ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CXXII.

An Act for granting to His Majesty, until the Sixth Day of *May* next after the Ratification of a Definitive Treaty of Peace, a Contribution on the Profits arising from Property, Professions, Trades, and Offices.

[11th *August* 1803.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies necessary to defray the Publick Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the several new and additional Duties herein-after mentioned: And do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That during the Term herein mentioned, there shall be raised, levied, collected, and paid, throughout *Great Britain*, the several Duties and Contributions in the Schedules contained in this Act, marked (A.) (B.) (C.) (D.) and (E.).

Duties to be paid according to the Schedules, and the Rules therein.

II. And be it further enacted, That the Duties hereby granted, arising in *England*, *Wales*, and *Berwick-upon-Tweed*, shall be assessed, raised, levied, and collected under the Regulations of any Act to be passed in the present Session of Parliament, *for consolidating certain of the Provisions contained in*

The Duties to be assessed under the Regulations of an Act of this Session (c. 99.) for *England*.

in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same; and the Duties hereby granted, arising in *Scotland*, shall be assessed, raised, levied, and collected under the Regulations of any Act, to be passed in the present Session of Parliament, *for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the said Acts, so far as relate to* Scotland; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in such Acts, except where other Provisions are made in this Act, shall be severally and respectively duly observed, practised, and put in Execution throughout the respective Parts of *Great Britain* as aforesaid, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act, and respectively applied to such Parts of *Great Britain* as aforesaid; and all and every the Regulations of such Acts, except as aforesaid, shall be applied, construed, deemed, and taken to refer to this Act, in like Manner as if the same had been enacted therein, and shall severally and respectively commence and take Effect for the Purposes of this Act, from and after the passing thereof; and the said several Duties so levied shall be under the Direction and Management of the Commissioners for the Affairs of Taxes for the Time being, appointed or to be appointed by His Majesty, His Heirs or Successors.

The Duties in *Scotland* to be raised under the Regulations of another Act, c. 150.

Powers of the said Acts to be applied.

III. And whereas it is expedient to appoint Commissioners, for the general Purposes of this Act, from and amongst the Persons appointed Commissioners for the Execution of an Act passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for granting an Aid to his Majesty by a Land Tax to be raised in* Great Britain *for the Service of the Year One thousand seven hundred and ninety-eight*, to act in the Execution of this Act, so far as relates to the Powers hereby vested in such Commissioners; Be it further enacted, That the several Persons appointed or to be appointed to be Commissioners for putting in Execution the said Land Tax Act, in the respective Parts of *Great Britain* therein mentioned, being respectively qualified to act as Commissioners in the Execution of the said Act, shall, as soon after the passing of this Act as conveniently can be done, meet at such Place within each County, Shire, or Stewartry, and within each Riding of *York*, and Division of *Lincoln*, and within each City, Borough, Cinque Port, Town, and Place, for which they are respectively appointed Commissioners of the said Land Tax Act, as shall have been the usual and common Place of holding the general Meetings of Commissioners under the said Land Tax Act; or if such general Meeting shall not have been usually held in any such County, Riding, Division, Shire, Stewartry, City, Borough, Cinque Port, Town, or Place, then at the usual Place where the Quarter Sessions shall be usually held therein in the Week after the close of *Easter* or next after *Easter* in every Year; which Meeting for the first Time after the passing of this Act, shall be within Seven Days after the passing thereof, or as soon after as conveniently may be done; and for any subsequent Year for the like Purpose, such Meeting shall be held between the First Day of *March* and the Fifth Day of *April* Yearly; and at each such general Meeting the said Commissioners, or the major Part of them

Commissioners for the Purposes of the Act, to be chosen from the Commissioners of Land Tax, at a General Meeting.

Manner of choosing the

them then present, shall choose and set down in Writing the Names of such of the Commissioners appointed as aforesaid, who shall respectively be qualified as herein-after is required, and who shall be fit and proper to act in the several Hundreds, Rapes, Lathes, Wapentakes, or Wards, within the said Counties, Ridings, or Shires, Stewartries, or Divisions, or in the several Parishes or Wards of the said Cities, Boroughs, Cinque Ports, Towns, and Places within the same; observing always, in forming such Districts, the same Limits which shall have heretofore been settled, and now used for the Districts under the said Land Tax Act; and the Names of such Persons who shall be so chosen shall be set down in the Order in which the major Part of the Commissioners then present shall judge fit they should respectively be appointed Commissioners in their respective Districts; and any Seven, or any less Number than Seven, not being in any Case less than Three, of the Persons so set down, and in the Order in which they shall be so set down in such List, shall be Commissioners for the general Purposes of this Act, and they are hereby required to take upon themselves the Execution of this Act as aforesaid as Commissioners for the Term of One Year's Assessment of the said Duties, and until Commissioners shall in like Manner be appointed for the subsequent Year; and any Seven, or any less Number than Seven, not being in any Case less than Three, of the Persons so set down, next in Order to the List of Names before mentioned, shall be Commissioners to supply Vacancies as the same may arise, in the Manner herein-after mentioned: Provided always, That if the Commissioners, appointed as herein is first mentioned, shall not find amongst themselves, and set down the Names of Seven Persons to act, and Seven others to supply Vacancies for each District, within such County, Riding, Division, Shire, Stewartry, City, Liberty, or Place, it shall be lawful for them to appoint any Person or Persons residing within such District, who shall respectively be qualified as herein-after is required, and who in their Judgment shall be fit and proper Persons to be Commissioners for the Purposes aforesaid, until the Number of Seven in each such List shall be completed, although such Persons shall not have been appointed to act as Commissioners in the Execution of the said Land Tax Act: Provided also, That if at such Meeting the Commissioners shall not find and set down Fourteen Persons of the Descriptions before mentioned to act as Commissioners, and to supply Vacancies in each such District, it shall be lawful for them to select such Number of Persons as shall be requisite from the Persons acting in or for any adjoining or neighbouring District of the same County, Riding, Division, Shire, Stewartry, City, Town, or Place, in order that there shall be no Failure in the Execution of this Act as aforesaid; and the Names of such respective Persons who shall have been so chosen as aforesaid shall be transmitted to the Tax Office in the Order in which they shall have been set down in such Lists: Provided always, That where Seven Persons, qualified as herein-after is required, shall be chosen to act as Commissioners for any District as aforesaid, no other Person shall interfere as a Commissioner in the Execution of this Act, so long as such Seven Persons shall continue to act, except in the Districts herein-after mentioned.

Commissioners of Districts.

Manner of choosing Persons to supply Vacancies.

May choose other Persons possessing the Qualifications.

May choose Persons in adjoining Districts.

Where Seven are chosen, no others to interfere.

IV. And be it further enacted, That if in any County, Riding or Division, or any City, Town, or Place, any Default shall happen in holding such general Meeting for the Space of Fourteen Days, for the first Year after the passing of this Act; or if for any subsequent Year, no such general Meeting shall be held on or before the Fifth Day of *April* in such Year;

In Default of holding a General Meeting for Fourteen Days, the

Commissioners may be chosen at District Meetings.

Year; then and in every such Case the Commissioners for executing the said Land Tax Act in their several Districts shall, at the first Meeting to be held by them after the passing of this Act, or at a Meeting to be held for that Purpose, as soon as conveniently may be, and which shall not be later than Ten Days after the Expiration of such Fourteen Days, appoint and set down in Writing, and make a Return, in like Manner, of the like Number of Persons before described, to be Commissioners for their respective Districts for the general Purposes of this Act, and also to supply Vacancies as aforesaid; and they are hereby empowered at such Meetings to do all Acts whatever relating to their respective Districts, which the Commissioners at such General Meetings might have done by virtue of this Act.

How Vacancies are to be supplied.

V. And be it further enacted, That when any One or more of the Commissioners for the Purposes of this Act shall die, or decline to act, or having begun to act shall decline to act any further therein, then and in every such Case the Person or Persons first in Order on the List to supply Vacancies shall be appointed the Commissioner or Commissioners in the Place of the Commissioner or Commissioners so refusing or declining to act, or dying, provided the Person so to be appointed shall have been chosen to supply such Vacancy in the same Manner as the Person so refusing or declining to act, or dying; and the several Persons aforesaid shall respectively, as often as Occasion shall require, select and add new Names to the Persons before chosen to supply Vacancies, and shall place such new Names in such Order on the List as they shall think proper, who shall respectively, in such Order, be a Commissioner or Commissioners for the Purposes of this Act, as and when any such Vacancy shall happen.

Within certain Places other Commissioners may be chosen in Addition to act with the Commissioners before chosen.

VI. Provided always, and be it further enacted, That within and for each of the Cities and Towns herein-after mentioned, *(videlicet)* *London*, *Bristol*, *Exeter*, *Hull*, *Newcastle upon Tyne*, *Norwich*, *Birmingham*, *Liverpool*, *Leeds*, *Manchester*, *King's Lynn*, and *Great Yarmouth*, it shall be lawful for the Persons herein-after mentioned to choose Eight Persons to be Commissioners, and Eight Persons to supply their Vacancies, to act together with the Persons to be chosen as before directed; Eight of whom shall be chosen to act as Commissioners, and Eight others to supply Vacancies as herein directed, in each such City and Town; and that in and for the City of *London*, Two Commissioners, and Two to supply their Vacancies, shall be named by the Mayor and Aldermen of *London* out of Eight Persons, Four of whom shall be Aldermen, to be returned to them by the Common Council; Two other Commissioners, and Two to supply their Vacancies, by the Governors and Directors of the Bank of *England*; One other Commissioner, and One other to supply his Vacancy, by each of the Companies herein-after mentioned, *(videlicet)* the Directors of the United Company of Merchants of *England* trading to the *East Indies*, the Governor and Directors of the *South Sea* Company, the Governor and Directors of the *Royal Exchange* Insurance Company, and the Governor and Directors of the *London* Insurance Company; and that it shall and may be lawful for the Magistrates and Justices of the Peace acting in and for the City of *Norwich* to choose Eight Persons to be Commissioners, and Eight Persons to supply their Vacancies, not more than Four of the said Eight Commissioners, and not more than Four of the said Eight Persons to supply their Vacancies, to be chosen from out of the

By whom to be chosen in *London*.

Norwich.

the ſaid Magiſtrates and Juſtices, and the remaining Four Commiſſioners and Four Perſons to ſupply their Vacancies, to be choſen from the Inhabitants of the ſaid City; and in and for each of the other Cities and Towns before mentioned, it ſhall be lawful for the Magiſtrates and Juſtices of the Peace acting in and for the ſaid City or Town, or the County, Riding, Diviſion, Shire, or Stewartry, where the ſaid City or Town is ſituate, to chooſe Eight Perſons to be Commiſſioners, and Eight Perſons to ſupply their Vacancies, as herein is mentioned; and the Perſons ſo choſen by the Commiſſioners appointed as aforeſaid, together with the other Perſons reſpectively choſen as herein is particularly directed, ſhall be Commiſſioners for the Purpoſes of this Act, and to ſupply their Vacancies as the ſame may ariſe, within and for the ſeveral Diſtricts in which ſuch Cities and Towns reſpectively ſhall be ſituate, or which ſhall be formed by ſuch Cities and Towns reſpectively, and for ſuch other Places which have uſually been aſſeſſed in the ſame Diſtrict with ſuch Cities and Towns reſpectively towards the Aid by a Land Tax, for the Period of One Year as aforeſaid; and the Names of all Perſons ſo choſen as laſt aforeſaid ſhall be returned to the Commiſſioners for the Affairs of Taxes.

Other Cities and Towns.

VII. Provided alſo, and be it further enacted, That for the City of *London*, One Perſon ſhall and may be choſen to act as a Commiſſioner therein, and One other to ſupply his Vacancy, by each of the Companies herein-after mentioned, *(videlicet)* the Directors for conducting and managing the Affairs and Buſineſs of the *Weſt India* Dock Company, and *London* Dock Company reſpectively, for the Time being; and the Perſons ſo choſen as laſt aforeſaid ſhall be added to the other Commiſſioners choſen for the ſaid City, and ſhall, together with ſuch other Commiſſioners, be Commiſſioners for the Purpoſes of this Act, and to ſupply their Vacancies as the ſame may ariſe, within and for the ſaid City, for the Period of One Year as aforeſaid, and their Names ſhall be returned in like Manner.

Authorizing the *Weſt India* and *London* Docks Companies to chooſe Commiſſioners to act in the City of *London*.

VIII. Provided alſo, and be it further enacted, That in caſe there ſhall not be a ſufficient Number of Commiſſioners choſen for the Purpoſes of this Act, or to ſupply Vacancies, capable of acting according to the Qualification required by this Act, for any City, Borough, Town, or Place, then and in every ſuch Caſe any Perſon qualified to act for the County at large, or Riding, Shire, or Stewartry, in which, or adjoining which, ſuch City, Borough, Town, or Place ſhall be ſituate, may be choſen to act as a Commiſſioner for the Purpoſes of this Act, for ſuch City, Borough, Town, or Place.

Where ſufficient Commiſſioners are not choſen for Cities and Towns, the Commiſſioners for the County may act.

IX. Provided always, and be it further enacted, That any Perſon reſiding in any County, Riding, Diviſion, Shire, Stewartry, City, Town, or Place, and qualified as herein-after mentioned, who ſhall be willing to act as a Commiſſioner in the Execution of this Act, in any Diſtrict where a Commiſſioner or Commiſſioners ſhall be wanting, may be choſen in Manner aforeſaid to be ſuch Commiſſioner, although ſuch Perſon ſhall not have been appointed to act in the Execution of the ſaid Land Tax Act; any Thing before contained to the contrary notwithſtanding.

Power to chooſe Perſons duly qualified, although not named in the Land Tax Act.

X. And be it further enacted, That if in any Diſtrict there ſhall be a Neglect in appointing Commiſſioners for the Purpoſes of this Act, as

On Neglect of chooſing ſuch Com-

missioners, the Commissioners of Land Tax to execute this Act.

as hereby is directed, it shall be lawful for the Commissioners appointed to execute the said Land Tax Act, being respectively qualified as directed by this Act, and they and every of them, on Notice of such Neglect and Want of Appointment by any Inspector or Surveyor of the said Duties, duly authorised to give such Notice by Writing under the Hands of Three or more of the Commissioners for the Affairs of Taxes, shall, and they are hereby strictly enjoined and required to take upon themselves the Execution of this Act, for the Year in which such Neglect and Want of Appointment shall happen, and to do and execute all Matters and Things which Commissioners chosen in pursuance of this Act are hereby required and empowered to do; and if in any District there shall be a Want of such last-mentioned Commissioners, the Commissioners of any adjoining District in the same County, Riding, or Division, Shire, or Stewartry, being respectively qualified as directed by this Act, shall, on like Notice as aforesaid, execute this Act as such Commissioners by themselves, or in Concurrence with the Commissioners of the District where this Act shall require to be executed: Provided always, That where Commissioners shall not be appointed at a General Meeting, and returned to the Tax Office as aforesaid, within the Period of Twenty-one Days after the passing of this Act, and in case of such Default, where Commissioners shall not be appointed in each District, and returned to the Tax Office as aforesaid, within the Period of Twenty-one Days after Notice of such Default, to any Two or more of the Commissioners of such District, then and in each such Case respectively, it shall be lawful for the said Commissioners for the Affairs of Taxes to cause such Notices as aforesaid to be given to Two or more of the Persons, on whom respectively the Right of appointing Commissioners, or of executing this Act, shall devolve, in pursuance of the Directions of this Act before mentioned.

