

ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXIX.

An Act for transferring the Receipt and Management of certain Duties on Certificates for wearing Hair Powder, or using Armorial Bearings, from the Commissioners of Stamps to the Commissioners for the Affairs of Taxes; and also for making further Provisions in respect to the said Duties so transferred. [27th *June* 1801.]

Preamble. 35 *Geo.* III, Cap. 49, and 38 *Geo.* III, Cap. 53, recited.

WHEREAS by certain Acts passed in the Thirty-fifth and Thirty-eighth Years of the Reign of His present Majesty, certain Stamp Duties were granted, in *Great Britain*, on Certificates issued for using or wearing Hair Powder, or Armorial Bearings or Ensigns, and placed under the Management of the Commissioners for the Time being appointed to manage the Duties charged on stamped Vellum, Parchment, and Paper: And whereas it is expedient that the said Duties should be repealed, and other Duties should be granted in lieu thereof, to be placed under the Management of the Commissioners for the Affairs of Taxes; may it therefore please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,

After passing this Act in *England*, and after *May* 24, 1801, in *Scotland*, the Duties granted by first-recited Act shall cease, except as to Arrears, &c.

mons, in this present Parliament assembled, and by the Authority of the same, That, from and after the passing of this Act in *England*, and from and after the Twenty-fourth Day of *May* One thousand eight hundred and one in *Scotland*, the Duties granted by the said first-recited Act shall cease and determine; save and except in all Cases relating to the demanding, recovering, receiving, or paying, any Arrears of Duties by the said first-recited Act granted, which on the respective Days before-mentioned shall have remained unpaid in *England* and *Scotland* respectively, and the several Clauses, Provisions, Matters, and Things relating to the due paying, receiving, and recovering the same; save only and except the paying and accounting for the Duties received since the Fifth Day of *April* One thousand eight hundred and one, by virtue of the said first-recited Act.

After *June* 24, 1801, the Duties granted by last recited Act shall cease, except as to Arrears.

II. And be it further enacted, That, from and after the Twenty-fourth Day of *June* One thousand eight hundred and one, in *England* and *Scotland* respectively, the Duties granted by the said last-recited Act shall also cease and determine; save and except in all Cases relating to the demanding, recovering, receiving, or paying any Arrears of Duties by the said last-recited Act granted, which on the said respective Days shall have remained unpaid, and the several Clauses, Provisions, Matters, and Things, relating to the due paying, receiving, and recovering the same.

After passing this Act Fines for Offences against recited Acts, and Informations whereon Judgement shall not have been obtained before *May* 10, 1801, shall cease, and Persons making Returns, as directed by this Act, shall be indemnified.

III. Provided always, and be it further enacted, That, from and after the passing of this Act, all Fines, Penalties, and Forfeitures, for any Offence incurred against the said recited Acts or either of them, and also all Informations, Prosecutions, and Suits, whereon Judgement shall not have been obtained before the Tenth Day of *May* One thousand eight hundred and one, shall also cease and determine; and that every Person who shall have omitted or neglected to make any Entry, or take out any Certificate, as by the said recited Acts or either of them is required, shall, on making such Returns as by this Act is directed, be, and is hereby indemnified, freed, and discharged from and against all such Penalties and Forfeitures incurred or to be incurred by reason of any such Omission or Neglect.

After *April* 5, 1801, in *England*, and *May* 24, 1801, in *Scotland*, Persons wearing Hair Powder shall pay the annual Duty, specified in annexed Schedule (A.); and after *July* 5, 1801, in *England*, and *May* 24, 1801, in *Scotland*, Persons using Armorial Bearings shall pay the annual Duties in annexed Schedule (B.)

IV. And be it further enacted, That, from and after the said Fifth Day of *April* in *England*, and from and after the Twenty-fourth Day of *May* One thousand eight hundred and one in *Scotland*, in lieu and instead of the Duties on Certificates to use or wear Hair Powder, by this Act repealed, there shall be assessed, raised, and levied, to and for the Use of His Majesty, His Heirs and Successors, upon every Person who shall use or wear any Powder commonly called *Hair Powder*, of whatever Materials the same shall be made, the annual Rate or Duty specified in the Schedule to this Act annexed marked (A.); and that from and after the Fifth Day of *July* in *England*, and from and after the said Twenty-fourth Day of *May* One thousand eight hundred and one in *Scotland*, in lieu and instead of the Duties on Certificates issued with respect to Armorial Bearings or Ensigns, by this Act repealed, there shall be assessed, raised, and levied, to and for the Use of His Majesty, His Heirs and Successors, upon every Person who shall use or wear, or cause to be used or worn, any Armorial Bearing or Ensign, by whatever Name the same

ſhall be called, and who ſhall keep any Coach or other Carriage chargeable with Duty, or ſhall be poſſeſſed of or keep or have any Seal, Plate, or other Article whatever, on which Seal, Plate, or other Article, any Armorial Bearing or Enſign ſhall be painted, engraved, marked, or affixed, the ſeveral annual Rates and Duties reſpectively mentioned and ſet forth in the Schedule to this Act annexed, marked (B.); and which ſeveral Schedules marked (A.) and (B.) and the Rules therein contained, ſhall be deemed and conſtrued a Part of this Act, as if the ſame were incorporated therewith.

Hair Powder Duty not to extend to any of the Royal Family or their menial Servants.

V. Provided always, and be it further enacted, That nothing in this Act contained relating to the Duties by virtue of this Act impoſed on Perſons wearing Hair Powder, ſhall be conſtrued to extend to any of the Royal Family, or to any of the menial Servants of His Majeſty or any of the Royal Family.

Certain Perſons exempted from the Hair Powder Duty.

