

ANNO TRICESIMO NONO

GEORGII III. REGIS.

CAP. XLII.

An Act to enable the Commercial Commissioners appointed to carry into Execution certain Acts for granting Duties upon Income, to extend the Time limited by the said Acts for receiving Returns of Income; and for explaining and amending the said Acts. [10th *May* 1799.]

Preamble. 39 Geo. III, Cap. 22, and Cap. 23, recited.

WHEREAS by an Act, passed in the present Session of Parliament, intituled, *An Act for extending the Time for returning Statements under an Act, passed in the present Session of Parliament, 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 to amend the said Act,*' the Time for making Returns of Income to Commercial Commissioners appointed under a prior Act of the same Session of Parliament, is limited to the Period of Ten Days after their Appointment: And whereas it is expedient to empower such Commissioners to enlarge the Time for making Returns to them, from Time to Time, as they shall judge necessary: And whereas it is expedient, that so much of an Act, passed in this Session of Parliament, for granting certain Duties upon Income, and of the said recited Act, as re-

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lates to the Collection and Payment of the said Duties, should be explained and amended, and that any Omissions or Mistakes which may have happened in the Appointment of the Commissioners for executing the said Acts, should be supplied or rectified: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That it shall be lawful for the respective Commercial Commissioners appointed as aforesaid, from Time to Time, to issue their Orders for enlarging the Time for delivering to them Statements, and making Returns of Income of Persons, Bodies, Corporations, or Companies, liable to be charged to the Duties in the said Acts mentioned by such Commercial Commissioners, so as that, after the latest Period so to be fixed, there remain sufficient Time for making the Assessments upon such Returns prior to the Fifth Day of *June* One thousand seven hundred and ninety-nine, and to cause the Periods fixed by them for such Delivery and Returns, to be from Time to Time published in the *London Gazette*, or some Newspaper usually circulated in the County, Riding, or Place where such Commissioners shall act; which Orders, under the Names of Three or more such Commissioners, shall be as valid and effectual, to all Intents and Purposes, as if the Periods fixed therein had been limited in and by this Act; and all Persons who shall have omitted to make such Returns within the Period required by the said recited Acts, or either of them, who before or on the Day or Days fixed, or to be fixed, by such Commercial Commissioners for that Purpose, shall have made, or shall make, such Return as by the said recited Acts, or either of them, is authorized; and all such Commercial Commissioners who shall have received, or shall receive within such Times as aforesaid, any such Returns, shall be, and are hereby indemnified, freed, and discharged, from and against all Actions, Suits, Penalties, and Forfeitures, incurred, or to be incurred, for or by reason of such Omission or Acts; and every such Return made, or to be made within the Time limited, or to be limited, by the said Commercial Commissioners as aforesaid, shall be of the like Force and Effect as if the same had been made within the Time limited by the said recited Acts, or either of them.

Commercial Commissioners may enlarge the Time for delivering Statements, so as there remain sufficient Time for making the Assessments prior to *June* 5, 1799, and to cause the Periods they fix for such Delivery to be advertised in the Gazette, or some Paper circulated in the Place where they act.

II. And whereas the Inquests of several Counties and Places have omitted to name sufficient Persons to act as Commissioners for the Purposes of the said Acts, and others named by the Inquests have declined acting therein, whereby the Execution of the said Acts may be retarded; be it further enacted, That for every Division, City, Borough, Town, or Place, for which the Inquests aforesaid shall not have named any Persons to act therein, or where the Persons named or to be named by the said Inquests have declined or may decline to act therein, or so many of them have declined or may decline to act, as not to leave Two Persons at the least to act for such Division, City, Borough, Town, or Place, and where sufficient Commissioners shall not be appointed for every such Division, City, Borough, Town, or Place, on or before the Expiration of Ten Days after the passing of this Act, it shall be lawful for the Commissioners for the Affairs of Taxes, or any Three or more of them, from Time to Time, to appoint a sufficient Number of Persons, qualified as required by the said Acts, out of the Lists delivered or to be delivered to them