Commissioners may appoint a Clerk and Assistant.

XI. And be it further enacted, That the Commissioners to be appointed for the Purposes of this Act in Manner aforesaid shall and may appoint a Clerk, and Assistant if necessary, for the Duties to be assessed by them in each District, who shall execute their Office according to the Regulations of this Act, and the Acts herein mentioned respectively.

The Qualification of Commissioners chosen to execute the Act in Counties in *England*, except *Monmouth*.

XII. And be it further enacted, That no Person to be appointed as aforesaid shall be capable of acting as a Commissioner in Execution of this Act, for any County at large within *England* (the County of *Monmouth* and the Dominion of *Wales* excepted), or in or for any of the Ridings of the County of *York*, or the County or Divisions of *Lincoln*, or in or for the Cities of *London* or *Westminster*, unless such Person be seised or possessed of Lands, Tenements, or Hereditaments, in *Great Britain*, of the Value of Two hundred Pounds *per Annum*, or more, of his own Estate, being Freehold, Copyhold, or Leasehold, for a Term whereof not less than Seven Years are unexpired, over and above all Ground Rents, Incumbrances, and Reservations, payable out of the same respectively; or unless such Person shall be possessed of Personal Estate of the Value of Five thousand Pounds; or of Personal Estate, or an Interest therein, producing an Annual Income of Two hundred Pounds; or of Lands, Tenements, or Hereditaments, and Personal Estate, or an Interest therein, being together of the Annual Value of Two hundred Pounds; estimating in every such Case One hundred Pounds Personal Estate as equivalent to Four Pounds *per Annum*, and an Interest from Personal Estate of Four Pounds

per Annum, as equivalent to One Hundred Pounds Perſonal Eſtate; or unleſs ſuch Perſon be the eldeſt Son of ſome Perſon who ſhall be ſeiſed or poſſeſſed of a like Eſtate of Thrice the Value, or more, as is above required, as the Qualification of a Commiſſioner in Right of his own Eſtate, for ſuch County at large, Riding, or Diviſion.

The Qualification of Commiſſioners choſen to execute the Act in the County of *Monmouth*, *Wales*, Liberty of *Ely*, Cities, &c.

XIII. And be it further enacted, That no Perſon ſhall be capable of acting as ſuch Commiſſioner as laſt aforeſaid, for the County of *Monmouth*, or for any County in *Wales*, or for any other City, Town, or Place, being a County of itſelf, or for the Liberty or Franchiſe of *Ely*, or for any Cinque Port, unleſs ſuch Perſon be ſeiſed or poſſeſſed of an Eſtate of the like Nature, and of Three-fifths of the Value as is herein required for the Eſtate of a Commiſſioner acting for any County at large in *England* as aforeſaid; nor for any other City, Borough, Cinque Port, Liberty, Town, or Place, not being a County of itſelf, nor for any of the Inns of Court and Inns of Chancery, or Liberty of the Rolls, unleſs ſuch Perſon be ſeiſed or poſſeſſed of an Eſtate of the like Nature, and of One-half of the Value as is herein required for the Eſtate of a Commiſſioner acting for any County at large in *England*; or unleſs ſuch Perſon be the eldeſt Son of ſome Perſon who ſhall be ſeiſed or poſſeſſed of ſome Eſtate of Thrice the Value, or more, as is above required as the Qualification of a Commiſſioner in Right of his own Eſtate, for the ſame County, City, Borough, Cinque Port, Liberty, Inn of Court or Chancery, Town, or Place.

Qualifications of Commiſſioners for Counties in *Scotland*.

XIV. And be it further enacted, That no Perſon to be appointed as aforeſaid ſhall be capable of acting as a Commiſſioner in Execution of this Act, for any Shire or Stewartry in *Scotland*, who is not enfeoft in Superiority or Property, or poſſeſſed as Proprietor or Life Renter of Lands in *Scotland*, to the Extent of One hundred and fifty Pounds *Scots per Annum* valued Rent; or unleſs ſuch Perſon ſhall be poſſeſſed of Perſonal Eſtate of the Value of Three thouſand Pounds, or of Perſonal Eſtate or an Intereſt therein producing an Annual Income of One hundred and twenty Pounds Sterling, or be enfeoft or poſſeſſed as aforeſaid of Lands and Perſonal Eſtate, or an Intereſt therein, being together of the Annual Value of One hundred and twenty Pounds Sterling, eſtimating in every ſuch Caſe One hundred Pounds Perſonal Eſtate as equivalent to Four Pounds *per Annum*, and an Intereſt from Perſonal Eſtate of Four Pounds *per Annum* as equivalent to One hundred Pounds Perſonal Eſtate; or unleſs he ſhall be the eldeſt Son of ſome Perſon who ſhall be enfeoft or poſſeſſed of a like Eſtate of Twice the Value, or more, as is required as the Qualification of a Commiſſioner in Right of his own Eſtate, for ſuch Shire or Stewartry.

Qualification of Commiſſioners for Cities and Boroughs in *Scotland*.

XV. And be it further enacted, That no Perſon ſhall be capable of acting as ſuch Commiſſioner as laſt aforeſaid, for any City or Borough in *Scotland*, unleſs ſuch Perſon be enfeoft or poſſeſſed of an Eſtate of the like Nature, and of Three-fifths of the Value herein required for the Eſtate of a Commiſſioner acting for any Shire or Stewartry in *Scotland*; or unleſs ſuch Perſon be the eldeſt Son of ſome Perſon enfeoft or poſſeſſed of ſome Eſtate of Thrice the Value, or more, as is above required as the Qualification of a Commiſſioner in Right of his own Eſtate, for the ſame City or Borough.

XVI. Provided

Proviſo for certain Officers particularly authorized or named.

XVI. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to require any Qualification of a Commiſſioner for the Purpoſes of this Act, in the Diſtrict of the Palaces of *Whitehall*, and *Saint James Weſtminſter*, for any Officer who ſhall have heretofore acted or may hereafter act as a Commiſſioner, for putting in Execution the ſaid Land Tax Act in the ſaid Diſtrict, other than the Poſſeſſion of their reſpective Offices; nor in any Shire or Stewartry in *Scotland*, for any Provoſt, Baillie, Dean of Guild, Treaſurer, Maſter of the Merchants' Company, or Deacon Convener of the Trades for the Time being, of any Royal Borough in *Scotland*, nor any Baillie for the Time being of any Borough of Regality, or Barony in *Scotland*; nor the Factors for the Time being, on the ſeveral forfeited Eſtates annexed to the Crown, by an Act paſſed in the Twenty-fifth Year of His late Majeſty King *George* the Second, who ſhall be reſpectively appointed Commiſſioners for executing the ſaid Land Tax Acts in any Shire or Stewartry in *Scotland*.

A Moiety of the Qualification to be in the County.

XVII. Provided always, and be it further enacted, That no more than One Moiety of any Eſtate conſiſting of Lands or Tenements as the Qualification of a Commiſſioner ſhall be required to be ſituate in the County, Riding, Diviſion, Shire, or Stewartry, for which ſuch Perſon ſhall be a Commiſſioner for the Purpoſes of this Act: Provided alſo, That the Proof of ſuch Qualification ſhall lie on the Perſon acting in the Execution of this Act, in ſuch Manner as is directed in any Act herein mentioned, with reſpect to Commiſſioners acting in the Execution of the ſaid Land Tax Act.

Mode of chooſing Additional Commiſſioners.

XVIII. And be it further enacted, That whenever it ſhall be deemed by the Commiſſioners for the Purpoſes of this Act to be expedient that certain of the Powers herein contained ſhould be executed by additional Commiſſioners, ſuch additional Commiſſioners ſhall be choſen by the Commiſſioners for the Purpoſes of this Act acting in the ſame Diſtrict, for which Purpoſe the Commiſſioners for the Purpoſes of this Act being appointed as aforeſaid, and having taken the Oaths, or being of the People called *Quakers*, the ſolemn Affirmation, required by this Act, and being duly qualified as required by this Act, ſhall, with their Conſent, or the Conſent of the major Part of them, aſſembled at any Meeting to be held for that Purpoſe, as ſoon after the paſſing of this Act as conveniently can be done, ſet down in Writing, Liſts of the Names of ſuch Perſons reſiding within their reſpective Diſtricts, as ſhall in the Opinion of ſuch Commiſſioners be fit and proper Perſons to act as ſuch additional Commiſſioners, which Liſts ſhall contain the Names of ſo many of thoſe Perſons as the ſaid Commiſſioners ſhall in their Diſcretion, after taking into Conſideration the Size of each Diſtrict, and the Number of Perſons to be aſſeſſed therein, think requiſite for the due Execution of this Act, and the Names of ſuch additional Commiſſioners ſhall be ſet down in the Order in which they ſhall be appointed to act; which Liſts being reſpectively ſigned by any Two or more of ſuch Commiſſioners ſhall be a ſufficient Authority for ſuch additional Commiſſioners being reſpectively qualified as herein-after is mentioned, and they are hereby authorized to take upon themſelves the Execution of this Act according to the Proviſions thereof.

XIX. Pro-

Qualification of additional Commissioners.

XIX. Provided always, and be it further enacted, That no Person shall be capable of acting as such additional Commissioner, who shall not be seised or enfeoft, or possessed of an Estate of the like Nature, and of Half the Value, as is herein required for the Estate of a Commissioner for the Purposes of this Act, in the same District, and who respectively are hereby authorized to name and appoint such additional Commissioners.

In Default of naming additional Commissioners, the Commissioners for the Purposes of the Act to execute it.

XX. Provided also, That where no additional Commissioners shall be named and appointed in any District, then and in such Case the Commissioners appointed for the Purposes of this Act shall execute the same in such District, in all Matters and Things authorized to be done by additional Commissioners by this Act.

For the Supply of Commissioners in Cities, &c.

XXI. Provided always, and be it enacted, That if in any City, Liberty, Franchise, Cinque Port, Town, or Place, for which separate Commissioners have been appointed to act in Execution of the said Land Tax Act, there shall not be found a sufficient Number of Persons qualified as directed by this Act, to act as Commissioners for General Purposes, or as additional Commissioners, then and in such case, it shall be lawful to appoint as such Commissioners or additional Commissioners any Persons residing in such City, Liberty, Franchise, Cinque Port, Town, or Place, who shall be liable to be assessed under this Act for Annual Profits, however arising, to the Amount of Two hundred Pounds or upwards.

Commissioners to act from the 5th Day of *April* in each Year, as well for Arrears as Duties to be assessed in that Year.

XXII. And be it further enacted, That in every subsequent Year, whenever a new Appointment of Commissioners shall take place, they shall execute this Act from the Fifth Day of *April* in the Year for which they shall be appointed, as well with respect to Arrears of Duties assessed in any former Year, as to the Assessments to be made in such Year for which they shall be appointed, and shall have the like Powers to levy and collect such Arrears as they have to assess, levy, and collect the Duties assessed by them; for all which Acts such Appointment shall be a sufficient Authority, subject to the Regulations of this Act.

The Commissioners to proceed to carry this Act into Execution from the passing.

XXIII. And be it further enacted, That the Commissioners, to be appointed for the Purposes of this Act in Manner aforesaid, shall proceed to carry the Regulations of this Act into Execution with Application to the Powers and Provisions of the said recited Acts respectively, which they are hereby empowered to execute, as soon after the passing of this Act as can conveniently be done, which Powers and Provisions in the said recited Acts respectively, with respect to such Commissioners, shall be construed to commence and take Effect from and after the passing of this Act; and all Acts, Matters, and Things, which may be done by any Commissioners herein named, shall and may be done by any Two or more of the Commissioners appointed for the Purposes of this Act, or by the major Part of such Commissioners, where more than Two shall be present; and in appointing Assessors and Collectors, they or any Two of them shall pursue the Regulations contained in the said recited Acts respectively; provided, that for the First Assessment to be made by them respectively, they shall

iſſue their Precepts as ſoon after the paſſing of this Act as can conveniently be done, and ſhall fix ſuch Time for bringing in the Certificates of Aſſeſſment, and appoint Collectors, as they ſhall judge expedient and neceſſary, notwithſtanding the Times limited by the ſaid recited Acts for ſuch Purpoſes; and the ſaid Aſſeſſors and Collectors by them to be appointed ſhall, and they are hereby empowered, from the Time of their reſpective Appointments, to do and execute in all Matters and Things relative to the ſaid Duties what the Aſſeſſors and Collectors may lawfully execute by virtue of the ſaid recited Acts, in relation to any other Duties therein mentioned.

Notice to be given to additional Commiſſioners to take upon themſelves the Execution of this Act.

XXIV. And be it further enacted, That the Commiſſioners for the Purpoſes of this Act, at their Firſt Meeting to be held under this Act, and which they are hereby required to hold as ſoon after the paſſing of this Act as they conveniently can, are hereby empowered to name ſuch additional Commiſſioners, who, being ſo named, ſhall be additional Commiſſioners in the Execution of this Act; and the ſaid Commiſſioners for the Purpoſes of this Act having named ſuch additional Commiſſioners ſhall cauſe Notice thereof, in Writing, ſigned by Two or more of them, to be delivered by the Aſſeſſors of the reſpective Pariſhes or Places where ſuch additional Commiſſioners reſide, with the Day of the Firſt Meeting of the ſaid additional Commiſſioners, and the Place of ſuch Meeting, to be appointed by ſuch Commiſſioners for the Purpoſes of this Act, and which ſhall not be later than Ten Days after the Date of ſuch Notice; and the ſaid reſpective Aſſeſſors ſhall without Delay cauſe the reſpective Perſons ſo named to be ſummoned by Notice in Writing, either given perſonally or left at their reſpective Places of Abode, to aſſemble at the Time and Place mentioned in ſuch Notice, for the Purpoſe of qualifying themſelves to act in the Execution of the Powers veſted in them by this Act; and the ſaid Commiſſioners for the Purpoſes of this Act, or any Two or more of them, ſhall adminiſter the Oath or Affirmation to ſuch additional Commiſſioners required by this Act to be taken by them, and ſhall then and there appoint a Day for the ſaid additional Commiſſioners to bring in their Certificates of Aſſeſſment in the Manner herein directed, and which Day ſhall not be later than Twenty-one Days after ſuch Second Meeting, at which Second Meeting they ſhall alſo appoint Aſſeſſors, according to the Regulations of the ſaid recited Acts reſpectively; and the Clerk to ſuch Commiſſioners for the Purpoſes of this Act, in each Diſtrict, ſhall alſo be appointed Clerk to ſuch additional Commiſſioners appointed for the ſame Diſtrict, and ſhall attend the ſaid additional Commiſſioners at their Meetings as their Clerk.

