ANNO TRICESIMO NONO

GEORGII III. REGIS.

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of Notices delivered (under § 38, 39. of the recited Act) before the passing of this Act, extended to *April* 5.

all Cases where such Notices shall have been delivered previous to the passing of this Act, be and is hereby extended until and upon the Fifth Day of *April* One thousand seven hundred and ninety-nine; and that every Person who ought to make a Return of such Lists and Statements, and who shall have omitted or shall omit to return the same within the Period required by the said recited Act, who, before or on the Expiration of the said Fifth Day of *April* as aforesaid, shall make a Return of such Lists and Statements as by the said recited Act is required, shall be and is hereby indemnified, freed, and discharged, from and against all Penalties and Forfeitures incurred, or to be incurred for or by reason of such Omission; and every such Return made within the Time limited by this Act shall be of the like Force and Effect as if the same had been made within the Time limited by the said recited Act.

Returns of the Amount of Income, and of intended Payments thereon, may be delivered under Cover, sealed up, to the Assessors: Penalty on Assessors opening, or suffering the same to be opened, before they are delivered to the Commissioners, not exceeding 20*l.*

II. And be it further enacted, That it shall be lawful for any Person or Persons required to return any Lists and Statements of Income under the said recited Act to deliver under Cover, sealed up, such Part of such Returns as relates to the Statement of the Amount of the Sum or Sums intended to be paid by such Person or Persons in respect of the Income of such Person or Persons, or of any Infant, Idiot, Lunatick, Married Woman, or other Person, on whose Behalf such Person or Persons shall be required to return any such Statement; which Return, under Cover sealed up, and superscribed with a Declaration that the same contains the Statement of the Person or Persons whose Name or Names is or are signed thereto, shall be delivered within the Period herein-before, or in the said Act limited, to the Assessor or Assessors to whom such Statement ought to be delivered, according to the Directions of the said Act, and shall be as effectual as if the same had been returned to the Assessor or Assessors in the Manner directed by the said Act; and if any Assessor shall open, or cause, or procure, or permit, or suffer to be opened, any Cover, containing any such Statement so delivered, sealed and superscribed as aforesaid, or shall neglect to take such due Care of any Statement delivered to him as aforesaid, as that any such Statement, or Cover thereto, sealed up as aforesaid, shall be opened by any Person or Persons after the same shall have been delivered to such Assessor, and before the same shall be delivered by such Assessor to the Clerk to the Commissioners for the Purposes of the said Act, as in the said recited Act is directed, or that the same shall not be kept so sealed as aforesaid, and delivered, without having been in any way opened, to the Clerk to such Commissioners as aforesaid, every such Assessor shall forfeit and pay, for every such Offence, any Sum not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered under the said recited Act: Provided always, That all Lists and Returns to be made by any such Person or Persons under the said recited Act, of the Name or Names of any Lodgers or Inmates, or any Person or Persons whatever, of whose Incomes or Place of Residence any List or Return ought to be made, and all Notices of the Intention of such Person to be charged to the Duties granted by the said Act at any other Place of Residence, or of being charged thereto by any Commercial Commissioners, shall be delivered open to such Assessor or Assessors in the Manner directed by the said Act.

Return of Names of Lodgers and others chargeable, or of Notices of being charged elsewhere, or by Commercial Commissioners, to be delivered open to the Assessors.

III. And

III. And whereas Difficulties may arise in the Execution of the said Act of the present Session of Parliament, respecting the Qualification of Commissioners to be chosen under the Authority of the said Act in certain Places: Be it therefore enacted, That so much of the said Act as requires the Qualification, consisting wholly of Personal Estate, of any Person to be a Commissioner for the Purposes of the said Act for any City, Borough, Town, or Place in *Great Britain*, such City, Borough, Town, or Place, not being a County of itself, to be of the Value of Ten thousand Pounds, or as prescribes the Qualification of any Person to be a Commissioner for the Purposes of the said Act, or a Commissioner for hearing and determining Appeals for any County at large in *Great Britain*, as far as respects the Counties herein-after mentioned, shall be, and the same is hereby repealed.

Certain Qualifications in § 23, of the former Act repealed.

IV. And be it further enacted, That no Person shall be capable of acting as a Commissioner for the Purposes of the said Act, within and for any City, Borough, Town, or Place, in *Great Britain*, other than Cities, Boroughs, Towns, and Places, being respectively Counties of themselves, by virtue of any Qualification consisting of Personal Estate in the Whole or in Part, unless the same, if consisting wholly of Personal Estate, shall be of the Value of Three thousand Pounds, or shall, together with his own Estate, consisting of Lands, Tenements, or Hereditaments, be of the said Value of Three thousand Pounds, (such Value to be in such last mentioned Case estimated as by the said Act is directed in respect of Qualifications consisting of Personal Estate, and also of Estate in Lands, Tenements, or Hereditaments), under the Penalty that every Person acting without the Qualification in Lands, Tenements, or Hereditaments, as in the said Act is mentioned, or the Qualification required by this Act, shall forfeit and pay the Sum of Fifty Pounds, to be recovered as the like Penalty may be recovered by the said recited Act.

Qualification for Commissioners for Cities, &c. not being Counties, in Personal Estate, 3,000 *l.* or to that Amount, including Lands, &c. valued together as in § 26 of c. 13.

V. And be it further enacted, That no Person shall be capable of acting as a Commissioner for the Purposes of the said Act, or as a Commissioner for hearing and determining Appeals within or for the County of *Monmouth*, or any of the Counties at large within the Dominion of *Wales*, or in that Part of *Great Britain* called *Scotland*, unless he shall be possessed of a Personal Estate of the like Value, or be seised or possessed of an Estate in Lands, Tenements, or Hereditaments of the like Nature, and of Three Fifths of the Value as is required as the Qualification of a Commissioner for the Purposes of the said Act, or of a Commissioner for hearing and determining Appeals respectively within and for any other County at large in *Great Britain*, under the Penalty in the said Act contained, for acting without the Qualification therein required in such Cases.

Qualification of Commissioners and Commissioners of Appeal in *Monmouthshire* and the Counties in *Wales* and *Scotland*, shall be 3-5ths of that required for other Counties at large, by § 23 of c. 13.

VI. And be it further enacted, That it shall be lawful for the Master of His Majesty's Household, the First Clerk of the Household, the Clerk of the Kitchen, and the several other Officers who, by virtue of their Offices, have heretofore acted or may act in Execution of the Act passed in the Thirty-eighth Year of His present Majesty's Reign, for granting an Aid to His Majesty by a Land Tax, in the Liberty of the Palaces of *Whitehall* and *Saint James's*, to act, by virtue of their said Offices,

Master of the Household, and other Officers who act as Commissioners of Land Tax in the Liberty of the Palaces, may act in

the Execution of the said Act as far as relates to Assessments under c. 13, without any other Qualification than the Possession of their Offices. Appeals to be made from them to the Commissioners of Appeals for *Middlesex*.