VI. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall be conſtrued to extend to charge with the ſaid laſt-mentioned Duty, any Officer employed in His Majeſty's Navy under the Rank of Commander, or any Officer holding a Commiſſion in His Majeſty's Navy under the ſaid Rank, who ſhall be employed on the Eſtabliſhment of the Royal Hoſpital at *Greenwich*; nor any Subaltern or Non-commiſſioned Officer or Private Man belonging to any Regiment in the Army, Artillery, Militia, Diviſion of Marines, or Corps of Engineers; or any Perſon inrolled and actually ſerving in any Volunteer Corps or Body of Men aſſociated for the Defence of any City, Town, or Place, and for maintaining publick Tranquillity and good Order within the ſame, whether of Infantry or Cavalry, which now are or ſhall hereafter be raiſed; provided that every ſuch Perſon inrolled and ſerving as aforeſaid, ſo claiming to be exempt, ſhall make ſuch Return as by this Act is directed, and procure and produce to the Aſſeſſors of the Pariſh where he ſhall reſide, according to the Directions of this Act, a Certificate conformably to an Act made and paſſed in the Thirty-ninth and Fortieth Years of His preſent Majeſty's Reign, intituled, *An Act for indemnifying Perſons ſerving in Volunteer Corps, who have omitted to take out Certificates for wearing Hair Powder; and to amend ſo much of an Act made in the Thirty-fifth Year of the Reign of His preſent Majeſty, intituled,* '*An Act for granting to His Majeſty a Duty on Certificates* '*iſſued for uſing Hair Powder, as relates to the exempting Perſons ſerving* '*in Volunteer Corps, and certain Officers in His Majeſty's Navy ſerving* '*on the Eſtabliſhment of the Royal Hoſpital at* Greenwich, *from the ſaid* '*Duty; and for obliging Perſons claiming to be exempt from the Duties on* '*Horſes, provided and furniſhed for Volunteer Corps, to deliver Certifi-* '*cates thereof to the proper Officers.*'

Further Exemptions.

VII. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall be conſtrued to extend to charge with the Duty hereby impoſed upon Perſons wearing Hair Powder, any Clergyman who ſhall not be poſſeſſed of an annual Income of One hundred Pounds or upwards, whether ariſing from Eccleſiaſtical Preferment or otherwiſe; nor any Preacher or Preachers of any Congregation of Diſſenters, or any Perſon diſſenting from the Church of *England*, in Holy

Holy Orders or pretended Holy Orders, who now is or at any Time hereafter ſhall be entitled to the Benefit of the Statute made in the Firſt Year of the Reign of the late King *William* and Queen *Mary*, intituled, *An Act for exempting their Majeſties Proteſtant Subjects diſſenting from the Church of* England, *from the Penalties of certain Laws*, or of the Statute made in the Nineteenth Year of the Reign of His preſent Majeſty, intituled, *An Act for the further Relief of Proteſtant Diſſenting Miniſters and Schoolmaſters*, or of the Statute made in the Thirty-firſt Year of the Reign of His preſent Majeſty, intituled, *An Act to relieve, upon Conditions and under Reſtrictions, the Perſons therein deſcribed, from certain Penalties and Diſabilities to which Papiſts or Perſons profeſſing the Popiſh Religion are by Law ſubject*, and who ſhall not be poſſeſſed of any annual Income of One hundred Pounds or upwards, however ariſing; and the Income ariſing from any Benefice or Benefices ſhall be eſtimated on the Average Amount thereof, computed on the Period of Seven Years next preceding that on which ſuch Exemption ſhall be claimed.

Parents having more than Two unmarried Daughters, being aſſeſſed for them in Twice the Duty of a ſingle Perſon wearing Hair Powder, ſuch Aſſeſſment ſhall exempt the Whole.

VIII. Provided alſo, and be it enacted, That the unmarried Daughters of any Perſon ſhall not be chargeable with the ſaid laſt-mentioned Duties, or be required to make any Return under this Act, provided the Parent of ſuch Daughters ſhall have more than Two unmarried Daughters, and ſhall have given an Account, in any Liſt or Liſts by him or her delivered under this Act, of the whole Number of ſuch Daughters, and ſhall require to be aſſeſſed and charged for the whole Number by One Aſſeſſment, in which Caſe every ſuch Parent ſhall be aſſeſſed and charged in reſpect of the whole Number of ſuch Daughters in Twice the Sum hereby impoſed on any ſingle Perſon for his or her wearing Hair Powder, which ſhall exempt the whole Number of Daughters from the ſaid Duty; and that neither the Perſon giving ſuch Account, or any of the Perſons returned in ſuch Account, in reſpect of whom ſuch Charge ſhall be made as aforeſaid, ſhall in ſuch Caſe be liable to any of the Penalties impoſed by this Act, by reaſon of the Duty not being paid for the whole Number of ſuch Daughters.

If a Maſter pay the Hair Powder Duty for his Servants (returning a Liſt) they ſhall be exempted from it during their Continuance in his Service, and their Succeſſors during the Year for which paid.

IX. Provided alſo, and be it further enacted, That if the Maſter or Miſtreſs of any Servant or Servants ſhall declare his or her Intention to pay the Duty which may be charged or chargeable in purſuance of this Act, in reſpect of any ſuch Servant or Servants uſing or wearing Hair Powder, and ſhall in any Liſt or Liſts returned by him or her give a true Account of all the Servants by him or her kept, in reſpect of whom ſuch Duty ſhall be payable, ſetting forth the ſeveral Capacities in which ſuch Servants are reſpectively kept, then and in ſuch Caſe the Entry and Return of ſuch Servant or Servants in ſuch Liſts ſhall be a ſufficient Authority to charge ſuch Maſter or Miſtreſs for all ſuch Servants or Servant, and ſhall be deemed and conſtrued to exempt the Servant or Servants named therein during his, her, or their Continuance in the ſame Service; and alſo to extend to all and every Servants and Servant who ſhall come into the Service of ſuch Maſter or Miſtreſs in the Room of ſuch Servant or Servants ſo named therein, to ſerve in the ſame Capacity during the Year for which the Duty ſhall be ſo charged; and no Servant or Servants named in ſuch Liſt or Liſts, nor any Servants ſerving ſuch Maſter or Miſtreſs in any Capacity mentioned in

in ſuch Liſt or Liſts, ſhall, during the Year for which ſuch Duty ſhall be charged, be required, for himſelf or herſelf, to make any ſuch Return, or to pay the Duties by this Act impoſed on Perſons uſing or wearing Hair Powder, nor be liable to any Penalty by reaſon of not making any ſuch Return, or not paying the ſaid Duty.

