of any other Division, to enquire into the Party's Income there; which they shall accordingly do, and certify the same to the Tax Office, to be laid before the Commercial Commissioners, to enable them to assess the Party; such last-mentioned Certificate to be final and conclusive as to the Amount of Income contained therein.

CI. And be it further enacted, That if any Person, whose Income shall be under Enquiry before the Commercial Commissioners, shall apply

Persons whose Income is under Enquiry

before Commercial Commiſſioners, may apply for and obtain ſuch Certificates, in order to have an Allowance on their whole Income.

ply to them to aſcertain, in Manner before directed, the Amount of any Income ariſing from Property not ſubject to Enquiry before ſuch Commercial Commiſſioners, in order to have any Allowance made from the Whole of his or her Income, it ſhall be lawful for them, and they are hereby required to deliver the proper Certificate for that Purpoſe, which Certificate ſhall be carried into Effect in the Manner before directed; and the ſaid Commercial Commiſſioners, after having received the Account of ſuch Income, ſhall, in order to make any Allowances to which ſuch Perſon may be entitled in reſpect of the Whole of his or her Income, add the ſame to the Amount of Income aſcertained by ſuch Commercial Commiſſioners, and therefrom make ſuch Allowances accordingly.

Income from Property in the *American* Plantations may be aſcertained by the Commercial Commiſſioners for *London*, *Briſtol*, *Liverpool*, or *Glaſgow*; and be aſſeſſed by the Commiſſioners of either of thoſe Places neareſt to which the Property is firſt imported hither.

CII. 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, may be ſtated, proved, aſcertained, and aſſeſſed to, before and by the reſpective Commercial Commiſſioners acting for the reſpective Places herein-after mentioned, *videlicet*, *London*, *Briſtol*, *Liverpool*, and *Glaſgow*, in the ſame Manner as if ſuch Income had ariſen from Trade or Manufacture carried on in ſuch Places reſpectively; and ſuch Income ſhall be aſſeſſed and charged by the Commiſſioners acting for ſuch of the ſaid Places at or neareſt to which ſuch Property ſhall have been firſt imported into *Great Britain*.

Income received in *Great Britain* ariſing from Property of Perſons in ſuch Plantations not imported here, may be alſo aſcertained in like Manner.

CIII. And be it further enacted, That any Income received in *Great Britain*, and ariſing from Property of any Perſon or Perſons in ſuch Plantations as aforeſaid, which ſhall not have been imported into *Great Britain*, may be ſtated, proved, aſcertained, and aſſeſſed, in like Manner as aforeſaid, together with the Income of the ſame Perſon or Perſons ariſing from ſuch Property which ſhall have been imported as aforeſaid, in caſe any ſuch Income ariſing from Property imported as aforeſaid ſhall be ſtated to ſuch Commercial Commiſſioners, in order to be aſſeſſed and charged under this Act.

One Committee of Commercial Commiſſioners [*ſee* § 97] may aſſeſs the Members of another Committee, with Power of Appeal to all ſuch Commiſſioners; but the Parties intereſted ſhall have no Vote.

CIV. And be it further enacted, That in every Place where the Number of Commercial Commiſſioners to be appointed as aforeſaid ſhall be ſufficient to divide themſelves into Two or more Committees as aforeſaid, it ſhall be lawful for the Perſons compoſing any One ſuch Committee to aſſeſs and charge the Perſons compoſing any other ſuch Committee until each ſuch Commiſſioner ſhall be fully aſſeſſed and charged, with Power of appeal to all the ſaid Commiſſioners; and that where ſuch Committees ſhall be formed, the ſaid Commiſſioners ſhall eſtabliſh ſuch Regulations amongſt themſelves for aſſeſſing and charging each other, as may moſt effectually ſecure a fair and impartial Aſſeſſment upon every ſuch Commiſſioner, according to the true Intent and Meaning of this Act; provided, that upon any ſuch Appeal the Commiſſioner intereſted ſhall have no Voice, but ſhall withdraw until the Determination thereof, in the Manner herein-before directed with reſpect to Commiſſioners for the Purpoſes of this Act.

§ 70.

Where ſuch Commiſſioners are not divided into Committees, each Commiſſioner ſhall

CV. And be it further enacted, That where the ſaid Commiſſioners ſhall not be ſufficient to divide themſelves into Committees as aforeſaid, every ſuch Commiſſioner ſhall be aſſeſſed and charged by the other Commiſſioners preſent, in which Caſe the Commiſſioner intereſted ſhall have no Voice, but ſhall withdraw until the Determination thereof in

Manner before directed; provided that if any such Commissioner shall think himself aggrieved by the Determination of the other Commissioners as aforesaid, it shall be lawful for him to appeal to the Commercial Commissioners acting for the City of *London*, who shall hear and determine the same, and assess and charge such Appellant under the like Powers, and subject to the like Rules, as they might have assessed and charged such Appellant in case he had resided within the City of *London*, and had in the First Instance delivered to the said Commercial Commissioners his Statement for that Purpose.

be assessed by the others, with Appeal to the Commercial Commissioners for *London*.

CVI. And be it further enacted, That the Commercial Commissioners acting within and for the City of *London* and its Vicinity, comprehending the District herein-after described, shall, on or before the Fifth Day of *June* yearly, during the Term herein mentioned, or as soon after as can be conveniently done, transmit the Counterparts of all such Certificates as shall have been issued by them to the Cashier of the Governor and Company of the Bank of *England*, in order that all Persons, Bodies, Corporations, Companies, Fraternities, and Societies, assessed by the said Commissioners, may pay, in Manner before directed, their Assessments into the said Bank of *England*; and the respective Commercial Commissioners acting within or for any City, Town, or Place herein-after mentioned, or any other City, Town, or Place, in *Great Britain*, for which, and their respective Vicinities, Commissioners for the said last mentioned Purposes shall be appointed according to the Directions of this Act, shall, within the like Period, transmit the Counterparts of all such Certificates as shall have been issued by them respectively in *England* to the Receiver General of the County, Riding, or Place where such Certificates have been issued, or their respective Deputies, and in *Scotland* to the Receiver General there; and the Cashier of the said Bank of *England*, and the respective Receivers General, or their respective Deputies as aforesaid, shall, upon the Receipt of any Sum of Money on Account of any such Certificate, signed and marked, and numbered or lettered as aforesaid, enter the same in a Book to be provided for that Purpose, with the Number and Figure marked in such Certificate set opposite thereto, under the Head of "The Account of the Commer- "cial Commissioners acting for the of "and its Vicinity."

The Commercial Commissioners for *London* and its Vicinity [*see* § 110] shall, yearly, before *June* 5, or as soon as possible after, transmit to the Bank the Counterparts of all Certificates issued by them, that the Parties may pay their Assessments there, and the Commercial Commissioners for other Cities and Districts, [*see* § 111, 112], shall transmit such Counterparts to the respective Receivers General; and the Bank and Receivers General shall open Accounts with such Commercial Commissioners as to all Money received on such Certificates.

CVII. And be it further enacted, That the said respective Commercial Commissioners shall from Time to Time transmit to the Commissioners for the Affairs of Taxes, the gross Amount of all Assessments made by them up to the Day of making up such Account; and that when and as soon as such Assessments shall be completed in any such District, the said respective Commissioners acting therein shall cause to be delivered a Schedule or Duplicate on Parchment, under their Hands and Seals fairly written, containing the whole Sum assessed by the said Commissioners, unto the said respective Receivers General, and shall transmit, or cause to be transmitted, a like Schedule or Duplicate into the King's Remembrancer's Office of the Exchequer in *England* and *Scotland* respectively.