Offices, in the Execution of the said first mentioned Act, as far as relates to any Assessment to be made by virtue thereof on any Person or Persons within the said Liberty, without any special Appointment for that Purpose; and that no other Qualification shall be required of any such Officers, who shall act in the Execution of the said first mentioned Act, by virtue of their said Offices, than the Possession of such respective Offices and Places; and that no such Officer shall be liable to any Penalty inflicted by the said first mentioned Act, for acting in the Execution thereof as aforesaid, without being possessed of any other Qualification than such Offices respectively; provided that all Appeals from such last mentioned Commissioners shall be heard and determined before the Commissioners of Appeals appointed for the County of *Middlesex*.

Commissioners for the Inns of Court, &c. to be selected by the Benchers: And Appeals to be made to the Commissioners of Appeal for *London* and *Middlesex*.

VII. And be it further enacted, That the Commissioners for the Purposes of the said first mentioned Act, to be appointed for the several Inns of Court and Chancery in *London* and *Middlesex*, shall be selected and nominated by the respective Benchers for the Time being, having the Superintendance of the said Societies of the respective Societies thereunto belonging, or the major Part of them present at any Meeting to be summoned by the respective Treasurers of those Societies for the Time being; provided that all Appeals from the Inns of Court and Chancery shall be heard and determined by the respective Commissioners of Appeals to be appointed, under the said Act, for *London* and *Middlesex* respectively.

Commissioners for the Universities to be of the Degree of M. A. or LL.B., and Masters or Fellows of Colleges resident therein; such Degrees, *etc.* to be a sufficient Qualification.

VIII. And be it further enacted, That every Commissioner to be appointed for the respective Universities of *Oxford* and *Cambridge* shall be of the Degree of Master of Arts, or Bachelor of Laws, or some higher Degree, and shall be a Master or Fellow of a College or Hall there, and resident therein; and that no other Qualification shall be required of any such last mentioned Commissioners, who shall act in the Execution of the said Act, by virtue of their Degrees and Promotions in such Universities and Colleges, than the Possession thereof respectively, and Residence there as aforesaid; and that no such Master or Fellow, resident as aforesaid, shall be liable to any Penalty inflicted by the said first mentioned Act for acting in the Execution thereof as aforesaid, without being possessed of any other Qualification than such Degrees and Promotions as aforesaid.

The Liberty of the *Isle of Ely*, and each of the *Cinque Ports*, to be considered as a City being a County; and the Qualification and Appointment of Commissioners to be as under § 24, of c. 13.

IX. And be it further enacted, That, for the Purposes of the said first mentioned Act, the Franchise or Liberty of the *Isle of Ely*, and every of the Cinque Ports, shall be considered in the same Respect as a City or Town, being a County of itself, is by the said Act considered, and that the same Qualification, and no other, shall be required for a Commissioner for the said Purposes in such Franchise or Liberty, and in every such Cinque Port; and the Appointment of such Commissioner shall be made in like Manner for such Franchise or Liberty, or every such Cinque Port, as is required and directed by the said Act in respect of such Commissioner for any City or Town in *Great Britain* being a County of itself; provided that all Appeals from such last mentioned Commissioners shall be heard and determined before the Commissioners of Appeals appointed for the County at large wherein such Cinque Port is situate.

X. And

X. And be it further enacted, That it shall be lawful for the respective Persons empowered to chuse Commissioners for the Purposes of the said first recited Act, for any City, Borough, Cinque Port, Liberty, Town, or Place, where separate Commissioners of assessed Taxes shall have usually acted in the several Wards, Parishes, or Divisions thereof, in the Execution of former Acts, to chuse Commissioners, for the Purposes of the said recited Act, for each such Ward, Parish, or Division, in like Manner as they are empowered by the said recited Act to chuse Commissioners for each Division of a County or Riding.

In Cities, &c. separate Commissioners may be chosen for each Ward, Parish, &c. where separate Commissioners of Taxes have usually acted.

XI. And be it further enacted, That in every Place where Commercial Commissioners shall be appointed under the said first recited Act, the Assistants to such Commercial Commissioners shall be named and appointed by such Persons respectively who are authorized to appoint such Commercial Commissioners.

Assistants to Commercial Commissioners shall be appointed in all Cases by those who appoint such Commissioners.

XII. And be it further enacted, That in estimating the Value of Personal Estate required for the Qualification of a Commissioner under the said first recited Act, the Interest or Dividend of any Publick Stock or Fund to the Amount of Four Pounds *per Annum*, shall be considered as equivalent to One hundred Pounds of Personal Estate, and so after that Rate for any greater or less Sum.

Interest or Dividend of Stock to the Amount of 4*l. per Ann.* to be taken as 100*l.* Personal Estate, in respect to Qualification for Commissioners.

XIII. And be it further enacted, That all Appeals from the Commissioners to be appointed for the County of the City of *York* shall be heard and determined by the Commissioners of Appeals appointed for the North Riding of the County of *York*; and all Appeals from the Commissioners to be appointed for the County of the City of *Bristol* shall be heard and determined by the Commissioners of Appeals for the County of *Gloucester*.

Appeals from the City of *York* to be to the Commissioners of Appeal for the North Riding; and those for *Bristol* to the Commissioners for *Gloucestershire*.

XIV. And be it further enacted, That every Person who shall, under and by virtue of the said first mentioned Act, have signified, or shall hereafter signify his or her Intention to be assessed by the Commercial Commissioners appointed or to be appointed under the said first mentioned Act, in the Manner thereby directed, shall, on or before the Thirtieth Day of *March* One thousand seven hundred and ninety-nine, in case Commercial Commissioners shall be then appointed for the District within which such Person shall reside, or otherwise within Ten Days after such Appointment, and in every subsequent Year on or before the Thirtieth Day of *March* in such Year, deliver a Statement of his or her Income, made according to the Directions of the said Act, to such Commercial Commissioners, or to the Person appointed or authorized in Manner directed by the said Act to receive the same; and such Commissioners, or such Person as aforesaid, shall thereupon give to the Person or Persons delivering such Statement, or to the Person attending on his, her, or their Behalf, a Certificate under the Hand of any One or more of such Commissioners, or under the Hand of the Person so appointed and authorized by them as aforesaid, of the Delivery of his, her, or their Statement, according to the Directions of the said first mentioned Act, which Certificate shall, within Three Days after Delivery thereof, be shewn and presented to the Assessors, or One of them, of the District in which he, she, or they shall have signified his, her, or their Intention of

Persons intending to be assessed by Commercial Commissioners shall, (before *March* 30, 1799, if Commissioners are appointed, or if not, within Ten Days after Appointment of such Commissioners), and, annually, before *March* 30, deliver a Statement of their Income to such Commissioners; who shall thereupon give a Certificate of such Delivery, which shall within Three Days be produced to the Assessor of the

Diſtrict, who ſhall indorſe the ſame: Perſons neglecting to deliver ſuch Statement, or to tranſmit the Certificate to the Aſſeſſors, ſhall be aſſeſſed by the General Commiſſioners of the Diſtrict, and alſo forfeit not exceeding 20*l.*

of being aſſeſſed as aforeſaid, who ſhall endorſe thereon that the ſame hath been, and the Time when the ſame was, ſo ſhewn and preſented to him or them; and every Perſon who ſhall neglect to deliver ſuch Statement, and to tranſmit ſuch Certificate, in the Manner and within the Time herein-before directed, ſhall be chargeable, and ſhall be aſſeſſed for his or her Income by the Commiſſioners for the Purpoſes of the ſaid Act, appointed for the Diſtrict within which ſuch Perſon ſhall reſide, as if ſuch Perſon had not returned his or her Intention of being aſſeſſed by ſuch Commercial Commiſſioners as aforeſaid; and every ſuch Perſon who ſhall neglect to deliver ſuch Statement, or tranſmit ſuch Certificate in Manner aforeſaid, whether ſuch Aſſeſſment ſhall have been made or not, ſhall forfeit a Sum, not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered under the ſaid firſt mentioned Act.

