Anno ſexto

Georgii III. Regis.

CAP. XXXVIII.

An Act for repealing the ſeveral Duties upon Houſes, Windows, and Lights; and for granting to His Majeſty other Duties upon Houſes, Windows, and Lights.

Moſt Gracious Sovereign;

WHEREAS ſeveral Rates and Duties were granted upon Houſes, and Windows, or Lights, by an Act of Parliament made in the Twentieth Year of the Reign of His late Majeſty King George the Second, intituled, An Act for repealing the ſeveral Rates and Duties upon Houſes, Windows, and Lights; and for granting to His Majeſty other Rates and Duties upon Houſes, Windows, or Lights; and for raiſing the Sum of Four millions four hundred thouſand Pounds by Annuities, to be charged on the ſaid Rates or Duties; and alſo by an Act made in the Thirty firſt Year of the Reign of His ſaid late Majeſty, intituled, An Act for granting to His Majeſty ſeveral Rates and Duties upon Offices and Penſions, and upon Houſes, and upon Windows, or Lights; and for raiſing the Sum of Five

Preamble.

Act 20 *Geo.* II.

Act 31 *Geo.* II.

Five Millions, by Annuities and a Lottery, to be charged on the ſaid Rates and Duties: And whereas ſeveral further Rates and Duties were granted upon Windows, or Lights, by another Act made in the Second Year of the Act 2 *Geo.* III. Reign of His preſent Majeſty, intituled, An Act for granting to His Majeſty ſeveral Rates and Duties upon Windows, or Lights: And whereas the ſaid Rates and Duties do not bear in many Reſpects a proper Proportion to each other, and the Payment thereof hath been greatly evaded; we, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain in Parliament aſſembled, do therefore think it will be for the Advantage of the Public to repeal the preſent Rates and Duties upon Houſes, and Windows, or Lights; and to grant unto Your Majeſty the ſeveral new Rates and Duties herein after mentioned, to be applied as well to the Uſes and Purpoſes which the ſaid Rates and Duties formerly granted are now applicable unto, as to make good to the Fund commonly called the Sinking Fund the Payment of any Annuities which ſhall be granted, in this preſent Seſſion of Parliament, towards raiſing the Supply for the Service of the Year One thouſand ſeven hundred and ſixty ſix, and charged upon ſuch Fund; and do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Tenth Day of October, One thouſand ſeven hundred and ſixty ſix, all the Rates and Duties upon Houſes, and upon Windows, or Lights, granted by the ſaid Three ſeveral Acts of Parliament, ſhall ceaſe, determine, and be no longer paid, or payable; except only ſuch Monies as ſhall have become due in reſpect of the ſaid Rates and Duties aſſeſſed at any Time on or before the ſaid Tenth Day of October, One thouſand ſeven hundred and ſixty ſix, and which ſhall be in arrear and unpaid.

From and after 10 *October*, 1766, the Rates granted by the recited Acts are to ceaſe;

(all Arrears thereof excepted)

and in lieu thereof the following yearly Rates are to be paid;

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Tenth Day of October, One thouſand ſeven hundred and ſixty ſix, there ſhall be charged, raiſed, levied, and paid, unto His Majeſty, His Heirs, and Succeſſors, the ſeveral and reſpective Rates and Duties upon Houſes, and upon Windows, or Lights, herein after mentioned; that is to ſay,

videlicet,

For

For every Dwelling-house inhabited, which now is or hereafter shall be erected within that Part of Great Britain called England, the yearly Sum of Three Shillings. — 3*s. per Annum* for every Dwelling-house inhabited within *England*;

For every Dwelling House inhabited, which now is or hereafter shall be erected within that Part of Great Britain called Scotland, the yearly Sum of One Shilling. — and 1*s. per Annum* for all such in *Scotland*.

And for every Window, or Light, in every Dwelling-house inhabited, or to be inhabited, within and throughout the whole Kingdom of Great Britain, which shall contain Seven Windows, or Lights, and no more, the Sum of Two Pence for each Window, or Light, in such House. — For all Dwelling-houses throughout *Great Britain*, with 7 Windows only, 2*d.* each;

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Eight Windows, or Lights, and no more, the yearly Sum of Six Pence for each Window, or Light, in such House. — with 8 Windows, 6*d.* each;

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Nine Windows, or Lights, and no more, the yearly Sum of Eight Pence for each Window, or Light, in such House. — with 9—8*d.*

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Ten Windows, or Lights, and no more, the yearly Sum of Ten Pence for each Window, or Light, in such House. — with 10—10*d.*