Armorial Bearing Duties not to extend to the Royal Family, or Perſons authorized to uſe their Arms, or Cities, &c.

X. Provided alſo, and be it further enacted, That nothing in this Act contained, in relation to the Duties by this Act impoſed on Perſons uſing or wearing any Armorial Bearing or Enſign, ſhall be conſtrued to extend to any of the Royal Family, or to any Perſon who ſhall by Right of Office, or by Appointment, wear or uſe any of the Arms or Inſignia worn or uſed by the Royal Family, or uſed by any City, Borough, or Town Corporate in *Great Britain*.

Commencement of Aſſeſſments in *England*, how they ſhall be made, and when payable.

XI. And be it further enacted, That the Firſt Aſſeſſment to be made of the ſaid Rate or Duty for uſing or wearing Hair Powder in *England*, ſhall commence from and after the Fifth Day of *April* One thouſand eight hundred and one, and ſhall be made for One whole Year, at the Rate mentioned in the ſaid Schedule marked (A.); and the Firſt Aſſeſſment of the ſaid Rates and Duties for wearing and uſing any Armorial Bearing or Enſign in *England*, ſhall commence from and after the Fifth Day of *July* One thouſand eight hundred and one, and ſhall be made for Three Quarters of a Year; and every future Aſſeſſment in *England*, of all the ſaid ſeveral Rates and Duties by this Act granted, ſhall be made yearly, for One Year commencing from the Fifth Day of *April* yearly; and all the ſaid ſeveral Rates and Duties to be aſſeſſed in *England*, ſhall be paid on or before the Tenth Day of *October* in every Year, upon all Aſſeſſments made before that Day, and upon all Aſſeſſments made after the Tenth Day of *October*, for that Year, on or before the Quarter Day; *videlicet*, the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, which ſhall next happen after ſuch Aſſeſſment; the Firſt Payment thereof to be made on or before the Tenth Day of *October* One thouſand eight hundred and one.

Aſſeſſments in *Scotland* to be made and paid yearly.

XII. And be it further enacted, That every Aſſeſſment of the ſaid ſeveral Duties to be made in *Scotland*, ſhall be made for One whole Year from the Term of *Whitſunday* in every Year, and ſhall be paid yearly; (that is to ſay), on or before the Twenty-ninth Day of *September* in every Year, upon all previous Aſſeſſments; and upon all Aſſeſſments made after that Day, for that Year, on or before the Twenty-fifth Day of *March* and the Twenty-ninth Day of *September*, which ſhall happen next after ſuch Aſſeſſment, the Firſt Payment thereupon to be made on or before the Twenty-ninth Day of *September* One thouſand eight hundred and one.

Firſt Aſſeſſment in *Scotland*, of the Hair Powder Duty to be for One Year and the Eighth Part of another Year.

XIII. Provided always, That the Firſt Aſſeſſment to be made in *Scotland* of the ſaid Duty for wearing Hair Powder, ſhall be for One Year from the ſaid Term of *Whitſunday*, and the Eighth Part of another Year in addition, to anſwer the Duty for the Period then elapſed between the ſaid Fifth Day of *April* One thouſand eight hundred and one, and the ſaid Twenty-fourth Day of *May* One thouſand eight hundred and one;

one; which additional One-eighth Part ſhall be paid, together with the First Half-yearly Payment, as aforeſaid: Provided alſo, That all Perſons who ſhall have already paid the Duty on Certificates for uſing Armorial Bearings or Enſigns, until and upon the Twenty-fourth Day of *June* One thouſand eight hundred and one, and ſhall be aſſeſſed under this Act from the Twenty-fourth Day of *May* One thouſand eight hundred and one, ſhall, after paying the ſaid Firſt Aſſeſſment, be entitled to receive from the Commiſſioners of Stamps, or any Officer appointed by them, out of any Monies ariſing from the Duties hereby repealed, ſuch a Proportion of the Duties already paid as ſhall be neceſſary to prevent a Double Payment of the ſaid Duties for the ſaid Period, for which Purpoſe the ſaid Commiſſioners of Stamps are hereby required to make ſuch Orders in reſpect to the Time and Manner of ſuch Re-payments, as to them ſhall appear beſt calculated to effectuate the Intention of this Act, and to prevent a Double Charge.

Where the Armorial Bearing Duty ſhall have been paid until *June* 24 by Perſons aſſeſſed from *May* 24, 1801, they ſhall be entitled to a Proportion thereof from the Stamp Office.

XIV. And be it further enacted, That the Commiſſioners authorized or appointed, or who ſhall hereafter be authorized or appointed to put in Execution the ſeveral Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes on Inhabited Houſes, and on Houſes, Windows, and Lights, and on Male Servants, and on Carriages, and on Horſes, Mules, and Dogs, ſhall be Commiſſioners for executing this Act, and the Powers herein-contained or hereby directed to be applied, and in all and ſingular the Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively within *Great Britain*, and ſhall proceed in the Execution of this preſent Act in ſuch and the ſame Manner as is preſcribed by the ſaid Acts relative to the Duties on Inhabited Houſes, and on Houſes, Windows, and Lights, and on Male Servants, and on Carriages, and on Horſes, Mules, and Dogs; and the ſaid Commiſſioners ſhall, in all Things relative to the Duties by this Act impoſed, have the like Powers, Authorities, and Juriſdictions, in appointing Collectors, making Aſſeſſments, and in enforcing, correcting, and amending, or relieving from the ſame, as are given to them by the ſaid Acts in like Caſes relative to the ſaid Duties, except ſo far as any Alteration is made by this Act; and that the ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors, reſpectively appointed or to be appointed to put in Execution the ſaid ſeveral Acts relative to the ſaid Duties before-mentioned, or any of them, ſhall reſpectively be Surveyors, Inſpectors, Aſſeſſors, and Collectors, to put in Execution this Act, and ſhall reſpectively do and perform all ſuch Acts as ſhall be neceſſary for cauſing Notices to be delivered to and ſerved upon all and every the Perſons liable to the Duties hereby impoſed, at ſuch Times and in ſuch Manner as by the ſaid Acts and this Act is required, in relation to the before-mentioned Duties reſpectively, or any of them; and the ſaid Commiſſioners and other the Perſons aforeſaid, being duly qualified to act in the Execution of the ſaid ſeveral Acts abovementioned, or any of them, ſhall and they are hereby reſpectively empowered and required to do all other Things neceſſary for putting this Act in Execution, with relation to the ſaid Duties hereby impoſed, in the like and in as full and ample a Manner as they or any of them are or is authorized to put in Execution the ſeveral Acts now in Force relating to the ſaid Duties on Inhabited Houſes, and on Houſes, Windows,