Notices ſhall be delivered by Aſſeſſors to Perſons chargable as ſoon as poſſible after *Feb.* 5, in each future Year.

XV. And, to the End that in every ſubſequent Year ſufficient Time may be given for making ſuch Returns and Aſſeſſments, be it further enacted, That the reſpective Commiſſioners for the Purpoſes of the ſaid firſt mentioned Act ſhall, as ſoon after the Fifth Day of *February* in every ſuch Year as can conveniently be done, iſſue their Inſtructions, Directions, and Warrants, to the reſpective Aſſeſſors, in order that ſuch Aſſeſſors may forthwith deliver Notices to the reſpective Parties required to make ſuch Returns by the ſaid Act, and that ſuch Returns may be delivered in Time for the making ſuch Aſſeſſments.

Certain Parts of § 106 and 109 of c. 13. (requiring Commercial Commiſſioners to tranſmit Counterparts of their Certificates to the Bank, *etc.* and the Bank *etc.* to tranſmit to ſuch Commiſſioners an Account of Sums paid and to grant Certificates) repealed.

XVI. And be it further enacted, That ſo much of the ſaid firſt recited Act as requires the Commercial Commiſſioners, appointed under the ſaid Act, to tranſmit the Counterparts of Certificates iſſued of Sums aſſeſſed by them to the Caſhier of the Governor and Company of the Bank of *England*, or to any Receiver General, in Manner directed by the ſaid Act, and alſo ſo much of the ſaid Act as requires the Caſhier of the Bank of *England*, or any Receiver General, to tranſmit to any Commiſſioner or Commiſſioners any Account of Sums of Money paid on Account of any Inſtalment or Inſtalments to be paid under that Act, and the reſpective Numbers and Letters to which any Sums remaining unpaid ſhall reſpectively relate, and alſo ſo much of the ſaid Act as relates to the granting Certificates of Payments by the Caſhier of the Bank of *England*, or ſuch Receivers General, or their Deputies reſpectively, ſhall be, and the ſame are hereby repealed.

Perſons aſſeſſed by Commercial Commiſſioners, in *London* or elſewhere, may pay their Aſſeſſments into the Bank, at Once or by Inſtalments in due Time; an Account of which Payments ſhall be kept at the Bank, and Copies allowed to be taken

XVII. And be it further enacted, That all Perſons, Bodies, Corporations, Companies, Fraternities, and Societies, aſſeſſed by the Commercial Commiſſioners appointed for the City of *London* and its Vicinity, in the ſaid firſt recited Act mentioned, and all Perſons, Bodies, Corporations, Fraternities, and Societies, aſſeſſed by any other Commercial Commiſſioners, ſhall and may pay to the Caſhier of the Bank of *England*, their ſeveral and reſpective Sums aſſeſſed, either in the Whole, or any ſuch Proportion as they ſhall think fit, ſo that the Amount required by the ſaid firſt recited Act to be paid by Inſtalments ſhall not be in Arrear after the Days fixed by the ſaid Act for the Payment thereof; and the Caſhier of the Bank of *England* ſhall, upon the Receipt of any ſuch Sum or Sums of Money, enter the ſame in the Manner directed by the ſaid Act, and ſhall, on Demand, from Time to Time, permit Copies of the Entries ſo made to be taken

taken by such Person as shall be appointed to take the same by the respective Commercial Commissioners, who shall have assessed the Sums so paid as aforesaid; and if such Commissioners shall, upon Reference to their private Books, find that any Sums so assessed are in Arrear and unpaid after the Time fixed by the said Act for the Payment thereof, such Commissioners shall proceed for the Recovery thereof in like Manner in every Respect as is directed for the Recovery of like Arrears by the said Act.

by Commercial Commissioners, who, on finding by Reference to their own Books that any Sum is in Arrear, may proceed for Recovery of the same as under § 109 of c. 13.

XVIII. And be it further enacted, That in case any Person or Persons engaged in Trade or Manufacture, and intending to be assessed by any Commercial Commissioners, appointed under the said first recited Act, for any City, Town, or Place, (except the City of *London* and its Vicinity), shall also intend to pay his, her, or their Assessment or respective Assessments at the Bank of *England*, instead of paying the same to the Receiver-general of the County, Riding, or Place, in which such Assessment shall be made, as is directed to be done by the said Act, and at the Time of delivering his, her, or their Statement or Statements of Income, or at any Time afterwards, before any Assessment shall be made upon him, her, or them, and entered in the Books of the respective Commissioners, shall signify such his, her, or their Intention in Writing, to the Commercial Commissioners to whom such Statement of Income shall have been, or shall be delivered, that then and in every such Case the said Commissioners shall insert, in the Certificate of Assessment made upon such Person, that such Notice hath been given, and shall cause the Name or Names of such Person or Persons respectively to be entered or registered in Manner in the said Act * directed, in a separate Book to be kept for that Purpose; and such Commissioners shall not in such Case be required to transmit any Counterpart of the Certificate or Certificates of any such last mentioned Assessment or Assessments to any Receiver-general, in Manner in the said Act directed, unless Default shall be afterwards made in the Payment of any such Assessment at the Bank of *England*, in the Manner required by this Act: Provided always, That the Names, alphabetically arranged, of all such Persons who shall declare their Intention to pay the Sums assessed upon them into the Bank of *England*, with their respective Places of Residence, shall be delivered to the Inspector or Surveyor of the District where such Commercial Commissioners shall be appointed.

Persons intending to be assessed by Commercial Commissioners in the Country, and proposing to pay their Assessments into the Bank, (instead of to the Receiver General under § 106 of c. 13), may, before Assessment, give Notice of such intended Mode of Payment to such Commissioners, who shall mention such Notice in (* § 97.) their Assessment, and register the Names of such Persons in a separate Book; and need not transmit Certificates to the Receivers General, except in Default of Payment. An alphabetical List of such Persons' Names to be delivered to the Surveyor of the District.