The Oath or Affirmation,

The Clerk to Commiſſioners for the Purpoſes of the Act, to be Clerk to additional Commiſſioners.

For dividing additional Commiſſioners into Committees, if neceſſary.

XXV. Provided always, and be it enacted, That it ſhall be lawful for the Commiſſioners for the Purpoſes of this Act, whenever in their Judgement the ſame ſhall be requiſite, to divide ſuch additional Commiſſioners into diſtinct Committees, and to allot to each Committee diſtinct Pariſhes, Wards, or Places, in which ſuch Committees ſhall ſeparately act in the Execution of this Act; provided that the Meetings of ſuch Committees ſhall be appointed at ſuch Times as that the Clerk to ſuch Commiſſioners may attend every Meeting.

XXVI. Pro-

XXVI. Provided alſo, and be it enacted, That it ſhall not be lawful for more than Seven Perſons to act together as additional Commiſſioners for the ſame Diſtrict, not being formed into ſeveral Diviſions as aforeſaid, nor any greater Number to act together in the ſame Committee; and that where more than Seven Perſons ſhall attend as ſuch additional Commiſſioners at any Meeting, either for the Whole of any Diſtrict or for any Diviſion thereof, the Seven Perſons firſt in their Order on the Liſt, ſigned by the Commiſſioners for the Purpoſes of this Act then preſent, ſhall act, and the reſt ſhall withdraw from ſuch Meeting: Provided alſo, That not leſs than Three additional Commiſſioners ſhall be competent to form any Meeting either for any Diſtrict or Diviſion thereof; and that any Two of them, or the major Part of them then preſent, ſhall be competent to do any Act authorized by this Act. The Number of additional Commiſſioners in each Diſtrict not to exceed Seven, nor to be leſs than Three.

XXVII. Provided always, and be it further enacted, That if it ſhall appear to the Commiſſioners for the Purpoſes of this Act, whether they ſhall have been choſen as aforeſaid, or ſhall act by virtue of their Appointment of Commiſſioners for executing the ſaid Land Tax Act, to be expedient that a greater Number than Seven Commiſſioners for the Purpoſes of this Act, poſſeſſing the Qualification required for Commiſſioners for the Purpoſes of this Act, ſhould be appointed for any Diſtrict, inſtead of appointing Commiſſioners poſſeſſing only the Qualification required for additional Commiſſioners as before mentioned, it ſhall be lawful for them to appoint ſuch greater Number, not in any Caſe exceeding the Number of Seven, obſerving with regard to ſuch Appointments the ſame Rules as in the Appointment of Commiſſioners for the Purpoſes of this Act, but nevertheleſs without adding thereto any Perſons to ſupply their Vacancies; and in every Caſe of appointing ſuch increaſed Number of Commiſſioners for the Purpoſes of this Act, it ſhall be lawful for the ſaid Commiſſioners at their firſt Meeting after ſuch Appointment, and they are hereby required, to chooſe indifferently by Lot ſuch Number of their own Body, not leſs than Three or more than Seven, to execute the Office veſted in additional Commiſſioners by this Act, and the Perſons ſo choſen ſhall be additional Commiſſioners for executing this Act, and the Powers hereby veſted in additional Commiſſioners for the Year of their Appointment, and they are hereby required to execute this Act accordingly, and the remaining Commiſſioners not ſo choſen by Lot ſhall execute the Powers veſted in the Commiſſioners for the Purpoſes of this Act for the like Period; provided, that where no ſuch additional Commiſſioners ſhall have been appointed ſpecially to execute the Powers veſted in additional Commiſſioners, nor any greater Number than Seven Commiſſioners for the Purpoſes of this Act ſhall be appointed as aforeſaid, or be found to act in any Diſtrict, the Commiſſioners acting in the Execution of this Act, whether choſen as aforeſaid or not, ſhall divide themſelves in ſuch Manner that Two Commiſſioners at the leaſt ſhall be appointed to execute the Powers veſted in additional Commiſſioners by this Act; and if in ſuch Caſe there ſhall not be Two remaining Perſons at leaſt qualified to act as Commiſſioners for the Purpoſes of this Act in ſuch Diſtrict, then and in ſuch Caſe the Perſons qualified to act in the Execution of this Act as Commiſſioners for the Purpoſes of this Act, in any adjoining Diſtrict of the ſame County, Riding, Diviſion, Shire, or Stewartry, or ſuch Number of them as ſhall be requiſite, ſhall execute this Act, and the Powers hereby veſted in Commiſſioners

Appointing a greater Number of Commiſſioners for the Purpoſes of the Act, inſtead of additional Commiſſioners.

Three of them to execute the Office of additional Commiſſioners.

Where none ſuch are appointed Commiſſioners, then to divide themſelves, ſo that Two may act as additional Commiſſioners.

In ſuch Caſe Commiſſioners for the Purpoſes of this Act may be taken out of the adjoining Diſtrict.

ſioners for the Purpoſes of this Act, in and for ſuch firſt-mentioned Diſtrict.

Commiſſioners to appoint Aſſeſſors and Collectors.

XXVIII. And be it further enacted, That the ſaid Commiſſioners for the Purpoſes of this Act may appoint Aſſeſſors and Collectors for ſuch of the Duties by this Act granted as ſhall be aſſeſſed by the ſaid Commiſſioners reſpectively, in like Manner as Aſſeſſors and Collectors may be appointed under the recited Acts reſpectively; and where they ſhall appoint the ſame Perſons to be Aſſeſſors and Collectors of the ſaid Duties as ſhall have been appointed to execute the ſaid recited Acts reſpectively, they ſhall cauſe Notice to be given to them that they are alſo appointed Aſſeſſors or Collectors of the ſaid Duties to be aſſeſſed by ſuch Commiſſioners reſpectively.

Inſpectors and Surveyors of Houſes and Windows to act in the Execution of this Act.

XXIX. And be it further enacted, That the Inſpectors and Surveyors appointed or to be appointed for the Duties on Houſes and Windows, and other Taxes charged by Aſſeſſment ſhall be Inſpectors and Surveyors of the Duties granted by this Act; and the ſaid reſpective Commiſſioners for the Purpoſes of this Act, or any Two or more of them, and the ſaid reſpective additional Commiſſioners acting in the Execution of this Act, or any Two or more of them, and the ſaid Aſſeſſors and Collectors to be appointed as herein mentioned, and the ſaid Inſpectors and Surveyors ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution, with relation to the Duty hereby granted, in the like and in as full and ample a Manner as any Commiſſioners, Aſſeſſors, Collectors, Surveyors, or Inſpectors, or any of them, are or is authorized to put in Execution the ſaid recited Acts reſpectively, or any Matters or Things therein contained, as well with reſpect to all Acts, Matters, and Things, to be done by, under, or before the ſaid reſpective additional Commiſſioners, as by, under, or before the reſpective Commiſſioners for the Purpoſes of this Act, in their reſpective Diſtricts.

Commiſſioners and others to take the Oath in the Schedule (F), under a Penalty.

XXX. And be it further enacted, That every Perſon appointed or to be appointed a Commiſſioner, or additional Commiſſioner, or an Aſſeſſor, Collector, Inſpector, or Surveyor, in the Execution of this Act, and every Perſon to be appointed a Clerk or Clerk's Aſſiſtant to the ſaid reſpective Commiſſioners, before he ſhall begin to act therein, ſo far as the ſame relates to the Duties contained in Schedule (D.), or to ſuch other Duties as are directed to be charged under the ſame Proviſions and Regulations, ſhall take the Oath and Oaths, or being of the People called *Quakers*, the ſolemn Affirmation or Affirmations, preſcribed by this Act, and contained in the Schedule marked (F.) hereunto annexed, applicable to ſuch Officers reſpectively; which Oath and Oaths, or Affirmation or Affirmations, any One of the Perſons appointed a Commiſſioner, either for the Purpoſes of this Act, or an additional Commiſſioner, is hereby authorized to adminiſter (except that every ſuch Oath or Affirmation ſo to be adminiſtered to any Commiſſioner for the Purpoſes of this Act, or to an additional Commiſſioner, ſhall be adminiſtered by a Commiſſioner for the Purpoſes of this Act, and not otherwiſe), and which Oath or Affirmation ſo taken ſhall be ſubſcribed by the Party taking the ſame; and if any Perſon ſhall act as a Commiſſioner, except in adminiſtering the Oath or Oaths, or Affirmation or Affirmations herein mentioned, or as a Clerk or Clerk's Aſſiſt-

Assistant, or an Assessor, Collector, Inspector, or Surveyor, before he shall have taken the Oath or Oaths, or Affirmation or Affirmations herein required to be taken by such Officers respectively, he shall for every such Offence forfeit and pay the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the said recited Acts respectively; provided that the Appointment of a Clerk, and any Assistant or Assistants to such Clerk, whenever the same shall be necessary, shall be vested in the Commissioners for the Purposes of this Act; and such Clerks and Assistants shall act as such, as well in all Matters and Things to be done by, under, and before the respective Commissioners for the Purposes of this Act, as by, under, and before the respective additional Commissioners in the respective Districts; provided, that no more than One Clerk Assistant shall be appointed for any District without the Approbation of the Commissioners for the Affairs of Taxes, on a Statement made to them by the Commissioners for the Purposes of this Act, stating the Necessity thereof, in Consideration of the Extent or Population of the District.

Appointment of a Clerk and Assistant.

No more than One Assistant without Consent of Tax Office.

XXXI. And be it further enacted, That the several Schedules, marked (A) and (B), and the several Rules therein contained, shall be deemed and construed to be a Part of this Act, as if the same had been inserted herein under a special Enactment.

Schedules (A) and (B) to be deemed Part of the Act.

Schedule (A).

Schedule (A).

FOR all Lands, Tenements, Hereditaments, or Heritages, there shall be charged throughout *Great Britain*, in respect of the Property thereof, for every Twenty Shillings of the Annual Value thereof the Sum of One Shilling; and the said Duty shall be construed to extend to all Manors and Messuages, to all Quarries of Stone, Slate, Limestone, or Chalk; Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines; to all Iron Mills, Furnaces, and other Iron Works, and other Mills and Engines of the like Nature; to all Salt Springs and Salt Works; to all Alum Mines and Alum Works; to all Parks, Chaces, Warrens, Forests, Underwoods, and Coppices; to all Water Works, Streams of Water, Canals, Inland Navigations, Docks, and Fishings; to all Tythes, Rents, and Compositions for Tythes, Corn Rents, and other Payments in lieu of Tythes; to all Rights of Markets and Fairs; to all Ways, Bridges, and Ferries, and all other Profits arising out of Lands or Tenements, and all Hereditaments or Heritages throughout *Great Britain*, of what Nature or Kind soever they be, belonging to any Person or Persons, Bodies Politic or Corporate, Guilds, Fraternities, Companies, or Societies, whether Corporate or not Corporate, except in Cases where other Duties are charged thereon, as contained in Schedule (D).

Duty on Landlord, &c.

N° I. GENERAL RULE.

The Annual Value of Lands, Tenements, Hereditaments, or Heritages, shall be understood to be the Rent by the Year at which the same are let at Rack Rent, if such Letting shall have commenced within the Period of Seven Years before the Fifth Day of *April* One thousand eight hundred and three, or within the Period of Seven Years preceding the Time

Annual Value defined.

Schedule (A). of making the Aſſeſſment, otherwiſe at the Rent which the ſame are worth to be let by the Year.

N° II. RULES for charging the ſaid Duties.

To be paid by the Occupier.

Firſt.—The ſaid Duties ſhall be charged Annually on, and paid by the Occupier or Occupiers for the Time being of ſuch Lands, Tenements, Hereditaments, or Heritages.

Occupier may recover from the Landlord according to the Rate on the Rent.

Second.—The Occupier or Occupiers of any Lands, Tenements, Hereditaments, or Heritages, being reſpectively Tenants of the ſame, and paying the ſaid Duties, ſhall deduct ſo much thereof as a Rate of One Shilling for every Twenty Shillings of the Rent payable to the Landlord or Landlords for the Time being, would, by a juſt Proportion amount unto, which Sums ſhall be deducted out of the firſt Payments thereafter to be made on Account of Rent; and all Landlords, both mediate and immediate, their reſpective Heirs, Executors, Adminiſtrators, and Aſſigns, according to their reſpective Intereſts, ſhall allow ſuch Deductions and Payments upon Receipt of the Reſidue of the Rents, and the Tenants paying the ſaid Aſſeſſments ſhall be acquitted and diſcharged of ſo much Money, as if the ſame had actually been paid unto the Perſon or Perſons to whom his or their Rent ſhall have been due and payable: Provided, That in Caſes falling within the Sixth and Seventh following Rules reſpectively, the ſaid Deductions at the Rate aforeſaid ſhall be made on the Amount of the Rent ſo paid, after deducting the Sums, or either of them, allowed to be deducted by the ſaid ſeveral Rules, and alſo after deducting the Sums allowed for Repairs, and for other Deductions authorized to be made in the Caſes mentioned in N° III. of this Schedule.

Landlords, &c. may recover from others having Intereſt.

Third.—Where any ſuch Dwelling Houſes, Lands, Tenements, or Hereditaments, are ſubject or liable to the Payment of any Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, or other Rent or Annual Payment thereupon reſerved or charged, the Landlords, Owners, or Proprietors, by whom any Deductions or Payments ſhall have been allowed as aforeſaid, and the Landlords, Owners, and Proprietors, being reſpectively Occupiers, and charged to the ſaid Duties, ſhall abate and deduct, and detain and keep in their Hands, out of every ſuch Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, or other Rent or Annual Payment aforeſaid, ſo much of the ſaid Duties or Payments on Account of the ſame as a like Rate of One Shilling for every Twenty Shillings on ſuch Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, or any Rent or Compoſition for Tythes, Corn Rent, or other Payment in lieu of Tythes, or any Teind Duty, or other Rent or Annual Payment aforeſaid reſpectively, not being leſs than Twenty Shillings *per Annum*, ſhall by a juſt Proportion amount unto; and all and every Perſon and Perſons who are or ſhall be anyways entitled unto ſuch Rents, Duties, or Annual Payments, their Receivers, Deputies or Agents, are hereby required to allow ſuch Deductions and Payments, according to ſuch Rates, upon the Receipt of the Reſidue of ſuch Monies as ſhall be due and payable to them for ſuch Rents, Duties, or Annual Payments, without any Fee or Charge for ſuch Allowance; and the Landlord, Owner, Proprietor, and Occupier reſpectively, being charged as aforeſaid, or having allowed ſuch Deductions or Payments, ſhall be acquitted and diſcharged of ſo much.

much Money as the Deductions or Payments ſhall amount unto, as if the ſame had actually been paid unto ſuch Perſon or Perſons to whom ſuch Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, or other Rent or Annual Payment aforeſaid, ſhall have been due and payable. *Schedule* (A).