Commiſſioners for the Taxes on Houſes, *etc.* to be the Commiſſioners for executing this Act, *etc.*

dows, and Lights, and on Servants, and on Carriages, and on Horſes, Mules, and Dogs, or any Matters and Things reſpectively contained in any of the ſaid Acts or any other Act relating thereto, ſo far as the ſame are applied to the Duties granted by this Act, and not varied or altered by this Act.

Duties to be aſſeſſed, *etc.* as appointed by any Acts in Force for aſſeſſing Duties under the Commiſſioners for the Affairs of Taxes.

XV. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act granted, ſhall ſeverally and reſpectively be aſſeſſed, raiſed, levied, collected, and received, in ſuch and the like Form and Manner, and with ſuch Powers of Surcharge, and Appeal from the ſame, under the like Penalties and Forfeitures, and according to ſuch Rules, Methods, and Directions and Proviſions, as are preſcribed and appointed by any Act or Acts now in Force for aſſeſſing, raiſing, levying, collecting, recovering, and paying the Rates and Duties under the Management of the Commiſſioners for the Affairs of Taxes, as far as the ſame were in Force at and immediately before the paſſing this Act, and are ſeverally and reſpectively applicable to the Rates and Duties hereby granted, or any of them, and are not hereby altered; and all and every the Powers, Authorities, Methods, Rules, Directions, Clauſes, Matters, and Things contained in any Act or Acts, in relation to the ſaid Rates and Duties, or any of them, and in Force at and immediately before the paſſing of this Act, for the aſſeſſing, raiſing, levying, collecting, and paying the Rates and Duties under the Management of the Commiſſioners for the Affairs of Taxes, or for ſuing for or recovering the Penalties or Forfeitures therein contained, and not hereby altered, ſhall be in full Force, and be ſeverally and reſpectively duly obſerved, practiſed, and put in Execution throughout the different Parts of *Great Britain*, for the aſſeſſing, ſurcharging, raiſing, levying, collecting, and paying the ſeveral Duties by this Act granted, and for ſuing for or recovering the Penalties or Forfeitures herein contained, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Methods, Rules, Directions, Clauſes, Matters, and Things were particularly repeated and re-enacted in the Body of this Act.

Aſſeſſors to cauſe Notices to be affixed on the Doors of Churches, *etc.* requiring all Perſons to deliver Liſts, which ſhall be deemed good Service of ſuch Notice.

XVI. And be it further enacted, That the Aſſeſſors for the Time being ſhall, within Sixty Days after the paſſing of this Act, for the preſent Year ending on the Fifth Day of *April* One thouſand eight hundred and two, and for every ſubſequent Year after the ſaid Day, within Twenty-one Days after the Fifth Day of *April* in ſuch Year, cauſe General Notices to be affixed on the Doors of the Church or Chapel and Market Houſe or Croſs (if any) of the City, Town, Pariſh, or Place, for which ſuch Aſſeſſors ſhall act; and if ſuch Place ſhall not have a Church or Chapel, or Market Houſe or Croſs, then on the neareſt Church or Chapel Door of any adjoining Pariſh, requiring all Perſons reſiding in the ſaid City, Town, Pariſh, or Place, who are by this Act required ſo to do, to make out and deliver to the reſpective Aſſeſſors ſuch Liſts or Declarations as are herein-after required; and ſuch General Notice ſhall, from the Time when the ſame ſhall be affixed, be deemed ſufficient Notice of the Time within which the Returns before-mentioned ſhall be required to be made in each Year, to all Perſons reſiding in ſuch City, Town, Pariſh, or Place; and the affixing the ſame in the Manner before directed ſhall be deemed

deemed good Service of ſuch Notice, to all Perſons within the Limits of ſuch City, Town, Pariſh, or Place; and the ſaid reſpective Aſſeſſors ſhall cauſe the ſaid Notices from Time to Time to be replaced (if neceſſary) for the Space of Twenty-one Days, before the Time required for the Delivery of ſuch Liſts or Declarations as aforeſaid; and every Perſon wilfully tearing, defacing, or obliterating, any ſuch Notice ſo affixed, ſhall forfeit for every ſuch Offence a Sum not exceeding Twenty Pounds nor leſs than Five Pounds, to be recovered as any Penalty may be recovered under any Law relating to the Duties under the Management of the ſaid Commiſſioners.

Penalty for defacing Notices.

Aſſeſſors to give Notice to Occupiers of Houſes and Lodgers to produce Liſts.