XIX. And be it further enacted, That all Persons who shall have given such Notice as aforesaid, but not otherwise, except within the City of *London* and its Vicinity as aforesaid, shall, within the respective Times limited by the said first recited Act for Payment of the Sums assessed, and on Production at the Bank of *England* of their respective Certificates of Assessment, marked, numbered, or lettered, as by the said Act is directed, pay, or cause to be paid, into the said Bank of *England* the Amount of their respective Assessments, or any Part or Proportion thereof, at such Times and in such Proportions as they shall chuse, so as the Sums with which they shall be respectively charged, or any Part thereof, shall not be in Arrear after the respective Times limited for Payment thereof under the respective Letters or Numbers marked on such Certificates, to the Account of the Commercial Commissioners acting for the City, Town, or Place, where such Certificate shall have been issued as aforesaid (which Account the Governor and Company of the Bank of *England* are hereby required to open with such Commissioners respectively for that Purpose); and

Such Persons, on producing at the Bank the Certificates of their Assessments, may pay the Amount there, either at once, or by Instalments in due Time, under the Letter, &c. marked on the Certificate; to be placed to the Account of the Commercial Commissioners of the respective Districts: The

Bank shall receive and enter the same, without requiring any Name; and shall grant Certificates for the same; which, being delivered to such Commissioners, shall discharge the Persons assessed. The Bank, when required, shall transmit to such Commissioners, Accounts of the Sums so paid, with the respective Figures and Letters under which the Payments have been made.

and the Cashier or Cashiers of the Bank of *England* shall, upon the Receipt of any such Sums of Money on account of any such Commissioners, enter the same with the said respective Numbers and Figures set opposite thereto, without requiring the Names of the Persons on whose Account the same shall be paid, and shall forthwith grant Certificates acknowledging the Receipt of such respective Sums; which last mentioned Certificates shall be delivered to such last mentioned Commercial Commissioners, and the Delivery of such Certificates to the said last mentioned Commercial Commissioners shall be a sufficient Discharge to such Persons for the Amount of the respective Sums so paid as aforesaid; and the Cashier or Cashiers of the Bank of *England* shall, from Time to Time, transmit to such last mentioned Commercial Commissioners respectively, whensoever the same shall be required by them, Accounts of all Monies so paid into the Bank of *England*, under the Account of the respective Commercial Commissioners to whose Account the same shall have been paid, with the respective Figures and Letters under which such Sums shall have been paid as aforesaid.

Within Ten Days after each Instalment, such Commissioners shall transmit an Account of the Gross Amount of all Sums paid into the Bank on such Instalments to the Receiver General, which Returns shall be received by him as Cash: And where Default is made in Payment by the Persons assessed, on Notice from the Commissioners, according to § 109, of c. 13, such Commissioners shall insert the Sum due from them in the Collector's Duplicate of Assessment, to be levied by him; and shall then deliver Counterparts of such Assessment to the Receiver General.

XX. And be it further enacted, That the respective last mentioned Commercial Commissioners shall, within Ten Days after the First, and so after each subsequent Instalment appointed for the Payment of the Duties granted by the said first recited Act, transmit to the Receivers General of the respective Counties, Ridings, or Places, where the Certificates of such Assessments shall have been issued as aforesaid, or their respective Deputies, and in *Scotland* to the Receiver General there, an Account of the Gross Amount of all the several Sums of Money so paid into the Bank of *England* under such Certificates as aforesaid, on Account of each such Instalment, which Accounts shall be received by such ReceiversGeneral as Cash, and in Discharge of so much of the said Rates or Duties granted by the said Act, as shall be mentioned in such Accounts as aforesaid; and in all Cases where any Default shall be made in the Payment of any Sum or Sums of Money contained in any such Certificates of Assessment which ought to be so paid into the Bank of *England* as last aforesaid, and such Sum of Money shall not be paid upon Notice in Writing thereof, by such Commercial Commissioners, in the Manner directed by the said Act, such Commercial Commissioners shall forthwith cause all such Sums of Money so in Arrear as aforesaid, to be inserted in the Duplicates of Assessments to be delivered to the Collector or Collectors of the Parish or Place for which such Assessment shall be made and given in Charge to such Collector or Collectors, with Warrant to levy the same in such and the like Manner, and under the like Powers, in every Respect, as is directed by the said recited Act in Cases where the Arrears are directed to be returned to the said Commercial Commissioners by the Receivers General, and shall also deliver to the respective Receivers General, or their respective Deputies, Counterparts of the Certificates of all such Assessments in Payment whereof Default shall have been made as last aforesaid, in like Manner as if such Assessments had been originally payable to such Receivers General respectively.

Such Commissioners shall annually, before *June* 5, transmit to the Tax Office Duplicates of the Gross

XXI. And be it further enacted, That the respective last mentioned Commercial Commissioners shall, on or before the Fifth Day of *June* One thousand seven hundred and ninety-nine, and so yearly in every subsequent Year during the Time in the said first recited Act mentioned, or as soon after as conveniently can be done, transmit to the Commissioners

for the Affairs of Taxes Duplicates of the groſs Amount of all Aſſeſſments made upon all Perſons who ſhall have ſignified their Intention of paying their reſpective Aſſeſſments into the Bank of *England* in Manner herein-before directed; and the Caſhier or Caſhiers of the Bank of *England* ſhall alſo, from Time to Time whenever the ſame ſhall be required, tranſmit to the ſaid Commiſſioners for the Affairs of Taxes, Accounts of the groſs Sums received at the Bank of *England* on Account of any Aſſeſſments made by any Commercial Commiſſioners appointed under the Authority of the ſaid Act, diſtinguiſhing in ſuch Accounts the Diſtricts of the reſpective Commercial Commiſſioners to whoſe Accounts ſuch Sums of Money have been paid.

Amount of all ſuch Aſſeſſments; and the Bank, when required, ſhall alſo tranſmit to the Tax Office Accounts of the Groſs Sums received under ſuch Aſſeſſments on Account of ſuch Commiſſioners in each Diſtrict.

XXII. Provided always, and be it further enacted, That nothing in the ſaid firſt recited Act contained ſhall be conſtrued to extend to reſtrain the reſpective Commercial Commiſſioners to be appointed under the ſaid Act from examining any Perſon or Perſons in the Preſence of their Secretary, Clerk, or other Perſon or Perſons duly ſworn to Secrecy, according to the Directions of the ſaid Act, nor from diſcloſing the Evidence given by them, or any of them, to ſuch Secretary, Clerk, or other Perſon or Perſons ſo ſworn, for any of the Purpoſes of the ſaid Act.

Commercial Commiſſioners may in all Caſes examine Perſons in the Preſence of ſuch Commiſſioners' ſworn Clerk, &c. or diſcloſe the Evidence to ſuch Clerk, &c.

XXIII. And be it further enacted, That it ſhall be lawful for the reſpective Commiſſioners of Appeal for any County, Riding, Shire, or Stewartry, or any Diviſion thereof, to employ a fit Perſon to be their Clerk, whoſe Duty it ſhall be to receive all Appeals to be laid before the ſaid reſpective Commiſſioners, and alſo all Statements of Commiſſioners for executing the Purpoſes of this Act, who ought to be aſſeſſed by the ſaid reſpective Commiſſioners of Appeal, and to enter the ſame in proper Books for that Purpoſe, and all ſuch other Acts as the ſaid reſpective Commiſſioners of Appeal ſhall, in the Execution of the ſaid Act, direct; and the ſaid reſpective Commiſſioners of Appeal ſhall, with the Conſent and Approbation of the Commiſſioners for the Affairs of Taxes, allow to ſuch Clerk ſuch Salary or Reward for each Day's Attendance as the ſaid reſpective Commiſſioners of Appeal, with ſuch Approbation as aforeſaid, ſhall order, not exceeding the Rate at which Attornies or Solicitors are uſually paid for the like Work; which Sums ſo ordered and allowed, the Caſhier or Caſhiers of the Bank, or the reſpective Receivers General, on the Production of the Certificates ſigned by Two or more of ſuch reſpective Commiſſioners of Appeal, certifying the Number of Days on which ſuch Clerk attended them, ſhall pay out of any Monies in their Hands of the Duties granted by the ſaid firſt recited Act.