Where the Inquests have not named Commissioners, or where so many named have declined to act as not to leave Two, and where sufficient Commissioners shall not be appointed by Ten Days after passing this Act, the Commissioners of Taxes may appoint them out of the Lists from the

them from the reſpective Commiſſioners of Land Tax acting in the ſaid Diviſions, Cities, Boroughs, Towns, and Places reſpectively, in purſuance of the ſaid Acts, ſo that for each ſuch Diviſion, City, Borough, Town, or Place, there ſhall not be acting more than Five nor leſs than Two ſuch Perſons under ſuch Nomination of the Commiſſioners for the Affairs of Taxes, or under any Nomination of ſuch Inqueſts as aforeſaid; and every ſuch Appointment by the ſaid Commiſſioners for the Affairs of Taxes, or any Three or more of them, ſhall be as valid and effectual, during the Period herein-after mentioned, as if the ſame had been made by the Inqueſt of the County, Riding, or Place, under the ſaid Acts: Provided always, That every ſuch Appointment as laſt aforeſaid, ſhall be revocable by the Inqueſt of the County, Riding, or Place, aſſembled at the next and ſubſequent Aſſize and Seſſion of Oyer and Terminer and General Gaol Delivery for the County, Riding, or Place, after any ſuch Appointment, or by the major Part of the Jurors there aſſembled, in caſe they ſhall judge the ſame neceſſary; and ſhall, at the ſame Aſſize or Seſſion as aforeſaid, nominate for each ſuch Diviſion, City, Borough, Town, or Place as aforeſaid, ſufficient Perſons, qualified as aforeſaid, to act as Commiſſioners for the Purpoſes of the ſaid Acts, and who ſhall accept the ſaid Office for ſuch Diviſion, City, Borough, Town, or Place as aforeſaid; but in Default of ſuch Revocation and Nomination, the Appointment of the ſaid Commiſſioners for the Affairs of Taxes ſhall ſtand good.

Commiſſioners of Land Tax.

Such Appointments revocable by the Inqueſt at the next Aſſize, on a ſufficient Number of qualified Perſons being nominated, and accepting the Office.

III. And be it further enacted, That where, in any Liſt or Liſts, or Entry or Entries of Names of any Commiſſioner or Commiſſioners for the Purpoſes of the ſaid Act, or for hearing and determining Appeals, Miſtakes have been made in the Chriſtian or Surnames of ſuch Perſon or Perſons, it ſhall be lawful for the Commiſſioners for the Affairs of Taxes, and they are hereby authorized and required, upon a Certificate, under the Hands of any Two of the Perſons of the Grand Inqueſt by which ſuch Commiſſioners ſhall have been elected, of ſuch Miſtake, and of the proper Name or Names of ſuch Perſon or Perſons, to amend, or cauſe to be amended, ſuch Liſt or Entry, by inſerting, or cauſing to be inſerted, the proper Name or Names of the Perſon or Perſons ſo elected as aforeſaid, in the ſaid Liſt or Entry, and in the Order in which ſuch Perſon was intended by the ſaid Jurors to be put down to ſerve therein.

Where Miſtakes have been made in the Names of Commiſſioners, the Commiſſioners of Taxes, on Certificate, may rectify them.

IV. And be it further enacted, That any Appointment of Commiſſioners for any of the Purpoſes of the ſaid Acts, by the Perſons preſent at the Meeting ſummoned by the Sheriff of any County, Riding, or Place, according to the Return of Jurors delivered by the Clerk of Aſſize to the Commiſſioners for the Affairs of Taxes, and by them tranſmitted to ſuch Sheriff, ſhall be valid and effectual, notwithſtanding ſuch Clerk of Aſſize may have omitted to return the Names of certain Perſons who had been ſummoned to ſerve upon the Grand Inqueſt of ſuch County, Riding, or Place, within the Time limited by the ſaid Acts, or either of them, and notwithſtanding any Error or Miſnomer, or any Variance in ſuch Return from the original Pannel of Jurors ſummoned to ſerve on ſuch Inqueſt; and all Perſons acting under ſuch Appointment ſhall be, and are hereby indemnified, from all Pains and Penalties, and from all Actions, Suits, and Informations, for or by reaſon of their acting or having acted as ſuch Commiſſioners, under ſuch Appointment.