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Eleven Windows, or Lights, and no more, the yearly Sum of One Shilling for each Window, or Light, in such House. — with 11—1*s.*

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Twelve Windows, or Lights, and no more, the yearly Sum of One Shilling and Two Pence for each Window, or Light, in such House. — with 12—1*s.* 2*d.*

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Thirteen Windows, or Lights, and no more, the yearly Sum of One Shilling and Four Pence for each Window, or Light, in such House. — with 13—1*s.* 4*d.*

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Fourteen, Fifteen, Sixteen, Seventeen, Eighteen, or Nineteen Windows, or Lights, and no more, the yearly Sum of One Shilling and Six Pence for each Window, or Light, in such House. — with 14 to 19—1*s.* 6*d.*

For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Twenty Windows, — with 20—1*s.* 7*d.*

dows, or Lights, and no more, the yearly Sum of One Shilling and Seven Pence for each Window, or Light, in such House.

with 21 — 1 *l.* 8 *d.* For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Twenty one Windows, or Lights, and no more, the yearly Sum of One Shilling and eight Pence for each Window, or Light, in such House.

with 22 — 1 *s.* 9 *d.* For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Twenty two Windows, or Lights, and no more, the yearly Sum of One Shilling and Nine Pence for each Window, or Light, in such House.

with 23 — 1 *s.* 10 *d.* For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Twenty three Windows, or Lights, and no more, the yearly Sum of One Shilling and Ten Pence for each Window, or Light, in such House.

with 24 — 1 *s.* 11 *d.* For every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Twenty four Windows, or Lights, and no more, the yearly Sum of One Shilling and Eleven Pence for each Window, or Light, in such House.

with 25, or upwards, 2 *s.* each. And for every Window, or Light, in every Dwelling-house as aforesaid, which shall contain Twenty five Windows, or Lights, or upwards, the yearly Sum of Two Shillings for each Window, or Light, in every such House.

Window Tax to be paid, over and above the Duties on Houses. Provided nevertheless, and it is the true Intent and Meaning of this Act, That the said several and respective yearly Sums herein before charged upon every Window, or Light, contained in every such Dwellig-house as aforesaid, shall be paid over and above the said respective Duties of Three Shillings, and One Shilling, upon Houses before mentioned.

Houses in *Scotland*, with not more than 5 Windows, exempted from the Duty on Houses. Provided always, That no House or Cottage in that Part of Great Britain called Scotland, that has not more than Five Windows, or Lights, shall pay, or be liable to pay, the Duty of One Shilling imposed on each House by this present Act.

Rates made in pursuance of former Acts, in respect of any Time after 10 *October*, 1766, And be it further enacted and declared by the Authority aforesaid, That if any Rate or Assessment hath been or shall be made in pursuance of the said former Acts, or any of them, for raising all or any of the Rates and Duties thereby granted upon Houses, Windows, or Lights, for and in respect of the Quarter, Half Year, or any other Time, after the said Tenth Day of October, One thou-

ſand ſeven hundred and ſixty ſix; every ſuch Rate or Aſſeſſment, ſo far as the ſame relates to the raiſing ſuch Rates and Duties in reſpect of ſuch Quarter, Half Year, or other Term, after the ſaid Tenth Day of October, ſhall be null and void. are declared null.

And be it further enacted by the Authority aforeſaid, That the Rates and Duties by this Act granted ſhall be paid Quarterly, at the Four moſt uſual Days of Payment in the Year; that is to ſay, On the Fifth Day of January, the Fifth Day of April, the Fifth Day of July, and the Tenth Day of October, by even and equal Portions; the Firſt Payment thereof to be made upon the Fifth Day of January, One thouſand ſeven hundred and ſixty ſeven. Rates to be paid Quarterly.