Commiſſioners of Appeal may employ a Clerk to receive Appeals, and Statements of Income from General Commiſſioners, &c. ſuch Clerk to be paid, with the Approbation of the Tax Office, by the Bank or Receivers General, on Certificate of his Attendance, &c. by the Commiſſioners.

XXIV. And be it further enacted, That whenever Money ſhall be wanting to defray the incidental Expences of the ſaid firſt recited Act, if the Caſhier or Caſhiers of the Bank of *England*, or the reſpective Receivers General, ſhall not have then received, and have in his or their Hands ſufficient Monies of the Duties granted by this Act, it ſhall be lawful for the Lords Commiſſioners of the Treaſury, or any Three or more of them, from Time to Time to direct ſuch Caſhier or Caſhiers, or the reſpective Receivers General, to advance and pay, out of any Publick Monies in their Hands, ſuch Sums as ſhall be required for the ſaid Purpoſes, and to replace the ſame from Time to Time out of the firſt Monies that

Treaſury may order the Bank or Receivers General to advance Money for incidental Expences.

ſhall come into their Hands reſpectively of the ſaid Duties by this Act granted.

Traders may be aſſeſſed by Commercial Commiſſioners for the Diſtrict where their Trade is carried on.

XXV. And be it further enacted, That any Perſon or Perſons engaged in Trade or Manufacture may be aſſeſſed by the Commercial Commiſſioners acting for the Diſtrict wherein ſuch Trade or Manufacture ſhall be carried on, although ſuch Perſon or Perſons ſhall not be reſident within ſuch Diſtrict.

Where ſufficient Aſſiſtants to Commercial Commiſſioners have not been named, ſuch Commiſſioners may call in any proper Perſons as Aſſiſtants, and enquire their Opinion on the Amount of Income, as under § 98 of c. 13; ſuch occaſional Aſſiſtants having previouſly taken the Oath required by § 116 of that Act; and Commiſſioners ſhall proceed to make their Aſſeſſments, *etc.* as if ſuch occaſional Aſſiſtants had been regularly appointed.

XXVI. And be it further enacted, That whenever it ſhall happen that ſufficient Perſons ſhall not have been named to take upon themſelves the Office of Aſſiſtants to any Commercial Commiſſioners appointed under the ſaid firſt recited Act, then and in every ſuch Caſe it ſhall be lawful for the ſaid Commercial Commiſſioners, and they are hereby empowered, if they ſhall think the ſame neceſſary, to call to their Aſſiſtance any Perſon or Perſons willing to give Aſſiſtance, and who may, in the Opinion of ſuch Commiſſioners, be beſt able and competent to judge of the Amount of the reputed Income of the Perſon or Perſons, Bodies, Corporations, Fraternities, or Societies, whoſe Statement ſhall be under Conſideration before the ſaid Commiſſioners, (although ſuch Perſons ſhall not be qualified as in the ſaid recited Act is directed), and ſhall enquire of ſuch Perſons their Opinion of ſuch Amounts of reputed Income, without diſcloſing to them, or any or either of them, the Amount contained in any ſuch Statement, as by the ſaid Act is required: Provided always, That any Perſon ſo called before ſuch Commiſſioners to give ſuch Aſſiſtance as aforeſaid, ſhall, before the ſaid Commiſſioners, take the Oath in the ſaid firſt recited Act directed to be taken by Commercial Commiſſioners: Provided alſo, That ſuch Commiſſioners ſhall, after ſuch Enquiry, where the ſame ſhall be thought neceſſary as aforeſaid, or without ſuch Enquiry where the ſame ſhall be thought by the ſaid Commiſſioners to be unneceſſary, proceed in the making their Aſſeſſments in ſuch and the like Manner in every Reſpect as if ſuch Perſon or Perſons, ſo called upon for ſuch Aſſiſtance as aforeſaid, had been appointed in Manner directed by the ſaid Act.

Perſons becoming entitled after *April* 5, in any Year, either on their own Behalfs, or as Truſtees, *etc.* to any Income whatever not included in their Statements, ſhall, within 20 Days after the accruing of ſuch Income, (unleſs the former Statement is ſufficient to cover the ſame), give Notices thereof to the Aſ-

XXVII. And be it further enacted, That whenever any Perſon ſhall, after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-nine, and before the Fifth Day of *April* One thouſand eight hundred, or within the like Period in the Courſe of any ſucceeding Year during the Continuance of the ſaid firſt recited Act, become entitled to any Income ariſing from any 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 Office, Stipend, or Penſion, either on his or her own Behalf, or on the Behalf of any other Perſon as Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, either ſeparately, or jointly with any other Perſon, and ſuch Income ſhall not have been included in the Amount of any former Statement of the Income of ſuch Perſon made, that then and in every ſuch Caſe, ſuch Perſon ſhall, within Twenty-eight Days after ſuch Income ſhall have accrued, (unleſs the former Statement for ſuch Year ſhall be ſufficient to cover the ſame), give Notice thereof to the Aſſeſſor or Aſſeſſors of the Pariſh or Place within which he or ſhe ſhall reſide, and within which he or ſhe intends to be charged

charged in respect of such Income, and shall also at the Time of giving such Notice return a Statement of the Amount of such Income to such Assessor or Assessors, in like Manner in every Respect as is directed in the said recited Act or this Act for the Return of Statements to Assessors under the said Act or this Act; and an Assessment shall be made upon every such Person in respect of such Income, from the Period when such Income accrued until the End of the then current Year; and the Commissioners for the Purposes of the said Act, acting in and for the District within which such Return shall have been made, shall, upon Notice thereof, and Delivery of such Statement to them by the Assessor or Assessors receiving the same, proceed in the making their Assessment in respect of such Income, in such and the like Manner in every Respect as is directed by the said first recited Act for making any Assessment upon Income; and such Commissioners shall thereupon add the Amount of such Assessment to any former Assessment that shall have been made for that Year upon the Persons returning such Statement, or if no such former Assessment shall have been made, such Commissioners shall make a new Assessment in respect of such Income, and proceed in all Respects in the collecting and levying of the same in like Manner as is directed in the said first recited Act; and if any Person hereby required to give such Notice, or return any such Statement, shall neglect so to do within the Time herein-before specified for that Purpose, such Person shall forfeit and pay for such Offence a Sum not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered under the said first recited Act.

sessors, with a Statement of the Amount, *etc.* and the same shall be charged for the Remainder of the Year, and shall be added to any former Assessment, or if no such has been made, put into a new Assessment, and levied and collected as if made at the Commencement of the Year. Penalty on not giving such Notice, *&c.* not exceeding 20*l.*

XXVIII. Provided always, and be it further enacted, That where any such Income shall accrue to any such Person as aforesaid, in the Course of any Year, by Reason of the Death of any Person who shall at the Time of making the Assessment for such Year have included such Income in his or her Statement, and shall have been assessed for the same, it shall and may be lawful for the respective Commissioners under the said first recited Act, upon Application made for that Purpose by the Heirs, Executors, or Administrators of the Person so dying, or any of them, and on a Return of the Name and Residence of the Person or Persons to whom such Income shall accrue by Reason of such Death, to discharge such Heirs, Executors, or Administrators, from any further Payment for or in respect of such Income, other than for such Part thereof as shall have accrued before such Death, and to grant a Certificate of such Discharge to such Heirs, Executors, or Administrators; and that such Certificate, on Delivery thereof to the respective Commissioners, or to the Collector or Collectors, or Receiver General, or his Deputy, shall be a sufficient Discharge to such Heirs, Executors, or Administrators, from any further Payment in respect of the Sum that shall be ascertained in such Certificate as aforesaid.