The respective Commercial Commissioners shall, from Time to Time, transmit to the Tax Office, Accounts of the Gross Amount of their Assessments; and when such Assessments are compleated, shall deliver a Schedule of the whole Amount to the Receivers General, and transmit a Duplicate thereof into the Exchequer.

CVIII. And be it further enacted, That all Books, Papers, and Writings whatever, belonging to or provided by the said Commercial Commissioners,

All such Commissioners Books, &c.

shall be kept in their Custody, or as they shall think most consistent with Secrecy.

Commissioners, shall be carefully preserved and kept in their Custody, or of some or One of them, or in such Manner as they shall think consistent with the Secrecy to be observed in the Custody thereof.

Ten Days before each Instalment, the Bank and Receivers General shall transmit to the respective Commercial Commissioners, an Account of Sums paid, and remaining unpaid, on prior Instalments, and the Numbers, *etc.* to which they relate; and such Commissioners shall give Notice to the Party concerned, to pay all Arrears within a certain Time; and on Failure of Payment, may issue their Warrant for levying the same.

CIX. And be it further enacted, That the Cashier of the Bank of *England*, and the respective Receivers General, shall, Ten Days before the Second, and so before every subsequent Instalment, transmit to the respective Commercial Commissioners as aforesaid, a true Account of all Sums paid on Account of any prior Instalment or Instalments, and also of any Sum or Sums which may remain unpaid on Account of such prior Instalment or Instalments, and the respective Numbers and Letters to which such Sums so remaining unpaid shall respectively relate; and the said respective Commissioners shall, upon Reference to their private Books, by Notice in Writing under the Hands of any Two of them, to be transmitted to the Person or Persons, or the Chamberlain, Treasurer, Cashier, or other Officer aforesaid, of any Body, Corporation, Company, Fraternity, or Society, making such Default, require him, her, or them, to pay the Sum so in Arrear within a Time to be fixed in such Notice; and if any Person or Persons so charged, or if the Chamberlain, Treasurer, Cashier, or other Officer aforesaid, of any Body, Corporation, Company, Fraternity, or Society, so charged, shall neglect to pay the same within the Time limited in such Notice, it shall be lawful for the said respective Commercial Commissioners for the last mentioned Purposes, and they are hereby required to issue their Warrant for the levying the Sum and Sums so in Arrear and unpaid, in such Manner, and to such Effect and Purpose, as any other of the Commissioners before mentioned for the Purposes of this Act may, under this Act, or the Commissioners appointed to carry into Execution any of the said Acts herein-before referred to, may, under the said Acts, levy any Money due to His Majesty, His Heirs or Successors, of the Rates and Duties charged and levied under this Act, or the said Acts so referred to, or any of them.

For the City of *London*, and its Vicinity, (including *Westminster*, *Southwark*, the Bills of Mortality, *Mary-le-bone*, *Pancras*, and every Parish in *Middlesex*, *Essex*, *Kent*, and *Surrey*, any Part of which is within 10 Miles of the *Royal Exchange*), 24 Persons shall be appointed, (qualified as in § 114) to be Commercial Commissioners for such District, and 24 others as

CX. And be it further enacted, That within and for the City of *London* and its Vicinity, as herein-after mentioned, *videlicet*, the City and Liberty of *Westminster*, the Borough of *Southwark*, the several Parishes within the Bills of Mortality, and the Parishes of *Saint Mary-le-Bone* and *Saint Pancras*, and all Parishes within the Counties of *Middlesex*, *Essex*, *Kent*, and *Surrey*, any Part whereof shall be situate within Ten Miles of the *Royal Exchange*, there shall be appointed Twenty-four Persons, qualified as herein-after is required, who shall be Commercial Commissioners within the said District, or such other less Number as can be found therein so qualified, to ascertain the Income of Persons engaged in Trade and Manufacture resident within the said District, and of all such Bodies Politick and Corporate (except Corporation Sole residing without the said District), Companies, Fraternities, and Societies of Persons in *Great Britain*, who shall be desirous of being assessed under the said Commissioners, and also Twenty-four other Persons, in like Manner qualified, or such less Number as may be found therein so qualified, to act in the Assistance of the said Commercial Commissioners, and that Three of the Persons so to be appointed Commissioners, and Three of the said Assistants, shall be named by the Mayor and Aldermen of *London*, out of Twelve Persons, Six of whom shall be Aldermen, to be returned to them

them by the Common Council as aforesaid, Three other Commissioners and Three other Assistants by the Governors and Directors of the Bank of *England*, Three other Commissioners and Three other Assistants by the Directors of the said United Company trading to the *East Indies*, Three other Commissioners and Three other Assistants by the Governors aforesaid and Directors of the *South Sea* Company, Two other Commissioners and Two other Assistants by each of the respective Governors and Directors of the several Insurance Companies before mentioned, and Two other Commissioners and Two other Assistants by each of the Grand Inquests as aforesaid, having been returned to serve for the several Counties of *Middlesex*, *Essex*, *Kent*, and *Surrey*, as before mentioned.

Assistants. Three such Commissioners, and Three such Assistants, to be named by the Mayor and Aldermen, out of 12, (Six being Aldermen), to be returned by the Common Council; Three by the Bank, Three by the *East India* Company, Three by the *South Sea* Company, Two by each of the Two Insurance Companies, and Two by the Grand Jurors of each of the said Four Counties.

CXI. And be it further enacted, That, within and for the several Towns and Places herein-after mentioned, *videlicet*, *Birmingham*, *Liverpool*, *Leeds*, *Manchester*, *King's Lynn*, and *Glasgow*, and such Cities and other Towns and Places in *Great Britain*, (Regard being had to the Extent of Trade and Manufacture thereof), as the Persons who are respectively empowered to nominate Commissioners for the Purposes of this Act, for the County, Riding, Shire, or Stewartry at large within which such Place shall be situate, shall think proper to name Commercial Commissioners to act therein for such Purposes as aforesaid, there shall be appointed by the said Persons so empowered, so many Persons, qualified as herein is required, to be Commercial Commissioners within and for such Cities, Towns, and Places respectively, and within and for such Parishes and Places in the Vicinity of such Cities, Towns, and Places respectively, as the respective Inquests before-mentioned shall think proper to be included in the same Districts with such Cities, Towns, and Places respectively; and the said last mentioned Persons to be appointed as aforesaid, shall be Commissioners to ascertain the Income of Persons engaged in Trade and Manufacture resident within the said respective Districts, and of all such Bodies Politick and Corporate, Companies, and Societies of Persons in such Districts respectively, who shall be desirous of being assessed under the said Commissioners respectively; and in every such District there shall also be appointed so many Persons, qualified as herein is required, to act as Assistants to the said respective Commercial Commissioners within their Districts; provided that the Number of Commissioners to be appointed for each such District as aforesaid, shall not be less than Three nor more than Twelve, and that the Assistants to be also appointed for each such District shall not be less than Three nor more than Twelve.

For *Birmingham*, *Liverpool*, *Leeds*, *Manchester*, *King's Lynn*, and *Glasgow*, and for such other Cities, *etc.* as the respective Persons, empowered to nominate Commissioners, shall think proper, Commercial Commissioners and Assistants shall be appointed by such Inquest, to act for such Towns, and certain Districts in the Vicinity of each; not less than Three, nor more than Twelve Commissioners for each District.