Fourth.—Where any Demiſe of Lands or Tenements is or ſhall be made in Conſideration of a Fine, with or without a Rent reſerved, there ſhall be annually charged on the Leſſor or Leſſors in ſuch Demiſe the like Duty as aforeſaid, on an Eſtimate of the Profits and Gains ariſing from ſuch Fine, upon a fair and juſt Average of One Year, computed on the Annual Value of ſuch Fine or Fines, as hereinafter is directed, and every ſuch Aſſeſſment ſhall be made on the Amount of the Fine or Fines which ſhall have been received by ſuch Leſſor or Leſſors on the laſt Leaſe, whether for a new Term granted, or for the Renewal or Prolongation of a Term before exiſting, and a ſeparate Eſtimate ſhall be made on ſuch Fine ſo received upon each exiſting Leaſe of the Lands and Tenements of ſuch Leſſor or Leſſors, under ſuch Tenure; and if on any ſuch Demiſe, a Leaſe ſhall have been or ſhall be granted or renewed for a Term of Years certain, then the Eſtimate ſhall be made on a Computation of the Amount of the ſaid Fine or Fines, divided by the Number of Years for which ſuch Leaſe has been granted or prolonged, in Conſideration of ſuch Fine or Fines; and the Quotient ariſing by ſuch Computation ſhall be the Average Sum on which ſuch Duty ſhall be annually charged on ſuch Leſſor or Leſſors; and if on ſuch Demiſe the Term granted or renewed ſhall not be for Years certain, the Commiſſioners for executing this Act ſhall ſettle and aſcertain the Number of Years by which ſuch Average as aforeſaid ſhall be found, on which the Duty ſhall be charged by a juſt Computation of the Number of Years which ſhall be equivalent to the probable Duration of the Term granted or renewed, whereby the Amount of the Fine or Fines paid thereon ought to be divided as aforeſaid, to be reckoned from the Commencement of ſuch Term; and the Amount of ſuch Fine and Fines ſo received, and the Nature of the Term granted, ſhall be returned to the Commiſſioners in like Manner as the Profits ariſing under the Sixth Caſe in Schedule (D) are directed to be returned; and in every Caſe where a Fine ſhall have been or ſhall be received on any new Grant, or on any Renewal of a Leaſe before exiſting for One, Two, or more Lives, or determinable on One, Two, or more Lives, the Computation for the Purpoſes of this Act ſhall be made, and the Average of the Fine or Fines received ſhall be found by a Diviſion thereof by ſuch Number of Years as ſhall appear to be the probable Duration of ſuch Life or Lives, by Reference to ſuch Tables as ſhall have been tranſmitted to the Commiſſioners under the Authority of this Act, by Direction of the Lords Commiſſioners of the Treaſury. The Value of Fines, how to be eſtimated.

Fifth.—In regard that the Duty hereby directed to be charged on the Occupier of Lands or Tenements ought in all Caſes to be eſtimated on the full Annual Value as aforeſaid, there ſhall be allowed and deducted out of the Aſſeſſment to be made of the ſaid Duties on Lands or Tenements demiſed in Conſideration of a Fine or Fines in reſpect of the Property, the like Amount of Duty as ſhall be chargeable on an Average of ſuch Fine or Fines upon the Leſſor or Leſſors, purſuant to the foregoing Rule, which Deduction may be made on the Appeal of the Leſſee when in the Occupation of ſuch Lands or Tenements; or when not in the Occupation. Deductions to Leſſee for Fine.

Schedule (A).

pation thereof, then of such Lessee, or his or her Undertenant or Undertenants on the Behalf of such Lessee.

Deductions for Land Tax.

Sixth.—Where any Dwelling Houses, Lands, Tenements, Hereditaments, or Heritages, shall be charged towards the Aid granted by an Act, passed in the Thirty-eighth year of the Reign of His present Majesty, intituled, *An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand Seven hundred and Ninety-eight*, and the Charge thereon shall be payable by reason of the same not having been redeemed, there shall be allowed and deducted out of the Assessment to be made thereon of the said Duties, such Sum of Money as a like Rate on the Sum charged and paid for such Aid shall by a just Proportion amount unto.

For Rates for Drainage, &c.

Seventh.—Where any Lands shall be subject to a public Rate, or Assessment, in respect of draining, fencing, or embanking the same, the Annual Value shall be estimated for the Purposes of this Act, exclusive of the Amount of such Rates or Assessments *bonâ fide* paid on such Account in and for the Year preceding the Year of Assessment.

Mortgagees in Possession liable.

Eighth.—Where any Mortgagee or Creditor in any Heritable Bond or Wadset, shall be in the Possession of the Lands, Tenements, or Hereditaments, mortgaged or secured, such Mortgagee or Creditor shall be chargeable as Occupier, when in the actual Occupation of the same; and when not in the actual Occupation of the same, shall be liable to such Deductions as any other Landlord would be; and upon the Settlement of Accounts between such Mortgagee or other Creditor as aforesaid, and the Mortgagor or Debtor, the Duty payable in respect of the Amount of the Interest payable upon such Mortgage or other Debt as aforesaid, shall be taken and allowed as so much Money received by such Mortgagee or other Creditor as aforesaid on account of such Interest.

Owner dying, how the Duty is to be paid.

Ninth.—Where any Houses, Lands, or Tenements, shall be occupied by the Owner at the Time the Assessment under this Act shall be made, who shall die within the Year, the Heirs, Executors, Administrators, or Assigns, or other Person or Persons who on such Death become entitled to the Rents and Profits thereof, shall be liable to the Payment of all Arrears of the said Duty due at the time of such Death, and to all subsequent Instalments for that Year according to their respective Interests, without any new Assessment.

N° III. Particular DEDUCTIONS from Schedule (A).

Deductions for Repairs.

First.—For every Dwelling House not chargeable to the Duty contained in Schedule (B) in respect of the Occupation thereof, there shall be deducted out of the Annual Value of such Dwelling House estimated according to this Act, for the Purpose of charging the Duties in Schedule (A) on account of incidental Repairs of such Dwelling House, a Sum not exceeding the Rate of Five Pounds *per Centum* on the Annual Value of such Dwelling House so estimated, which Deduction shall be made by the Assessor or Assessors before an Assessment, or upon Appeal before the said Commissioners: And for every Dwelling House and other Buildings on a Farm of Lands, Tythes, or Teinds, chargeable to the Duties in Schedule (B) in respect of the Occupation thereof, except where a Tenant shall be bound to the Repairs thereof or any Part thereof, there shall be deducted on ac-

count of incidental Repairs, out of the Annual Value of such Farm, as estimated for the Purpose of charging the Duties contained in Schedule (A), a Sum not exceeding the Rate of Two Pounds *per Centum* on the Annual Value of the Farm so estimated, which last-mentioned Deduction may be made by the Assessor or Assessors, on the Production of the Lease, Tack, or Agreement in Writing, or upon an Account in Writing delivered by the Owner or Occupier, to such Assessor or Assessors, or upon Appeal before the said Commissioners. *Schedule* (A).

Second.—The Amount of the Tenths, and First Fruits Duties and Fees on Presentations paid by any Ecclesiastical Person within the Year preceding that in which the Computation shall be made. Tenths, &c.

Third.—Procurations and Synodals paid by Ecclesiastical Persons, on an Average of Seven Years preceding that in which the Computation shall be made. Procuration, &c.

Fourth.—Repairs of Chancels of Churches by any Rector, Vicar, or other Person bound to repair the same, on an Average of Twenty-one Years preceding as aforesaid, or as nearly thereto as can be produced. Repairs of Chancels.

In all which Cases, the Assessment in respect of the Property shall be amended as the Case may require.

N° IV. EXEMPTIONS from the said Duties in Schedule (A).

First.—The Scite of any College or Hall in any of the Universities of Great Britain, and all Offices, Gardens, Walks, and Grounds for Recreation, repaired and maintained by the Funds of such College or Hall. Colleges and Halls.

Second.—The Scite of every Hospital or public School, or Alms House, and all Offices, Gardens, Walks, and Grounds for Recreation of the Hospitallers, Scholars, and Almsmen, repaired and maintained by the Funds of such Hospital, School, or Alms House. Hospitals.

Third.—The Amount of the Rents and Profits of Messuages, Lands, Tenements, or Hereditaments, belonging to any Hospital or Alms House, on Proof before the respective Commissioners of the due Application of the said Rents and Profits to charitable Purposes only, and in so far as the same shall be applied to charitable Purposes only; such Exemption to be claimed and proved by any Steward, Agent, or Factor acting for such Hospital or Alms House, or by any Trustee of the same, and to be carried into Effect either by vacating the Assessment made on such Messuages, Lands, Tenements, or Hereditaments, or by obtaining a Certificate of Exemption as hereinafter is mentioned, and as the Case may require. Rents of Hospitals.

Schedule (B). *Schedule* (B).

FOR all Dwelling Houses, Lands, Tenements, or Hereditaments, in *England*, *Wales*, and *Berwick upon Tweed*, there shall be charged in respect of the Occupation thereof, for every Twenty Shillings of the Annual Value thereof, the Sum of Nine Pence. Duty on Occupier in *England*.

For all Dwelling Houses, Lands, Tenements, or Heritages, in *Scotland*, there shall be charged in respect of the Occupation thereof, for every Twenty In *Scotland*.

Schedule (B). Twenty Shillings of the Annual Value thereof, the Sum of Sixpence.

To be charged to Schedule (A), except for Dwelling Houſes diſtinct from Farms and Tythes, &c.

Which Duties ſhall be reſpectively charged, in Addition to the Duties contained in Schedule (A,) and ſhall be conſtrued to extend to all the Properties therein particularly charged; except a Dwelling Houſe not occupied with a Farm of Lands for the Purpoſe of farming ſuch Lands, or with a Farm of Tythes or Teinds, for the Purpoſe of farming the ſame; and except Tythes or Teinds, and Rents or Compoſitions for Tythes or Teinds, and Corn Rents and other Payments in lieu of Tythes or Teinds: Provided that, in all Caſes where Lands are not ſubject to ſuch Tythes or Teinds,

One-eighth to be deducted from Rent of Tythe-free Lands.

or to any Modus or Compoſition Real in lieu thereof, there ſhall be deducted out of the Annual Value eſtimated for the Purpoſe of charging the Duties contained in this Schedule, a Sum not exceeding One Eighth Part of ſuch Annual Value; and in all Caſes where Lands are ſubject to a Modus or Compoſition Real, there ſhall be deducted out of ſuch Annual Value, ſo much thereof as, together with ſuch Modus or Compoſition Real, ſhall not exceed One Eighth Part of ſuch Annual Value as aforeſaid; provided alſo,

Leſſees and Occupiers of Tythes to pay 3*d. per* 20*s.*

that any Perſon being Leſſee and Occupier of Tythes or Teinds, other than the Occupier of the Lands from whence ſuch Tythes or Teinds ſhall ariſe, ſhall be charged in reſpect of the Occupation at the Rate of Three Pence for every Twenty Shillings of the Annual Rent thereof, eſtimated as aforeſaid.

RULES for charging the ſaid laſt-mentioned Duties.

To be paid by the Occupier.

First.—The ſaid laſt-mentioned Duties ſhall be ſubject to the General Rule contained in Schedule (A), and ſhall be charged annually on, and paid by, the Occupier or Occupiers for the Time being, his, her, and their Executors, Adminiſtrators, and Aſſigns.

Who ſhall be Occupier.

Second.—Every Perſon deriving a Profit from the Uſe of any Lands, or Tenements, ſhall be taken and conſidered for the Purpoſes of this Act as the Occupier of ſuch Lands or Tenements.

To be in force for One Year.

Third.—The ſaid laſt-mentioned Duties ſhall on each Aſſeſſment thereof be in force for One Year, and ſhall be levied on the Occupier or Occupiers for the Time being, without any New Aſſeſſment for that Year, notwithſtanding any Change in the Occupation thereof; provided every Tenant on quitting the Occupation ſhall be liable for the Arrears at the Time of ſo quitting, and for ſuch further Portion of Time as ſhall then have elapſed to be ſettled and levied by the reſpective Commiſſioners, and repaid to the Occupier or Occupiers by whom the ſame ſhall have been paid; and the Executors or Adminiſtrators of any Tenant who ſhall die before the End of ſuch Year, ſhall be liable in like Manner as the Teſtator or Inteſtate would have been if living at the Time of quitting ſuch Occupation.

How paid on Change of Occupation.

RULES for eſtimating the Annual Value of Properties before deſcribed in Schedules (A) and (B), ſituate in *England*, *Wales*, and *Berwick upon Tweed*.

Not to be valued at leſs than on the Poor-Rate.

First.—No ſuch Property ſhall be eſtimated at a leſs Annual Value, than the Rent or Value at which the ſame ſhall be charged in the laſt Rate made on or before the Time of making the Aſſeſſment for the Relief of the Poor in the Pariſh or Place where ſuch Property ſhall be ſituate.

Second.

Second.—Where the ſaid Poor Rate ſhall be made throughout by a Pound Rate on the Annual Value, as the ſame would be eſtimated according to Schedule (A), the Eſtimate thereon to be made under this Act ſhall be made on the ſame Sums reſpectively as in ſuch Poor Rate. *Schedules (A) & (B).* To be made on the ſame Sums if on full Value.

Third.—Where the Poor Rate ſhall be made throughout by ſuch Pound Rate on any proportionate Part of the Annual Value as aforeſaid, the Proportion thereof ſhall be obſerved as in the Poor Rate; but the Eſtimate thereon to be made under this Act ſhall be made at the ſame Sums reſpectively as they would have been eſtimated at, if the Poor Rate had been made on the full Amount of ſuch Annual Value. To be encreaſed to full Value, if made on proportionate Sums.

Fourth.—Where Properties of different Kinds ſhall be rated in the ſame Poor Rate, according to different Proportions of the Value thereof as aforeſaid, or ſhall be rated therein at different Rates of ſuch Value, but nevertheleſs the Properties of the ſame Kind ſhall be rated in a due Proportion to each other, both as to the Value and Rate of Charge, in every ſuch Caſe the Rule of rating Lands, both as to the Value and the Rate of Charge, ſhall, in making the Eſtimate under this Act, be obſerved throughout, as well with reſpect to ſuch Lands, as to the other Properties therein rated, ſo far as relates to ſuch Poor Rates as ſhall be made either on the full Value of the Properties, or on any proportionate Part thereof. If in different Proportions, the Rate for Lands to be the Guide throughout.