Where such Income accrues by Death, the Representatives of the Deceased may apply to the Commissioners, and on returning the Name, *&c.* of the Person to whom the Income accrues, and paying up to the Death of the Party, shall receive a Certificate of Discharge, to be delivered to the Collectors, *&c.*

XXIX. And be it further enacted, That if any Agent to any other Person, being of full Age, and out of this Kingdom, shall not have sufficient Money in his Hands to pay the Sum which ought to be contributed on the Behalf of such other Person, at the Time when Payment thereof ought to be made by virtue of the said first recited Act, and shall prove, to the Satisfaction of the Commissioners for the Purposes of the said Act, that he hath not, since the Delivery of the Statement, had sufficient Money,

Agents to Persons of full Age out of the Kingdom, making it satisfactorily appear that they have not Funds sufficient to pay the Contribu-

tion of such Principal, or that, from Revocation of Authority, &c. the Assessment ought to be vacated, may be relieved by the Commissioners, subject to Appeal by the Surveyor, under § 64 of c. 13.

Money, in his Hands for Payment thereof, or that, from Death, Revocation of Authority, or other Cause, such Payment ought to be delayed, or the Assessment made upon such Statement ought to be discharged or vacated, it shall be lawful for the said Commissioners in such Case, and on such Proof as aforesaid, to direct such Payment to be suspended until sufficient Money shall come into the Hands of such Agent for Payment thereof, or such Assessment to be discharged or vacated, as the Case may require, subject nevertheless to an Appeal by the Surveyor or Inspector, to the Determination of the said Commissioners in the Manner directed by the said Act.

So much of § 95 of c. 13, as disallows Discount on Money paid into the Bank, repealed.

XXX. And be it further enacted, That so much of the said first recited Act as enacts, 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 the said Act, shall be, and the same is hereby repealed.

Any Person, on receiving the Amount of his Assessment, and producing the Notice or Certificate thereof, may pay the Duty in Advance at the Bank, and, on paying Three Instalments or more, shall be allowed Discount on each, at the Rate of 5 *l. per Cent.* : Certificates of such Payments to be given by the Bank.

XXXI. And be it further enacted, That if any Person having received, from the Collector of any Parish or Place, Notice, in Writing, of the Amount of his or her Assessment, or who shall have received, from the Commercial Commissioners appointed under the said first recited Act, the Certificate of his or her Assessment, shall be desirous of paying the Duty in Advance at the Bank of *England*, it shall be lawful for the Cashier or Cashiers of the said Bank of *England*, on Production of the Notice or Certificate of such Assessment at the Time of Payment of the said Duty in Advance, (the Sum so paid not in any Case to be less than the Sum which appears, by such Certificate, to be payable by Three Instalments), to make an Allowance at the Rate of Five Pounds *per Centum per Annum*, out of the Sum or Sums so paid in Advance, calculated upon such Sum or Sums, for the Period or Periods by which each respective Sum shall be paid sooner than the Period prescribed by the said first recited Act, for Payment thereof; and in every such Case the said Cashier or Cashiers shall give the Person paying the same a Certificate of such Payment, and a Duplicate thereof, specifying therein the Number of Instalments thereby discharged, and the Amount of the Allowance for such prompt Payment, and referring thereby to the Notice or Certificate of Assessment then produced, and the Description of the Person, Number, or Letter, therein mentioned; and all such Allowances shall be made by the said Cashier or Cashiers, out of the Duties to be paid in at the said Bank of *England*, at the Time of paying the same.

The Majority of Commissioners present at any Meeting may disallow the Application of Surveyors to revise Statements. [*See* § 53 of c. 13.]

XXXII. And be it further enacted, That whenever all the Commissioners for the Purposes of the said first recited Act, or the major Part of them, present at any Meeting holden under the said Act, shall adjudge that there is just Cause to disallow the Application of any Surveyor or Inspector to revise any Statement as in the said Act is mentioned, then and in such Case, but not otherwise, it shall be lawful for the said Commissioners to disallow the same; any Thing in the said Act contained to the contrary notwithstanding.

Former Schedules repealed, and new Schedules substituted.

XXXIII. And be it further enacted, That the Schedules to the said first recited Act annexed shall be, and the same are hereby repealed; and that the several Schedules to this Act annexed, and all and every the Provisions

of this Act, ſhall, in the Execution of the ſaid recited Act and of this Act, be ſeverally applied and conſtrued in like Manner as if the ſaid Schedules and Proviſions were ſpecially enacted in the ſaid Act or this Act; and that the ſaid ſeveral Schedules to this Act annexed, with their reſpective Rules, Directions, Marks, and References, ſhall be deemed and taken to be a Part of the ſaid recited Act and of this Act; and that all the Proviſions of the ſaid Act, and every Reference therein contained to the Schedules to the ſaid Act annexed. ſhall (except where the ſame are hereby expreſsly varied) be applied, conſtrued, deemed, and taken, to refer to the Schedules to this Act annexed, and be extended to and conſtrued in like Manner as if the ſame had been enacted in the ſaid Act or this Act.

XXXIV And be it further enacted, That this Act, or any of the Proviſions thereof, may be altered, varied, or repealed, by any Act or Acts to be paſſed in this preſent Seſſion of Parliament. Act may be altered or repealed this Seſſion.

The SCHEDULES to which this Act refers.

A.

RULES for eſtimating the Income of 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 arifing from Lands, Tenements, and Hereditaments.*

GENERAL RULE.

In all the undermentioned Caſes, whenever the Term "Annual Value of Lands" is uſed, the ſame is to be underſtood as ſignifying 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 Parochial and other Taxes, Rates, and Aſſeſſments, and of Tythes, or any Satisfaction for the ſame, or from which Demands ſuch Lands may be free; and alſo of a Sum not leſs than the Amount of One Quarter, or more than One Half, of the Annual Value of ſuch Lands, eſtimated as in the General Rule aforeſaid, in Addition to ſuch Rent; except 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, in which Caſe the ſame ſhall be valued at One Year's Rent only of Lands of the like Quality, as aforeſaid.

DEDUCTIONS to be made from the FIRST CASE.

The Amount of Land Tax payable for One Year preceding.

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 next preceding.