XVII. Provided always, and be it further enacted, That, beſides ſuch General Notice as aforeſaid, the ſaid reſpective Aſſeſſors ſhall, within Sixty Days after the paſſing of this Act, for the reſpective Periods aforeſaid in which the Firſt Aſſeſſment under this Act is directed to be made, and for every ſubſequent Year after the ſaid Periods, within Twenty-one Days after the Fifth Day of *April* in *England*, and the Twenty-fourth Day of *May* in *Scotland*, in every ſuch Year, give or leave at every ſuch Dwelling Houſe where any Perſon liable or ſuppoſed to be liable to the Duties hereby impoſed, or either of them, ſhall reſide, within the Limits of the Places for which ſuch Aſſeſſors act, One Notice to and for the Occupier thereof; and where ſuch Dwelling Houſe ſhall be let in different Apartments, and occupied diſtinctly by different Perſons or Families, a like Notice to and for the Occupier of each diſtinct Story or Apartment, provided any Perſon liable or ſuppoſed to be liable as aforeſaid ſhall reſide there; and alſo a like Notice to and for every Perſon ſo liable then reſiding in ſuch Dwelling Houſe as a Lodger or Inmate within the Knowledge of ſuch Aſſeſſor or Aſſeſſors, requiring ſuch Perſons reſpectively to prepare and produce, within Twenty-one Days next enſuing the Day of giving ſuch Notice, a Liſt or Declaration in Writing in the Form herein-after required: And if any Perſon liable to the ſaid Duties, or either of them, or coming within any of the Exemptions contained in this Act, ſhall neglect or refuſe to make out and deliver to the Aſſeſſor or Aſſeſſors a Liſt or Declaration in the Form and within the Time herein preſcribed, after ſuch General or Special Notice as aforeſaid, and as the Caſe may require, he or ſhe ſo refuſing or neglecting ſhall, for every ſuch Offence, forfeit the Sum of Twenty Pounds, to be recovered as any other Penalty may be recovered by any Law relating to the Duties under the Management of the ſaid Commiſſioners; and ſuch Aſſeſſor or Aſſeſſors ſhall return to the Commiſſioners for executing this Act the Names of the Perſons making ſuch Default.

Penalty of 20*l.* for not delivering Liſts to the Aſſeſſors.

Every Perſon who ſhall have worn Hair Powder, or any Armorial Bearing, within the preceding Year, ſhall return a Liſt within a limited Time, containing ſundry Particulars.

XVIII. And be it further enacted, That every Perſon who ſhall have uſed or worn Hair Powder, or any Armorial Bearing or Enſign, within the Year ending on the then preceding Fifth Day of *April* in *England*, or Twenty-fourth Day of *May* in *Scotland*, ſhall return a Liſt or Declaration as herein-after mentioned, in the Pariſh or Place where he or ſhe ſhall then reſide, within Twenty-one Days after the affixing or delivering of ſuch Notice as aforeſaid; and every Liſt to be made out in purſuance of this Act ſhall be in Writing and ſigned with the Name in the proper Hand Writing, and ſhall contain the Place of Abode of the Perſon returning the ſame, with a Declaration whether he or ſhe is a Houſekeeper,

or One of the Family, or a Lodger, Inmate, Apprentice, or Servant abiding in the Houſe of any Perſon; and every Liſt returned by any Occupier of a Dwelling Houſe or diſtinct Apartment as aforeſaid, ſhall contain the Names and Places of Abode of every Perſon reſident in ſuch Dwelling Houſe, diſtinguiſhing whether ſuch Perſons ſo reſiding be of the Family, or be Lodgers or Inmates, or Apprentices or Servants; and in caſe ſuch Houſeholder or Occupier having unmarried Daughters, or any Servant or Servants, ſhall be deſirous of being perſonally charged to the Duties hereby impoſed on Perſons uſing or wearing Hair Powder inſtead of and for his or her unmarried Daughters, or for any Servant or Servants, as herein is allowed, then alſo ſuch Liſt ſhall contain the Number and Names of ſuch unmarried Daughters and Servants reſpectively to be ſo charged to him or her, and the Capacities in which ſuch Servant or Servants ſhall ſerve; and if any Occupier of any Dwelling Houſe or diſtinct Apartment as aforeſaid, ſhall not return a Liſt of Perſons reſiding with him or her as aforeſaid, or ſhall omit any Perſon who ought to have been included therein, and who to his or her Knowledge ſhall have worn or uſed Hair Powder, or any Armorial Bearing or Enſign, within the Period for which ſuch Return ſhould be made, every ſuch Occupier ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds, and ſhall be liable to Proſecution, and be deemed guilty thereupon, whether it ſhall appear that the Perſon ſo omitted or not returned hath or hath not for himſelf or herſelf made a Return at the ſame or any other Place, or hath or hath not been proſecuted for any Offence againſt this Act, or is or is not amenable to Juſtice therefor; and the Conviction of any Perſon for not returning or omitting any other Perſon as aforeſaid, ſhall not be deemed to exempt the Perſon ſo omitted or not returned from paying the Duty by this Act impoſed, or from Proſecution or Puniſhment for any Offence againſt this Act; provided that any Perſon reſiding in any Dwelling Houſe, at the Time of making ſuch Return, as a Lodger or Inmate, who ſhall elſewhere have his or her Place of ordinary Reſidence, ſhall be returned as ordinarily reſiding in ſuch other Place.

Penalty for not returning Liſts, or for omitting Perſons who ought to have been included therein.

XIX. And be it further enacted, That the ſaid Aſſeſſors ſhall, upon Receipt of any Liſt containing the Name of any Lodger or Inmate returned as liable to any of the Duties by this Act impoſed, within the Pariſh or Place where the ſaid Aſſeſſors act, give or leave the like Notice for every ſuch Perſon to prepare and produce, within the like Period, a Liſt or Declaration ſigned as aforeſaid; and every ſuch Perſon ſhall, within Twenty-one Days after Notice left at ſuch Dwelling Houſe, make out a Liſt or Declaration, as the Caſe ſhall require, and ſign the ſame in the Manner before directed, under the Penalty before mentioned, for neglecting to deliver any ſuch Liſt or Declaration to any Houſeholder.

Aſſeſſors, on Receipt of Liſts containing the Names of Lodgers, to leave Notice for them to produce Liſts.

