

ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

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ties in the annexed Schedules shall be paid.

Use of His Majesty, His Heirs and Successors, upon Windows or Lights, and upon Inhabited Houses, the several additional Rates and Duties respectively inserted, described, and set forth in the respective Schedules, marked A. and B. hereunto annexed.

From *April* 5, 1802, in *England*, and the Term of *Michaelmas* 1802, in *Scotland*, the additional Duties and the Duties payable under 38 Geo. 3. c. 40, on Windows or Lights, and on Inhabited Houses, shall be consolidated and charged together, as set forth in the annexed Schedules.

II. And whereas the said several Rates and Duties, and the several Duties payable at and immediately before the passing of this Act, by virtue of an Act passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for repealing the Duties on Houses, Windows, and Lights, on Inhabited Houses, and on Clocks and Watches; and for granting to His Majesty other Duties on Houses, Windows, and Lights, and on Inhabited Houses, in lieu thereof*, might be more conveniently collected if the same were respectively consolidated and charged under the Provisions of this Act; be it further enacted, That, from and after the said Fifth Day of *April* One thousand eight hundred and two, in *England*, and from and after the Term of *Whitsunday* One thousand eight hundred and two, in *Scotland*, the Rates and Duties on Windows or Lights granted by the before mentioned Act, and the Duties hereby granted on Windows or Lights, and the Rates and Duties on Inhabited Houses, granted by the before mentioned Act, and the Duties hereby granted on Inhabited Houses, shall respectively be consolidated, assessed, and charged together, as the same are respectively inserted, described, and set forth in the Schedules marked A. and B.; which several Schedules, and the Rules therein contained, shall be deemed and construed a Part of this Act, as if the same were incorporated therewith.

Assessments to be made for a Year, and charged upon the Occupiers, but in Cases where Landlords are liable to the Duties under the recited Act, they shall also be liable to the additional Duties.

III. And be it further enacted, That every Assessment to be made of the said Rates and Duties in *England*, shall be in force for One whole Year from the Fifth Day of *April* in the Year in which the same shall be made; and every such Assessment to be made in *Scotland*, shall be in force for One whole Year from the Term of *Whitsunday*, in the Year in which the same shall be made; and the Duties to be levied upon such Assessments as shall be made in *England* and *Scotland* respectively, shall be charged upon the Occupier or Occupiers for the Time being of Houses, Cottages, or Tenements, in respect whereof the said Duties shall be charged, and shall be levied of him, her, or them, or his, her, or their respective Executors or Administrators: Provided always, that in all Cases where the Rates and Duties, granted by the said Act of the Thirty-eighth Year of the Reign of His present Majesty as aforesaid, are payable by the Landlord or Landlords of any House or Tenement, in such Cases, the said Landlord or Landlords shall be liable to the Duties hereby granted in like Manner.

Occupiers for the Time being to pay the Assessments.

IV. Provided always, and be it further enacted, That where any Change in the Occupation of any House, Cottage, or Tenement, shall take Place after an Assessment shall be made, then and in such Case, the Duties hereby directed to be charged on the Occupier or Occupiers of Houses, Cottages, or Tenements, shall be levied upon and paid by the Occupier or Occupiers for the Time being, without any new Assessment for that Year, notwithstanding such Change in the Occupation of such House, Cottage, or Tenement.

Every House, &c. occupied at the Time of making the

V. And be it further enacted, That every Dwelling House, Cottage, or Tenement in *Great Britain* of whatever Description, occupied at the Time

Time of making the Aſſeſſment, ſhall be brought into Charge by the reſpective Aſſeſſors, and in their Default by the reſpective Surveyors and Inſpectors, according to the Number of Windows therein; and if any Aſſeſſor or Aſſeſſors ſhall omit in the Aſſeſſment of the ſaid Duties on Windows or Lights to charge the Occupier of any Houſe, Cottage, or Tenement, to the ſaid Duties, according to the Number of Windows therein, whether the Occupier of ſuch Houſe, Cottage, or Tenement ſhall be entitled to be diſcharged from the ſame, in Manner herein-after mentioned, or not, every ſuch Aſſeſſor ſhall forfeit and pay the Sum of Five Pounds, to be recovered as any Penalty to the like Amount may be recovered under any Law relating to the Duties charged by Aſſeſſment:

Aſſeſſment ſhall be charged according to the Number of Windows therein, on Penalty of 5 *l.* on the Aſſeſſor for any Omiſſion.

VI. And, in order to give Relief to ſuch Perſons as may be unable to pay the Duties charged on them in reſpect of Windows and Lights, be it further enacted, That where any Houſe, Cottage, or Tenement, in that Part of *Great Britain* called *England*, containing not more than Six Windows or Lights in the Whole, ſhall be brought into Charge as aforeſaid, and the Occupier or Occupiers thereof ſhall receive parochial Relief, or ſhall, by Reaſon of his, her, or their Poverty only, and not for any other Cauſe, be exempted from the actual Payment of the uſual Taxes, Aſſeſſments, and Contributions towards the Church and Poor, then and in every ſuch Caſe the Aſſeſſor or Aſſeſſors ſhall, on the Certificate of Aſſeſſments, ſet oppoſite the Sum charged on the Occupier thereof, the Fact of his or her receiving parochial Relief, or of being exempted by Reaſon of Poverty from Payment of the uſual Taxes, Aſſeſſments, and Contributions towards the Church and Poor, and ſhall return ſuch Facts, together with the Aſſeſſments, to the Commiſſioners for executing this Act in the Diſtrict where ſuch Aſſeſſment ſhall be made; and the ſaid Commiſſioners before the Allowance of any ſuch Aſſeſſment, or making any Order thereupon, ſhall examine the Aſſeſſor or Aſſeſſors, who ſhall reſpectively attend the ſaid Commiſſioners for that Purpoſe at ſuch Time as they ſhall appoint touching the Return ſo made; and if the ſaid Commiſſioners ſhall from ſuch Examination be ſatisfied that any Occupier of any ſuch Houſe, Cottage, or Tenement, charged to the ſaid Duties on Windows or Lights, receives parochial Relief, or is *bonâ fide*, by Reaſon of Poverty only, and not from any other Cauſe, exempted from the actual Payment of the uſual Taxes, Aſſeſſments, and Contributions towards the Church and Poor, it ſhall be lawful for the ſaid Commiſſioners, after ſuch Proof thereof, to ſtrike out the Charge againſt ſuch Occupier, and every ſuch Occupier ſhall be exempted accordingly from the ſaid Rates and Duties hereby granted, and alſo from the Rates and Duties hereby conſolidated therewith; and where any Houſe, Cottage, or Tenement, in that Part of *Great Britain* called *Scotland*, containing not more than Six Windows or Lights in the Whole, ſhall be brought into Charge, and the Occupier or Occupiers thereof ſhall be poor and indigent, and ſhall receive Relief from the Funds, Collections, or Contributions of the Kirk Seſſion, and ſhall keep no Servant, Carriage, Horſe, Mule, or Dog, then and in every ſuch Caſe the Aſſeſſor or Aſſeſſors ſhall, on the Certificate of Aſſeſſment, ſet oppoſite the Sum ſo charged the Fact of his or her being poor and indigent, and of not having any Servant, Carriage, Horſe, Mule, or Dog, and ſhall return ſuch Facts, together with the Aſſeſſments, to the Commiſſioners for executing this Act in the Diſtrict; and in caſe the Surveyor of the Diſtrict ſhall be ſatisfied with the Facts therein ſtated, and ſhall certify the ſame

Where the Occupiers of Houſes in *England*, containing not more than Six Windows, ſhall receive parochial Relief, or be exempted by Reaſon of Poverty from Church and Poor Rates, the Aſſeſſors ſhall return the Facts to the Commiſſioners of the Diſtrict, who may ſtrike out the Charge; and in *Scotland*, where ſuch Occupiers ſhall receive Relief from the Kirk Seſſions, and keep no Servant, *etc.* the Aſſeſſor ſhall return the Facts, and if the Surveyor of the Diſtrict ſhall certify the ſame, the Commiſſioners ſhall ſtrike out the Charge; but if the Surveyor be not ſatisfied, they ſhall examine into the Truth of the Facts ſtated.

to the ſaid Commiſſioners, the ſaid Commiſſioners ſhall ſtrike out the Charge againſt the reſpective Occupiers mentioned in ſuch Certificate, and in caſe the ſaid Surveyor ſhall be diſſatisfied with ſuch Statement, then the ſaid Commiſſioners ſhall examine into the Truth of ſuch Facts therein ſtated, in like Manner as the Commiſſioners in *England* are herein authorized and required to do.