CXII. Provided always, and be it further enacted, That within and for the several Cities, Towns, and Places herein-after mentioned, *videlicet*, *Bristol*, *Exeter*, *Hull*, *Newcastle-upon-Tyne*, *Norwich*, and *Edinburgh*, and also such other Cities, Towns, and Places, in *Great Britain*, being respectively Counties of themselves, for which the said Jurors for the respective Counties at large as aforesaid shall think proper that Commercial Commissioners should be named, there shall be appointed by the respective Persons acting as Magistrates or Justices of the Peace for such Cities, Towns, and Places respectively, being Counties of themselves as aforesaid, so many Persons qualified as herein is required to be Commercial Commissioners within and for such Cities, Towns, and Places respectively, and within and for such Parishes and Places in the Vicinity of such Cities,

For *Bristol*, *Exeter*, *Hull*, *Newcastle upon Tyne*, *Norwich*, and *Edinburgh*, and such other Cities being Counties of themselves, as such Inquests shall think fit, (with their Vicinities), Commercial Commissioners shall be

appointed by the acting Magiſtrates of the ſaid Cities, &c.

ties, Towns, and Places reſpectively, as the reſpective Inqueſts for the Counties at large before-mentioned ſhall think proper to be included in the ſame Diſtricts with ſuch Cities, Towns, and Places reſpectively; and the ſaid laſt mentioned Commiſſioners, after their Appointment by the reſpective Magiſtrates and Juſtices of the Peace of the Cities, Towns, and Places, being Counties of themſelves as aforeſaid, ſhall have and exerciſe the like Powers, and in as ample a Manner as if they had been reſpectively appointed by the reſpective Inqueſts of the Counties at large.

Any Trader reſiding in the County where ſuch Commercial Commiſſioners are appointed (though not reſident within their Diſtrict) may elect to be aſſeſſed by them; or (in caſe no ſuch Commiſſioners are appointed in that County) then by the other Commiſſioners under this Act, aſſiſted by Two Perſons from the Grand Jurors' Liſt, who ſhall then act as Commercial Commiſſioners.

CXIII. Provided always, and be it further enacted, That any Perſon or Perſons engaged in any Trade or Manufacture, and reſiding in the County, Riding, Shire, or Stewartry where any ſuch Commercial Commiſſioner ſhall be appointed, (in caſe any ſuch Commiſſioners ſhall be ſo appointed in ſuch County or Riding,) although not reſident within the Diſtrict of the Commercial Commiſſioners, ſhall and may be charged to the Rates and Duties granted by this Act by ſuch Commercial Commiſſioners, if ſuch Perſon or Perſons ſhall prefer ſuch Charge, and purſue the Rules and Regulations herein-before preſcribed for cauſing ſuch Charge to be made; and in caſe no ſuch Commercial Commiſſioners ſhall be ſo appointed in the County, Riding, Shire, or Stewartry, where ſuch Perſon or Perſons ſhall reſide, then ſuch Perſon or Perſons may apply in like Manner to the Commiſſioners for the Purpoſes of this Act, for the Diviſion or Place where ſuch Perſon or Perſons ſhall reſide; and the reſpective Commiſſioners for the Purpoſes of this Act ſhall in any ſuch Caſe require the Aſſiſtance of any Two or more Perſons whoſe Names ſhall be inſerted in the Liſt made out by the Jurors upon the Grand Inqueſt of the County, Riding, Shire, or Stewartry where ſuch Diviſion or Place ſhall be ſituate, and ſhall, in aſcertaining the Charge to be made upon ſuch Perſon or Perſons, purſue all ſuch Rules, Directions, and Regulations, and ſhall have ſuch Powers as are herein-before preſcribed and given for the Conduct of Commercial Commiſſioners eſpecially appointed under this Act as aforeſaid; and the Sum ſo charged ſhall be paid and accounted for in the ſame Manner.

Commercial Commiſſioners ſhall be qualified as other Commiſſioners under this Act for a County at large: [*See* § 23:] Acting without ſuch Qualification, to forfeit 100*l.*

CXIV. Provided always, and be it further enacted, That no Perſon ſhall be capable of acting as a Commercial Commiſſioner under this Act, or as an Aſſiſtant to ſuch Commiſſioners, who ſhall not be ſeiſed or poſſeſſed of an Eſtate of the like Nature and Value as is herein-before required for a Commiſſioner for the Purpoſes of this Act as aforeſaid, for a County at large; and if any Perſon, not qualified as aforeſaid, ſhall act in the Execution of this Act as a Commercial Commiſſioner, every ſuch Perſon ſhall forfeit the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the ſaid firſt recited Act.

Commercial Commiſſioners' Oath to be the ſame as that of other Commiſſioners, and ſubſcribed, *etc.* (according to § 22.)

CXV. And be it further enacted, That every Perſon to be appointed a Commercial Commiſſioner as aforeſaid, before he ſhall begin to act therein, (except in adminiſtering the Oath herein referred to), ſhall take the ſame Oath as is herein-before required to be taken by a Commiſſioner for the Purpoſes of this Act; which Oath ſo taken ſhall be ſubſcribed, and the Names of the Perſons taking the ſame ſhall be tranſmitted in the Manner before directed with reſpect to the Commiſſioners for the Purpoſes of this Act.

CXVI. And

CXVI. And be it further enacted, That every Perſon to be appointed an Aſſiſtant to the Commercial Commiſſioners, ſhall before the ſaid Commiſſioners take the following Oath; (that is to ſay), Aſſiſtants to Commiſſioners to take the following Oath.

'I *A. B.* do ſwear, That in the Execution of an Act, [*Here ſet forth the Title of this Act*], I will in all Reſpects act fairly, honeſtly, and impartially, and without Favour, Affection, or Malice, to the beſt of my Knowledge and Belief; and that I will not diſcloſe any Particular contained in any Schedule of Income of any Perſon, Body Politick or Corporate, Company, Fraternity, or Society of Perſons whatever, which ſhall be ſhewn to me in the Execution of the ſaid Act, except in ſuch Caſes only where it ſhall be neceſſary to diſcloſe the ſame for the Purpoſes of the ſaid Act, or in order to or in the Courſe of a Proſecution for Perjury committed in any Matter relating to ſuch Schedule.

'So help me GOD.'

CXVII. And be it further enacted, That the ſaid reſpective Commercial Commiſſioners ſhall and may appoint and employ a Clerk, and ſuch other Officer or Officers as may be neceſſary, with the Conſent and Approbation of the Commiſſioners of the Treaſury, or any Three of them, and ſhall and may give and adminiſter to ſuch Clerk, and other Officer or Officers reſpectively, an Oath for their faithful Demeanor in all Things relating to the due Performance of the Truſts repoſed in them by the ſaid reſpective Commercial Commiſſioners, and alſo the Oath herein-before required to be taken by Clerks to the reſpective Commiſſioners for the Purpoſes of this Act, which Oaths ſhall be duly ſubſcribed by the Parties taking the ſame; and the ſaid reſpective Commercial Commiſſioners ſhall and may from Time to Time, at their Diſcretion, diſmiſs and diſcharge ſuch Clerk, or other Officer or Officers, and appoint others in their Place; and the ſaid Clerks and other Officers are hereby required faithfully to execute and perform the ſaid Truſts in them reſpectively repoſed, without taking any Thing for ſuch Service, other than ſuch Salaries or Rewards as the ſaid reſpective Commercial Commiſſioners, with the Conſent and Approbation of the Commiſſioners of the Treaſury, or any Three or more of them, ſhall allow, in Manner herein-after directed. Commercial Commiſſioners may employ a Clerk, who ſhall take an Oath of Fidelity, and alſo the Oath required (by § 35) for Clerks to Commiſſioners. The Clerk to receive only ſuch Salary as ſhall be allowed by the Commiſſioners, with the Approbation of the Treaſury.