XX. And be it further enacted, That every Occupier as aforeſaid, in whoſe Dwelling Houſe or Apartment any Perſon liable to the Duties by this Act granted, or any or either of them, ſhall reſide as a Lodger or Inmate, ſhall, for the Purpoſe of making accurate Returns, cauſe the Contents of the Notice left at his or her Dwelling Houſe to be read over and made known to each and every ſuch Lodger or Inmate not having received a like Notice, requiring them reſpectively to declare to him or her, and atteſt, the Return to be made, whether he or ſhe be liable to the ſaid Duties or either of them, or be exempted therefrom; and every Perſon ſo reſident, being thereunto required as aforeſaid, ſhall be obliged to make

Every Occupier of a Houſe ſhall require Lodgers, not having received Notice, to declare to him, and atteſt the Returns, whether they be liable to the Duties or not, unleſs they have uſual Reſidence elſewhere.

Penalty on Lodgers refuſing to give ſuch Account, or to atteſt the Return, or Occupiers neglecting to inſert ſuch Declaration in the Return.

make ſuch Declaration, except Perſons having Places of uſual Reſidence elſewhere as aforeſaid; and if any ſuch Lodger or Inmate ſhall wilfully refuſe to give an Account as required by this Act, or to atteſt the Return to be made thereof, every ſuch Perſon ſhall forfeit and pay the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered as aforeſaid; or if any Occupier to whom any ſuch Declaration ſhall be made, ſhall neglect to inſert the ſame in the Return to be made to the Aſſeſſor or Aſſeſſors in purſuance of this Act, every ſuch Perſon ſhall alſo forfeit the Sum of Twenty Pounds, to be recovered as aforeſaid.

Perſons not chargeable with the Hair Powder Duty, for the Firſt Period of making an Aſſeſſment under this Act, who ſhall make a Return to the Aſſeſſors of the Places where they ſhall have taken out Certificates for the Year ending *April* 5, 1802.

XXI. Provided always, and be it further enacted, That nothing in this Act ſhall be conſtrued to extend to charge with the ſaid Duty impoſed upon Perſons uſing Hair Powder, for the firſt Period of making an Aſſeſſment under this Act, any Perſon who ſhall have duly obtained a ſtamped Certificate, purſuant to the Directions of the ſaid recited Act, paſſed in the Thirty-fifth Year aforeſaid, for the Year ending on the Fifth Day of *April* One thouſand eight hundred and two, provided ſuch Perſon, when required, ſhall make a Return to the Aſſeſſor or Aſſeſſors where he ſhall reſide, of the Office or Place where he ſhall have taken out ſuch Certificate; and if required ſo to do, ſhall produce ſuch Certificate to the ſaid Aſſeſſor or Aſſeſſors: Provided alſo, That if any Perſon to or for whom a Notice as aforeſaid ſhall be delivered, ſhall not have worn or uſed Hair Powder, or any Armorial Bearing or Enſign, within the Period for which ſuch Return ſhall be required, ſuch Perſon being required ſo to do, ſhall nevertheleſs return a Declaration thereof, according to ſuch Form as the Aſſeſſor or Aſſeſſors ſhall have delivered for that Purpoſe, on Pain of forfeiting, for any Neglect therein, any Sum not exceeding Five Pounds nor leſs than Forty Shillings.

Perſons not having worn Hair Powder or Armorial Bearings, ſhall nevertheleſs return a Declaration to Notices.

Perſons claiming Exemptions to make a Return thereof according to the Form required by Aſſeſſors; and if any Diſpute ſhall ariſe, the Proof ſhall lie on the Claimant.

XXII. Provided alſo, and be it further enacted, That any Perſon claiming to be within any of the Exemptions contained in this Act, ſhall make a due Return thereof, according to ſuch Form as ſhall be required by the Aſſeſſor or Aſſeſſors; and if any Diſpute ſhall ariſe whether the Perſon be entitled to ſuch Exemption, the Proof thereof ſhall lie on the Perſon claiming ſuch Exemption, who on any Suit or Proſecution, or on any Surcharge, ſhall be permitted to alledge the ſame on Oath or Affirmation, or to prove the ſame by lawful Evidence to be produced and ſhewn by him; provided that no Exemption be allowed, unleſs the ſame and the Cauſe thereof ſhall have been duly returned to the Aſſeſſor or Aſſeſſors as aforeſaid.

Lodgers having an ordinary Reſidence at ſome other Place, and Perſons having divers Places of Reſidence, ſhall deliver a Return at each Place, declaring where they intend to be charged for the Duties, on Penalty of 20*l.*

XXIII. Provided alſo, and be it further enacted, That every Perſon being an Inmate or Lodger in any Pariſh or Place at the Time of receiving any ſuch Notice as aforeſaid, and having an ordinary Reſidence at ſome other Place whereat ſuch Perſon ought to be charged, and every Perſon who hath or ſhall have divers Places of Reſidence, and is or may be deſirous of paying the ſaid Duties at One of ſuch Places, ſhall be obliged to deliver a Return at each of ſuch Places, declaring therein the particular County and Pariſh or Place where he or ſhe intends or ought to be charged for the ſaid Duties, and the particular Deſcription of ſuch Duty or Duties, to enable the Aſſeſſor or Aſſeſſors at ſuch Place to charge the ſame accordingly; on pain that every Perſon offending in any of the Particulars before-mentioned, ſhall be chargeable at either

Place, and for Neglect in making such Return shall forfeit and pay the Sum of Twenty Pounds.

Commissioners of Stamps to transmit an Alphabetical List of the Persons who shall have obtained Certificates under 35 *Geo.* III, Cap. 49, for the Year ending *April* 5, 1802, to the Commissioners for Taxes. Copies of Lists signed by the Secretary to the Tax Office, shall be admitted as Evidence.

XXIV. And be it further enacted, That the Commissioners of Stamp Duties for the Time being shall, so soon after the passing of this Act as conveniently can be done, cause a List in Alphabetical Order to be made out of the Names of all and every the Persons who shall have obtained Certificates in pursuance of the said Act of the Thirty-fifth Year aforesaid, for the Year ending on the Fifth Day of *April* One thousand eight hundred and two, containing the proper Names, Places of Abode, and the Description of such Persons respectively, and shall transmit the same to the Commissioners for the Affairs of Taxes; a Copy of which List, or any Part thereof, signed by the Secretary to the said last-mentioned Commissioners, shall be admitted in Evidence in all Courts and before all Persons acting in the Execution of this Act, and for which Copy no more than One Shilling shall be paid for each Person contained therein.