Unoccupied Houſes ſhall be inſerted in the Aſſeſſments with the Number of Windows, and ſhall be certified by the Aſſeſſors to the Commiſſioners, from the Time of being occupied, and the Occupier ſhall give Notice thereof within 20 Days, on Penalty of 5*l.* and being liable to be charged to the Duties for the whole Year.

VII. And be it further enacted, That every Houſe or Tenement which ſhall happen to be unoccupied at the Time of making the Aſſeſſment, ſhall be inſerted as ſuch in the Aſſeſſment, with the Number of Windows contained therein; and the Aſſeſſors, and in their Default the Surveyors and Inſpectors ſhall cauſe the ſame to be certified to the ſaid Commiſſioners, from the Time of ſuch Houſe or Tenement coming into the Occupation of any Perſon or Perſons, and ſuch Perſon or Perſons ſhall cauſe Notice thereof to be given to ſuch Surveyor or Inſpector within Twenty Days after his or their coming into the Occupation of ſuch Houſe or Tenement; and every Perſon neglecting ſo to do ſhall forfeit and pay the Sum of Five Pounds, to be recovered in Manner aforeſaid, and ſhall be liable moreover for ſuch Neglect to be charged to the ſaid Rates and Duties for the whole Year, in which ſuch Houſe or Tenement became ſo occupied, but on giving ſuch Notice ſhall be chargeable only from the Time of his or her coming into the Occupation of ſuch Houſe or Tenement.

Apartments in Inns of Court, &c. containing Eight Windows or leſs, to be charged 3*s. per* Window, and if above as an entire Houſe.

VIII. And be it further enacted, That every Chamber or Apartment in any of the Inns of Court or of Chancery, or in any College or Hall in any of the Univerſities of *Great Britain*, or in any Hall or Office belonging to any Perſon or Perſons, Body or Bodies Politick or Corporate, or any publick Hoſpital, being ſeverally in the Tenure and Occupation of any Perſon or Perſons chargeable to the ſaid Rates and Duties on Windows or Lights containing Eight Windows or Lights, or under, ſhall be charged thereto, at the Rate of Three Shillings for every ſuch Window or Light, in reſpect of the Rates and Duties hereby granted, and the Rates and Duties directed to be conſolidated therewith; and every ſuch Chamber or Apartment which ſhall contain more than Eight Windows or Lights, ſhall be ſubject to the ſaid Rates and Duties, as if the ſame was an entire Houſe.

In Hoſpitals, *etc.* only the Apartments occupied by Officers or Servants ſhall be ſubject to Duty, but the Hoſpital, *etc.* ſhall be brought into Charge, and on Proof of the Facts, the Commiſſioners may diſcharge Duties.

IX. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to ſubject any Hoſpital, Charity School, or Houſe provided for the Reception and Relief of Poor Perſons, to the Payment of the ſaid Rates or Duties, or any Part thereof, except ſuch Apartments therein, as are or may be occupied by the Officers or Servants thereof, which ſhall ſeverally be aſſeſſed, and be ſubject to the ſame Duty (according to the Number of Windows in each), as they reſpectively are by this Act ſubject to; provided that every ſuch Hoſpital, Charity School, or Houſe for the Reception and Relief of Poor Perſons aforeſaid, ſhall be brought into Charge by the Aſſeſſor or Aſſeſſors, or in their Default, by the Surveyor or Inſpector, and ſhall be ſtated on the Certificate of Aſſeſſments as ſuch; and on due Proof of the Fact before the Commiſſioners by the Aſſeſſors, in Manner before directed, it ſhall be lawful for the Commiſſioners for executing this Act to diſcharge ſuch Hoſpital, Charity School, and Houſe for the Reception and Relief of

Poor Perſons, except as aforeſaid, from the ſaid Duties, in like Manner as they are authorized to diſcharge the Aſſeſſment on Poor Perſons.

X. Provided always, and be it further enacted, That nothing herein contained ſhall extend to charge with the ſaid Duties, or any Part thereof, any Room licenſed as a Chapel for the Purpoſes of Divine Worſhip, and uſed for no other Purpoſe whatſoever, nor to any Windows or Lights in Dairies, or other Rooms or Places deſcribed and exempted from the then exiſting Duties, by an Act paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act to exempt Dairies and Rooms, uſed ſolely for making, keeping, and drying Cheeſe and Butter, from the Duties on Windows and Lights*; provided that the ſame ſhall in like Manner be brought into Charge, and deſcribed as ſuch by the Aſſeſſors, Surveyors, and Inſpectors, and on due Proof diſcharged by the ſaid Commiſſioners in the Manner before directed, in other Caſes of Exemption before mentioned.

Duties not to be charged on licenſed Chapels, nor on Dairies, *etc.* exempted by 36 Geo. 3. c. 117; but they ſhall be brought into Charge, and diſcharged as before directed.

XI. And be it further enacted, That all the ſaid ſeveral Rates and Duties ſhall, in that Part of *Great Britain* called *England*, be paid by quarterly Inſtalments, on the Days herein-after mentioned; that is to ſay, on the Twentieth Day of *June*, for the Quarter commencing from the Fifth Day of *April*, and ending on the Fifth Day of *July*; the Twentieth Day of *September*, for the Quarter commencing from the Fifth Day of *July*, and ending on the Tenth Day of *October*; the Twentieth Day of *December*, for the Quarter commencing from the Tenth Day of *October*, and ending the Fifth Day of *January*; and the Twentieth Day of *March*, for the Quarter commencing on the Fifth Day of *January*, and ending on the Fifth Day of *April*, in every Year; the Firſt Payment thereof to be made on the Twentieth Day of *June* One thouſand eight hundred and two; and in that Part of *Great Britain* called *Scotland*, by Half-yearly Inſtalments; that is to ſay, on or before the Twenty-ninth Day of *September*, for the Half Year commencing from the Term of *Whitſunday*, and ending at the Term of *Martinmas* in the ſame Year; and on or before the Twenty-fifth Day of *March*, for the Half Year commencing from the Term of *Martinmas*, and ending at the Term of *Whitſunday* next enſuing; the Firſt Payment thereof to be made on the Twenty-ninth Day of *September* One thouſand eight hundred and two; and it ſhall be lawful for the reſpective Commiſſioners, and they are hereby required to iſſue out and deliver to the reſpective Collectors, their Warrants for the ſpeedy and effectual levying and collecting the ſaid Rates and Duties, as the ſame ſhall become payable, by Quarterly or Half-yearly Inſtalments, and that ſuch Part thereof as cannot be ſo levied and collected, ſhall be recoverable as a Debt upon Record to the King's Majeſty, His Heirs and Succeſſors, with full Coſts of Suit, and paid to the Receiver General, in Aid of the Pariſh or Place anſwerable for the ſame.

The Duties to be paid Quarterly in *England*, and Half-yearly in *Scotland*, on the Days herein ſpecified.

Commiſſioners to iſſue their Warrants for duly collecting the Duties.

XII. And be it further enacted, That no Window or Light ſhall be deemed to be ſtopped up, within the Meaning of this Act, unleſs ſuch Window or Light ſhall be ſtopped up effectually with Stone or Brick, or with the ſame Kind of Materials whereof that Part of the Outſide Walls of ſuch Dwelling Houſe in which ſuch Window or Light ſhall be, doth chiefly conſiſt.

No Window to be deemed ſtopped up, unleſs with Stone or Brick, or the ſame Materials as the Outſide Walls

Windows in the Roof of Houſes, ſtopped up with the ſame Materials as the Outſide, and Windows ſtopped up prior to 38 Geo. 3. c. 40, and not reſtored ſince paſſing thereof, ſhall not be chargeable under this Act.

XIII. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to charge any Window or Light in the Roof of any Dwelling Houſe, which ſhall be ſtopped up effectually, with Materials of the like Nature of which the Outſide of the Roof ſhall chiefly conſiſt, nor any Window or Light, which ſhall have been ſtopped up before the paſſing of the ſaid Act of the Thirty-eighth Year of the Reign of His preſent Majeſty, with other Materials than herein are deſcribed, and which ſhall not at any Time ſince the paſſing of the ſaid Act have been reſtored or uſed as a Window or Light.

No new Window to be made, nor any ſtopped up one to be reſtored, nor any to be ſtopped up, without previous Notice to the Surveyor, on Penalty of 10 *l.* *per* Window.

