ANNO TRICESIMO NONO

GEORGII III. REGIS.

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CAP. LXXII.

An Act to amend an Act made in this 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*, so far as relates to the Assessments made upon Trustees, Agents, Receivers, and Guardians. [12th *July* 1799.]

WHEREAS by an Act, made in the present Session, 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*, certain Contributions are made payable, in respect of the Incomes of certain Persons, Bodies Politick and Corporate, therein described; and Provisions are made for the Assessment of such Contributions on Persons acting as Trustees, Agents, Receivers, Guardians, Tutors, Curators, Committees, and others, in the actual Receipt of Income of Persons, Bodies Politick and Corporate, for whom they shall act as aforesaid;

Preamble. 39 *Geo.* III. Cap. 13 recited.

and according to such Provisions Two or more Persons may be respectively assessed for the Whole of the Contribution payable in respect of such Income, whereby more than One such Contribution may be assessed for such Income, contrary to the true Intent and Meaning of the said Act: 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 where Two or more Persons shall be liable to be assessed for the same Income, as Trustees, Agents, Receivers, Guardians, Tutors, Curators, Committees, or otherwise, it shall be lawful for such Persons respectively to give Notice in Writing to the Commissioners acting for each Parish and Place in which they shall be liable to be so assessed, stating in what Parish or Place (being the Parish or Place of Residence of some or One of such Persons) they are respectively desirous of being so assessed, and such Persons respectively giving such Notice shall be assessed accordingly; and if any such Persons or Person have been, or shall be assessed in more than One Parish or Place, or by more than One Assessment, for such Income, One Contribution shall be paid by all such Persons for such Income notwithstanding such Assessment, and it shall be lawful for such Persons respectively to pay such Contribution in One Parish or Place only, or into the Bank of *England*, in pursuance of the Directions in the said Act contained, for Payment of Contributions into the Bank of *England*; and for the Purpose of relieving all such Persons from the Effect of more than One Assessment for the same Income, it shall be lawful for such Persons respectively to apply to the Commissioners acting for the several Parishes or Places in which such Persons respectively shall be so assessed, and to obtain from the Commissioners acting for the Parish or Place in which they shall elect to stand or be assessed, a Certificate that they have so elected, which Certificate shall be given *gratis*, and upon Production of such Certificate to the Commissioners acting for the other Parishes or Places in which such Persons shall have been so assessed, such Commissioners shall cause the Assessments made on such Persons, or any of them, in such other Parishes or Places respectively to be vacated, so that such Persons respectively may not be charged by more than One Assessment in respect of such Income, according to the true Intent and Meaning of the said recited Act and this Act.

Where Two or more Trustees, &c. are liable to be assessed for the same Income, they may give Notice to the Commissioners, stating the Parish in which they desire to be assessed, and if more than One Assessment is made for such Income, One Contribution only shall be paid; and the Persons so assessed may apply to the Commissioners, and obtain a Certificate of the Parish in which they choose to be assessed, which shall vacate any other Assessments for the same Income.

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