CXVIII. And be it further enacted, That the Commiſſioners of the Treaſury, or any Three or more of them, for the Time being, are hereby reſpectively authorized, from Time to Time, to direct the Caſhier or Caſhiers of the Bank of *England*, or the reſpective Receivers General before mentioned, as may be moſt convenient, to advance and pay, out of the Monies ariſing from the ſaid Rates and Duties granted by this Act, to ſuch Perſon or Perſons as the ſaid reſpective Commercial Commiſſioners, or the major Part of them acting for any Diſtrict as aforeſaid, ſhall reſpectively name, ſuch Sums of Money as ſhall appear to the ſaid Commiſſioners of the Treaſury neceſſary for the laſt mentioned Purpoſes of this Act; which Sums ſo to be advanced ſhall be applied for the Payment of Allowances, and in defraying all other neceſſary Charges and Expences in or about the Execution of this Act, in reſpect to the Commercial Commiſſioners, without other Account than before the Lords Commiſſioners of His Majeſty's Treaſury. The Treaſury may direct the Bank and Receivers General to pay the Expences of the Commercial Commiſſioners.

CXIX. And be it further enacted, That all the Monies ariſing by the ſaid Rates and Duties, (the neceſſary Charges of raiſing and accounting for The Money raiſed under this Act ſhall

be paid into the Exchequer, and the Account thereof kept diſtinct.

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

Recital of the Application of the Duties under 38 *Geo.* 3. *c.* 16. (§ 97) and of the Duties under 38 *Geo.* 3. *c.* 76. (§ 38.)

CXX. And whereas all the Monies ariſing from the Additional Rates and Aſſeſſments, or from Payments at the Bank of *England*, by virtue of the ſaid recited Act of the laſt Seſſion of Parliament, intituled, *An Act for granting to His Majeſty an Aid and Contribution for the Proſecution of the War*, together with the Duties granted by another Act of the laſt Seſſion of Parliament, intituled, *An Act for the better Protection of the Trade of this Kingdom, and for granting new and additional Duties of Cuſtoms on Goods imported and exported, and on the Tonnage of certain Ships entering outwards or inwards to or from Foreign Parts, until the ſigning the Preliminary Articles of Peace*, not exceeding in the Whole the Sum of Seven Millions, which ſhould be paid into the ſaid Receipt of the Exchequer, were, from Time to Time, as the ſame ſhould be paid into the ſaid Receipt, directed to be iſſued and applied to ſuch Services as are in the ſaid firſt recited Act mentioned: Be it further enacted, That all the Monies ariſing from the ſaid Rates and Aſſeſſments by the ſaid recited Acts granted, or from Payments at the Bank of *England*, and alſo from the Rates and Duties hereby granted, not exceeding the ſaid Sum of Seven Millions, which ſhall be paid into the ſaid Receipt of the Exchequer, ſhall from Time to Time, as the ſame ſhall be paid into the ſaid Receipt, be iſſued and applied either to the Services voted by the Commons of *Great Britain*, in the ſaid laſt Seſſion of Parliament, for the Service of the Year One thouſand ſeven hundred and ninety-eight; or to the Payment and Diſcharge of all Annuities, Intereſt, and Dividends, which have or ſhall become payable in conſequence of the Loan of Eight Millions raiſed by virtue of another Act paſſed in the ſaid laſt Seſſion of Parliament; and that, after iſſuing or reſerving at the ſaid Receipt of Exchequer, out of the ſaid Monies, ſuch Sums as ſhall be ſufficient for the Purpoſes aforeſaid, the Surplus of the ſaid Monies, as the ſame ſhall ariſe and be paid into the ſaid Receipt, ſhall be and are hereby appropriated for the Services which ſhall then have been voted by the Commons of *Great Britain* for the Service of the Year One thouſand ſeven hundred and ninety-nine, or ſhall be voted by the ſaid Commons for the Service of any ſubſequent Year, not exceeding Ten Millions in any one Year, and which ſhall be ſpecifically charged on the ſaid Rates and Duties by any Act or Acts to be paſſed for that Purpoſe; and in the next Place for the Payment and Diſcharge of all Annuities, Intereſt, and Dividends which ſhall become payable in conſequence of any Loan or Loans, which ſhall alſo be ſpecifically charged on the ſaid Rates and Duties by ſuch Act or Acts; and laſtly, for the Purchaſe of Publick Annuities to the Amount of the Annuities which may be created on ſuch Loan or Loans; and the Commiſſioners of His Majeſty's Treaſury now or for the Time being,

All Money raiſed under thoſe Acts, and alſo under this Act, not exceeding Seven Millions, ſhall be applied to the Services of the Year 1798; or in paying the Intereſt of the Loan of Eight Millions raiſed laſt Seſſion: the Surplus to be appropriated to the Services of the Year 1799, or of any ſubſequent Year, ſpecifically charged on the ſaid Duties, not exceeding 10 Millions in any One Year; next in Payment of the Intereſt of any Loans to be ſpecifically charged thereon; and laſtly, in the Purchaſe of Stock to the Amount of the

being, or any Three or more of them, or the High Treaſurer for the Time being, are or is hereby authorized and required to iſſue and apply the ſame for the Services of each Year ſucceſſively, to ſuch Amount yearly as ſhall have been then voted by the Commons of *Great Britain*, not exceeding Ten Millions in any One Year, and in the next Place to the Payment and Diſcharge of the Annuities, Intereſt, and Dividends which ſhall become payable in conſequence of ſuch Loan or Loans, as and when the ſame ſhall become payable; and that, after applying ſuch Part of the ſaid Monies as ſhall be ſufficient for the Services of each Year ſucceſſively as aforeſaid, and for the Payment and Diſcharge of all ſuch Annuities, Dividends, and Intereſt as aforeſaid, or reſerving the ſame at the ſaid Receipt of Exchequer, the Commiſſioners of His Majeſty's Treaſury for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, are or is hereby authorized and required to iſſue, from Time to Time, the Surplus of the ſaid Monies ariſing from the Rates and Duties by this Act granted, during the Term for which the ſaid Rates and Duties are hereby granted, to the Governor and Company of the Bank of *England*, to be placed to the Account of the Commiſſioners appointed by an Act, paſſed in the Twenty-ſixth Year of the Reign of His preſent Majeſty, for applying certain Sums annually to the Reduction of the National Debt, who ſhall apply the ſame in Payment for the Purchaſe of any Publick Annuities, in the Manner directed by the ſaid recited Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, for granting an Aid and Contribution for the Proſecution of the War, ſo long as the ſame ſhall be ſo applicable under and by virtue of this Act.

Stock created by ſuch Loans: The Money to be iſſued and applied accordingly.

c. 16. § 98, 99, 100.

CXXI. And be it further enacted, That upon the Purchaſe by the ſaid Commiſſioners appointed for the Reduction of the National Debt, out of the Monies to ariſe as aforeſaid, of Publick Annuities to the Amount of all the Annuities which may be created on any Loan or Loans ſpecifically to be charged on the ſaid Rates and Duties as aforeſaid, the ſaid Rates and Duties ſhall be determined in the Manner directed by the ſaid laſt mentioned Act, and all the Powers, Proviſions, and Rules, contained in the ſaid laſt mentioned Act, for iſſuing and applying the Monies ariſing from, and for determining the Rates and Aſſeſſments granted thereby, ſhall ſeverally and reſpectively be in full Force, and put in Practice, for the iſſuing and applying the Monies ariſing from, and for determining, at the Period herein mentioned, the Rates and Duties hereby granted, as fully and effectually as if the ſame had been repeated and re-enacted in this preſent Act.