Commissioners for Taxes may cause Lists of Persons having made Returns, or of Persons charged to the Duties, to be made out for the Inspection of any Persons applying, and may authorize Copies to be made by their Officers which shall be admitted in Evidence.

XXV. And be it further enacted, That it shall be lawful for the Commissioners for the Affairs of Taxes to cause such List or Lists of Names and Places of Abode of Persons having made Returns in pursuance of this Act, or of Persons charged to the Duties by this Act granted, to be made out for the Purpose of being inspected by any Person or Persons who shall make Application to inspect the same, as to them shall seem necessary for the better Execution of this Act, and to authorize Copies of such Lists, or any Part thereof, to be made out in such Manner, by the several Inspectors, Surveyors, and Officers employed under them, and at such Times and at such Places, as to such Commissioners shall seem fit; all which Lists and Copies signed by any Inspector or Surveyor, or other Officer aforesaid authorized by the said Commissioners, shall be admitted in Evidence in all Courts and before all Persons acting in the Execution of this Act, and for which Copies the like Fee and no more may be taken as is herein-before allowed.

Commissioners for Taxes, by Direction of the Treasury, may publish Lists of the Persons charged to the Duties, and cause them to be fixed up. Penalty for defacing or removing Lists.

XXVI. And be it further enacted, That it shall be lawful for the Commissioners for the Affairs of Taxes, under the Direction of the Lords Commissioners of His Majesty's Treasury, from Time to Time to publish or cause to be published in the several Counties, Ridings, Divisions, Cities, Towns, Parishes, and Places respectively, in such Manner and Form as they shall think most fit, Lists containing the Names of any Persons charged to any of the Duties granted by this Act, and to cause the same to be affixed as herein-after mentioned; and if any Person shall wilfully tear, deface, or remove any List of any such Names, or any Part of such List, that shall be affixed by Order of such Commissioners as aforesaid upon any Church or Chapel Door or Market Cross, he or she shall forfeit for every such Offence the Sum of Five Pounds.

The Commissioners in the Precepts for Appointment of Assessors, under the Acts relative to the Duties on Houses, *etc.* shall insert that such Per-

XXVII. And be it further enacted, That the Commissioners appointed to execute this Act, shall, in the Precepts to be from Time to Time directed by them, for the Appointment of Assessors under the said Acts, relative to the said Duties on Inhabited Houses, and on Houses, Windows, or Lights, and other the Duties before mentioned, or any of them,

fons are appointed Aſſeſſors of the Duties granted by this Act; and if ſuch Appointment ſhould be neglected, or the Aſſeſſors ſhould not perform their Duty, the Surveyor ſhall do it.

them, cauſe Notice to be inſerted, that ſuch Perſons are alſo appointed Aſſeſſors of the Duties granted by this Act; and if at any Time there ſhall be a Neglect of Appointment of the Aſſeſſors of the ſaid Duties, or if at any Time the Perſons appointed ſhall neglect to do and perform what is required of them by this Act, then and in every ſuch Caſe it ſhall be lawful for the Surveyor or Surveyors, or Inſpector or Inſpectors, appointed or to be appointed under Authority of the ſaid Acts, and they are hereby required, to do and perform ſuch and the like Services as by this Act is required from Aſſeſſors.

If Aſſeſſors, *etc.* find that Perſons liable to the Duties, have not made any or true Returns, they ſhall ſurcharge them, and if any Perſon ſurcharged be adjudged by the Commiſſioners guilty of any Offence for which a pecuniary Penalty is inflicted, they may aſſeſs a Penalty in Addition to the Duty.

XXVIII. And be it further enacted, That if at any Time the Aſſeſſors, Surveyors, or Inſpectors, or any of them, ſhall, upon Examination of any Liſt or Liſts, or otherways, find that any Perſons liable to the Duties granted by this Act hath not made any Return, or a true Return, whereby ſuch Perſon could be charged at the Rates which he or ſhe ought to be charged by virtue of this Act, ſuch Aſſeſſors, Surveyors, and Inſpectors reſpectively, ſhall ſurcharge and make a true Aſſeſſment upon ſuch Perſons, charging ſuch Perſon the Sum which ought to be charged by virtue of this Act; and if any Perſon ſo ſurcharged ſhall upon an Appeal againſt ſuch Surcharge, or at the Time of allowing the ſame, upon any Information exhibited before the ſaid Commiſſioners for executing this Act, or any Two or more of them, be adjudged by them to be guilty of any Offence againſt this Act, for which any pecuniary Penalty is inflicted, it ſhall be lawful for the ſaid Commiſſioners to aſſeſs upon the Party by way of Penalty any further Sum, not exceeding the Penalty hereby inflicted for ſuch Offence, in Addition to the ſaid Duty, as the ſaid Commiſſioners ſhall think fit, and to cauſe the ſaid Penalty ſo aſſeſſed to be charged upon ſuch Perſon, and to be collected in the ſame Manner as the Duties granted by this Act are directed to be collected; and the Aſſeſſors, Surveyors, and Inſpectors making ſuch Surcharges, ſhall be entitled to receive from the Receivers General the Amount of ſuch Penalties, in ſuch Shares, where Two or more of them are employed, as the Commiſſioners for executing this Act ſhall certify to the Commiſſioners for the Affairs of Taxes, they are reſpectively entitled unto; and the Adjudication of the ſaid Commiſſioners ſhall be final and concluſive to all Intents and Purpoſes, without Power of appealing from the ſame; and the Proceedings of the ſaid Commiſſioners ſhall not be removeable by any Proceſs whatever into any Court of Law or Equity, except a Caſe ſhall be demanded and ſtated for the Opinion of One of the Judges or Juſtices of the Superior Courts, mentioned in the ſaid Acts, conformably to the Directions contained therein in other Caſes relative to aſſeſſed Taxes: Provided always, That the ſaid Commiſſioners ſhall in no Caſe mitigate the Sum to be aſſeſſed by way of Penalty as aforeſaid, to a leſs Sum than One-fourth Part of the Sum to which the Penalty as expreſſed in this Act is thereby limited not to exceed: Provided alſo, That the Aſſeſſment of any Sum as aforeſaid, by way of Penalty, by the ſaid Commiſſioners, may be pleaded or ſhewn in bar of any ſubſequent Proſecution or Suit for the ſame Offence.