Appointment of Commiſſioners at the Meeting ſummoned by the Sheriff according to the Return of Jurors delivered by the Clerk of Aſſize to the Commiſſioners for Taxes, notwithſtanding the Omiſſion of Names in the Return, &c. valid.

V. And

Directions which were repealed respecting the Delivery of Duplicates of Assessments by the Commercial Commissioners to the Receivers General, and the Returns by the latter to the former of Defaulters on Instalments, revived, as to Persons who have not given Notice of Intention to pay Assessments at the Bank, or who shall make Default in Payment.

V. And be it further enacted, That the Powers and Directions contained in the said first-recited Act, respecting the Delivery of the Duplicates of Assessments by the Commercial Commissioners to the Receivers General, and the Returns by the Receivers General to the Commercial Commissioners, of the Defaulters on each Instalment of the Rates and Duties by the said Act imposed, and which were repealed by the said last-recited Act, shall be revived as to all Assessments made upon any Person or Persons who shall not have given Notice to such Commercial Commissioners of their Intention to pay the Sums assessed on them at the Bank of *England*, and shall be in force and duly carried into Execution with respect to such Persons, and all other Persons who shall have given such Notice, and shall have made Default in Payment at the said Bank of *England*; any Thing in the said last-recited Act to the contrary notwithstanding.

A Commissioner for the Purposes of the said Acts in Trade or Manufacture may be assessed before the Commercial Commissioners; but where none shall be appointed, he may be assessed by the Commissioners of Appeal in the same Manner as by Commercial Commissioners.

VI. And be it further enacted, That if any Commissioner for the Purposes of the said Acts, for any County, Riding, Shire, Stewartry, or Place where Commercial Commissioners are appointed, shall be engaged in Trade or Manufacture, then such Commissioner for the Purposes of the said Act, may be assessed before such Commercial Commissioners, and not by the Commissioners of Appeals; but if in such County, Riding, Shire, Stewartry, or Place, Commercial Commissioners shall not have been appointed, then the Commissioners of Appeal, before whom such Commissioner for the Purposes of the said Acts shall be assessed, shall, at his Request, in proceeding upon the Statement to be delivered to them, and in ascertaining the Charge to be made upon such Person, and in levying and collecting the same, pursue all such Rules, Directions, and Regulations, and shall have such Powers as are in the said Acts prescribed and given, for the Conduct of Commercial Commissioners specially appointed under the said Acts.

Vacancies in Commercial Commissioners to be filled up as original Appointments.

VII. And be it further enacted, That whenever any Vacancy shall arise in the Commercial Commissioners appointed under the said Acts, such Vacancy shall be supplied in like Manner as is directed for the Appointment of the Person who occasioned such Vacancy.

Commercial Commissioners, *etc.* to take an additional Oath.

VIII. And whereas Doubts have arisen whether the Oath of Secrecy imposed upon the Commercial Commissioners, their Assistants and Clerks, by the said Act, are sufficient for the Purposes intended thereby, be it therefore enacted, That every Commercial Commissioner as aforesaid, and every Commissioner for the Purposes of the said Acts, who shall be required to act as a Commercial Commissioner in the Execution of the said Acts, and every Assistant and Clerk to such respective Commissioners, or any of them, and every Inspector and Surveyor empowered to act in the Execution of the said Acts, shall, in Addition to the Oath required to be taken by the said Act, take the following Oath; that is to say,

Oath.

'I *A. B.* do swear, That I will not disclose any Statement of Income, or the Amount of any Sum to be paid by any Individual, as his or her Contribution or Payment under the said Act, which has been or shall be shewn to me in the Execution of the said Act, except in such Cases and to such Persons only where it shall be necessary to disclose the

'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.'