The Duties to ceaſe, on the Purchaſe, by the Commiſſioners of the National Debt, of Stock to the Amount of Stock created by any Loans to be ſpecifically charged on the ſaid Duties; as under 38 *Geo.* III, *c.* 16, § 101, *etc.*

CXXII. And be it further enacted, That every Appeal on the Ground of Income, once heard and determined, under and by virtue of the ſaid Act, paſſed in the Thirty-eighth Year aforeſaid, for granting an Aid and Contribution as aforeſaid, ſhall be final and concluſive during the Continuance of the Rates and Duties granted by the ſaid Act, as is hereinbefore limited, except where the Party ſhall alledge and prove, in the Manner directed by the ſaid Act, that his or her Income, during the Year ending on the Fifth Day of *February* One thouſand ſeven hundred and ninety-nine, fell ſhort of the Sum mentioned in his or her Declaration by a ſtated Sum; in which Caſe, and alſo where the Income of any Perſon has been diminiſhed from any ſpecifick Cauſe ariſing after the Time allowed for hearing Appeals in the Year preceding the ſaid Fifth

Every Appeal decided on the Ground of Income, under 38 *Geo.* III, c. 16, ſhall be concluſive, except where the Party ſhall prove [*under § 71 of that Act*] that his Income for the Year ending *Feb.* 5, fell ſhort of the Sum declared, or was di-

minished from some specifick Cause; [*See § 72 of that Act*;] in which Cases the Commissioners of Appeal, under that Act, may give Relief.

Day of *February* One thousand seven hundred and ninety-nine, it shall be lawful for the respective Commissioners for hearing and determining Appeals under the said Act, to give Relief to the Appellant or Appellants in the Manner directed by the said Act.

Justices of Peace may determine Offences under this Act where the Penalty does not exceed 20*l.*; on complaint within Three Months: Summoning the Party accused and Witnesses; and may convict on Confession of the Party, or Oath of One Witness: The Penalty to go Half to the Poor and Half to the Informer; to be levied by Distress and Sale, or on Default the Offender to suffer not more than Six, nor less than Three, Months' Imprisonment.

CXXIII. Provided always, and be it further enacted, That it shall and may be lawful to and for any Justice of the Peace residing near the Place where the Offence shall be committed, to hear and determine any Offence against this Act, which subjects the Offender to any pecuniary Penalty not exceeding Twenty Pounds; which said Justice of the Peace is hereby authorized and required, upon any Information exhibited or Complaint made in that Behalf, within Three Calendar Months after the Offence committed, to summon the Party accused, giving to each Party Three Days Notice to appear, and also the Witnesses on either Side, and to examine into the Matter of Fact, and upon Proof made thereof, either by voluntary Confession of the Party accused, or by the Oath of One or more credible Witness or Witnesses, or otherwise, as the Case, may require, to give Judgement or Sentence for the Penalty or Forfeiture as in and by this Act is directed, to be divided One Moiety thereof to the Poor of the Parish or Place where the Offence shall be committed, and the other Moiety thereof to the Informer or Informers, and to award and issue out his Warrant, under his Hand and Seal, for the levying the said Penalty adjudged, of the Goods of the Offender, and to cause Sale to be made thereof in case they shall not be redeemed within Six Days, rendering to the Party the Overplus, (if any), and where the Goods of such Offender cannot be found sufficient to answer the Penalty, to commit such Offender to Prison, there to remain for any Space of Time not exceeding Six nor less than Three Calendar Months, unless such pecuniary Penalty shall be sooner paid and satisfied; and if either Party shall find himself or themselves aggrieved by the Judgement of any such Justice, then he and they shall and may, upon giving Security to the Amount of the Value of such Penalty and Forfeiture, together with such Costs as shall be awarded in case such Judgement shall be affirmed, appeal to the Justices of the Peace at the next General Quarter Sessions for the County, Riding, Division, Shire, Stewartry, or Place, which shall happen after Fourteen Days next after such Conviction shall have been made, and of which Appeal reasonable Notice shall be given, who are hereby empowered to summon and examine Witnesses upon Oath, and finally to hear and determine the same; and in case the Judgement of such Justice shall be affirmed, it shall be lawful for such Justices to award the Person or Persons appealing to pay such Costs occasioned by such Appeal, as to them shall seem meet: Provided nevertheless, That, it shall and may be lawful, to and for the said Justice, where he shall see Cause, to mitigate and lessen such Penalties as he shall think fit, (reasonable Costs and Charges of the Officers and Informers, as well in making the Discovery, as in prosecuting the same, being always allowed over and above such Mitigation), and so as such Mitigation doth not reduce the Penalties to less than the Moiety of the Penalties incurred over and above the said Costs and Charges; any Thing contained in this Act to the contrary notwithstanding.

Appeal given to the Quarter Sessions who may award Costs.

Penalties may be mitigated to one Half, over and above the Informer's Costs.

Act may be altered or repealed this Session.

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

SCHEDULE.

SCHEDULE.

(A.)

RULES for eſtimating the Income to ariſe within the current Year of Perſons to be aſſeſſed under the Act of the Thirty-ninth Year of the Reign of His preſent Majeſty.

I. *INCOME ariſing from Lands, Tenements, and Hereditaments.*

General Rule for aſcertaining the Value of all Lands.

In all Caſes the Annual Value of Lands ſhall be eſtimated from the Aggregate Amount of the Rent at which the ſame are let, or if not let, are worth to be let by the Year, according to the ordinary Rent of Lands of like Quality in the ſame Neighbourhood; together with the Payments within the Year for all Parochial and other Taxes, Rates, and Aſſeſſments, charged upon the reſpective Occupiers in reſpect of ſuch Lands; and alſo the Value of Tythes, where taken in Kind, or of the Sums paid in Satisfaction for the ſame; after deducting from ſuch Aggregate Amount the Fourth Part thereof.

1ſt. *INCOME of Owners of Lands.*

FIRST CASE.

Income of Lands occupied by the Owner.

Such Income ſhall be taken at the Amount of One Year's Rent, according to the Rate at which ſuch Lands are worth to be let by the Year, according to the ordinary Rent of Lands of like Quality in the ſame Neighbourhood, Regard being had to the Demands to which ſuch Lands may be liable for or in reſpect of Tythes, or any Satisfaction for the ſame, or from which Demands ſuch Lands may be free; and alſo a Sum not leſs than the Amount of One Quarter, or more than One Half, of the Annual Value, eſtimated as aforeſaid, in Addition to ſuch Rent; and where the Lands 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, then the ſame ſhall be valued at One Year's Rent only of Lands of the like Quality, eſtimated as aforeſaid.

DEDUCTIONS to be made from the FIRST CASE.

The Amount of Land Tax payable from the Fifth Day of *February* laſt paſt for One Year.

The Amount of Fee Farm Rents, Quit Rents, Rent Charges, Ground Rents, and other Rents payable by ſuch Owner, or other Charges which the Owner of the Land ſhall be bound by Tenure to pay, or for the Expence of Drainage under any Commiſſion of Sewers, eſtimated for One Year, as aforeſaid, next preceding the Delivery of the Schedule.

Repairs of Buildings, conſiſting of a principal Meſſuage, occupied by the Owner, and other Buildings, occupied with a Farm of Lands or Tythes at an Average, to be ſettled at the Diſcretion of the Commiſſioners under all the Circumſtances, not exceeding Eight Pounds *per Centum* on the Annual Value of the Farm, eſtimated as aforeſaid; but if there be no principal Meſſuage, then at the like Average, not exceeding Three Pounds *per Centum* on the like Annual Value:

Alſo on Account of Expences in draining Lands, ſuch Sum as the Commiſſioners ſhall allow, not exceeding in any Caſe Three Pounds *per Centum* on the Annual Value of the Lands improved by ſuch Drainage.