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 in the General Rule; 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 Income ariſing from ſuch Houſes or other Buildings ſhall be taken to be 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 ſuch Rent as aforeſaid.

Other Deductions as in the Firſt Caſe.

THIRD CASE.

Lands, Tenements, or Hereditaments, in Occupation of Tenants at Rack Rent.

The Income ariſing from ſuch Lands ſhall be taken to be 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, Tenements, or Hereditaments demiſed to Tenants in Conſideration of a Fine paid and Rent reſerved.

The Income ariſing from ſuch Lands ſhall be taken to be the Amount of the Rent for One Year, and of ſuch farther Sum in reſpect of the Fines

Fines from the ſaid Lands, as will amount to a Sum equal to what were or would be 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 Third Caſe, if payable by the Owner.

FIFTH CASE.

Lands, Tenements, or Hereditaments, 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 Third Caſe, if payable by the Owner.

SIXTH CASE.

Houſes demiſed to Tenants at Rack Rent.

The Income ariſing from ſuch Houſes ſhall be taken to be 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 Third 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 Third 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 Third Caſe, as far as the ſame are applicable, if payable by the Owner.

NINTH

NINTH CASE.

Tythes in reſpect of Owners.

The Income ariſing from ſuch Tythes ſhall 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 Third 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, Inſurance Offices from Fire, and other Profits of uncertain Annual Amount.

The Income ariſing therefrom ſhall be eſtimated on ſuch Average as ſhall be ſettled by the reſpective Commiſſioners, before whom the Queſtion ſhall be depending, except in the Caſes of Mines, Inſurance Offices from Fire, where the Average ſhall be taken on a Term not exceeding Five Years.

DEDUCTIONS.

As under the Third 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, be under Three hundred Pounds, then the Income ariſing therefrom to the Tenant ſhall be taken to be not leſs than One Half, or more than Two Thirds of ſuch Value; and if at Three hundred Pounds or upwards, then to be 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.

The Income ariſing from 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 Income ariſing from ſuch Lands or Tenements ſhall be eſtimated at the Amount 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 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, the Income of every Meſne Leſſor or Leſſors ſhall be charged at the ſame Amount as his Income would be charged at if 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, Allowances, Stipends, Employments, and Vocations.*

FIFTEENTH CASE.

1ſt. *INCOME from any Trade, Profeſſion, Office, Penſion, Allowance, Stipend, Employment, or Vocation, being of uncertain Annual Amount.*

The Income ariſing therefrom to be taken for the Firſt Year of being charged, ſhall be eſtimated either at not leſs than the full Amount of the Profits or Gains of ſuch Trade, Profeſſion, Office, Penſion, Allowance, 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, Allowance, Stipend, Employment, or Vocation, in the Three Years preceding, and in all ſucceeding Years, the Income 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 Income, 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

tail Trade only; or by Innkeepers and other Perſons licenſed to ſell Wine, Ale, or other Liquors, by Retail, to be drank in their reſpective Houſes; 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 Offices, Penſions, Stipends, Annuities, Intereſt of Money, Rent Charge, or other Payments of the like Nature, being of certain Annual Amount.*

The Income poſſeſſed by the ſame Perſon during the Whole of the preceding Year, to be taken at not leſs than the whole Income paid or 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 Income 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

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 not falling under any of the foregoing Rules.*

Such Income to be estimated to the best of the Knowledge and Belief of the Person receiving the same, or 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 by a Declaration according to the Form No. 4.

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.

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

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 Premium 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 and Firſt Fruits, Duties and Fees on Preſentations 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, or as nearly thereto as can be produced.

SCHEDULE of INCOME of

No	*DESCRIPTION of PROPERTY from which INCOME arises.*	*Annual Income* £.	s.	d.
1.	Lands occupied by me as Owner – – – { Rent – – / Annual Value – } £. s. d.			
2.	Houſes and Buildings occupied by me as Owner – – – – – – – –			
3.	Lands, Tenements, or Hereditaments, in Occupation of Tenants at Rack Rent – – –			
4.	Lands, Tenements, or Hereditaments, 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, Tenements, or Hereditaments, 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 – – – – – – – – – – – –			
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 } £. s. d.			
15.	From Profeſſion, Offices, Penſions, Stipends, Employments, Trade, or Vocation, being of uncertain Annual Amount – – – – – – – – – – – –			
16.	From Offices, Penſions, Stipends, Annuities, Intereſt of Money, Rent Charge, and other Payments, being of certain Annual Amount, and Allowances applied to my Uſe, including the Income of the Wife, if any, for which ſhe or her Truſtee or Truſtees ſhall not be charged, 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 Income – – – – £.			
	Deductions from above – – – – –			
	Income chargeable – – – – £.			

of the Pariſh of in the Diviſion of

DEDUCTIONS.

	£.	s.	d.	For One Year preceding the Delivery of this Schedule.	£.	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 D°							
Procurations and Synodals, payable (by Eccleſiaſtical Perſons) out of Nos of Seven Years upon an Average							
Repairs — Of Farm, with principal Meſſuage, under Nos							
Repairs — Of Farm Buildings, without principal Meſſuage, under Nos							
Repairs — Of draining Lands, under Nos By Rate / For Improvement of Lands							
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 of 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 for Debts — Perſonal							
Annual Intereſt 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					£.		

Witneſs my Hand,

this Day of

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.*

A. 1.

N° 1.

LIST containing the proper Name of every Lodger, Inmate, and other Perſon reſident in the Dwelling Houſe, except Servants and Infants, not having an Income chargeable by virtue of the Acts.

N° 2.

LIST containing the proper Name and Place of Reſidence of every Perſon not reſident in *Great Britain*, and of every Infant, Idiot, Lunatick, married Woman, and other Perſon having any Income chargeable by virtue of the Acts, of which I am in Receipt of as Truſtee, Agent, Receiver, Guardian, Curator, or Committee, and alſo the Name or Names of ſuch Perſons who are joined with me in ſuch Truſt.

Name or Names of Perſons above deſcribed.	Deſcription and Reſidence of Perſons being reſpectively not reſident in Great Britain, or Infants, Idiots, Lunaticks, or married Women, or other Perſons as aforeſaid.	Name or Names of Truſtees, &c. joined with me in ſuch Truſt, &c.

Witneſs my Hand this Day of

N° 3.

DECLARATION to be made by Perſons who have Two or more Dwelling Houſes, to be delivered to the Aſſeſſors.

I
do declare, That I am deſirous of being charged to the Rates and Duties granted by an Act of the Thirty-ninth Year of the Reign of His preſent Majeſty, in the of in the of *

---

* If the Party means to be charged in different Pariſhes for different Parts of the Income, the Statements of the whole Income muſt be filled up and delivered in each of thoſe Pariſhes; and in ſuch Caſe the above muſt ſpecify the ſeveral Pariſhes, and the reſpective Proportions to be paid in each, by adding the ſame in the following Manner:

" Pariſh of in the of
" in reſpect of One Part of my Income:
" And in the Pariſh of in the of
" in reſpect of One other Part of my Income."

N° 4.

DECLARATION of the Name and Place of Reſidence of any Perſon or Perſons to whom any Allowances are made, which the Party is entitled to deduct.