XIV. And be it further enacted, That, from and after the paſſing of this Act, no Window or Light ſhall be newly made in any Dwelling Houſe or Office belonging thereto, nor ſhall any ſuch Window or Light, which ſhall have been ſtopped up at the Time when the Aſſeſſment, in reſpect of ſuch Dwelling Houſe, ſhall be made for the then current Year, be reſtored, nor ſhall any ſuch Window or Light be ſtopped up, without, in each of the Caſes, Six Days previous Notice thereof in Writing being given by the Occupier or Occupiers of ſuch Dwelling Houſe, to the Surveyor or Inſpector of the ſaid Rates or Duties, or One of them, for the Place in which the Aſſeſſment was made deſcribing therein the particular Situation of every ſuch Window or Light in ſuch Dwelling Houſe, and the Number of ſuch Windows or Lights, if more than One, ſo to be made, reſtored, or ſtopped up, on Pain that the Occupier or Occupiers of ſuch Dwelling Houſe ſo offending, ſhall forfeit and pay the Sum of Ten Pounds for every Window or Light ſo newly made, reſtored, or ſtopped up as aforeſaid, to be recovered in Manner aforeſaid, and which ſhall be paid over and above any Rate or Duty payable in reſpect of ſuch Dwelling Houſe.

Surveyors to certify Windows made or reſtored, and what the Parties have been under-rated in the Aſſeſſment, to the Commiſſioners, who ſhall cauſe the Aſſeſſment to be rectified; and if they be of Opinion that any reſtored Window was ſtopped up with Intent to evade the Duties, they ſhall charge double the increaſed Aſſeſſment.

XV. And be it further enacted, That in caſe any Surveyor or Inſpector of the ſaid Rates or Duties ſhall receive any Notice, or ſhall otherwiſe find or diſcover, that any Window or Light in any ſuch Dwelling Houſe, liable to the ſaid Rates or Duties, hath been newly made or reſtored as aforeſaid, which Window or Light hath not been charged in the Aſſeſſment for that Year, then ſuch Surveyor or Inſpector ſhall and is hereby required to certify the ſame, in Writing under his Hand, by Way of Charge to any Two or more of the Commiſſioners for putting this Act in Execution, and ſhall ſtate in ſuch Certificate to what Amount the Perſon or Perſons liable to the ſaid Rates or Duties hath or have been under-rated in the Aſſeſſment for that Year, and thereupon the ſaid Commiſſioners, or any Two or more of them, ſhall cauſe ſuch Aſſeſſment to be amended according to ſuch Certificate, and the Rates and Duties to be charged ſhall be levied thereon from the Commencement of the Year in which ſuch Window or Light ſhall be made or reſtored, as if ſuch Window or Light had been originally included in ſuch Aſſeſſment: Provided always, that if the Commiſſioners ſhall be of Opinion that any Window or Light ſo reſtored in any Dwelling Houſe ſhall have been ſtopped up at the Time when the Aſſeſſment was made, with Intent to evade the Payment of the ſaid Rates or Duties, they ſhall charge the Occupier of the ſaid Dwelling Houſe at the Rate of double the Sum by which the Aſſeſſment ſhall be increaſed by Reaſon of ſuch Certificate: Provided alſo, that every ſuch Aſſeſſment, when amended, ſhall be liable

Amended Aſſeſſments may be appealed againſt.

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to be appealed againſt, in ſuch Manner as if the ſame had been originally ſo made.

No Appeal or Abatement of Duties to be allowed for Windows ſtopped up, unleſs proved to have been ſo, previous to *April* 5, or *Whitſunday* reſpectively, preceding the Aſſeſſment, and if reſtored ſubſequent to Aſſeſſment, that Six Days previous Notice had been given.

XVI. And be it further enacted, That no Aſſeſſment ſhall be ſubject to Appeal nor any Abatement of the Duties allowed in any Year, by Reaſon of any Windows or Lights being ſtopped up, unleſs it ſhall be proved to the Satisfaction of the Commiſſioners for executing this Act, that the ſame Windows or Lights were reſpectively ſtopped up according to the Directions of this Act, previous to the Fifth Day of *April* next, before the making the ſaid Aſſeſſment, if in *England*, or if in *Scotland*, that the ſame Windows or Lights were reſpectively ſtopped up previous to the Term of *Whitſunday* next before the making the ſaid Aſſeſſment, and that the ſame Windows or Lights, if reſtored ſubſequent to the Aſſeſſment being made, were reſtored after Six Days Notice thereof in Manner before directed.

Commiſſioners for putting in Execution 38 Geo. 3. c. 40, or any other Act relating to Taxes charged by Aſſeſſment, and the Inſpectors and Surveyors acting in the Execution thereof ſhall put this Act in Execution.

XVII. And be it further enacted, That all and every the Perſons who, as Commiſſioners, are or may be authorized to put in Execution the ſaid Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, or any other Act or Acts relating to Taxes charged by Aſſeſſment, ſhall be Commiſſioners for putting this Act in Execution, and all the Powers herein contained, in their reſpective Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively within *Great Britain*, and the ſeveral Perſons who, as Inſpectors and Surveyors, are or may be authorized to act in the Execution of the ſaid Act or Acts, ſhall alſo be the Inſpectors and Surveyors to act in the Execution of the preſent Act; and the ſaid Commiſſioners and other Perſons ſo authorized to execute the ſaid Act or Acts, ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution in the like, and in as full and ample a Manner, as they or any of them are or is or ſhall be authorized to put in Execution the ſaid Act.

Commiſſioners within their Diſtricts to appoint Clerks, Aſſeſſors, and Collectors; in *Scotland* the Collectors to be the Aſſeſſors.

XVIII. And be it further enacted, That the reſpective Commiſſioners within their Diſtrict, or the major Part of them preſent at any Meeting, ſhall chooſe One Perſon to be their Clerk, and ſhall alſo name and appoint Aſſeſſors and Collectors in ſuch Manner as they are authorized by any Law in force at and immediately before the paſſing of this Act: Provided always, that in that Part of *Great Britain* called *Scotland*, the ſame Perſons who ſhall be appointed Collectors ſhall alſo be the Aſſeſſors of the ſaid Rates and Duties.

Duties to be aſſeſſed and collected as former Duties, or other Duties under the Management of the Commiſſioners for the Affairs of Taxes, *etc.*

XIX. And be it further enacted, That the ſaid ſeveral Rates and Duties ſhall 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, and under the like Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, as are preſcribed and appointed by any Act or Acts now in force for aſſeſſing, raiſing, levying, collecting, receiving, and paying the Rates and Duties upon Houſes, Windows, and Lights, or any other 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 Time of paſſing this Act, and not altered by this Act, and all and every the Powers, Authorities,

Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things contained in the ſaid Act paſſed in the Thirty-eighth Year aforeſaid, or any other Act or Acts therein referred to and in force at and immediately before the paſſing of this Act, and not repealed by the ſaid Act paſſed in the Thirty-eighth Year aforeſaid, nor altered by this Act for the aſſeſſing, raiſing, levying, collecting, and paying the Rates and Duties granted by the ſaid Act of the Thirty-eighth Year aforeſaid, or any other the Rates and Duties heretofore under the Management of the Commiſſioners for the Affairs of Taxes, ſhall be in full force, and be ſeverally and reſpectively duly obſerved, practiſed, and put in Execution throughout *Great Britain*, for the aſſeſſing, raiſing, levying, collecting, and paying the ſaid ſeveral Rates and Duties in this Act mentioned to be conſolidated, as fully and effectually to all Intents and Purpoſes, as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, except as aforeſaid, were particularly repeated and re-enacted in the Body of this Act.

If Collectors do not demand Duties, or if they neglect to execute Warrants for Recovery of them within a limited Time, the Pariſh to be anſwerable for them.

XX. And be it further enacted, That the Pariſh or Place in *England*, in which any Aſſeſſment ſhall be made of the ſaid Rates and Duties, ſhall be anſwerable for the Amount of the Rates or Duties which ſhall be charged within ſuch Pariſh or Place, and for the ſaid Rates or Duties being duly demanded of the reſpective Perſons charged therewith within Ten Days after the ſame are payable by virtue of this Act, according to the Directions herein contained, by the Collector or Collectors appointed for ſuch Pariſh or Place, and alſo for ſuch Collector or Collectors duly paying the Sums by him or them received to the Receiver General of the ſaid Rates or Duties, according to the Proviſions of the Laws in force; and if any Collector ſhall neglect or refuſe to demand Payment of the ſaid Rates and Duties of the reſpective Perſons charged therewith, or leave a Demand in Writing at their reſpective Places of laſt Abode within the Time herein limited, or, in caſe of Default of Payment thereof, upon ſuch Demand, ſhall neglect or refuſe to execute the Warrant or Precept of the Commiſſioners for recovering the ſame, within two Calendar Months after the ſaid Rates and Duties are payable by this Act, it ſhall not be lawful for ſuch Collector to inſert in the Schedule, to be by the Receiver General returned into the Exchequer, the Name of ſuch Perſon as having made Default of Payment of any of the Sums rated or aſſeſſed on ſuch Perſon, but the Pariſh or Place for which ſuch Collector ſhall have been appointed ſhall be anſwerable for the ſame; and no Collector ſhall be allowed to inſert in any ſuch Schedule the Name of any Perſon to be returned into the Exchequer as not having paid the Rates or Duties by this Act granted, unleſs ſuch Collector ſhall make Oath, or being One of the People called *Quakers* ſhall make and ſubſcribe a ſolemn Affirmation before Two Commiſſioners (who are hereby empowered to adminiſter the ſame, and who reſpectively ſhall certify the ſaid Oath or Affirmation on the ſaid Schedule), that the Sum for which ſuch Perſon is ſo returned in Default is due and wholly unpaid, either to ſuch Collector, or to any other Perſon or Perſons for ſuch Collector, to the beſt of his Knowledge and Belief; and that ſuch Perſon became inſolvent or bankrupt before the Day on which the Rates and Duties became payable, and had not Goods and Chattels ſufficient whereon to raiſe and levy the ſaid Rates and Duties within the Pariſh or Place for which ſuch Collector ſhall have been appointed at any Time ſince the ſaid Rates or Duties became payable,