IX. And be it further enacted, That any Two Commiſſioners appointed to hear and determine Appeals under the ſaid Act for any County, Riding, Shire, Stewartry, Diviſion, or Place, are hereby declared competent to hear and determine Appeals, and to do all other Acts which Commiſſioners of Appeals are required or authorized to do under the ſaid recited Acts, or either of them: Provided always, That where Two Commiſſioners of Appeal only ſhall attend, and ſhall not agree in the Judgement or Determination to be given in any Cauſe or Matter before them, ſuch Cauſe or Matter wherein they ſhall not ſo agree ſhall be adjourned for any Space of Time not exceeding Fourteen Days, to give Opportunity for the Attendance of the Third Commiſſioner of Appeals, if a Third ſhall have been appointed for the ſame County, Riding, Shire, Stewartry, Diviſion, or Place; and if no ſuch Third Commiſſioner ſhall have been appointed, or ſhall not attend at the adjourned Meeting, then a like Adjournment ſhall take place from Time to Time until a Third Commiſſioner ſhall be appointed, and ſhall act as aforeſaid.

Two Commiſſioners of Appeals may act, but if they do not agree, an Adjournment to take place until a Third ſhall act.

X. And be it further enacted and declared, That the Power of appointing Commiſſioners for the Purpoſes of the ſaid Acts, and alſo Commiſſioners for hearing and determining Appeals in *Scotland*, is and ſhall be veſted wholly in the Barons of the Exchequer in *Scotland*, for the Time being; and all Acts and Deeds, Meetings, Aſſeſſments, Matters, and Things, done by or with any other Perſons aſſuming to be Commiſſioners as aforeſaid, but not appointed to be ſuch Commiſſioners by the ſaid Barons, ſhall be null and void, to all Intents and Purpoſes; and the Perſons appointed, or to be appointed, ſuch Commiſſioners by the ſaid Barons, ſhall have full Power of carrying the ſaid Acts into Execution, in all Matters and Things relating thereto in their reſpective Shires, Stewartries, and Juriſdictions, in and to which they ſhall be ſo reſpectively appointed, as if no other Perſons had aſſumed the Office of Commiſſioners therein.

The Appointment of Commiſſioners in *Scotland* to be wholly in the Barons of the Exchequer there, and Acts done by other Perſons void.

XI. And be it further enacted, That the reſpective Collectors of the ſeveral Rates and Duties under the Management of the Commiſſioners for the Affairs of Taxes, appointed or to be appointed in the ſeveral Shires, Stewartries, Cities, Burghs, and Places, in *Scotland*, ſhall, within Thirty Days after the paſſing of this Act, and before they act in Execution of their Duty as ſuch Collectors, or receive any Money on the ſaid ſeveral Rates and Duties, or any of them, enter into Bonds to the reſpective Commiſſioners appointed or to be appointed for putting in Execution the ſeveral Acts relating to the ſaid Rates and Duties, under the Management of the Commiſſioners for the Affairs of Taxes, or any Three or more of them, in ſuch Shires, Stewartries, Cities, Burghs, and Places, with ſuch good and ſufficient Caution as the Barons of the Exchequer in *Scotland* ſhall require, binding him or them, and his or their Sureties, conjunctly and ſeverally for his and their duly paying to the Receiver General for *Scotland*, at *Edinburgh*, at ſuch Times after the Re-

Collectors of the Duties in *Scotland*, under the Management of the Commiſſioners for Taxes, in a limited Time to enter into ſuch Bonds as the Barons of the Exchequer ſhall require, for paying the Monies they ſhall receive to the Receiver General for *Scotland*, &c.