And be it further enacted by the Authority aforeſaid, That the ſaid ſeveral Rates and Duties by this Act impoſed, and alſo the Arrears of the Rates and Duties granted by the ſaid former Acts, ſhall be raiſed, levied, collected, and paid, into His Majeſty's Exchequer for the Purpoſes in this Act expreſſed, in ſuch and the like Form and Manner, and with ſuch Allowances, and under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, as are preſcribed or appointed for raiſing, levying, collecting, and paying, the Duties on Houſes, and Windows, or Lights, in and by the ſaid Acts of Parliament made in the ſaid Twentieth and Thirty firſt Years of the Reign of His ſaid late Majeſty, and in the Second Year of the Reign of His preſent Majeſty, and in and by One other Act of Parliament made in the Twentieth Year of His ſaid late Majeſty's Reign, intituled, An Act to enforce the Execution of an Act of this Seſſion of Parliament, for granting to His Majeſty ſeveral Rates and Duties upon Houſes, Windows, or Lights; and in and by an Act of Parliament made in the Twenty firſt Year of His ſaid late Majeſty's Reign, intituled, An Act for explaining, amending, and further enforcing the Execution of, an Act paſſed in the laſt Seſſion of Parliament, intituled, *An Act for repealing the ſeveral Rates and Duties upon Houſes, Windows, and Lights; and for granting to His Majeſty other Rates and Duties upon Houſes, Windows, or Lights; and for raiſing the Sum of Four millions four hundred thouſand Pounds by Annuites, to be charged on the ſaid Rates or Duties*; and all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, now in Force, and not hereby altered, contained in the ſaid Five ſeveral Acts of Parliament, or any of them, for the raiſing, levying, collecting, These Rates and Duties, and Arrears of former Acts, to be paid into the Exchequer, according to the Rules, &c. preſcribed in Acts 20, 31 *Geo.* II. 2 *Geo.* III. 20 *Geo.* II. and 21 *Geo.* II. Powers, &c. of the recited Acts extended to this Act.

ing, and paying, the Rates and Duties thereby granted, shall be in full Force, and be duly observed, practised, and put in Execution, throughout the whole Kingdom of Great Britain, for raising, levying, collecting, and paying, the several Rates and Duties upon Houses, and upon Windows, or Lights, by this Act granted, as fully and effectually, to all Intents and Purposes, as if the same, or the like Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in the Body of this present Act.

Commissioners for the recited Acts to meet for the Execution of this Act, on or before 11 *Oct.* 1766.

And be it further enacted by the Authority aforesaid, That the Commissioners authorized for putting in Execution the said Five former Acts, or any of them, for all and every the respective Counties, Shires, Stewartries, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places respectively, within Great Britain, shall meet together at the most usual and common Place of Meeting within such Counties, Shires, Stewartries, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places respectively, within Great Britain, on or before the Eleventh Day of October, One thousand seven hundred and sixty six; and shall then divide themselves to act in separate Districts, and proceed in the Execution of this present Act, for assessing, raising, levying, and collecting, the Duties hereby granted, in such and the same Manner, to all Intents and Purposes, as are prescribed by the said Five former Acts, or any of them, with respect to the Rates and Duties thereby imposed, except such Parts only of the said Acts as are hereby altered.

Separate Assessments to be made out for these Duties,

and to be certified and returned by 23 *Dec.* 1766.

Surveyors to certify their Surcharges for the Half Year's Assessment, by 20 *Feb.* 1767.

Appeals to be heard between 6 *March*

Provided nevertheless, and be it further enacted by the Authority aforesaid, That separate Assessments shall be made out, for raising the Duties hereby imposed, from the said Tenth Day of October, One thousand seven hundred and sixty six, to the Sixth Day of April, One thousand seven hundred and sixty seven; which Assessments shall be certified by the Assessors, and returned by them to the said Commissioners on or before the Third Day of December, One thousand seven hundred and sixty six; and that the Surveyors of the said Duties shall and may, on or before the Twentieth Day of February, One thousand seven hundred and sixty seven, certify their Surcharges, for raising the said Duties for the said Half Year, to the said Commissioners; and that all Appeals, in respect to the said Half Year's Assessments, shall and may be heard and determined between the Sixth Day of March, One thousand seven

hundred and sixty seven, and the Fourth Day of April following; and that the said Commissioners shall cause true Duplicates of the said Assessments, for the said half year, to be made out, delivered, and transmitted, in such Manner as is directed by any of the said former Acts with respect to the Duplicates of the Assessments therein mentioned; and that from and after the Fifth Day of April, One thousand seven hundred and sixty seven, the Duties hereby granted shall be assessed annually for One whole Year, to commence from the Fifth Day of April in each Year.

4 April, 1767. Duplicates of the Assessments to be transmitted as formerly.

After 5 *April*, 1767, the Assessments to be made for the whole Year.

And be it further enacted by the Authority aforesaid, That all the Monies which shall have arisen by the Rates and Duties granted by the said former Acts, upon Houses, and Windows, or Lights, and shall be paid into the Receipt of the Exchequer, after the said Tenth Day of October, One thousand seven hundred and sixty six, shall be applied in such Manner as the Rates and Duties hereby granted are directed to be applied.

Monies arising by the former Rates to be applied as the present.