No Collector to inſert in any Schedule to be returned into the Exchequer any Perſon as a Defaulter, unleſs he make Oath of certain Particulars.

payable, or that ſuch Perſon removed from the Pariſh or Place for which ſuch Collector ſhall have been appointed before the Day on which the Rates or Duties became payable without leaving therein ſufficient Goods and Chattels whereon the Rates and Duties then payable could be raiſed and levied; and that there was not nor are any Goods or Chattels of any Perſon or Perſons liable to the Payment of the ſaid Rates and Duties in Arrear, or any Part thereof, whereby the ſame, or any Part thereof, could or might be raiſed and levied; which Oath or Affirmation ſhall be indorſed on ſuch Schedule, and which Schedule ſhall ſpecify the Names of the Perſons making ſuch Default, and the Reaſon for returning each ſuch Defaulter.

Arrears of Duties in *England* to be re-aſſeſſed upon the Pariſh.

XXI. And be it further enacted, That any Arrear of the ſaid Rates and Duties ariſing by the Default as aforeſaid, or by the Failure of any Collector, for which any Pariſh or Place in that Part of *Great Britain* called *England* ſhall be anſwerable, ſhall be re-aſſeſſed within and upon ſuch Pariſh or Place, as ſoon after ſuch Default ſhall be diſcovered as can conveniently be done, and ſhall be charged on the Amount of the Aſſeſſment which ſhall be made of the ſaid Rates and Duties, in the Year commencing from the Fifth Day of *April*, when ſuch Re-aſſeſſment ſhall be made, by duly apportioning the Amount of ſuch Arrear amongſt the ſeveral Perſons aſſeſſed in that Year, according to each Perſon's Aſſeſſment, as nearly as the Caſe will admit, and by the like Rules, Methods, and Directions by which the original Aſſeſſment was made, to be raiſed and levied in ſuch Manner as any Aſſeſſment or Re-aſſeſſment may, by any Law now in force, be raiſed and levied.

Commiſſioners to examine the Collectors upon Oath, as to the Sums collected of the ſaid Duties, Arrears of former Duties, &c.

XXII. And be it further enacted, That at the End of every Quarter of a Year appointed by this Act for the Payment of the Sums aſſeſſed, or any Part thereof, or within One Calendar Month thereafter, or at ſuch other Times as they ſhall think expedient, but nevertheleſs Twice at leaſt; *videlicet*, on or before the Firſt Day of *November* and the Firſt Day of *May* following in every Year, and ſo from Time to Time as often as ſhall be neceſſary, the ſeveral and reſpective Commiſſioners appointed to put this Act in Execution, or any Two or more of them, within their Diſtrict, ſhall and are hereby empowered and required to call before them the Collector or Collectors within each Diviſion, Pariſh, or Place, and to examine him or them upon Oath or ſolemn Affirmation, and aſſure themſelves of the Sum or Sums of Money that ſhall have been collected and paid to the ſaid Collector or Collectors of the ſaid Rates and Duties, and to make ſuch Order therein for the Payment of the ſame to the Receiver General, on the Day or Time appointed for receiving the ſame, as they ſhall judge neceſſary, and alſo to aſſure themſelves of the Sum or Sums in Arrear, and the Cauſe or Cauſes thereof, and alſo upon ſuch Oath or Affirmation, to examine the ſaid Collector or Collectors touching the due Payment over of any Sums collected by him or them in any preceding Year, or any preceding Part of the ſame Year, and in every ſuch Caſe to make ſuch Order therein as aforeſaid; and the ſaid Commiſſioners are hereby empowered and required, as ſoon after the paſſing of this Act as conveniently can be done, to call before them the Collector or Collectors appointed in each Diviſion, Pariſh, or Place in any former Year, where any Sum or Sums of the Duties charged by virtue of the Act herein mentioned, ſhall be in Arrear or unpaid to the Receiver General, and to examine the ſaid Collector or Collectors on ſuch Oath or Affirmation as aforeſaid, and to

assure themselves of the Sum or Sums of Money collected by him or them, and of the Sum or Sums in Arrear, and also of the Sum or Sums paid over to the Receiver General, and of the Sums remaining in the Hands of the said Collector or Collectors, and to make such Order therein as they shall judge necessary, to prevent any Failure in the Payment of any Part of the Assessment charged by virtue of the said Act; and so from Time to Time as long as any of the Arrears of the said Duties, or any of them, shall remain chargeable upon any of the said Divisions, Parishes, or Places; and the respective Receivers General, Inspectors, and Surveyors, shall, when required so to do, be assisting to the said Commissioners in their Enquiry in all Matters relating to their respective Offices.

Collectors refusing to attend the Commissioners, or to answer Questions, or produce Certificates of Assessments, &c. to forfeit 20 *l. etc.*

XXIII. And be it further enacted, That if any Collector, being duly summoned, shall refuse to attend the said respective Commissioners, or shall not answer all such Questions as shall be demanded of him by the said Commissioners touching the Execution of his Office of Collector, or shall refuse or neglect to produce to them the Certificates of Assessments, Accounts, or Vouchers of such Receipts or Payments as aforesaid, or shall not obey the Order of the said Commissioners, to be made as before directed, every such Collector shall forfeit and pay the Sum of Twenty Pounds, to be charged upon him in the Assessment, and to be recovered as any Penalty or Assessment may be recovered by this Act, over and above any Forfeiture or Disability that may be incurred by virtue of any Act or Acts for detaining Monies of the said Rates and Duties in his Hands, contrary to the said Act or Acts; and whenever any Money of the said Rates and Duties granted by this Act, or by the said former Act, shall be detained in the Hands of any Collector or Collectors, or any Penalty imposed on any Collector or Collectors, shall remain unpaid, and the same or any Part thereof cannot be recovered by or under the Warrant or Authority of the respective Commissioners, or the said respective Commissioners shall neglect to issue such Warrant, then the same, or such Part thereof as cannot be so recovered, shall be recoverable as a Debt upon Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit, and paid to the Receiver General in Aid of the Parish or Place answerable for the same.

Commissioners may, for Default, revoke Appointments of Collectors, and by Indorsement on the same Precepts, appoint others for the Remainder of the Year, on Security being given.

XXIV. And be it further enacted, That if any wilful Delay or Failure shall happen in demanding, receiving, recovering, or paying over any Monies of the said Rates and Duties, through the Default or Neglect of any Collector or Collectors, it shall be lawful for the said Commissioners to revoke the Appointment of the said Collector or Collectors so in Default or neglecting as aforesaid, and by Indorsement of the same Precept or Precepts of Appointment, to appoint a Collector or Collectors in his or their Stead, for the Remainder of the Year, with full Power to collect the Arrears of the Sums then due; and it shall also be lawful for the said Commissioners, whenever the same shall be necessary, to revoke such last mentioned Appointment, and to appoint a Collector or Collectors in like Manner from Time to Time, and as often as any such Collector or Collectors shall be guilty of such Default or Neglect, provided the like Security be taken on every such new Appointment as shall have been required to be taken on the Appointment of Collectors at the Commencement of any Year as herein-after is mentioned; and the said Collector or Collectors so in Default as aforesaid shall, on the Demand of the said Commissioners, deliver up to them, or in their Presence, to the Collector or Collectors newly appointed,

Collectors in Default, to deliver up Certificates of Assessments, *etc.* on Penalty of 20 *l.*

appointed, all Certificates of Aſſeſſments which he or they were charged to collect, and all Accounts of Receipts and Vouchers of Payment as aforeſaid, and alſo ſhall pay to the Receiver General all Sums then in his or their Hands, at ſuch Time as the ſaid Commiſſioners ſhall appoint; and if any Perſon, after ſuch Removal from the Place of Collector, ſhall refuſe or neglect to do any Matter or Thing by this Act required, every ſuch Perſon ſhall forfeit and pay the Sum of Twenty Pounds, to be charged in the Aſſeſſment, and recovered as any other Penalty by this Act is directed to be charged or recovered, and ſhall alſo remain liable to ſuch Forfeitures and Diſabilities that may be incurred by virtue of any Act or Acts in force for detaining the ſaid Monies in his Hands, after ſuch Demand made of the ſame as aforeſaid.