Fifth.—In all Caſes not falling within the Three laſt preceding Rules, but nevertheleſs where the Properties ſhall appear to the Aſſeſſors to be rated in the Poor Rate in the ſame Proportion to each other, though the Proportion of ſuch Rate to the Value of the Property rated be not known, and the Aſſeſſors are able to aſcertain the Rack Rent of any Property which ſhall have been ſo let within the Period of Seven Years preceding, within the Limits of the Pariſh or Place where the ſaid Aſſeſſors ſhall act, they ſhall make an Eſtimate of ſuch Property on the Amount of ſuch Rent; and the Eſtimate ſo made ſhall form the Baſis on which the Eſtimates of other Properties of which the Rack Rent ſhall not have been ſo aſcertained, ſhall be made; and they ſhall make their Eſtimates of all other Property in Sums bearing the ſame Proportion as near as the ſame can be computed, to the Amount of ſuch Firſt Eſtimate, as the Sums, at which ſuch other Property is valued at in ſuch Poor Rate, bear to the Sum charged in the ſaid Poor Rate on the ſaid Property firſt eſtimated; and in Caſes where the ſame Rule of Proportion ſhall not have been obſerved in rating different Kinds of Property, then the Aſſeſſors ſhall make an Eſtimate, as above directed, upon each of ſuch Kinds of Property, for the Purpoſe of forming a Baſis, on which the Eſtimates of other Properties of the ſame Kind may be made. How to eſtimate, where the Proportions are not known.

Sixth.—Where there ſhall be no Poor Rate, or where any Property ſhall not be rated in any Poor Rate, the Aſſeſſors ſhall, from the beſt Information they can obtain of the Rent at which ſuch Property ſhall have been let within the Term before limited, or if not ſo let, of the Annual Value thereof as aforeſaid, make an Eſtimate according to ſuch Rent or Annual Value, as the Caſe may require. Where no Poor's Rate, Aſſeſſors to eſtimate from the beſt Information.

Seventh.—Where the Poor Rate of any Pariſh or Place ſhall not afford a juſt Proportion of the Value of Properties ſituate therein, according to any of the Rules before mentioned, or there ſhall not be any Property whereon Where the Poor's Rate is not juſtly made, they are

Schedules (A.) & (B).

whereon to form the Baſis of the Eſtimate to be made under this Act, according to the Fifth Rule before mentioned, the Aſſeſſors may, according to the beſt of their Judgement, aſcertain the Annual Value of the ſeveral Properties therein, and make their Eſtimates according to ſuch Annual Value,

to eſtimate according to their Judgement.

Relief where Property is aſſeſſed above the Value.

Eighth.—If by purſuing any of the preceding Rules, any Property which ſhall have been let at Rack Rent within the Seven preceding Years, ſhall be eſtimated at a Sum exceeding ſuch Rent, or any Property which ſhall not have been ſo let ſhall be eſtimated at a Sum exceeding the Annual Value thereof, eſtimated according to the General Rule before preſcribed, the Commiſſioners for executing this Act ſhall, on Appeal therefrom, give ſuch Relief as by this Act is directed.

To be encreaſed when made below the Value.

Ninth.—If by purſuing any of the preceding Rules, or otherwiſe, any Property which ſhall have been let at Rack Rent within the Seven preceding Years, ſhall be eſtimated at a leſs Sum than the Amount of ſuch Rent, or any Property which ſhall not have been ſo let, ſhall be eſtimated at a Sum leſs than the Annual Value thereof, eſtimated according to the General Rule before preſcribed, the Commiſſioners for executing this Act ſhall increaſe ſuch Eſtimate, and proceed to make an Aſſeſſment according to ſuch increaſed Eſtimate, in Manner herein directed.

To be eſtimated, or the Rent after deducting Money Payments on Account of Occupier, paid by Landlord.

Tenth.—Where any Landlord ſhall be ſubject to any Covenant or Agreement, to pay and ſatisfy out of the Rent reſerved on any Lands or Tenements, all or any Parochial Rates, Taxes, or Aſſeſſments, which by Law are a Charge on the Occupier, or any Rent or other Annual Payment to be made in lieu of Tythes or Teinds, or any Compoſition for Tythes or Teinds, then and in every ſuch Caſe, the Rent or Annual Value, as the Caſe may require, ſhall be eſtimated, for the Purpoſes of this Act, excluſive of ſuch Rates, Taxes, or Aſſeſſments, or of ſuch Rent or Payment in lieu of Tythes or Teinds, or Compoſitions for Tythes or Teinds, to be computed on the Amount thereof *bonâ fide* paid by ſuch Landlord in and for the Year preceding the Year of Aſſeſſment.

Amount of Money paid by Tenant on Account of Landlord to be added to the Rent.

Eleventh.—Where any Tenant of Lands or Tenements ſhall be ſubject to any Covenant or Agreement to pay and ſatisfy all or any Aids, Taxes, Rates, or Aſſeſſments, by Law chargeable on or payable by the Landlord or Landlords, then and in ſuch Caſe the Amount thereof which ſhall have been *bonâ fide* paid by ſuch Tenant in and for the Year preceding the Year of Aſſeſſment, ſhall, in making the Eſtimate for the Purpoſe of charging the Duty in reſpect of Occupation, be added to the Rent reſerved, in caſe the ſame ſhall have been let within the Period of Seven preceding Years, and if not ſo let, the Eſtimate ſhall be made according to the General Rule in Schedule (A), without regard to ſuch Payments.

Rent according to Price of Corn or Grain, to be aſcertained as between the Parties the preceding Year.

Twelfth.—Where the Amount of Rent reſerved on Lands ſhall depend on the Price of Corn or Grain, the Eſtimate, for the Purpoſes of this Act, ſhall be made on the Amount payable according to the Prices fixed in the Year preceding the Year of Aſſeſſment on the ſame Average Prices or Fiars, and in the ſame Manner by which ſuch Rents have uſually been aſcertained between the Landlords and Tenants, or according to the Annual Value of ſuch Lands, eſtimated according to the ſaid General Rule, as the Caſe may require.

Rent according to Produce, to be

Thirteenth.—Where the Amount of Rent reſerved on Tenements, Hereditaments, or Heritages, ſhall depend on the actual Produce thereof, either

either in respect of the Price or Quantity of such Produce, the Estimate for the Purposes of charging the Duties in Schedule (A) shall be made on the Amount or Value of such Produce in the Year preceding the Year of Assessment, according to the Prices fixed, or according to the Quantity produced in such preceding Year, by the same Rules, and in the same Manner by which such Rents have usually been ascertained between the Proprietors and their Lessees or Tenants. *Schedules (A.) & (B.) ascertained in like Manner.*

RULES for estimating the Rent or Annual Value of Properties before described in Schedules (A) and (B), situate in *Scotland*.

Every Estimate of such Property in *Scotland* shall be made without Reference to the Cess or Tax Roll, or valued Rents heretofore used in *Scotland*, or any Stent thereon, and shall be made according to the General Rule contained in the Schedule (A) to the best of the Belief and Judgment of the Commissioners, Assessors, and others employed in charging the said several Duties. *In Scotland the Estimate to be made according to the General Rule.*

XXXII. And be it enacted, That in every Case where the Poors Rate of any Parish or Place in *England*, *Wales*, or *Berwick upon Tweed*, shall not be made on the full Amount of all the Properties in such Parish or Place whereon a Duty is directed to be charged by Schedules (A) or (B), nor in any given proportionate Part of such Value; and in all Cases where any Property so chargeable shall not be rated in such Poors Rate, it shall be lawful for the Assessor or Assessors, and he and they is and are hereby required, to give or leave Notice in Writing to the Occupier or Occupiers thereof, or at the last or usual Place of Abode of them, or any of them, or on the Premises to be charged with the said Assessment, requiring him, her, or them, to prepare and produce to the said Assessor or Assessors, within Twenty-one Days next ensuing the Day of giving such Notice, an Account in Writing, in such Form as shall be directed under the Authority of this Act, of the Annual Value of such Property estimated according to the General Rule contained in Schedule (A), as the Case may require; upon which Account so delivered it shall be lawful for the said Assessor or Assessors to make an Estimate of the said Property on the Amount of the Sum ascertained by such Account, if the said Assessor or Assessors shall be satisfied with such Account; but if the said Assessor or Assessors shall not be satisfied therewith, or if no such Account shall have been returned, the said Assessor or Assessors shall make an Estimate to the best of his or their Judgment on the said Property. *Method of ascertaining Property, where the Poor's Rates shall not be made on the full Amount, by Returns from the Parties.*

XXXIII. And be it further enacted, That in case any Tenant at Rack Rent shall produce to the Assessor or Assessors the Lease or Agreement, if in Writing, under which he or she holds any Premises to be charged as aforesaid, and in case it shall appear by such Lease or Agreement, that the same shall have been let within the Period of Seven preceding Years, and no other Consideration in Money than the Rent reserved shall be contained in such Lease or Agreement, it shall be lawful for such Assessor or Assessors to make their Estimate according to such Rent, any Thing before contained to the contrary notwithstanding; but such Assessment shall not be binding in case it shall appear to the Commissioners, that the said Lease or Agreement doth not express the full Consideration for the Demise, or the Rent *bonâ fide* paid for the same, or is made in any other Respect with Intent *Assessors may make their Estimates of Lands, on the Production of the Lease by the Tenant, according to the reserved Rent.*

Intent to conceal or diminiſh the Annual Value of ſuch Premiſes: Provided always, That Regard ſhall be had to the Caſes before mentioned, where the Amount of the reſerved Rent ſhall be increaſed by reaſon of any Covenant or Agreement by the Landlord to diſcharge the Tenants Taxes, Rates, Aſſeſſments, or Duties before mentioned: or where the ſame ſhall be decreaſed by reaſon of any Covenant or Agreement by the Tenant to diſcharge the Landlords Taxes, Rates, or Aſſeſſments; and to the Deductions to be made on Account of any Aid or Public Rate or Aſſeſſment before deſcribed.

No Deduction to be made for Lands, unleſs an Account be delivered.

XXXIV. And be it further enacted, That no Deduction from the Annual Value of any Lands, Tenements, Hereditaments, or Heritages, ſhall be allowed in any Caſe, unleſs an Account thereof in Writing, ſigned by the Party claiming ſuch Deduction, ſtating the Nature and Amount thereof, ſhall have been delivered to the Aſſeſſor or Aſſeſſors, or to the reſpective Commiſſioners by whom reſpectively ſuch Deduction may be allowed as herein directed.

Tenants at Rack Rent under a Parol Demiſe, or not able to produce Leaſes, to deliver an Account of the Value.

XXXV. And be it further enacted, That in caſe any Tenant at Rack-Rent under any Parol Demiſe from Year to Year, or any Tenant who by reaſon of any Mortgage or other Contract, ſhall not have the Cuſtody or Poſſeſſion of, or the Power over any Leaſe or Agreement in Writing, under which he holds the Premiſes demiſed, and who ſhall give reaſonable Proof to the Commiſſioners why he is unable to produce the ſame, ſhall deliver to the Aſſeſſor or Aſſeſſors an Account in Writing, ſigned by him or her, of the actual Amount of the Annual Rent reſerved on ſuch Demiſe, ſuch Account ſo delivered ſhall be deemed a Compliance with this Act, in all Caſes where he may be called upon under the Authority of this Act, to produce ſuch Leaſe or Agreement; and it ſhall be lawful for ſuch Aſſeſſor or Aſſeſſors to make their Eſtimate according to ſuch Rent, any Thing before contained to the contrary notwithſtanding; but ſuch Aſſeſſment ſhall not be binding in caſe it ſhall appear to the ſaid Commiſſioners that the ſaid Account doth not expreſs the full Conſideration for ſuch Demiſe, or the Rent *bonâ fide* paid for the ſame, or is made in any other Reſpect with Intent to conceal or diminiſh the Annual Value of the Premiſes held under ſuch Demiſe; and every ſuch Tenant who ſhall wilfully deliver any ſuch Account which ſhall be falſe, ſhall forfeit the Sum of Twenty Pounds, and ſhall be liable to be charged in Double the Duty hereby charged, computed on the Annual Value of the Premiſes held under ſuch Demiſe, eſtimated according to this Act; and the ſaid Commiſſioners are in ſuch Caſe hereby required to make an Aſſeſſment accordingly.

Tenants in *Scotland* to produce their Leaſes on Notice.

XXXVI. And be it further enacted, That every Tenant of Lands, or Tenements, or Heritages, in *Scotland*, ſhall within Ten Days after the Aſſeſſor or Aſſeſſors ſhall have left at his or her uſual Place of Abode, or at any Dwelling Houſe on the Premiſes to be charged with the Aſſeſſment, a Note in Writing to the Effect after mentioned (which ſuch Aſſeſſor or Aſſeſſors are hereby required to deliver in every Inſtance), ſhall produce to ſuch Aſſeſſor or Aſſeſſors the Tack or Leaſe, or other Agreement or Articles in Writing, under which he or ſhe holds ſuch Lands or Tenements; or where the ſame ſhall not be in the Power, Cuſtody, or Poſſeſſion, of ſuch Tenant, or there ſhall be no ſuch Tack, Leaſe, or Agreement, or Articles, then he or ſhe ſhall leave with ſuch Aſſeſſor or Aſſeſſors, or at his

or

or their Dwelling Houſe, within the Time before mentioned, a Note in Writing of the actual Rent annually reſerved and payable, and of any other valuable Conſideration given or to be given to the Landlord or Landlords of ſuch Lands and Tenements, as a further Conſideration for ſuch Tenancy, under the Penalty of Treble the Duty hereby chargeable thereon in caſe of any wilful Neglect to comply with ſuch Notice; and it ſhall be lawful for ſuch Aſſeſſor or Aſſeſſors to make his or their Eſtimate on the Production of ſuch Leaſe or Agreement, or Articles, according to the Rent therein reſerved and made payable; and in caſe of Non-production of ſuch Leaſe, or Agreement, or Articles, in Writing, then upon the Rent reſerved or made payable according to the Account thereof delivered as aforeſaid, if he or they ſhall be ſatisfied that the ſaid Lands, Tenements, or Heritages, have been *bonâ fide* let at the reſerved Rent notified to him or them as aforeſaid, without other valuable Conſideration; but in caſe ſuch Aſſeſſor or Aſſeſſors ſhall not be ſatisfied with the Notification given to him or them, or in caſe no ſuch Notification ſhall be given, then ſuch Aſſeſſor or Aſſeſſors ſhall make the Eſtimates as directed in the foregoing Clauſe.

If Lands become unoccupied, Diſtreſs may be taken afterwards.