And in reſpect of Embankments from the Sea, or any River, when the ſame ſhall be neceſſary for the Occupation of Lands, or by reaſon of Tenure therein, ſuch Sum as the Commiſſioners, under all the Circumſtances, ſhall allow.

SECOND CASE.

Houſes and Buildings occupied by the Owner.

The Annual Value of ſuch Houſes or other Buildings ſhall be taken according to the fair Rent at which Houſes of the like Deſcription are uſually let or might be let by the Year, unfurniſhed, as near as may be; but where the ſame are or ſhall be rated to the Tax on Inhabited Houſes, then not to be taken at leſs than ſuch Rate.

DEDUCTIONS.

Repairs, at the beſt Average, in the Judgement of the Commiſſioners, and not exceeding Ten Pounds *per Centum* on the Annual Value, eſtimated as aforeſaid.

Other Deductions as in the Firſt Caſe.

THIRD CASE.

Lands in Occupation of Tenants at Rack Rent.

The Annual Value of ſuch Lands ſhall be taken at the full Amount of the Rent reſerved.

DEDUCTIONS.

As in the Firſt Caſe, if payable by the Owner; and alſo the Amount of the Tythes, or the Satisfaction for the ſame, and Rates and Taxes, if payable by the Owner, and alſo the actual Expences of collecting the Rents.

FOURTH CASE.

Lands demiſed to Tenants in Conſideration of a Fine paid and Rent reſerved.

The Annual Value of ſuch Lands ſhall be taken at the Amount of the Rent for One Year, and of ſuch further Sum in reſpect of the Fines from the ſaid Lands, as will amount to a Sum equal to the Receipts of One Year, on ſuch Average as ſhall be ſettled or confirmed by the reſpective Commiſſioners before whom the Queſtion ſhall be depending.

DEDUCTIONS.

As in the Firſt Caſe, if payable by the Owner.

FIFTH

FIFTH CASE.

Lands demiſed to Tenants in Conſideration of a Fine without Rent reſerved, or a nominal Rent only.

A fair Average of the Fines, as under the Fourth Caſe.

DEDUCTIONS.

As under the Firſt Caſe, if payable by the Owner.

SIXTH CASE.

Houſes demiſed to Tenants at Rack Rent.

The Annual Value of ſuch Houſes ſhall be taken at the full Amount of the Rent reſerved for One Year.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Caſe.

Other Deductions, as under the Firſt Caſe, as far as the ſame are applicable, if payable by the Owner.

SEVENTH CASE.

Houſes demiſed to Tenants in Conſideration of Rent reſerved and Fine.

As under the Fourth Caſe, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Caſe.

Other Deductions, as under the Firſt Caſe, as far as the ſame are applicable, if payable by the Owner.

EIGHTH CASE.

Houſes demiſed to Tenants in Conſideration of a Fine, without Rent, or a nominal Rent only.

As under the Fifth Caſe, *mutatis mutandis*.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Caſe.

Other Deductions, as under the Firſt Caſe, as far as the ſame are applicable, if payable by the Owner.

NINTH CASE.

Tythes in reſpect of Owners.

To be eſtimated on a fair Average for Three Years preceding, of the actual Value, if taken in Kind, Regard, in ſuch Caſe, being had to the Expence incurred in collecting the ſame, or, if compounded for, of the Compoſitions received for the ſame.

DEDUCTIONS.

As under the Firſt Caſe, as far as the ſame are applicable, if payable by the Owner; and alſo all Payments made on Account of Parochial

and other Rates, Taxes, and Aſſeſſments, in reſpect of ſuch Tythes which ſhall be payable by the Owner.

TENTH CASE.

Profits of Manors, or of Timber or Woods, uſually cut, periodically, and in certain Proportions, Mines, and other Profits of uncertain Annual Amount.

Value on ſuch Average as ſhall be ſettled by the reſpective Commiſſioners, before whom the Queſtion ſhall be depending, except in the Caſe of Mines, where the Average ſhall be taken on a Term not exceeding Five Years.

DEDUCTIONS.

As under the Firſt Caſe, as far as the ſame are applicable, if payable by the Owner.

2d. *INCOME of Tenants of Lands, Tenements, and Hereditaments.*

ELEVENTH CASE.

Lands or Hereditaments occupied by Tenants at Rack Rents.

If the Annual Value of ſuch Lands or Hereditaments, eſtimated as herein-before directed in the General Rule for eſtimating the Annual Value of all Land, be under Three hundred Pounds, then the Income ſhall be taken at not leſs than One Half, or more than Two Thirds of ſuch Value; and if at Three hundred Pounds or upwards, then at not leſs than Three Fifths or more than Three Fourths of ſuch Value.

DEDUCTIONS.

Such and no other Deductions as are herein-after comprized under the Head of GENERAL DEDUCTIONS, if payable by the Tenant.

TWELFTH CASE.

Mines, Tythes, Woods, and other Hereditaments of uncertain Amount, when occupied by Tenants, to be charged as the ſame would be charged in the Hands of the Owner, deducting alſo the Rent payable for the ſame.

THIRTEENTH CASE.

Lands or Tenements demiſed in Conſideration of Fines, whether with or without a Rent reſerved.

The Value of ſuch Lands or Tenements ſhall be eſtimated at the Value at which the ſame would be eſtimated in the Caſe of an Owner occupying the ſame, deducting therefrom a Sum equal to the Annual Value of Payments reſerved to the Owner, as directed to be eſtimated in the Fourth Caſe.

DEDUCTIONS as in the Eleventh Caſe.

3d. *INCOME*

3d. *INCOME of Meſne Leſſors, under Demiſes, in Conſideration of Fines, whether with or without a Rent reſerved, and of Lands or Tenements demiſed upon improveable Leaſes.*

FOURTEENTH CASE.

In every ſuch Caſe, every Meſne Leſſor or Leſſors ſhall be charged as Owner, deducting therefrom ſuch Rent and Average of Fines (if any) as ſhall be paid thereout to his or her immediate Leſſor.

II. *INCOME ariſing from Perſonal Property and from Trades, Profeſſions, Offices, Penſions, Stipends, Employments, and Vocations.*

FIFTEENTH CASE.

1ſt. *INCOME from any Trade, Profeſſion, Office, Penſion, Stipend, Employment, or Vocation.*

The Annual Value to be taken for the Firſt Year of being charged, either at not leſs than the full Amount of the Profits or Gains of ſuch Trade, Profeſſion, Office, Penſion, Stipend, Employment, or Vocation, within the preceding Year, or, at the Election of the Perſon charged, at a Sum not leſs than the fair and juſt Average for One Year of the Amount of the Profits or Gains of ſuch Trade, Profeſſion, Office, Penſion, Stipend, Employment, or Vocation, in the Three Years preceding, and in all ſucceeding Years, the Annual Value to be reckoned according to the ſame Mode which the ſaid Perſon ſhall have choſen to take in the Firſt Year.

DEDUCTIONS.