If Two Inhabitants, *etc.* in *England* ſhall require Security to be taken of the Collector, and ſhall name a fit Perſon to be Collector, the Commiſſioners ſhall not appoint One until ſuch Security be given; and if the Perſon returned to them to be a Collector ſhall not give ſuch Security, they ſhall appoint the Perſon ſo named, *etc.* who ſhall give Security as herein ſpecified.

XXV. Provided always, and be it further enacted, That if any Two or more of the Inhabitants of the Diviſion, Pariſh, or Place for which a Collector or Collectors may be appointed, being reſpectively charged to any of the ſaid Duties, or the Churchwardens or Overſeers or Guardians of the Poor of any Deſcription, or any Two or more of them, or the ſelect Veſtry, or any Seven or more of them, where a ſelect Veſtry ſhall be authorized to act for any Pariſh or Pariſhes in *England*, ſhall require Security to be taken of the Collector or Collectors to be appointed as aforeſaid, for the County, Pariſh, or Place, on Behalf of which ſuch Application ſhall be made, and ſhall name a fit and proper Perſon or Perſons to be a Collector or Collectors, who will reſpectively give ſuch Security, it ſhall not be lawful for the ſaid Commiſſioners acting in the Execution of this Act, in *England*, to appoint Collectors, until ſuch Security be given; and if the Perſon or Perſons returned to the ſaid Commiſſioners, according to the Laws in force, to be a Collector or Collectors, ſhall not give ſuch Security, then it ſhall be lawful for the ſaid Commiſſioners to appoint ſuch Perſons, and no other, who ſhall have been named to them by the Perſons reſpectively before mentioned, as fit and proper Perſons, and who will give ſuch Security as ſhall be required; which Security ſhall be by Bond, with Two Sureties at the leaſt, in the Name of Two or more of the ſaid Commiſſioners, in a penal Sum equal to the probable Amount of all the ſaid Rates and Duties to be collected for the Period of One Year, by the Perſon or Perſons ſo to be appointed, and ſhall be conditioned for his or their duly demanding the ſaid Rates and Duties of the reſpective Perſons charged therewith, according to the Directions of the Act relating to the ſaid Duties, and for proceeding in Default of Payment to recover the ſame by due Courſe of Law, and for paying over the ſame to the Receiver General, or his Deputy, in Manner directed by the ſaid Commiſſioners, and which Bond ſhall be proſecuted by the ſaid Commiſſioners on any Failure of the ſaid Collector or Collectors, and ſhall not be ſubject to any Stamp Duty whatever: Provided always, that no ſuch Bond ſhall be put in Suit againſt any Surety or Sureties for any Deficiency, other than what ſhall remain unſatisfied after Sale of the Lands, Tenements, Goods, and Chattels of ſuch Collector or Collectors in purſuance and by virtue of the Directions and Powers given to the ſaid Commiſſioners by virtue of the Laws in force.

Collectors, when required by the Churchwardens, *etc.* ſhall

XXVI. Provided always, and be it further enacted, That the Collector or Collectors appointed for any Pariſh or Place as aforeſaid ſhall, when required ſo to do, deliver to the Churchwardens and Overſeers or Guardians

deliver an Account of the Sums received, *etc.* on Penalty of 20 *l.*

dians of the Poor, or any Two of them, or the ſelect Veſtry aforeſaid, or any Seven of them, an Account in Writing of the Sums received by him or them, and of the Sums in Arrear, and of the Sums remaining in his or their Hands, and alſo of the Sums paid to the Receiver General; and if any Collector ſhall refuſe or neglect ſo to do, within Fourteen Days after ſuch Demand ſhall be made, he ſhall forfeit and pay to the Uſe of the Poor of ſuch Pariſh or Place the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered by the Acts relative to the ſaid Rates or Duties, or any of them.

Collectors in *Scotland* before they act to enter into Bond with ſuch Caution as the Barons of Exchequer ſhall require, for duly paying the Receiver General Monies received;

XXVII. And be it further enacted, That the reſpective Collectors of the ſaid Rates and Duties 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 the Execution of their Duty as ſuch Collectors, or receive any Money on the ſaid Rates and Duties, enter into Bonds to the reſpective Commiſſioners, to be appointed for putting in Execution this Act, or any Two 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 Receipt 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*.

and if they fail to do ſo, their Bonds may be preſented, and the Barons ſhall order a legal Proceſs to iſſue, which may be proceeded in for Recovery of the Sum due, and the Penalty.

XXVIII. 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 to 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*.

If any Perſon ſhall remove out of the Limits of the Collector without paying the Duties, or without leaving ſufficient Goods, he ſhall forfeit 20*l*.

XXIX. And be it further enacted, That, from and after the ſaid Fifth Day of *April* One thouſand eight hundred and two, if any Occupier of any Dwelling Houſe in *Great Britain*, rated or aſſeſſed to any of the ſaid Rates and Duties, ſhall remove out of the Limits of the Collectors of the ſaid Duties, without Firſt paying or diſcharging, or cauſing to be paid or diſcharged all the Rates and Duties charged upon him or her, and which ſhall then be due and payable, or without leaving in ſuch Pariſh or Place ſufficient Goods and Chattels, whereon the ſaid Rates and Duties in Arrear may be raiſed and levied, every ſuch Perſons ſhall, for every ſuch Offence, forfeit and pay, over and above the ſaid Rates and Duties ſo left unpaid as aforeſaid, the Sum of Twenty Pounds, to be recovered in Manner aforeſaid.

No Goods to be taken by virtue of any Proceſs, except at the Suit of the Landlord for Rent, or of the King, unleſs the Party ſhall pay the Arrear of Duty, not exceeding a Year's, but in caſe of Refuſal, the Collector may diſtrain and ſell the Goods.

XXX. And be it further enacted, That, from and after the ſaid Fifth Day of *April* One thouſand eight hundred and two, no Goods or Chattels whatever belonging to any Perſon or Perſons who ſhall have been rated or aſſeſſed to any of the ſaid Rates or Duties, ſhall be liable to be taken by virtue of any Execution, or other Proceſs, Warrant, or Authority, (except at the Suit of the Landlord for Rent, or at the Suit of the King), on any Account or Pretence whatever, unleſs the Party at whoſe Suit the ſaid Execution or Seizure ſhall be ſued out or made, ſhall, before the Sale or Removal of ſuch Goods from off the Premiſes by virtue of ſuch Execution or Seizure, pay to the Collector or Collectors of the ſaid Duties, all Arrears of the ſame Duties which ſhall be due at the Time of taking ſuch Goods or Chattels by virtue of ſuch Execution or Seizure, provided ſuch Duties ſhall not be in Arrear for more than One Year; and in caſe the ſaid Duties ſhall be in Arrear for more than One Year, then the ſaid Party, at whoſe Suit ſuch Execution or Seizure is ſued out or made, paying the ſaid Collector or Collectors the aforeſaid Duties due in reſpect of the Premiſes for One whole Year, may execute his Judgement or proceed in his Seizure as he might have done if no Duties had been in Arrear; but in caſe of Refuſal to pay the ſaid Duties, the ſaid Collector or Collectors are hereby authorized and required to diſtrain ſuch Goods or Chattels, and proceed to Sale thereof, according to the Laws now in force, in order to obtain Payment of the Whole of the ſaid Duties in Arrear, together with the reaſonable Coſts attending ſuch Diſtreſs and Sale, and all Remedies, Advantages, Powers, Methods, and Things, which by any Act or Acts concerning Bankrupts, or concerning the Method of recovering Rent in Arrear, are given and granted to any Creditors, Leſſors, or Landlords reſpectively, and all the Powers and Proviſions of an Act paſſed in the Twenty-ſeventh Year of the Reign of King *George* the Second, intituled, *An Act for the more eaſy and effectual proceeding upon Diſtreſſes, to be made by Warrants of Juſtices of the Peace*, and alſo of another Act paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act to authorize Juſtices of the Peace to impoſe Fines upon Conſtables, Overſeers, and other Peace and Pariſh Officers for Neglect of Duty, and on Maſters of Apprentices*

tices for ill Uſage of ſuch their Apprentices; and alſo to make Proviſion for the Execution of Warrants of Diſtreſs granted by Magiſtrates, as far as the ſame Powers of the ſaid laſt mentioned Act relate to the Execution of Warrants of Diſtreſs, granted by Juſtices of the Peace, ſhall be uſed and practiſed by the reſpective Commiſſioners for executing this Act, and by any Collector, Surveyor, or Inſpector of the ſaid Rates and Duties, acting under the Authority of the ſaid Commiſſioners for recovering and ſecuring any Arrears of the ſaid Rates and Duties, (over and above the Powers, Remedies, Rules, and Regulations contained in any Act or Acts relative to the ſaid Duties, or in this Act), as fully and effectually as if the ſame Remedies, Advantages, Powers, Proviſions, Methods, and Things were particularly and ſeverally repeated and re-enacted in this Act.