XXXVII. And be it enacted, That ſo far as reſpects the Duties chargeable under Schedule (A), in caſe any Lands charged to the ſaid Duties in any Part of *Great Britain* ſhall afterwards become unoccupied, and no Diſtreſs can be found on the ſame at the Time ſuch Duties ſhall be payable, then and in ſuch Caſe it ſhall be lawful for the Collectors of the Pariſh or Place where the ſaid Lands are ſituate, for the Time being, at any Time after, to enter upon the ſaid Lands when there ſhall be any Diſtreſſes thereupon to be found, and the Diſtreſs and Diſtreſſes to ſeize and ſell under the like Powers as they might have diſtrained on the ſame Lands in the Occupation of the Perſon or Perſons charged to the ſaid Duties, at the Time the Duties became due: Provided always, That the ſaid Duties ſhall not be levied on any Houſes which ſhall become unoccupied after an Aſſeſſment, for ſuch Portion of the Year as the ſame ſhall be unoccupied, but the Aſſeſſment thereupon for ſuch Portion of the Year as aforeſaid, ſhall upon Appeal be diſcharged by the Commiſſioners in like Manner, on due Proof thereof, as they are authorized to diſcharge any other Aſſeſſment by virtue of the ſaid recited Acts reſpectively of the preſent Seſſion of Parliament.

Aſſeſſment on Houſes unoccupied to be diſcharged.

Mode of levying the Duties charged on Tythes.

XXXVIII. And be it enacted, That where by any Aſſeſſment, the Duties hereby granted ſhall be charged on Tythes or Teinds, and the ſame ſhall not be paid within the reſpective Times limited by this Act, it ſhall be lawful for the Collector and Officer to diſtrain upon ſuch Tythes or Teinds, or any other of the Goods or Chattels of the Owner of ſuch Tythes or Teinds, wherever the ſame can be found, and to ſeize, take, and ſell ſo much thereof as ſhall be ſufficient for the levying the ſaid Aſſeſſment, under and ſubject to the Powers granted by the ſaid recited Acts reſpectively in other Caſes.

Mode of levying the Duties on Compoſition for Tythes, Markets, Fairs, Tolls, Fiſheries, &c.

XXXIX. And be it enacted, That when any Aſſeſſment ſhall be charged on any Compoſition for Tythes or Teinds, or any Rent or Payment in lieu of Tythes or Teinds, the Occupier of the Lands and Premiſes charged with ſuch Compoſitions, Rents, and Payments, ſhall be anſwerable for the Duties ſo charged; and where any Aſſeſſment ſhall be charged on the Profits

Profits of Markets or Fairs, or on Tolls, Fiſheries, or any other Annual Profits, not diſtrainable, the Owner or Occupier, or Receiver or Receivers of the Profits thereof, ſhall be anſwerable for the Duties charged thereon; and in every ſuch Caſe the Collectors ſhall diſtrain upon ſuch Perſons reſpectively, by any of the Ways and Means preſcribed by the ſaid recited Acts reſpectively.

How Aſſeſſors are to make their Eſtimates.

XL. And be it enacted, That the reſpective Aſſeſſors acting in the Execution of this Act ſhall make their Certificates of Valuation or Eſtimates on all Lands, Tenements, and Hereditaments, or Heritages, within the Limits of thoſe Places for which they are to act throughout *Great Britain*, and ſhall ſet down the full and juſt Annual Value for which all ſuch Lands and Premiſes are let, or really worth to be let by the Year, eſtimated in each particular Caſe according to the Directions of this Act, together with the Names and Surnames of the Occupiers or the Proprietors thereof.

Allowance to Aſſeſſors for the Firſt Year's Aſſeſſment.

XLI. And be it further enacted, That for and in Conſideration of the extraordinary Care and Pains requiſite in making and adjuſting the firſt Year's Aſſeſſment on Lands, Tenements, Hereditaments, or Heritages, under this Act, the Aſſeſſor or Aſſeſſors, not being alſo the Collector or Collectors, ſhall have ſuch Allowance, not exceeding Two Pence in the Pound; and the Aſſeſſor or Aſſeſſors, being alſo Collectors, ſhall have ſuch Allowance, not exceeding One Penny in the Pound, upon all Sums aſſeſſed in the Pariſh or Place for which they are appointed Aſſeſſors, as the Commiſſioners for the Purpoſes of this Act ſhall certify to the Receiver General they are reſpectively entitled unto, which Sums ſo paid the Receiver General ſhall be allowed in his Accounts; provided, that where any Aſſeſſment ſhall be increaſed by the Commiſſioners to the Extent of One Third of the Sums aſſeſſed, or the Commiſſioners ſhall, from other Cauſes, be of Opinion, that ſuch Aſſeſſor or Aſſeſſors ſhall not faithfully have performed his or their Duty in the Execution of this Act, it ſhall be lawful for the ſaid Commiſſioners in their Diſcretion to refuſe the granting of any ſuch Certificate, or to fix the Allowance before limited to ſuch Sum, as in their Judgment they ſhall think ſuch Aſſeſſors are juſtly entitled unto.

Aſſeſſors to apply to Commiſſioners and Surveyors for Inſtructions.

XLII. And be it further enacted, That whenever the Aſſeſſors for any Pariſh, Ward, or Place, ſhall not be able to make their Aſſeſſments according to the Proviſions of this Act, or ſhall be obſtructed therein, it ſhall be lawful for them to make Application to any Two or more of the Commiſſioners acting in the Execution of this Act, for the Diſtrict where ſuch Aſſeſſors ſhall be appointed, or to any Surveyor or Inſpector of the ſaid Duties, who ſhall ſeverally inſtruct ſuch Aſſeſſors in making their Aſſeſſments, and aſſiſt them in the Execution of this Act, according to the Powers and Authorities veſted in them reſpectively by this Act.

Aſſeſſors to verify their Eſtimates before the Commiſſioners. They and the Overſeers may be exa-

XLIII. And be it enacted, That the Aſſeſſors to be appointed for the aforeſaid Duties in *England*, *Wales*, and *Berwick upon Tweed*, ſhall, at the Time of bringing in their Certificates of Valuations or Eſtimates, being required ſo to do by any Surveyor or Inſpector of the ſaid Duties, give Notice to the Overſeers of the Poor of the Pariſh or Place where they ſhall act, to produce or cauſe to be produced to the Commiſſioners for

executing this Act, in relation to the said Duties, the Book or Books, or a true Copy thereof, in which shall have been entered the Rates made for the Relief of the Poor of such Parish or Place; and the said Commissioners shall, in case the said Surveyor or Inspector shall allege and shew, to the Satisfaction of the said Commissioners, that the said Estimates, or any of them, have not been made according to the Directions of this Act, examine the said Assessors, and also the Overseers of the Poor for the same Parish or Place, or any of them, being duly summoned for that Purpose, on their Oaths or solemn Affirmations, touching the Proportions between the said Rates and the Values of the Properties charged therein; and whether the Properties, or any, and which of them, have been valued therein at the Amount, or at any and what Proportion, of the Annual Value thereof respectively; and what ought to be the just Proportion between the Rates on the different Properties therein charged, if the Amount of the Values thereof, and the same Proportion between the Rates, had been observed throughout the Rate; and also what Property shall have been omitted to be rated; and which of the Properties in the Parish or Place shall be entitled to be assessed, on an Average of the Profits and Gains for Three Years, according to this Act; and the said Commissioners shall carefully examine the Estimates made by the said Assessors, and ascertain whether the same have been made according to the Directions prescribed by this Act, and from the Result of the said Inquiries may rectify the same Estimates in any Particulars which in their Judgment may be requisite, before they make an Assessment thereon, as herein is directed.

mined before the Commissioners, who may rectify the Assessments if not duly made.

XLIV. And be it enacted, That for the better Information of the Commissioners appointed to carry this Act into Execution, and the Persons to be appointed Assessors as aforesaid, and also the Surveyors and Inspectors, and the better to enable them to perform their Duty, the said Commissioners, or any Two or more of them, and the Assessors, Surveyors, and Inspectors, herein mentioned, or any One or more of them, or any Person or Persons authorized by them, or any of them, throughout *England*, *Wales*, and *Berwick upon Tweed*, shall have Liberty from Time to Time, and at all seasonable Times, to inspect and take Copies of or Extracts from any Book or Books kept by any Parish Officer or Officers, or other Person or Persons, of or concerning the Rates made for the Relief of the Poor, or any other Public Taxes, Rates, or Assessments, in any Place within the Limits for which they shall be appointed; and if any Person or Persons in whose Custody or Power any of the said Books shall be shall refuse or neglect to permit the said Inspection, or the Copies or Extracts to be made as aforesaid, or to attend the said Commissioners with their Books when required so to do in pursuance of this Act, then and in every such Case every Person who shall so refuse or neglect shall for every such Offence forfeit and pay any Sum not exceeding Twenty Pounds nor less than Five Pounds.

Commissioners and others may examine Poor Rates.

XLV. And be it further enacted, That it shall be lawful for the Assessors in each Parish or Place in *Scotland*, and they are hereby required, to take to their Assistance the Schoolmaster in such Parish or Place, for the Purpose of making such Valuation of the Lands and other Premises within their respective Limits; and at the Time of bringing in their Certificates, they shall make Oath of the Truth of their Valuation, and that the same

Assessors in *Scotland* to be examined concerning the Valuation.

ſame was made according to the beſt of their Skill and Judgment, and ſhall ſubmit to be examined on ſuch Oath before the ſaid Commiſſioners, in all Matters and Things concerning the ſaid Valuation which the ſaid Commiſſioners ſhall require for their Information.

Aſſeſſors and other Officers to view and ſurvey Lands, by Order of Commiſſioners.

XLVI. And be it further enacted, That in Caſes where there ſhall be no ſuch Poor Rate on which the Aſſeſſment as aforeſaid can be eſtimated, and the Occupier or Occupiers, upon due Notice under this Act, ſhall omit to produce an Account in Writing as aforeſaid, of the Amount of the Annual Value of the Property in his or their Occupation eſtimated according to the general Rule in Schedule (A), the ſeveral Aſſeſſors, Inſpectors, and Surveyors, authorized to act in the Execution of this Act, and every of them, throughout *Great Britain*, having firſt obtained an Order in that Behalf, ſigned by any Two or more of the ſaid Commiſſioners, ſhall, after Two Days Notice to the Occupier or Occupiers thereof, have full Power at all ſeaſonable Times of the Day, to view and examine all or any Lands, in order to make ſuch Survey thereof as hereinafter is mentioned, or otherwiſe to aſcertain the Annual Value at which the ſame ought to be charged by virtue of this Act, and for ſo doing ſhall have Liberty to enter upon any Lands or Grounds, whether incloſed or not, and to meaſure and ſurvey the ſame, if they cannot otherwiſe aſcertain the Annual Value thereof.

Commiſſioners to make Aſſeſſments on Eſtimates not objected to.

XLVII. And be it further enacted, That within a reaſonable Time after the reſpective Surveyors and Inſpectors ſhall have had the Examination of the Eſtimates delivered by the Aſſeſſors in any Part of *Great Britain*, the ſaid Commiſſioners ſhall proceed to take the ſame into Conſideration; and in Caſe the Surveyor or Inſpector ſhall not have objected thereto, and the ſaid Commiſſioners ſhall be ſatisfied that the ſaid Eſtimates have been made truly and without Fraud, ſo as to enable them to charge the ſeveral Properties contained therein with the full Duty which ought to be charged upon them reſpectively, the ſaid Commiſſioners ſhall compute and aſcertain, or cauſe to be computed and aſcertained, the Amount of the Duty ſo chargeable at the reſpective Rates preſcribed by the ſaid Schedule, of One Shilling for every Twenty Shillings of the Annual Value ſo eſtimated in reſpect of the Property, and of Nine-pence or Sixpence for every Twenty Shillings of ſuch Value in reſpect of the Occupation, according to the reſpective Parts of *Great Britain* aforeſaid in which the ſaid Properties reſpectively are ſituate, and ſhall make Aſſeſſments upon the reſpective Occupiers of ſuch Properties of the ſeveral Sums ſo computed at the reſpective Rates before mentioned, ſubject nevertheleſs to an Abatement of the ſaid reſpective Duties, in the Caſes herein-after mentioned.

On Objection taken, the Commiſſioners to rectify Eſtimates, and make Aſſeſſments thereon.

XLVIII. And be it further enacted, That in caſe the Surveyor or Inſpector ſhall have objected to ſuch Eſtimates, and ſhall apply for a Reviſion thereof, ſuggeſting in Writing to the Commiſſioners that there hath been any Error, Miſtake, or Fraud, in making ſuch Eſtimates, ariſing either from the not purſuing the Directions before given, or in making the Poor Rate on which ſuch Eſtimate was founded, or from any other Cauſe, or that any Property chargeable to the ſaid Rate hath been omitted to be eſtimated therein, it ſhall be lawful for the ſaid Commiſſioners, according to the beſt of their Judgment, to rectify ſuch Eſtimates, ſo that the Duty to

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be computed as aforesaid thereon may be fully charged, according to the Intent and Meaning of this Act, and to make their Assessments according to such rectified Estimates, at the respective Rates, and in Manner before mentioned.

The Duties to be levied as they become due, and if not levied to be a Debt on Record.

XLIX. And be it further enacted, That it shall be lawful for the respective Commissioners, or any Two or more of them executing this Act, in relation to the aforesaid Duties, and they are hereby required, for the Districts for which they act, to issue out and deliver to the respective Collectors their Warrants, as directed by the said recited Acts respectively of the present Session of Parliament, for the speedy and effectual levying and collecting the said Duties as the same shall become payable, by Quarterly or Half Yearly Instalments, in the respective Parts of *Great Britain* as herein directed; and such Part thereof as cannot be so levied and collected, may be recoverable as a Debt upon Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit, and all Charges attending the same, and when so recovered, the said Duties shall be paid to the Receiver General, in Aid of the Parish or Place answerable for the same.

Parishes to be answerable for Collectors.

L. And be it further enacted, That the Parish or Place in which any Assessment shall be made of the aforesaid Duties, shall be answerable for the Amount of the Duties which shall be charged in such Parish or Place, and for the said 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 Regulations contained in the said recited Acts of the present Session of Parliament respectively, 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 Duties, according to such Regulations.

Arrears to be re-assessed.

LI. And be it further enacted, That any Arrears of the said Duties arising from the Default as aforesaid, or by the Failure of any Collector, for which any Parish or Place as aforesaid shall be answerable, shall be assessed within or upon such Parish or Place, as soon after such Default shall be discovered as conveniently can be done, and shall be charged on the Amount of the Assessment which shall be made for the same Duties in the Year commencing from the Fifth Day of *April* preceding the Time of making such Re-assessment, by duly apportioning the Amount of such Arrear amongst the several Persons assessed in that Year, in the Assessment of the same Duties on which such Arrear shall have accrued, according to the Amount of each Person's Assessment therein, 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 may be by virtue of this Act raised and levied, under the Regulations of the said recited Acts respectively.

Penalty for not making Returns.