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ceipt thereof, as the ſaid Barons ſhall direct to be inſerted in ſuch Bonds, all ſuch Sum and Sums of Money as ſhall, from Time to Time, be collected by, or be paid to them, for or on account of any of the ſaid Rates or Duties, under a Penalty of Two hundred Pounds Sterling over and above Performance; and which Bonds the ſaid Commiſſioners, or any Three or more of them, are hereby authorized and required to take; and the ſaid reſpective Commiſſioners ſhall forthwith cauſe the ſaid Bonds to be delivered to the Receiver General at *Edinburgh*, or, not being delivered to ſuch Receiver General, ſhall cauſe the ſame to be regiſtered in the Books of Council and Seſſion, and Extracts thereof to be delivered to the ſaid Receiver General at *Edinburgh*.

Where Collectors ſhall not duly pay over the Money received to the Receiver General, he may preſent the Bond to the Barons of the Exchequer, praying for a legal Proceſs upon the Bond, or may proceed to recover thereon according to the Courſe of the Court of Exchequer.

XII. And be it further enacted, That in every Caſe where any ſuch Collector or Collectors ſhall fail or neglect to pay over to the ſaid Receiver General at *Edinburgh*, or his Deputy or Deputies, any ſuch Sum or Sums of Money, within ſuch Number of Days after the ſame ſhall be received by him or them as aforeſaid, as ſhall be ſpecified in the Bond entered into by ſuch Collector or Collectors as aforeſaid, the ſaid Receiver General, or his Deputy or Deputies, may preſent the ſaid Bond, or an Extract thereof, to any One or more of the Barons of the Court of Exchequer in *Scotland*, with a Petition, ſtating the Sum due and not accounted for by ſuch Collector or Collectors, and praying for a Horning or other competent and legal Proceſs of Court upon ſuch Bond or Extract, making Oath that the Sum ſtated in the Petition is due and not accounted for; and the Baron or Barons to whom ſuch Petition ſhall be preſented, may thereupon order a Horning or other competent and legal Proceſs of Court to iſſue; and which Proceſs of Court may be proceeded in by Arreſtment, Poinding, Denunciation, Caption, Impriſonment, and otherwiſe, for recovering from ſuch Collector or Collectors, and his, her, or their Surety or Sureties, the Sums due from ſuch Collector or Collectors, and for the Penalty of Two hundred Pounds in ſuch Bond, over and above the Sums ſo due as aforeſaid; or the Receiver General, or his Deputy or Deputies, upon making Oath to the Sums due and unaccounted for, ſhall be at Liberty to proceed to the recovering the Payment thereof, and of the Penalty in the Bond, by any Proceſs for recovering Payment of Debts due to His Majeſty, according to the Courſe of the Court of Exchequer in *Scotland*.

7,000,000 *l.* may be applied to the Services of 1798, over all Sums applied to the Diſcharge of Annuities, &c. payable in that Year in conſequence of the Loan of 8,000,000 *l.*

XIII. And whereas by an Act, paſſed in the preſent Seſſion of Parliament, for granting certain Duties upon Income, and other Purpoſes, it was directed, that all the Monies ariſing from the additional Rates and Aſſeſſments, or from Payments at the Bank, by an Act of the laſt Seſſion of Parliament for granting an Aid and Contribution for the Proſecution of the War, together with the Duties granted by an Act of the ſame Seſſion for granting new and additional Duties on Goods imported and exported, and for other Purpoſes, not exceeding in the Whole the Sum of Seven Millions, which ſhould be paid into the Receipt of the Exchequer, ſhould be applied either to the Services voted in the 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, payable in conſequence of the Loan of Eight Millions, Part of a Loan of Seventeen Millions raiſed by virtue of an Act of the laſt Seſſion of Parliament; be it enacted, That any Sum not exceeding

Seven Millions ſhall be applicable and may be applied to the Services of the Year One thouſand ſeven hundred and ninety-eight, over and above all Sums which have been applied to the Payment and Diſcharge of all Annuities, Intereſt, and Dividends, which have become payable in that Year in conſequence of the ſaid Loan of the ſaid Sum of Eight Millions; any Thing in the ſaid firſt recited Act of the preſent Seſſion of Parliament to the contrary notwithſtanding.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1799.