Aſſeſſors to take the following Oath.

XXXI. And be it further enacted, That every Perſon appointed, or to be appointed an Aſſeſſor of the ſaid Rates and Duties, ſhall, and he is hereby required to take an Oath, or being One of the People called *Quakers*, to make and ſubſcribe a ſolemn Affirmation in the following Form; that is to ſay,

Oath,

'I *A. B.* do ſwear [*or* affirm, *as the Caſe may require*] that in the Aſſeſſment which I am required to make by Authority of the ſeveral Acts relative to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and now in force, I will act faithfully and honeſtly, and without Favour or Affection, according to the beſt of my Skill and Knowledge.

'So help me GOD.'

which Two Commiſſioners may adminiſter.

Which Oath or Affirmation any Two of the Commiſſioners in the County, Riding, Shire, Stewartry, City, or Place, where the Aſſeſſments are to be made, are hereby authorized and required to adminiſter; and

50 *l.* Penalty for acting without taking the Oath.

if any Perſon ſo to be appointed Aſſeſſor as aforeſaid, from and after the Fifth Day of *April* One thouſand eight hundred and two, ſhall preſume to act in the ſaid Office or Employment of an Aſſeſſor, before he ſhall have taken the ſaid Oath or Affirmation, (as the Caſe ſhall require), he ſhall forfeit and pay for every ſuch Offence, the Sum of Fifty Pounds.

If in any Place Aſſeſſors or Collectors ſhall not be appointed, Two Juſtices, on Notice of ſuch Default, may appoint them.

XXXII. And be it further enacted, That if in any Pariſh or Place in *Great Britain*, any Failure ſhall happen in the Appointment of the Aſſeſſor or Aſſeſſors, or Collector or Collectors, whereby the Aſſeſſments or Collection of the Rates and Duties is likely to be delayed, it ſhall be lawful for any Two Juſtices of the Peace of any County, Shire, or Stewartry, the Ridings of *York*, or Diviſions of *Lincoln*, whenever ſuch Failure ſhall happen in any Pariſh or Place within ſuch County, Shire, Stewartry, Riding, or Diviſion, or in any Town or Place adjoining thereto, ſuch Town or Place not being a County of itſelf, nor within any County, and for the Chief Magiſtrate and Juſtices of the Peace of any City, Town, or Place being a County of itſelf, and they and every of them, on Notice of ſuch Default to be given by the Surveyor, are ſtrictly enjoined and required to appoint an Aſſeſſor or Aſſeſſors, or a Collector or Collectors, as the Caſe may require, obſerving therein the Rules and Regulations preſcribed by the ſaid Acts or this Act, for the Appointment of ſuch reſpective Officers, by Commiſſioners; and if any Perſon appointed by the Juſtices or Magiſtrates as aforeſaid, or by the Commiſſioners for executing the ſaid Acts, to be an Aſſeſſor or Collector, ſhall

Aſſeſſors or Collectors neglecting their Duty, or Aſſeſſors

wilfully neglect or refuse to take upon himself the Office of an Assessor or Collector, or shall wilfully neglect or refuse to perform his Duty in the speedy and faithful Execution of his Office, as directed by the said Acts or this Act in that Behalf, or if any Person so appointed to be an Assessor, shall neglect or refuse to take the Oath directed to be taken by Assessors by this Act, every such Person so offending shall forfeit and pay the Sum of Fifty Pounds.

refusing to take the Oath, to forfeit 50 *l.*

XXXIII. And be it further enacted, That if, according to the Opinion of any of the Justices, Judges, or Barons in any of the Courts at *Westminster*, or in the Court of Session or Court of Exchequer in *Scotland*, to whom any Case hath been, or shall at the Request of the Appellant or Appellants be transmitted in pursuance of any of the Directions contained in the said Acts or any of them, the Charge or Surcharge upon which the Question contained in such Case shall have arisen, shall, after the passing of this Act, be confirmed and established, the Person or Persons so charged or surcharged shall, for the Costs and Charges attending the same, pay to the Use of His Majesty, His Heirs and Successors, the Sum of Forty Shillings, in Addition to the Charge or Surcharge, or the Part thereof, so confirmed and established as aforesaid; and which Costs shall be added to such Assessment, and levied and collected therewith, and as Part of the Rates and Duties so assessed.

If a Charge or Surcharge in a Case transmitted to the Judges, *etc.* shall be confirmed, the Party shall pay 40 *s.* to His Majesty.

XXXIV. And be it further enacted, That the Commissioners for putting this Act in Execution shall cause true Duplicates of all Assessments and Surcharges made by virtue of this Act to be prepared within One Calendar Month after the Expiration of the Times for hearing Appeals in every Year, and to be delivered unto the respective Receivers General, and also transmitted into the Offices of the King's Remembrancer in the Exchequer in *England* and *Scotland* respectively; for which Duplicates the proper Officers shall give Receipts *gratis*; the said Duplicates to be made for the same Divisions, and in the same Manner, except as herein is provided, as is directed by any Act or Acts before mentioned, and in force in respect of the said Duties.

The Commissioners shall cause Duplicates of all Assessments and Surcharges to be prepared within a limited Time, and delivered to the Receivers General, and transmitted to the King's Remembrancer in the Exchequer.

XXXV. Provided always, and be it further enacted, That whenever any Case or Cases to be transmitted to any of the Justices, Judges, or Barons, for his or their Opinion thereon, in the Manner directed by any Act or Acts relating to the Duties on Houses, Windows, or Lights, shall have been obtained by any Inspector or Inspectors, or Surveyor or Surveyors, by Reason of any Surcharge or Surcharges not being allowed by the Commissioners for executing this Act, and the same shall not be returned within the Time required for making up and clearing the Accounts of the Collector or Collectors, whereby the passing the Accounts of the Receivers General may be impeded, it shall be lawful for the Commissioners, and they are hereby required to make out a separate Assessment, including therein the Names of the Party or Parties in the Case or Cases so transmitted, and the Amount of the Sums wherewith the Party or Parties shall have been surcharged, and which shall be depending upon the Opinion of such Justices, Judges, or Barons respectively, and to cause to be made out the Duplicates of the several Assessments required to be delivered to the respective Receivers

Where Cases transmitted to the Justices, *etc.* for their Opinion, shall not be returned within the Time for making up the Collectors Accounts, the Commissioners shall make out separate Assessments of the Surcharges so depending, and cause Duplicates of the Assessments, exclusive thereof, to be delivered to the Receiver General, and

King's Remembrancer, and Supplemental Duplicates to be ſo delivered, when the Opinions are returned.

Receivers General, and the Offices of the King's Remembrancer, excluſive of the Sums ſo depending, to the End that there may be no Delay in paying into the Receipt of the Exchequer the Sums aſſeſſed and fully charged; and that upon the Return of ſuch Opinions, whenever the ſame ſhall happen, the ſaid Commiſſioners ſhall cauſe ſuch ſeparate Aſſeſſments to be rectified accordingly, and the Sums ſo affected to be levied in like Form and Manner as any Aſſeſſments may be levied, and to be paid to the reſpective Receivers General, and ſhall alſo cauſe true Supplemental Duplicates of all ſuch ſeparate Aſſeſſments to be made out as ſoon as conveniently may be done, and delivered unto the reſpective Receivers General, and alſo tranſmitted into the Offices of the King's Remembrancer in the Exchequer in *England* and *Scotland* reſpectively; for which Supplemental Duplicates, the proper Officers ſhall give Acquittances *gratis*, ſo as every of them may be duly charged to anſwer the Whole of their reſpective Collections and Receipts.

Application of Penalties ſued for within 12 Months.

XXXVI. And be it further enacted, That One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed ſhall, if ſued for within the Space of Twelve Calendar Months from the Time of ſuch Penalties or Forfeitures being incurred, be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid; and all ſuch Penalties, exceeding the Sum of Twenty Pounds, ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England* or *Berwick upon Tweed*, or in the Courts of Great Seſſions for Offences committed in *Wales*, or in His Majeſty's Court of Exchequer in *Scotland* for Offences committed in *Scotland*, by Action of Debt or Information, wherein no Eſſoign, Protection, Privilege, Wager of Law, nor more than One Imparlance ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General in *England*, in all ſuch Suits or Proſecutions in *England* or *Wales*, or His Majeſty's Advocate in *Scotland*, in all ſuch Suits or Proſecutions in *Scotland*, in caſe it ſhall appear to his Satisfaction, that any Penalty or Forfeiture was incurred without Intention of Fraud, to ſtay all further Proceedings, by entering a *noli proſequi* or otherwiſe, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

Where Penalties exceeding 20 *l.* may be ſued for.