LII. And be it further enacted, That if any Person, liable to any of the Duties before mentioned, and being required so to do, in pursuance of the Directions contained in this Act in such Case, shall wilfully neglect to deliver to the Assessor or Assessors requiring the same, a true, perfect, and complete Return or Account of all the Matters and Things for which such

ſuch Returns or Accounts may lawfully be demanded in purſuance of this Act, within the reſpective Times herein limited, he or ſhe ſo offending ſhall forfeit and pay the Sum of Fifty Pounds, over and above any Duty chargeable by this Act.

Surveyors and Inſpectors to have Acceſs to Returns and Aſſeſſments, with Liberty to amend before an Aſſeſſment.

LIII. And be it further enacted, That the Surveyors or Inſpectors appointed or to be appointed as herein mentioned, ſhall be, and they are hereby empowered to inſpect and examine all and every the Returns made by any Perſon or Perſons chargeable to the ſaid Duties, or any of them, according to the Directions of this Act, and alſo all and every the Aſſeſſments of the ſaid ſeveral Duties, or any of them, made under the Authority of the reſpective Commiſſioners before mentioned, by virtue of this Act, as well before as after the Commiſſioners ſhall have ſigned and allowed the ſaid Aſſeſſments, and before ſuch Allowance to correct and amend ſuch Aſſeſſments, if he or they ſhall think fit; and every Perſon in whoſe Cuſtody ſuch Returns ſhall be, ſhall, and is hereby required, upon the Requeſt of any ſuch Surveyor or Inſpector as aforeſaid, to deliver the ſame into his Cuſtody for the Purpoſes of this Act, taking his Receipt for the ſame; and every Perſon, in whoſe Cuſtody any ſuch Aſſeſſments ſhall be, ſhall, and is hereby required, upon the Requeſt of ſuch Surveyor or Inſpector as aforeſaid, to produce the ſame, and ſuch Surveyor or Inſpector is hereby authorized to take Charge of the ſame, until he ſhall have taken ſuch Copies of or Extracts from the ſame, as may be neceſſary for his and their better Information; and if any ſuch Surveyor or Inſpector ſhall after any ſuch Liſt or Liſts, and Aſſeſſment or Aſſeſſments, ſhall be ſo reſpectively made out and ſigned, and allowed as aforeſaid, find or diſcover upon his Survey or Examination, or otherwiſe, that any Perſon who ought to be charged with the ſaid Duties, or any of them, ſhall have been omitted to be charged therewith, or ſhall have been under-rated; or that any Perſon liable to the ſaid Duties, or any of them, and being required ſo to do, hath neglected or refuſed to make a Return, according to the Directions of this Act; or that the Aſſeſſor or Aſſeſſors have neglected to require a Return in any Caſe where a Return ought to have been required from any Perſon or Perſons, according to the Intent of this Act, ſo that he or ſhe ſhall not have been charged to the Amount which ought to have been paid by him or her; then and in every ſuch Caſe, the ſaid Surveyor or Inſpector ſhall certify the ſame in Writing under his Hand, together with an Account of every Default, and the full Amount of the Duty which ought to be paid, by Way of Surcharge, to any Two or more of the ſaid reſpective Commiſſioners for putting in Execution this Act in relation to the Duties on which ſuch Surcharge ſhall be made, in order to have ſuch Default or Under-Rate rectified in the ſaid Aſſeſſment; and ſuch Commiſſioners are upon the Delivery of any ſuch Certificate, and upon Oath being firſt made that ſuch Notice as hereinafter is directed, was given to or left in Writing at the Dwelling Houſe or other Place of Abode of the Perſon ſo ſurcharged, hereby required to ſign and allow the ſaid Surcharges, and to cauſe the ſaid Aſſeſſments to be rectified, and the ſaid Duties to be levied accordingly; all which Examinations and Surcharges the ſaid Inſpectors and Surveyors are hereby empowered to make, from Time to Time, and at ſuch Times as is directed by the ſaid recited Acts of the preſent Seſſion of Parliament reſpectively.

After Aſſeſſment, to ſurcharge.

No Aſſeſſment or Surcharge to be

LIV. And be it further enacted, That no Aſſeſſment or Surcharge made or to be made by any Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector

Inſpector or Inſpectors by Virtue of this Act, ſhall be impeached or affected by reaſon of any Miſtake or Variance in the Chriſtian or Surname, or either of them, of any Perſon liable to any of the Duties payable by this Act, nor by reaſon of any Miſtake in the Deſcription of any Lands or other Premiſes charged in Schedule (A) or (B), or the Amount of the Duty ſurcharged, whether ſuch Miſtake or Variance ſhall appear in the Notice and Certificate to be delivered or made in ſuch Caſe, or in either of them; but that all ſuch Aſſeſſments and Surcharges ſhall be valid and effectual, to all Intents and Purpoſes, notwithſtanding any ſuch Miſtake or Variance; provided the Notice of Surcharge be delivered to or left at the Abode of the Perſon intended to be ſo ſurcharged according to the Directions of this Act; and the Duties intended to be deſcribed ſhall be chargeable on ſuch Perſon or Perſons.

made by any Aſſeſſor, Surveyor, &c. ſhall be impeached on Account of any Miſtake in the Names or Deſcriptions.

LV. And be it further enacted, That it ſhall be lawful for any Perſon to whom ſuch Notice of Surcharge ſhall be given as aforeſaid, at any Time previous to the Time appointed for hearing Appeals next after the Delivery of ſuch Notice, to make out and deliver to the Surveyor or Inſpector who ſhall have delivered the Notice of Surcharge, a true, perfect, and complete Schedule of the Annual Value, as the ſame ought to be eſtimated according to this Act, of all the Property charged thereby, and which ought to be aſſeſſed by and under the Commiſſioners of and in the Diſtrict where ſuch Surcharge ſhall be delivered, in ſuch Form as ſhall be directed under the Authority of this Act, and as the Caſe may require, ſo that he or ſhe may from ſuch Schedule ſo delivered, be charged to the ſaid Duties the full Sum at which he or ſhe ought to be charged by virtue of this Act in ſuch Diſtrict: Provided always, That to every ſuch Schedule, there ſhall be annexed an Affidavit in Writing, to the Effect hereinafter mentioned; and if the ſaid Surveyor or Inſpector ſhall be ſatisfied with ſuch Schedule and Affidavit, then he ſhall certify ſuch Return and Affidavit to Two or more of the ſaid Commiſſioners reſpectively, with the Amount of the Duty to be charged, who ſhall thereupon cauſe the Aſſeſſment to be made according to ſuch Certificate, and the ſame Rate of Duty as ſet forth in the Schedules marked (A) and (B), to be charged on the Perſon making ſuch Return, without further Trouble or Delay; but if upon Examination of ſuch Schedule or ſuch Affidavit, the ſaid Surveyor or Inſpector ſhall ſee juſt Cauſe to object thereto, he ſhall thereupon certify ſuch Return and Affidavit, together with the Cauſe of his Objection, to Two or more of the ſaid Commiſſioners reſpectively, who ſhall thereupon cauſe the Aſſeſſment to be made according to ſuch laſt-mentioned Certificate, in the Amount of the Duty at which ſuch Perſon ſhall be ſurcharged; and from which Surcharge no Abatement ſhall be made on any Pretence, unleſs on Appeal as hereinafter is directed, of which Certificate Notice ſhall be given by the Surveyor to the Perſon to be charged thereby.

Power of avoiding the Double Duty by making a Return after Surcharge.

With an Affidavit annexed.

Surveyor's Certificate thereupon.

LVI. And be it further enacted, That every ſuch Affidavit ſhall allege and declare in Subſtance, or to the Effect as follows: (that is to ſay) That the Return to which this Affidavit is annexed, is a full, perfect, and complete Return of all Matters and Things required of the ſaid Deponent by this Act, to the beſt of his or her Judgement; which Affidavit may be taken before any One or more of the Commiſſioners acting for the Place where the Surcharge ſhall be made, or where the Party ſurcharged ſhall

The Form of Affidavit in ſuch Caſe.

reſide, and ſhall be ſigned by the Party making the ſame: Provided always, That an Appeal may be made from any Aſſeſſment or Surcharge as aforeſaid, and heard and determined under the Regulations of the ſaid recited Acts reſpectively; and that ſuch Appeal may be made in the like Caſes as are mentioned in the ſaid recited Acts reſpectively.

Perſons overrated may appeal to the Commiſſioners.

LVII. Provided alſo, and be it enacted, That if any Perſon or Perſons ſhall think himſelf, herſelf, or themſelves reſpectively over-charged or over-rated by any Certificate of any Inſpector or Surveyor as aforeſaid, or by any Aſſeſſment to be made by virtue or in purſuance of ſuch Certificate, it ſhall be lawful for him, her, or them reſpectively, to appeal to the ſaid Commiſſioners in ſuch Manner as he or they are authorized to appeal from any original Aſſeſſment or Surcharge, by the Regulations of the ſaid recited Acts reſpectively.

On Appeal a Schedule to be produced.

LVIII. And be it further enacted, That upon the Hearing of any ſuch Appeal, or the Appeal againſt any original Aſſeſſment or Surcharge, the Appellant ſhall in all Caſes produce before the ſaid Commiſſioners, a true, perfect and complete Schedule, as directed by this Act as aforeſaid, and as the Caſe may require; and, if required ſo to do, ſhall verify the ſame upon his or her Oath or Affirmation.

The Value of Lands may be aſcertained by actual Valuation by Order of the Commiſſioners.

LIX. Provided always, and be it further enacted, That if upon Appeal, any Diſpute ſhall ariſe, touching the Annual Value of any Meſſuages Lands, Tenements, Hereditaments, or Heritages, and the Commiſſioners ſhall deem it neceſſary that a Valuation thereof ſhould be taken and made by any Perſon or Perſons of Skill, it ſhall be lawful for them to direct the Appellant to cauſe ſuch Valuation to be made, the Coſt and Charges whereof ſhall abide the final Determination of the ſaid Commiſſioners; and it ſhall be lawful for them to make an Aſſeſſment according to ſuch Valuation, and to require the ſame to be verified on the Oath or Affirmation of the Perſon or Perſons making the ſame; but in Caſe the Appellant ſhall not proceed with Effect to cauſe ſuch Valuation to be made as aforeſaid, the ſaid Commiſſioners ſhall proceed to an Aſſeſſment according to the beſt of their Judgment, on ſuch Meſſuages, Lands, Tenements, Hereditaments, or Heritages: Provided always, That it ſhall be competent to the ſaid Commiſſioners, in every ſuch Caſe where the Valuation ſo made ſhall exceed the Value put upon the ſame Meſſuages, Lands, Tenements, Hereditaments, or Heritages, by the Appellant, to direct the Coſts and Charges attending the ſame, to be paid by him; but if they ſhall be of Opinion that ſuch Coſts and Charges have not been incurred through any Default of the ſaid Appellant, they ſhall direct the ſame to be paid by the Collector or Collectors of the Pariſh or Place, who, on the Certificate of any Two or more Commiſſioners preſent at the Time of the Determination, ſhall pay the ſame; and the Sums ſo paid ſhall be allowed to ſuch Collector or Collectors in his or their Accounts with the Receiver-General, on delivering to him or his Deputy ſuch Certificate, together with the Receipt and Voucher for ſuch Payment

In caſe of Diſpute a Valuation of all

LX. Provided alſo, and be it further enacted, That if the Diſpute ſhall ariſe touching the Valuation of the Properties as rated in the poor Rate of any Pariſh or Place, it ſhall be lawful for the Commiſſioners to direct a Survey

Survey and Valuation to be taken of all the Meſſuages, Lands, Tenements, Hereditaments, and Heritages, in ſuch Pariſh or Place, and to give ſuch Directions reſpecting the Payment of the Coſts and Charges attending the ſame either by the ſeveral and reſpective Occupiers thereof in proportion to their reſpective Intereſts, or by the Collector out of the Monies in his Hands of the Duties granted by this Act, as ſhall appear to the ſaid Commiſſioners to be juſt. the Land in the Pariſh may be taken.

LXI. And be it further enacted, That if it ſhall appear to the Satisfaction of the ſaid Commiſſioners, that any Lands, Tenements, or Hereditaments, ſhall have been aſſeſſed at a Sum exceeding the juſt Rate on the Annual Value thereof, eſtimated according to the Rules ſpecified in the ſaid Schedule, on occaſion of the Aſſeſſor or Aſſeſſors having purſued the Proportions obſerved in the Poor Rate on which ſuch Aſſeſſment was made, it ſhall be lawful for the ſaid Commiſſioners on Appeal from ſuch Aſſeſſment, to abate and deduct from ſuch Aſſeſſment ſo much as in their Judgment will reduce the Rate to a juſt Rate on ſuch Annual Value. Power of giving Relief where Aſſeſſments are made above the Value of Lands.

LXII. Provided always, and be it enacted, That if on ſuch Appeal the Occupier of any ſuch Premiſes held under any Demiſe at Rack Rent, ſhall produce and ſhew to the ſaid Commiſſioners the Leaſe, Tack, or Agreement, if in Writing, or ſhall prove by any lawful Evidence, to be produced on the Part of ſuch Occupier, in caſe there ſhall be no ſuch Leaſe or Agreement in Writing, the Annual Amount of the Rent at which ſuch Premiſes are let, it ſhall be lawful for the ſaid Commiſſioners, in caſe ſuch Demiſe hath been made within the Period of Seven Years, and they ſhall be ſatisfied that ſuch Leaſe or Agreement doth expreſs the full Conſideration for the Demiſe, or that the Rent *bonâ fide* paid for the ſame hath been duly ſhewn to them in Evidence, and that ſuch Demiſe is made wholly on Conſideration of ſuch reſerved Rent, without any Intention to conceal or diminiſh the Annual Value of ſuch Premiſes, or other fraudulent Intention whatever, to abate and deduct from ſuch Aſſeſſment ſo much as in their Judgment will reduce the Rate to a juſt Rate on ſuch Rent. In caſe of Appeal, Occupier ſhewing Leaſe, or if no Leaſe, proving his annual Rent, Commiſſioners may reduce the Rate.

LXIII. And be it further enacted, That if it ſhall appear to the ſaid Commiſſioners, that, on occaſion of the Aſſeſſor or Aſſeſſors having purſued the Proportions obſerved in ſuch Poor Rate, any Lands or Tenements ſhall have been aſſeſſed at an Annual Value leſs than the actual Rent at which the ſame ſhall be let, or if not let, at leſs than the Rent at which the ſame might be let, it ſhall be lawful for the ſaid Commiſſioners to enlarge and increaſe ſuch Aſſeſſment to ſuch Sum as a like Rate on ſuch Rent would amount unto, as well with reſpect to the Rate on the Property, as the Rate on the Occupation of ſuch Lands and Tenements. Where Lands are aſſeſſed at leſs than the Value, the Aſſeſſment may be rectified.