No other Deductions to be made from ſuch Annual Value, than ſuch as are herein-after comprized under the Head of GENERAL DEDUCTIONS; except Two Thirds of the Rent paid by the Tenants of Houſes, Part whereof is occupied and uſed by ſuch Tenants as an Open Shop for Retail Trade only; or by Innkeepers and other Perſons licenſed to ſell Wine, Ale, or other Liquors, by Retail; or by Perſons keeping any School, Academy, or Seminary for Learning, and uſually having their Scholars to board and lodge (to a Number not leſs than Ten) in their reſpective Dwelling Houſes; and alſo, except any Rate charged in reſpect thereof by virtue of any Act for granting an Aid to His Majeſty by a Land Tax; or on Offices, Penſions, Stipends, or Perſonal Eſtates, by any Act for the Services of the Year for which the Computation ſhall be made; or upon Penſions, or Salaries, Fees, and Wages, in reſpect of Offices of Profit, by an Act, paſſed in the Seventh Year of the Reign of King *George* the Firſt; or upon Penſions, Gratuities, Offices, or Employments of Profit, by an Act, paſſed in the Thirty-firſt Year of His late Majeſty King *George* the Second.

SIXTEENTH CASE.

2d. *INCOME from Annuities, Intereſt of Money, Rent Charge, or other Payments of the like Nature.*

The Annual Value, with reſpect to Income derived from Property poſſeſſed by the ſame Perſon during the Whole of the preceding Year, to be taken at not leſs than the whole Income which became payable in reſpect thereof, within the Year preceding, ending on the Fifth Day of *February* in each Year, or on ſuch other Day of the Year as the Annual Payments have been uſually completed; and with reſpect to Income ariſing from Property not poſſeſſed by the ſame Perſon during the Whole of the preceding Year, at not leſs than the whole Income (as far as the ſame can be computed) which will become payable in the ſucceeding Year.

GENERAL DEDUCTIONS to be allowed; and alſo any Tax or Charge in reſpect of the ſame, impoſed by any Act or Acts.

III. *INCOME ariſing out of* Great Britain.

SEVENTEENTH CASE.

1ſt. *From Foreign Poſſeſſions.*

The full Amount of the actual Annual Net Income received in *Great Britain,* either eſtimating ſuch Receipt in the Firſt Year of being charged, at the Election of the Perſon charged, according to the Year ending the Fifth Day of *February* immediately preceding ſuch Eſtimate, or according to the Average of the Three Years preceding ſuch Fifth Day of *February,* or on ſuch Day in each Year on which the Account of ſuch Income has been uſually made up; and in all ſucceeding Years, the Annual Receipt to be reckoned in the ſame Mode which the Perſon charged ſhall have choſen to take in the Firſt Year.

GENERAL DEDUCTIONS to be allowed.

EIGHTEENTH CASE.

2d. *MONEY ariſing from Foreign Securities.*

The Annual Income of ſuch Securities, if the ſame were exiſting in the preceding Year, to be eſtimated according to the Produce of ſuch Year, and if the ſame were not then exiſting, to be computed upon the expected Produce of the current Year.

GENERAL DEDUCTIONS to be allowed.

IV. *INCOME*

IV. *INCOME not falling under any of the foregoing Rules.*

Such Income to be eſtimated to the beſt of the Knowledge and Belief of the Perſon entitled thereto; and ſuch Eſtimate to be delivered to the Commiſſioners, together with a Statement of the Nature of ſuch Income, and the Grounds on which the Amount thereof ſhall have been ſo eſtimated.

GENERAL DEDUCTIONS to be allowed.

GENERAL DEDUCTIONS FROM INCOME.

1. The Amount of Annual Intereſt payable for Debts owing by the Party, or charged upon the Property of the Party, from which any Income ſhall ariſe.

2. The Amount of Allowances to any Child or Children, or other Relations, ſuch Child or Children, or other Relation or Relations, not making a Part of the Family of the Party, and of whoſe Names and Places of Reſidence the Aſſeſſors and Surveyors ſhall have had Notice.

3. Aſſeſſed Taxes, under the Two Acts of the Thirty-eighth Year of the Reign of His preſent Majeſty, 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 for repealing the Duties upon Male Servants, Carriages, Horſes, Mules, and Dogs, and for granting to His Majeſty other Duties in lieu thereof. c. 40, 41.

4. The Amount of any Annuity payable by the Party, either as a Debt or Charge upon his or her Income, (excepting any Payment to the Wife of any Party living with ſuch Party, for which ſhe, or any Truſtee or Truſtees on her Behalf, ſhall not be duly charged under this Act.)

5. Perſons who have made or ſhall make Inſurance on their reſpective Lives, or on the Lives of their reſpective Wives, ſhall be at Liberty, in Addition to any other Deductions, to deduct the Amount of the Premium of ſuch Inſurance for the current Year.

6. Perſons entitled to any Income during and depending upon the Life or Lives of any other Perſon or Perſons who have made, or ſhall make, Inſurance on the Life or Lives of ſuch other Perſon or Perſons, ſhall be at Liberty, in Addition to any other Deductions, (except the Deduction herein-after mentioned), to deduct the Amount of the Premiums of ſuch laſt mentioned Inſurance for the current Year; provided that if, after the Death of ſuch other Perſon or Perſons on whoſe Life or Lives ſuch Inſurance ſhall have been made, the Income, or any Part thereof from which ſuch Premiums have been deducted, ſhall be continued, or the Eſtate from whence the ſame aroſe renewed, or ſhall have been uſually continued, or the Eſtate from whence the ſame aroſe ſhall have been uſually renewed by the Payment of a Fine or Fines, then and in ſuch Caſe no Deduction ſhall be allowed on Account of ſuch Fine or Fines which ſhall have been paid, or would become payable, on any ſuch Renewal.

PARTICULAR DEDUCTIONS FROM INCOME.

1. The Amount of the Tenths paid by any Eccleſiaſtical Perſon within the Year preceding that in which the Computation ſhall be made.

2. Procurations and Synodals paid by Eccleſiaſtical Perſons, on an Average of Seven Years preceding that in which the Computation ſhall be made.

3. Repairs of Chancels of Churches by any Rector, Vicar, or other Perſon bound to repair the ſame, on an Average of Twenty-one Years preceding, as aforeſaid.

(B.)

STATEMENTS of INCOME.

In the Caſes of all Perſons reſident in Great Britain, *and Perſons generally reſident out of* Great Britain, *having Income under Two hundred Pounds:*

I *A. B.* do declare, That my Income [*or, in the Caſe of a Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee,* that the Income of *C. D. or,* of the Corporation, Company, Fraternity, or Society of *as the Caſe may be,* for whom I am a Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee] eſtimated according to the Directions and Rules of an Act, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act* [*here ſet forth the Title of the Act*] doth not exceed the Sum of [*in all Caſes where the Income exceeds Sixty Pounds, and does not amount to Two hundred Pounds, add alſo*] and that I am willing to pay the Sum of for my Contribution [*or, in the Caſe of a Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee,* I do propoſe on Behalf of the ſaid *C. D.* that the Sum of ſhould be paid for his, [her, *or* their] Contribution] for One Year, from the Fifth Day of *April* to the Fifth Day of *April* the ſame being not leſs than One Part of my [*or,* his, her, *or* their] Income, eſtimated as aforeſaid, to be paid according to the Directions of the ſaid Act. Dated the

Signed

WE whoſe Names are underwritten do teſtify that the Signature of is of his proper Hand Writing, and that the ſame was ſigned in our Preſence.

INCOME

INCOME *of* TWO HUNDRED POUNDS, *or upwards*:

I *A. B.* do declare, That I am willing to pay the Sum of for my Contribution [*or, in the Case of a Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in the Case of any Corporation, Company, Fraternity, or Society of Perſons*, I *A. B.* do propoſe on the Behalf of *C. D.* or of the Corporation, Company, Fraternity, or Society of [*as the Case may be*] for whom I am Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, that the Sum of ſhould be paid for his, [her *or* their] Contribution] for One Year, from the Fifth Day of *April* until the Fifth Day of *April* in purſuance of an Act, intituled, *An Act*, &c. And I do declare, That the ſaid Sum of is not leſs than One Tenth Part of my [*or*, his, her, *or* their] Income, eſtimated according to the Directions and Rules preſcribed by the ſaid Act, to the beſt of my Knowledge and Belief. Dated

Signed

WE whoſe Names are underwritten do teſtify that the Signature of is of his proper Hand Writing, and that the ſame was ſigned in our Preſence.