His Majeſty's Attorney General in *England*, and Advocate in *Scotland*, may ſtay Proceedings.

Recovery and Application of Penalties not ſued for within the limited Time.

XXXVII. Provided always, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch Penalty or Forfeiture ſhall be afterwards recoverable, except in the Name of His Majeſty's Attorney General in *England*, and of His Majeſty's Advocate in *Scotland*, by Information in the Court of Exchequer in *England* or *Scotland* reſpectively, in which Caſe the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures incurred as aforeſaid, belonging to His Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of ſuch Perſon or Perſons as the Commiſſioners for the Affairs of Taxes ſhall appoint to receive the ſame, to the Uſe of His Majeſty; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Reward as they ſhall think fit, not exceeding One Moiety of ſuch Penalty

Penalty or Forfeiture ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Recovery and Application of Penalties not exceeding 20*l.*

XXXVIII. Provided always, and be it further enacted, That all pecuniary Penalties not exceeding Twenty Pounds impoſed by this Act, ſhall, from and after the paſſing of this Act, be recoverable before Two or more Commiſſioners for executing this Act, in the Diſtrict where the Offence ſhall be committed, and ſuch Commiſſioners ſhall take Cognizance of ſuch Offence, upon Information or Complaint in Writing made to them, and upon a Summons to the Party accuſed to appear before the ſaid Commiſſioners at ſuch Time and Place as they ſhall fix, or without ſuch Summons, in caſe the Party or Parties ſhall have been ſurcharged before the ſaid Commiſſioners, and ſhall have appealed againſt the ſame, and ſuch Commiſſioners ſhall proceed to hear and determine the ſame in a ſummary Way, and to examine into the Matter of Fact, and upon Proof made thereof, either by voluntary Confeſſion of the Party accuſed, or by the Oath of One or more credible Witneſs or Witneſſes, or otherwiſe as the Caſe may require, to give Judgement for the Penalty, or for ſuch Part thereof, to which the ſaid Commiſſioners ſhall think proper to mitigate the ſame, not being in any Caſe leſs than One Moiety of the Penalties herein expreſſed, and to aſſeſs the ſame upon the Party, and charge the ſame in the Aſſeſſment to which the Penalty adjudged ſhall particularly relate, and in Addition to the Duty, in caſe the Party ſhall be charged therewith; and which Penalties ſo adjudged ſhall be levied in like Manner as the ſaid Duties, and the Informer or Informers ſhall be entitled to receive from the Receivers General One Moiety of the Amount of ſuch Penalties in ſuch Shares, where Two or more of them are concerned, as the Commiſſioners for executing this Act ſhall certify to the Commiſſioners for the Affairs of Taxes they are reſpectively entitled unto; and the ſaid Adjudication of the Commiſſioners ſhall be final and concluſive to all Intents and Purpoſes, without Power of appealing from the ſame; and the Proceedings of the Commiſſioners ſhall not be removeable by any Proceſs whatever into any Court of Law or Equity, nor be ſubject to Reviſion, unleſs a Caſe ſhall be demanded and ſtated for the Opinion of One of the Judges or Juſtices of the ſuperior Courts, conformably to the Directions contained in this Act, or any former Act relating to the ſaid Duties.

Conſolidated Duties to be carried to the Conſolidated Fund of *Great Britain.*

XXXIX. And be it further enacted, That all the Monies ariſing by the Rates and Duties by this Act granted, together with the Monies ariſing from the Rates and Duties granted by the ſaid Act, and hereby conſolidated (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 at *Weſtminſter*; and the ſaid Monies ſo paid into the Receipt of Exchequer as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain.*

By 38 Geo. 3. c. 40. the Duties thereby granted were to be en-

XL. And whereas, by the ſaid Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, it was provided for the Purpoſes of making a permanent Addition to the publick Revenue, and for defraying any

tered in the Auditors Office in the Exchequer, in certain Proportions.

any increaſed Charge occaſioned by certain Loans made and Stock created by Authority of Parliament, that during the Remainders of certain Periods of Ten Years, to be computed as in the ſaid Act is mentioned, there ſhould be ſeparately entered in the Books provided and kept in the Office of the Auditor of the Receipt of His Majeſty's Exchequer for the Purpoſes aforeſaid, at the End of every Quarter of a Year, the Proportions therein-after mentioned of the ſaid Duties granted by the ſaid Act for the Purpoſe of ſupplying the ſeveral Accounts of the ſaid Rates and Duties thereby directed to be kept; (that is to ſay), for the general Account exiſting prior to the Fifth Day of *April* One thouſand ſeven hundred and ninety-three, One Fourth Part of the ſeveral Sums of Three hundred and twenty-ſeven thouſand nine hundred Pounds, and Five hundred and fifteen thouſand Pounds, and One Fourth Part of the further Sum of One hundred and forty-eight thouſand ſix hundred Pounds, on Account of the Rates and Duties granted by an Act paſſed in the Nineteenth Year of the Reign of His preſent Majeſty; and that after reſerving ſuch Fourth Part of the ſaid ſeveral Sums of Money, the Remainder thereof ſhould, at the End of each ſuch Quarter, be entered in the ſeparate Accounts directed to be kept in the Office of the ſaid Auditor in the Proportion therein-after preſcribed; (that is to ſay), in the ſeparate Accounts directed to be kept by the ſeveral Acts paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, out of the Duties on Houſes, Windows, or Lights, One Fourth Part of the annual Sum of Thirty-ſix thouſand Pounds; out of the Duties on Inhabited Houſes, One Fourth Part of the annual Sum of Fourteen thouſand eight hundred and ſixty Pounds, on Account of certain Duties granted by Acts paſſed in the ſaid laſt-mentioned Year, and in the ſeparate Account directed to be kept by ſeveral Acts paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty; out of the ſaid Duties on Houſes, Windows, and Lights, One Fourth Part of the annual Sum of Thirty-ſix thouſand Pounds, and Fifty-one thouſand five hundred Pounds; and out of the ſaid Duties on Inhabited Houſes, One Fourth Part of the annual Sum of Fourteen thouſand eight hundred and ſixty Pounds, on Account of certain Duties granted by an Act paſſed in the ſaid laſt mentioned Year; and in the ſeparate Account directed to be kept by ſeveral Acts paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, the Remainder of the Rates and Duties granted by the ſaid Act paſſed in the Thirty-eighth Year aforeſaid, as the ſame ſhould reſpectively ariſe at the End of each ſuch Quarter; be it further enacted, That, after reſerving at the ſaid Receipt of His Majeſty's Exchequer, the ſeveral Sums before ſpecified, in the Manner directed by the ſaid Act paſſed in the Thirty-eighth Year aforeſaid, there ſhall, during the Remainder of the Period of Ten Years, to be computed from the Time of granting the ſaid Duties by the ſaid Act of the Thirty-eighth Year aforeſaid, be ſeparately entered in the Account directed to be kept by the ſaid Act paſſed in the Thirty-ſeventh Year of His preſent Majeſty's Reign, at the End of every ſuch Quarter as aforeſaid, yearly, the Sum of One hundred and ten thouſand three hundred and ſeventy-four Pounds, being One Fourth Part of the Average annual Amount for the Period ſince the paſſing of the ſaid laſt mentioned Act, of the ſaid Remainder of the Rates and Duties thereby granted; and after reſerving the ſaid ſeveral Sums, the Remainder of the Monies collected and paid under and by virtue of this Act, ſhall, for the Period of Ten Years from the Time of paſſing this Act, be entered in a ſeparate Account, to be kept at the

Application of Duties after reſerving the ſaid Sums.

the ſaid Receipt, and ſhall be deemed a permanent Increaſe to the publick Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan to be made, or Stock to be created, by Authority of any Act of Parliament paſſed or to be paſſed in this Seſſion of Parliament, or of ſupplying any Deficiency in the Conſolidated Fund of *Great Britain*, by Occaſion of any Act paſſed or to be paſſed in this Seſſion of Parliament, for repealing the Duties on Income, and charging the Annuities now charged on the ſaid Duties ſo repealed on the ſaid Conſolidated Fund.

Limitation of Actions.

XLI. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Six Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue, and give this Act and the Special Matter in Evidence, at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit, after the Defendant or Defendants ſhall have appeared, or if upon Demurrer, Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame, as any Defendant hath in any other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

Act may be altered or repealed this Seſſion.