And be it further enacted by the Authority aforesaid, That from and after the said Tenth Day of October, One thousand seven hundred and sixty six, there shall be reserved and set apart, at the Receipt of His Majesty's Exchequer, and applied to the Fund commonly called The General or Aggregate Fund, out of the Rates and Duties hereby granted, the yearly Sum of Ninety one thousand four hundred and eighty five Pounds, and Six Pence, Three Farthings, in lieu of the like yearly Sum, which by the said first mentioned Act, made in the Twentieth Year of His said late Majesty's Reign, was directed to be set apart and applied, in like manner, out of the Rates and Duties thereby granted, towards paying the several Annuities, and other Payments, charged on the said Fund, in such Manner as is therein mentioned.

91,485*l.* 6*d.* 3*q.* to be yearly replaced out of the said Rates, to the Sinking Fund, in lieu of the like Sum payable thereout by virtue of Act 20 *Geo.* II.

And whereas the Rates and Duties upon Houses and Windows, or Lights, granted by the said Act made in the Thirty first Year of the Reign of His said late Majesty, were, together with certain other Duties, made a Fund for Payment of the Annuities thereby established; it is therefore necessary that Part of the Rates and Duties by this Act granted, should be applied towards Payment of the said Annuities, in lieu of the said Rates and Duties; be it therefore enacted by the Authority aforesaid, That from and after the said Tenth Day of October, One thousand seven hundred and sixty six, the yearly Sum of Ninety three thousand two hun-

93,217*l.* 10*s.* 1*d.* and 1 Sixth, to be reserved annually at the Exchequer out of the said Rates,

c

dred and seventeen Pounds, Ten Shillings, One Penny, and One Sixth Part of a Penny, being the Amount of the annual Produce of the said Rates and Duties, upon a Medium of Six Years last past, shall be also reserved and set apart at the said Receipt of the Exchequer, out of the Rates and Duties hereby granted, and shall be applied towards paying the Annuities established by the said Act.

towards paying the Annuities established by Act 31 *Geo.* II.

Surplus Monies to be carried into the Sinking Fund.

And be it further enacted by the Authority aforesaid, That the Residue of the Produce of the said Rates and Duties shall be carried to, and made Part of, the Fund commonly called The Sinking Fund, in lieu of such Part of the Rates and Duties hereby repealed, as are applicable to such Fund; and also towards making good to the same Fund, the Payment of such Annuities as shall be charged thereupon by any Act of this Session of Parliament.

And whereas a certain Annuity or yearly Sum of Seventy four thousand three hundred and thirty four Pounds, and Eleven Pence, was made payable to the South Sea Company, out of certain Rates and Duties upon Coals, Culm, and Cinders, and upon certain former Duties upon Houses; which last mentioned Duties were repealed by the said Act made in the Twentieth Year of His said late Majesty's Reign, and it was thereby provided, That if the said Duties upon Coals, Culm, and Cinders, should be at any Time deficient to pay the said Annuity, that such Deficiency should be made good out of the Rates and Duties thereby granted, and by this Act repealed; be it therefore enacted by the Authority aforesaid, That if the Monies arising into the said Receipt of Exchequer of or for the said Duties upon Coals, Culm, and Cinders, shall, at any Time or Times, from and after the said Tenth Day of October, be deficient to answer to the said South Sea Company such Monies as shall be payable in respect of the said Annuity or yearly Sum; in every such Case it shall and may be lawful for the Commissioners of His Majesty's Treasury, or any Three or more of them, now being, or the High Treasurer, or any Three or more of the Commissioners of the Treasury for the time being, and he and they is and are hereby respectively authorized and required to cause such Deficiencies to be made good out the said Fund commonly called The Sinking Fund, after paying, or reserving sufficient to pay, all such Monies as have been directed by any former Act or Acts of Parliament to be paid out of the same.

Treasury to make good out of the Sinking Fund, any Deficiency of the Duties upon Coals, Culm, and Cinders, after 10 *October*, to pay the Annuity due to the South Sea Company.

And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall, at any Time or Times, be ſued or proſecuted for any Thing by him or them done or executed in purſuance of this Act, or of any Matter or Thing in this Act contained, ſuch Perſon or Perſons ſhall and may plead the General Iſſue, and give the Special Matter in Evidence, for his or their Defence; and if, upon the Trial, a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs ſhall become nonſuited; then ſuch Defendant or Defendants ſhall have Treble Coſts to him or them awarded againſt ſuch Plaintiff or Plaintiffs. General Iſſue. Treble Coſts.

FINIS.