(C.)

NOTICE to be given to the Aſſeſſors by any Perſon engaged in Trade or Manufacture, or by any Body, Corporation, Company, Fraternity, or Society.

TAKE Notice, That I, [*or* We, *if Partners, or if not on his own Account*, on the Behalf of] am [*or* are] engaged in Trade or Manufacture, viz. [*Here ſet forth the Branch or Branches of Trade or Manufacture, and the Place or Places where the ſame is carried on*] and mean to be charged to the Rates and Duties granted by an Act of the Thirty-ninth Year of the Reign of His preſent Majeſty, under the Powers and Proviſions veſted in and given to the Commercial Commiſſioners for the of in the County of

SCHEDULE

(D.)

SCHEDULE of INCOME

N°	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Value. £.	s.	d.
1.	Lands occupied by me as Owner - - - - - - - - - - - - -			
2.	Houſes and Buildings occupied by me as Owner - - - - - - - - - -			
3.	Lands in Occupation of Tenants at Rack Rent - - - - - - - - - -			
4.	Lands demiſed to Tenants in conſideration of a Fine paid and Rent reſerved - - - { Amount of Fines, on an Average of Years / Amount of Rent - - - } £. s. d.			
5.	Lands demiſed to Tenants in conſideration of a Fine, without any Rent reſerved, or nominal Rent only - - - - - - { Amount of Fines received, upon an Average of Years - - }			
6.	Houſes demiſed to Tenants at Rack Rent - - - - - - - - - - -			
7.	Houſes demiſed to Tenants in conſideration of Rent reſerved and Fine - - - - - - -			
8.	Houſes demiſed to Tenants in conſideration of a Fine without Rent, or a nominal Rent only -			
9.	Tythes received in Kind, or Compoſition reſerved for the ſame - { Amount of Average Receipt for Three Years - - - }			
10.	Profits of { Manors - - - - - - - Average Receipt for Years / Timber - - - - - D° - - D° - - / Woods - - - - - D° - - D° - - / Mines - - - - - D° - not exceeding Five Years / Other Profits of uncertain Amount D° - - for Years } £. s. d.			
11.	Lands or Hereditaments demiſed to me, as Tenant at Rack Rent - - - - - - -			
12.	Profits of { Manors - - - / Timber - - - / Woods - - - / Other Hereditaments of uncertain Amount - } demiſed to me, - - - - - *Average the ſame as the 10th Caſe, deducting the Rent payable.* / Tythes - { taken in Kind - / compounded for - } as in the 9th Caſe, deducting the Rent - £. s. d.			
13.	Lands or Tenements demiſed to me in conſideration of a Fine, whether with or without a Rent reſerved; Annual Value - - - - - - - - - - - - - - £. s. d.			
14.	{ Lands or Tenements demiſed to me in conſideration of Fine, with or without a Rent, and underlet to a Tenant - - - - - - - - / Lands demiſed to me at Rent, and underlet to a Tenant at an improved Rent }			
15.	From Profeſſion, Offices, Penſions, Stipends, Employment, Trade, or Vocation - - - -			
16.	From Annuities, Intereſt of Money, Rent Charge, and other Payments and Allowances applied to my Uſe, including Income of the Wife, if any, for which ſhe or her Truſtee or Truſtees ſhall not be charged by virtue of this Act, living with Huſband, though ſeparately ſecured			
17.	From Foreign Poſſeſſions - - - - - - - - - - - - - -			
18.	From Money ariſing from Foreign Securities - - - - - - - - - - -			
19.	From any Income not falling under any of the above Heads, or within the Rules preſcribed by the Act / Nature of the Income, and Grounds on which the Amount thereof is eſtimated - - - - - - - - - - - -			
	Total Amount of Property - - - £.			
	Deductions from above - - - - -			
	Income chargeable - - - - £.			

(D.)

A. B. [*Deſcription*] of the Diviſion of

DEDUCTIONS.

	£.	s.	d.	£.	s.	d.
Land Tax payable on the ſeveral Properties mentioned under Nos on the other Side, from the Day of to the Day of laſt paſt						
Fines paid upon an Average of Years						
Fee Farm Rents payable out of Nos on the other Side						
Quit Rents, payable out of Nos D°						
Rent Charges, payable out of Nos D°						
Ground Rent, payable out of Nos D°						
Other Rents, payable out of Nos D°						
Tenths						
Procurations, Synodals, payable (by Eccleſiaſtical Perſons) out of N° upon an Average of Seven Years						
			For One Year preceding the Delivery of this Schedule.			
Repairs — Of Farm, with principal Meſſuage, under Nos						
Repairs — Of Farm Buildings, without principal Meſſuage, under Nos						
Repairs — Of draining Lands, under Nos						
Repairs — Of Embankments, under Nos						
Repairs — Of Houſes and Buildings not occupied with a Farm, under Nos						
Repairs — Of Chancels of Churches by Rectors, Vicars, and others bound to repair the ſame, upon an Average of 21 Years						
Tythes — Expences in collecting the ſame, upon an Average of Three Years						
Tythes — Value thereof paid in Kind, upon D° Average						
Tythes — Value of Compoſition for the ſame, upon D° Average						
Annual Intereſt payable for Debts, Perſonal						
Annual Intereſt payable for Debts, Charged on Nos						
Allowances to Children, or other Relations; *viz.* [ ]						
Aſſeſſed Taxes under Acts 38 Geo. III. c. 40. & 41.						
Annuities						
Land Tax on Perſonal Eſtates, Offices, Penſions, &c.						
Premiums of Inſurance on Life						
Total Amount of Deductions				£.		

Memorandum:—*The local Situation of the ſeveral Properties in the oppoſite Column muſt here be deſcribed under their reſpective Numbers; and if in Great Britain, the ſeveral Pariſhes and Counties in which they are ſituate, together with the ſeveral Places of Reſidence of the Party.*

Witneſs my Hand, this Day of

(E.)

DECLARATION of the Number of CHILDREN.

I *A. B.* do declare, That I have the under-mentioned Child (*or* Children) born in lawful Wedlock, and maintained by me at my Expence; (*videlicet,*) *C. D.* of the Age of *E. F.* of the Age of and *G. H.* of the Age of in reſpect of whom I claim an Abatement in purſuance of the ſaid Act, and am ready to verify this my Declaration as the Act requires.

(F.)

PRECEPT of the COMMISSIONERS.

WE being of the Commiſſioners appointed to carry into Execution the general Purpoſes of an Act, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act,* [*here ſet forth the Title of the Act*] for the of do hereby require you to return, or cauſe to be returned, within the Space of Ten Days after the Date of this our Precept, at our Office, ſituate at between the Hour of in the Forenoon and the Hour of in the Afternoon, unto us, or ſuch of the Commiſſioners appointed for the Purpoſes aforeſaid, for the ſaid of who ſhall be there preſent at the Time of making your Return, a Schedule of Particulars of Property from which your Income, chargeable under the ſaid Act, ought to be eſtimated, with the Amount of Deductions to be made therefrom, under the Heads contained in, and according to the Forms hereunto annexed, or ſuch of them as the Caſe ſhall require. Thereof fail not.

Given under our Hands, this Day of

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