Aſſeſſors, *etc.* making Surcharges entitled to the Penalties.

Adjudications of Commiſſioners to be final, and not removeable, except a Caſe be demanded and ſtated for One of the Judges.

Any Perſon removing without paying the Duties,

XXIX. And be it further enacted, That if any Perſon or Perſons charged to the Duties granted by this Act, or either of them, ſhall remove out of the Pariſh or Place without firſt paying or diſcharging

all the ſaid Duties charged upon him, her, or them, for that Year, or without leaving in ſuch Pariſh or Place ſufficient Goods and Chattels whereon the ſaid Duties may be raiſed and levied as they reſpectively become payable, and the ſame ſhall remain unpaid for the Space of Twenty Days after the Time appointed by this Act for Payment thereof, every ſuch Perſon ſhall for every ſuch Offence forfeit and pay the Sum of Twenty Pounds; and it ſhall be lawful for the Commiſſioners for executing this Act, in the Pariſh or Place where ſuch Duties ſhall be charged, and they are hereby required, to certify to the Commiſſioners of any Diſtrict where ſuch Perſon may be, at any Time and from Time to Time as the Caſe may require, the Amount of the Aſſeſſment made upon ſuch Perſon or Perſons, together with the Amount of what may be in Arrear and due thereon; and ſuch laſt-mentioned Commiſſioners ſhall thereupon iſſue a Warrant of Diſtreſs for the Recovery of the Whole of the Duty that ſhall then be in Arrear, and the reaſonable Coſts attending ſuch Certificate and Diſtreſs, and the Recovery of the ſaid Duties, together with any Sum that may have been impoſed upon ſuch Perſon by way of Penalty for any Offence againſt this Act; and if Goods or Chattels cannot be found whereon Diſtreſs for the whole Sums contained in ſuch Warrant cannot be made, then ſuch Part as cannot be ſo levied by Diſtreſs as aforeſaid, ſhall be recoverable as a Debt upon Record to His Majeſty, His Heirs and Succeſſors.

or leaving Effects whereon they may be levied, ſhall forfeit 20*l.*; and the Commiſſioners for the Place where charged ſhall certify to the Commiſſioners of any Diſtrict where ſuch Perſon may be the Amount of the Aſſeſſment and what may be in Arrear, for which they ſhall iſſue a Warrant of Diſtreſs, with Coſts and Penalty.

XXX. And be it further enacted, That all the Monies ariſing by the Rates granted by this Act, the neceſſary Charges of raiſing and accounting for the ſame excepted, ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer, and ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be paid into the Exchequer and carried to the Conſolidated Fund.

XXXI. Provided always, and be it further enacted, That the Monies ariſing from the Duties on Perſons in reſpect of their wearing or uſing Hair Powder, and the Duties on Perſons in reſpect of their wearing or uſing Armorial Bearings or Enſigns, ſhall, during the Remainder of the reſpective Periods of Ten Years, to be computed from the Times of granting the Duties on Certificates as aforeſaid, hereby repealed, mentioned in the ſaid recited Acts, be paid into the ſaid Receipt diſtinctly and apart from each other and from all other Branches of the publick Revenue; and there ſhall be provided and kept, in the Office of the Auditor of the ſaid Receipt, a Book, in which all the Produce of the ſaid firſt-mentioned Duty ſhall be entered in the ſeparate Account directed to be kept by ſeveral Acts paſſed in the Thirty-fifth Year of the Reign of His preſent Majeſty, ſhall be entered; and another Book in which all the Produce of the laſt-mentioned Duties ſhall be entered in the ſeparate Account directed to be kept by the ſeveral Acts paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, for the Purpoſes in the ſaid ſeveral Acts reſpectively mentioned.

Duties for limited Periods to be paid into the Exchequer apart from each other and from all other Publick Revenues, and entered in ſeparate Accounts.

Schedule (A.)

A SCHEDULE of the Rates and Duties payable by Perſons uſing or wearing Hair Powder.

	£.	s.	d.
BY every Perſon who ſhall uſe or wear any Hair Powder, the Annual Sum of - - - -	1	1	0

The ſaid Rate or Duty to extend to every Sort or Compoſition of Powder which ſhall be uſed or worn by any Perſon as an Article of or in or about his or her Dreſs, by whatever Name the ſame ſhall be diſtinguiſhed, and to be aſſeſſed upon and paid by the Perſon uſing or wearing the ſame, except where the Duties ſhall be paid by the Maſter or Miſtreſs of any Servant, or by the Parent of any unmarried Daughter, in the Caſes in the Act mentioned.

Schedule (B.)

A SCHEDULE of the Rates and Duties payable by every Perſon who ſhall uſe or wear, or cauſe to be uſed or worn, any Armorial Bearing or Enſign, by whatever Name the ſame ſhall be called; (*viz.*),

	£.	s.	d.
BY every ſuch Perſon keeping a Coach or other Carriage chargeable with any Duty under the Management of the Commiſſioners for the Affairs of Taxes, the Annual Sum of - - - - - -	2	2	0
By every ſuch Perſon not keeping any ſuch Coach or other Carriage, but who ſhall be chargeable to any of the Duties on inhabited Houſes, or to the Duties on Houſes, Windows, or Lights, the annual Sum of - -	1	1	0
By every ſuch Perſon not keeping any ſuch Coach or other Carriage, not being chargeable to the ſaid Duties on inhabited Houſes, or to the Duties on Houſes, Windows, or Lights, the Sum of - - - -	0	10	6

The ſaid Rates and Duties to be paid by the Perſon uſing or wearing or cauſing to be uſed or worn, Armorial Bearings or Enſigns.

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