Name or Names of Perſons above deſcribed.	Place of Reſidence.	Sum allowed.

N° 5.

DECLARATION of the Number of Children to be delivered to the Commercial Commiſſioners, if any Income is to be aſſeſſed by them, if not, to the Aſſeſſors.

I do declare, That I have the under-mentioned Child born in lawful Wedlock, and principally maintained by me, and at my Expence; and that I have not deducted any Allowance made by me to ſuch Child from my Income.

} Above the Age of Six Years,

} Under the Age of Six Years,

being reſpectively the Child of * in reſpect of whom I claim an Abatement after the Rate of *per Centum* from the Sum which I have declared to be not leſs than One Part of my Income, in purſuance of the ſaid Acts; and am ready to verify this my Declaration as the Act requires.

Witneſs my Hand, this Day of

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* Here muſt be inſerted, whether they are Children of the Claimant, or of his or her Wife or Huſband by a former Marriage.

B.

N° 6.

STATEMENTS by Perſons of their own Income to be delivered to the Aſſeſſors, either where the Party is not concerned in Trade or Manufacture, or is not deſirous that the Whole of his Income, or the Part ariſing from Trade or Manufacture, ſhould be aſſeſſed by the Commercial Commiſſioners; to be delivered open or ſealed up at the Election of the Party.

Where the Income does not amount to Sixty Pounds per Annum.

I do declare, That my Income, 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 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*, and of another Act for amending the ſaid Act, doth not amount to the Sum of Sixty Pounds *per Annum*. Dated this Day of

(Signed)

N° 7.

Where the Income amounts to Sixty Pounds per Annum, and is under Two hundred Pounds.

I do declare, That my Income, 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 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*, and of another Act for amending the ſaid Act, doth not exceed the Sum of and that I am willing to pay the Sum of for my 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 Income, eſtimated as aforeſaid, to be paid according to the Directions of the ſaid Acts. Dated the Day of

(Signed)

In this and in all Caſes in which an Abatement is intended to be claimed for a Child or Children, the following Words ſhall be added, "ſubject to the Abatement "claimed by me on Account of a Child or Children, by virtue of the ſaid Act."

N° 8.

Where the Income amounts to Two hundred Pounds, or upwards.

I
do declare, That I am willing to pay the Sum of
for my Contribution for One Year, from the Fifth Day of *April*
until the Fifth Day of *April* in purſuance of an Act, paſſed
in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *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*, and of another Act for amending the ſaid Act; and I do declare, That the ſaid Sum of
is not leſs than One Tenth Part of my Income, eſtimated according to the Directions and Rules preſcribed by the ſaid Acts, to the beſt of my Knowledge and Belief. Dated this
Day of

(Signed)

N° 9.

STATEMENTS by Perſons of their own Income, to be delivered to the Aſſeſſors, where a Part only is to be aſſeſſed by Commercial Commiſſioners, as ariſing from Trade or Manufacture; and may be delivered ſealed up or open.

I
do declare, That my Income, 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 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*, and of another Act for amending the ſaid Act, excluding ſuch Part thereof as ariſes from Trade or Manufacture, doth not exceed the Sum of *per Annum*. Dated the
Day of

(Signed)

N° 10.

STATEMENTS by Perſons of their own Income, to be delivered to the Commercial Commiſſioners, where the Whole is intended to be charged before ſuch Commiſſioners, as ariſing in Part or in the Whole from Trade or Merchandize.

I

do declare, That I am willing to pay the Sum of for my Contribution for One Year, from the Fifth Day of *April* until the Fifth Day of *April* in purſuance of an Act, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *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*, and of another Act for amending the ſaid Act; and I do declare, That the Sum of is not leſs than One Part of my Income, eſtimated according to the Directions and Rules preſcribed by the ſaid Acts, to the beſt of my Knowledge and Belief. Dated this Day of

(Signed)

N° 11.

STATEMENTS by Perſons of their own Income, to be delivered to the Commercial Commiſſioners, where a Part of the Income ariſes from Trade or Manufacture, which Part only they are deſirous ſhould be aſſeſſed by ſuch Commiſſioners.

I

do declare, That I am willing to pay the Sum of for my Contribution for One Year, from the Fifth Day of *April* until the Fifth Day of *April* in purſuance of an Act, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *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*, and of another Act for amending the ſaid Act; and I do declare, That the Sum of is not leſs than One Part of my Income, eſtimated according to the Directions and Rules preſcribed by the ſaid Act, to the beſt of my Knowledge and Belief, in reſpect of ſuch Part thereof as ariſes from Trade or Manufacture; and that a Statement of the Reſidue of my Income, not ariſing from Trade or Manufacture, hath been delivered to the Aſſeſſors, or One of them, for the of in the County of Dated this Day of

(Signed)

N° 12.

STATEMENTS of Income by Truſtees, Agents, *et cetera*, on Behalf of others, for whom they act as Truſtees, *et cetera*, to be delivered to the Aſſeſſors.

Where the Income does not amount to Sixty Pounds per Annum.

I do declare, That the Income of for whom I am eſtimated according to the Directions and Rules of an Act of Parliament, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *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*, and of another Act for amending the ſaid Act, doth not amount to the Sum of Sixty Pounds *per Annum*. Dated this Day of

(Signed)

N° 13.

Where the Income amounts to Sixty Pounds per Annum, and is under Two hundred Pounds.

I do declare, That the Income of for whom I am eſtimated according to the Directions and Rules of an Act of Parliament, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *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*, and of another Act for amending the ſaid Act, doth not exceed the Sum of and that I am willing, on Behalf of the ſaid for to pay the Sum of 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 Income, eſtimated as aforeſaid, to be paid according to the Directions of the ſaid Acts. Dated this Day of

(Signed)

N° 14.

Where the Income amounts to Two hundred Pounds per Annum, or upwards.

I
do declare, That I am willing, on Behalf of
for whom I am
to pay the Sum of for
Contribution for One Year, from the Fifth Day of *April*
to the Fifth Day of *April* in purſuance of an Act,
paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *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*, and of another Act for amending the ſaid Act; and I do declare, That the ſaid Sum of is not leſs than One Tenth Part of Income, eſtimated according to the Directions and Rules preſcribed by the ſaid Acts, to the beſt of my Knowledge and Belief.

Dated this Day of

(Signed)

C.

N° 15.

NOTICE to be given to Aſſeſſors, duly filled up and ſigned, where any Income is intended to be charged by the Commercial Commiſſioners.

TAKE Notice, that *

engaged in Trade or Manufacture †, 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 ‡

Witneſs my Hand this Day of

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* I (*or* We, if Partners), (*or*, if not on his own Account, on the Behalf of) am (*or* are)

† Here ſet forth the Branch or Branches of Trade or Manufacture, and the Place or Places where the ſame is carried on.

‡ If the Party has other Income, not to be charged by the Commercial Commiſſioners, the above muſt ſpecify that he means to be charged to ſuch Part of the Income as ariſes from his Trade or Manufacture, by adding theſe Words after the filling up of the Blank for the County, " for ſuch Part of my Income as ariſes from Trade and Manufacture."

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