XLII. And be it further enacted, That this Act may be varied, altered, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

SCHEDULE

SCHEDULES to which this ACT refers.

SCHEDULE A.

A SCHEDULE of the Rates and Duties payable for every Dwelling Houſe, inhabited or to be inhabited, within *England* and *Scotland* reſpectively, according to the Number of Windows or Lights in each Dwelling Houſe.

NUMBER of WINDOWS, according to which the Dwelling Houſe ſhall be charged.	DUTIES payable by 38 Geo. 3. Cap. 40.						Additional Duties payable by this Act.			Total Duties to be charged in One Sum for every Dwelling Houſe.					
	England.			Scotland.						In England.			In Scotland.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Not more than 6 Windows or Lights, (except ſuch inhabited Dwelling Houſes which ſhall be worth the Rent of £. 5 by the Year, and ſhall be charged to the Rate or Duty herein mentioned, according to the Rent thereof) —	—	4	6	—	2	6	—	1	6	—	6	—	—	4	—
Not more than 6 Windows or Lights, if of the Value before mentioned, and charged to the ſaid Rate or Duty accordingly — —	—	6	—	—	4	—	—	2	—	—	8	—	—	6	—
7 Windows or Lights — —	—	14	6	—	12	6	—	4	—	—	18	6	—	16	6
8 D° — —	1	1	—	—	19	—	—	9	—	1	10	—	1	8	—
9 D° — —	1	7	—	1	5	—	—	11	—	1	18	—	1	16	—
10 D° — —	1	14	—	1	12	—	—	16	—	2	10	—	2	8	—
11 D° — —	2	4	—	2	2	—	1	1	—	3	5	—	3	3	—
12 D° — —	2	16	—	2	14	—	1	4	—	4	—	—	3	18	—
13 D° — —	3	8	—	3	6	—	1	7	—	4	15	—	4	13	—

NUMBER of WINDOWS, according to which the Dwelling House shall be charged.	DUTIES payable by 38 Geo. 3. Cap. 40.						Additional Duties payable by this Act.			Total Duties to be charged in One Sum for every Dwelling House.					
	England.			Scotland.						In England.			In Scotland.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
14 Windows or Lights —	4	0	—	3	18	—	1	10	—	5	10	—	5	8	—
15 D° — —	4	12	—	4	10	—	1	13	—	6	5	—	6	3	—
16 D° — —	5	4	—	5	2	—	1	16	—	7	—	—	6	18	—
17 D° — —	5	16	—	5	14	—	1	19	—	7	15	—	7	13	—
18 D° — —	6	8	—	6	6	—	2	2	—	8	10	—	8	8	—
19 D° — —	7	—	—	6	18	—	2	5	—	9	5	—	9	3	—
20 D° — —	7	12	—	7	10	—	2	8	—	10	—	—	9	18	—
21 D° — —	8	4	—	8	2	—	2	11	—	10	15	—	10	13	—
22 D° — —	8	16	—	8	14	—	2	14	—	11	10	—	11	8	—
23 D° — —	9	8	—	9	6	—	2	17	—	12	5	—	12	3	—
24 D° — —	10	—	—	9	18	—	3	—	—	13	—	—	12	18	—
25 D° — —	10	12	—	10	10	—	3	3	—	13	15	—	13	13	—
26 D° — —	11	2	—	11	—	—	3	8	—	14	10	—	14	8	—
27 D° — —	11	12	—	11	10	—	3	13	—	15	5	—	15	3	—
28 D° — —	12	2	—	12	—	—	3	18	—	16	—	—	15	18	—
29 D° — —	12	12	—	12	10	—	4	3	—	16	15	—	16	13	—
30 D° — —	13	2	—	13	—	—	4	8	—	17	10	—	17	8	—
31 D° — —	13	12	—	13	10	—	4	13	—	18	5	—	18	3	—
32 D° — —	14	2	—	14	—	—	4	18	—	19	—	—	18	18	—
33 D° — —	14	12	—	14	10	—	5	3	—	19	15	—	19	13	—
34 D° — —	15	2	—	15	—	—	5	8	—	20	10	—	20	8	—
35 D° — —	15	12	—	15	10	—	5	13	—	21	5	—	21	3	—
36 D° — —	16	—	—	15	18	—	6	—	—	22	—	—	21	18	—
37 D° — —	16	8	—	16	6	—	6	7	—	22	15	—	22	13	—
38 D° — —	16	16	—	16	14	—	6	14	—	23	10	—	23	8	—
39 D° — —	17	4	—	17	2	—	7	1	—	24	5	—	24	3	—
~~40 to 44~~ D° — —	17	10	—	17	8	—	8	5	—	25	15	—	25	13	—
45 49 D° — —	19	—	—	18	18	—	9	5	—	28	5	—	28	3	—

NUMBER of WINDOWS, according to which the Dwelling Houſe ſhall be charged.	DUTIES payable by 38 Geo. 3. Cap. 40.						Additional Duties payable by this Act.			Total Duties to be charged in One Sum for every Dwelling Houſe.					
	England.			Scotland.						In England.			In Scotland.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
50 to 54 Windows or Lights —	20	10	—	20	8	—	10	5	—	30	15	—	30	13	—
55 59 D° — —	22	—	—	21	18	—	11	5	—	33	5	—	33	3	—
60 64 D° — —	23	10	—	23	8	—	11	19	—	35	9	—	35	7	—
65 69 D° — —	25	—	—	24	18	—	12	9	—	37	9	—	37	7	—
70 74 D° — —	26	10	—	26	8	—	12	19	—	39	9	—	39	7	—
75 79 D° — —	28	—	—	27	18	—	13	9	—	41	9	—	41	7	—
80 84 D° — —	29	10	—	29	8	—	13	19	—	43	9	—	43	7	—
85 89 D° — —	31	—	—	30	18	—	14	9	—	45	9	—	45	7	—
90 94 D° — —	32	10	—	32	8	—	14	19	—	47	9	—	47	7	—
95 99 D° — —	34	—	—	33	18	—	15	9	—	49	9	—	49	7	—
100 109 D° — —	37	—	—	36	18	—	15	9	—	52	9	—	52	7	—
110 119 D° — —	40	—	—	39	18	—	16	9	—	56	9	—	56	7	—
120 129 D° — —	43	—	—	42	18	—	17	9	—	60	9	—	60	7	—
130 139 D° — —	46	—	—	45	18	—	18	9	—	64	9	—	64	7	—
140 149 D° — —	49	—	—	48	18	—	19	9	—	68	9	—	68	7	—
150 159 D° — —	52	—	—	51	18	—	20	9	—	72	9	—	72	7	—
160 169 D° — —	55	—	—	54	18	—	21	9	—	76	9	—	76	7	—
170 179 D° — —	58	—	—	57	18	—	22	9	—	80	9	—	80	7	—
180 and upwards D° — —	61	—	—	60	18	—	22	2	—	83	—	—	82	18	—
And for every ſuch Dwelling Houſe which ſhall contain more than 180 Windows or Lights, for every Window or Light exceeding the Number of 180 —	—	2	6	—	2	6	—	—	—	—	2	6	—	2	6

The ſaid ſeveral Rates and Duties to be charged in reſpect of every Inhabited Dwelling Houſe, with the Houſehold and other Offices, without any other or further Exemptions being allowed, than ſuch as are contained and expreſsly provided in and by this Act, notwithſtanding any former Statute or Statutes to the contrary.

SCHEDULE B.

A SCHEDULE of the Rates and Duties payable on all Inhabited Dwelling Houſes within and throughout *Great Britain*, according to the Value thereof.

	Duties by 38 Geo. 3. Cap. 40.			Additional Duties by this Act.			Total.		
	In the Pound.			In the Pound.			In the Pound.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
For every Inhabited Houſe in *Great Britain*, which with the Houſehold and other Offices, Yards, and Gardens, therewith occupied, are or ſhall be worth the Rent herein-after mentioned, by the Year, there be charged the yearly Sums following; *videlicet*,									
Five Pounds and under Twenty Pounds Rent by the Year —	—	—	8	—	—	8	—	1	4
Twenty Pounds and under Forty Pounds Rent by the Year —	—	1	—	—	1	—	—	2	—
Forty Pounds Rent by the Year and upwards — —	—	1	3	—	1	3	—	2	6

The ſaid laſt mentioned Rates and Duties to be charged on the Occupier or Occupiers of every ſuch Inhabited Houſe, except where otherwiſe provided by this Act, and to be ſubject to all the Exemptions contained in any Act or Acts in force, for granting the Duties on Inhabited Houſes hereby repealed, but to no other or further Exemptions whatever, notwithſtanding any Statute or Statutes to the contrary.

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