LXIV. And be it further enacted, That upon every Surcharge allowed upon Appeal by the ſaid Commiſſioners, upon the Certificate of the Surveyor or Inſpector, as directed by this Act, the Aſſeſſment ſhall be made in Double the Rates of Duty preſcribed in the Schedules marked (A) and (B), on the Amount of the Duty ſo ſurcharged, which Sum ſhall be added to the Aſſeſſment, and collected and levied therewith: Provided always, That upon every ſuch Appeal, if the ſaid Commiſſioners ſhall be of Opinion Surcharges, if confirmed, to be in Double Duty in certain Caſes.

nion that there was any reaſonable Cauſe of Controverſy on the Part of the Appellant on the ſubject Matter of Appeal, and that the Party hath not been guilty of any wilful Default, Neglect, or Omiſſion, nor wilfully done any Act with Intention to defraud the Revenue, it ſhall be lawful for the ſaid Commiſſioners who ſhall have determined the ſaid Appeal, although they ſhall confirm or allow the Surcharge, at the ſame Time to remit and ſtrike off the Whole or any Part of the Double Duty; and the Aſſeſſor, Surveyor, or Inſpector, ſo making ſuch Surcharge, ſhall be and is hereby entitled to, and ſhall have and receive for his own Uſe from the Receiver General to whom the Duties ſhall be paid, the Overplus of the Sum ſo charged above the ſaid Rate of Duty, as preſcribed in the ſaid Schedule, and which ſhall not be ſo remitted or ſtruck off as aforeſaid, which Overplus the Commiſſioners for executing this Act, who ſhall have confirmed ſuch Surcharge, or any Two or more of them, ſhall at the ſame Meeting certify under their Hands to the Commiſſioners for the Affairs of Taxes in *England*, and the Barons of the Court of Exchequer in *Scotland*; and the Certificate of the ſaid Commiſſioners for the Affairs of Taxes, and Barons, or any Two or more of them reſpectively, ſhall be a Warrant to the ſaid Receiver General to pay the ſame.

Penalty on Inſpectors making falſe and vexatious Surcharges.

LXV. And be it further enacted, That if any Inſpector or Surveyor ſhall wilfully make any falſe and vexatious Surcharge, or wilfully deliver or cauſe to be delivered to the Commiſſioners for executing this Act any falſe and vexatious Certificate of Charge, every ſuch Inſpector or Surveyor ſhall forfeit to the Party aggrieved any Sum not exceeding Fifty Pounds, to be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, for Offences committed in *England*, and in the Court of Great Seſſions for Offences committed in *Wales*, and in the Courts of Seſſion or Exchequer for Offences committed in *Scotland*, with full Coſts of Suit: Provided always, That nothing herein before contained, nor any Suit by the Party aggrieved, in purſuance of this Act, ſhall be conſtrued to affect, impeach, or defeat any Action or Information brought or to be brought againſt any Surveyor or Inſpector, in purſuance of the ſaid recited Acts reſpectively, for any corrupt, vexatious, or illegal Practices in the Execution of his Office; and it ſhall be lawful for the Judge before whom ſuch Inſpector or Surveyor ſhall have been convicted of ſuch Offence, by Indorſement on the Poſtea, or for the Court before whom ſuch Perſon ſhall be convicted, to mitigate the Penalty at his or their Diſcretion.

Schedule (C) to be deemed Part of this Act.

LXVI. And be it further enacted, That the Schedule hereinafter mentioned, marked (C), and the Rules therein contained, ſhall be deemed and conſtrued a Part of this Act, as if the ſame had been herein inſerted under a ſpecial Enactment.

Schedule (C).

Schedule (C).

Duty on Dividends.

UPON all Profits ariſing from Annuities, Dividends, and Shares of Annuities, payable to any Perſon or Perſons, Bodies Politic or Corporate, Companies or Societies, whether Corporate or not Corporate, out of any Public Revenue, there ſhall be charged for every Twenty Shillings of the Annual

Annual Amount thereof the Sum of One Shilling without Deduction; which Duty shall be paid by the Person or Persons entitled unto the said Annuities, Dividends, and Shares, his, her, or their Executors, Administrators, or Assigns, according to their respective Interests; which Duties shall be assessed by the respective Commissioners for the Purposes of this Act, in their respective Districts where the Parties shall reside, or before the Commissioners for the Purposes of this Act, acting for the City of *London*, as the Parties shall choose, or before the Additional Commissioners in those Districts respectively, or by Referees, in case such Party shall be chargeable also to the Duties contained in Schedule (D), and shall obtain an Order for that Purpose in Manner herein directed; and shall extend to all Public Annuities whatever, except the Stocks of Public Companies otherwise charged by this Act, and except as hereinafter is excepted. *Schedule* (C).

Stock of Friendly Societies exempted.

LXVII. Provided always, and be it further enacted, That nothing herein contained shall be construed to extend to charge the Stock or Fund of any Friendly Society established under or by virtue of an Act passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Encouragement and Relief of Friendly Societies*, provided the Property therein shall be duly claimed and proved by any Agent or Factor on the Behalf of any such Society, or by any Member thereof, before the Commissioners for the Purposes of this Act, in the District where such Society shall be established.

Stock of charitable Institutions exempted.

LXVIII. Provided also, That nothing herein contained shall be construed to extend to charge any Corporation, Fraternity, or Society of Persons established for charitable Purposes only; nor to charge any Funds, which, according to the Rules or Regulations of any Corporations, Companies, Fraternities, or Societies, or of any Trustee or Trustees, established by Act of Parliament, Charter, Decree, Deed of Trust, or Will, shall be applicable to charitable Purposes, and in so far as the same shall be applied to charitable Purposes only; provided the Application thereof to such Purposes shall be duly proved before the Commissioners for the Purposes of this Act, by any Agent or Factor on the Behalf of any such Corporation, Fraternity, or Society, or Trustee or Trustees, or by any of the Members or Trustees.

Not to extend to Commissioners of the National Debt.

LXIX. Provided also, and be it further enacted, That neither this Act, nor any Thing herein contained, shall be construed to extend to such Part of the Public Annuities as have been or shall be transferred to the Commissioners appointed or to be appointed by virtue of an Act, intituled, *An Act for vesting certain Sums in the Commissioners at the End of every Quarter of a Year, to be by them applied to the Reduction of the National Debt*; and the Governor and Company of the Bank of *England* shall from Time to Time cause to be transmitted to the Commissioners for the Purposes of this Act, acting for the City of *London*, an Account of the total Amount of Stock as shall have been transferred to the said Commissioners.

Nothing herein contained shall extend to Stock in the Name of the Treasury.

LXX. Provided also, and be it further enacted, That nothing herein contained shall be construed to extend to such Part of the said Public Annuities, as are or shall be transferred to the Accounts in the Books of the Bank of *England*, in the Name or under the Description of the Lord High Treasurer of *England*, or of the Commissioners of His Majesty's Treasury,

Treasury, in pursuance of any Act or Acts of Parliament; and the Governor and Company of the Bank of *England* shall from Time to Time cause to be transmitted to the said Commissioners acting for London, an Account of the Total Amount of Stocks as shall have been transferred to the said respective Accounts.

This Act shall not extend to Foreigners.

LXXI. Provided also, and be it further enacted, That nothing in this Act contained shall be construed to extend to the Profits arising from any Annuities, Dividends, and Shares, *bonâ fide* belonging to any Person not being a Subject of His Majesty, and not being resident in *Great Britain*, during such Time as the same shall continue the Property of such Person; provided that such Property shall be duly claimed and ascertained in the Manner hereinafter mentioned.

Persons entitled to Dividends, to return Statements, &c. to Commissioners.

LXXII. And be it further enacted, That every Person, and Body Politic and Corporate, Company or Society of Persons, who shall be entitled unto any Shares of such Annuities, shall by force of such General Notices as are hereinafter mentioned, and without any particular Notice for that Purpose, within the Time limited in such General Notices in order to their being assessed before the respective Commissioners, or in order to their being exempted therefrom, as coming within any of the special Exemptions hereinbefore allowed, deliver or cause to be delivered to them, or to their Clerk, at such Place or Office as shall be appointed for that Purpose, the like Lists, Declarations, and Statements, as Persons are hereinafter required to deliver in respect of their Profession or Trade, in which Lists, Declarations, and Statements respectively, they shall separately and distinctly specify the Amount of the Annual Profits arising from such Public Annuities, and the particular Stock of Annuities on which such Profits arise, and the Description of the Person or Persons in whose Name or Names the same are vested, and of any other Person or Corporation, Company or Society, for whom such Person shall act in any of the Characters hereinafter described; and it shall be lawful for the Commissioners to whom such Statement shall be delivered, if they shall be satisfied therewith, to make an Assessment on the Amount of the Annual Profits contained in such Statement at the Rate before mentioned, according to the Provisions of this Act; and if the said Commissioners shall be dissatisfied therewith, they shall make an Assessment in such Sum, as according to their Judgment such Person, Corporation, Company, or Society, ought to be charged with by virtue of this Act, pursuing such Mode of Inquiry in investigating the Amount of such Profits, as they are authorized to pursue in inquiring into the Profits of Trade as hereinafter mentioned, or using such other Means of investigating the same, as they may think most eligible for ascertaining the Amount of such Profits; and the said Commissioners shall on such Statement also allow such Exemptions as they are satisfied are *bonâ fide* claimed, or, being dissatisfied therewith, shall proceed to examine into the Facts according to the Provisions of this Act.

Commissioners for *London* to charge those who neglect to make Returns.

LXXIII. And be it further enacted, That every Person, Corporation, Company, or Society whatever, entitled unto any Shares in such Public Annuities, who shall not, within the Time herein limited for Delivery of such Statements, make a Return thereof according to the Directions of this Act, shall be charged and assessed to the Duties contained in the said last-mentioned Schedule by the additional Commissioners acting for the said

aid City of *London*; which ſaid Commiſſioners ſhall, from the beſt Information they can obtain, Twice in every Year, previous to the Times for Payment of the Half Yearly Dividends on the reſpective Stocks of Annuities, make an Eſtimate of the Profits which each Perſon, Corporation, Company, or Society, who ſhall not already have been aſſeſſed by the Commiſſioners in their reſpective Diſtricts for the Year in which ſuch Profits ſhall accrue, and ſhall make an Aſſeſſment thereon at the Rate preſcribed by this Act, a Certificate of which Aſſeſſment ſhall be delivered to each Party charged therewith, if his, her, or their Place of Abode ſhall be known, in order that ſuch Party may appeal therefrom to the Commiſſioners for the Purpoſes of this Act, if he or ſhe ſhall be aggrieved by ſuch Aſſeſſment.

Commiſſioners out of *London* to tranſmit to the Commiſſioners in *London* Certificates of the Amount of Duty charged on Dividends.

LXXIV. And be it further enacted, That the reſpective Commiſſioners to whom any Statements of the Profits ariſing from ſuch Annuities as aforeſaid, ſhall have been delivered in any Diſtrict, except the City of *London*, ſhall from Time to Time, and whenever the ſame ſhall be neceſſary, or when thereunto required, cauſe to be tranſmitted to the ſaid Commiſſioners acting for the ſaid City, a Certificate of the Amount of the Profits ariſing as laſt aforeſaid, which ſhall have been aſſeſſed by them, which Certificates ſhall reſpectively contain the Names and Places of Abode, or other Deſcriptions, of the reſpective Perſons on whom ſuch Aſſeſſments ſhall have been made, and the particular Stock of Annuities on which ſuch Profits ſhall ariſe; which Certificates ſhall exempt the Party ſo aſſeſſed from any further Aſſeſſment on Account of the ſaid Annuities; and the like Certificates ſhall be tranſmitted in like Manner of all Exemptions allowed by the ſaid reſpective Commiſſioners from the ſaid laſt-mentioned Duties.

Referees may ſettle the Amount of Duty to be paid for Dividends.

LXXV. Provided alſo, and be it further enacted, That where any Referees ſhall be appointed, as herein-after directed, to ſettle and aſcertain the Amount of the Sums which ought to be paid by the Party in ſuch Reference, in reſpect of Profits ariſing from any Profeſſion, Trade, or Manufacture, it ſhall be lawful for them at the ſame Time to ſettle and aſcertain the Amount of Duty payable by the ſame Party, in reſpect of his or her Profits ariſing from ſuch Public Annuities; provided that a ſeparate Account thereof be taken, and the Computation thereof be made at the Rate before preſcribed, without Deduction or Abatement; and the Settlement and Determination of ſuch Referees ſhall be of the like Force in reſpect of the ſaid laſt-mentioned Duties, as in reſpect of the other Duties before mentioned; and the Referees ſhall proceed therein in the Manner hereinafter provided, as well in regard to the Aſcertainment of the Duty as to the Payment thereof.

Accounts to be delivered of Payment of Annuities.

LXXVI. And be it further enacted, That in order to the due Aſſeſſment of Perſons entitled to Dividends, or Shares of Annuities payable out of the Public Revenue, all Perſons and Corporations to whom the Payment thereof ſhall be intruſted, ſhall from Time to Time deliver an Account of all ſuch Dividends and Shares to ſuch Inſpector or Surveyor as ſhall be authoriſed for that Purpoſe, under the Hands of Three or more of the Commiſſioners for the Affairs of Taxes, upon Demand thereof, in like Manner as the Statements of the Income of ſuch Perſons and Corporations are required to be delivered.

LXXVII. And

Trustees, &c. in Courts, having the Controul of Property to pay the Duty.

LXXVII. And be it further enacted, That every Person who as Trustee, Guardian, Tutor, Curator, or Committee, or as Attorney, Agent, or Factor, of any Person or Persons, whether under Incapacity or not, and whether residing in *Great Britain* or not (except such Persons and such charitable Institutions, as are herein exempted from the said Duties) and the Chamberlain, Treasurer, or other Officer of any Corporation, Company, or Society, in *Great Britain*, and the Accountant General of the Court of Chancery, and every Officer of any other Court in *Great Britain*, having the Direction and Controul of any Property vested in the said Public Annuities, who shall, in respect of their several Offices, be in the Receipt of Dividends payable upon the said Public Annuities, shall be answerable for the doing all such Acts, Matters, and Things, as shall be required to be done, in order to their being duly assessed, or to the claiming of Exemptions from the said Duty in Cases herein allowed; and it shall be lawful for every Person hereinbefore described, by and out of such Dividends, whenever the same shall be received, to retain so much and such Part thereof from Time to Time as shall be sufficient for the Satisfaction and Discharge of such Duty; and every Person before described shall be and they are hereby respectively indemnified against all and every Person and Persons, Corporations, Companies, and Societies whatever, for all Payments on account of the said Duty which they shall respectively make in pursuance of this Act.

Sums paid pending disputed Titles, to be repaid to Parties if their Shares entitle them to Abatement.

LXXVIII. Provided always, and be it further enacted, That in all Cases in which the Title to any Property under the Controul or Direction of any Court of Equity, or other Court, in any Suit depending or otherwise, or the Proportions thereof, shall be uncertain, either by reason of any Contingency to which the same may be subject, or by reason of any Dispute concerning the same, or for any other Cause, at the Time of the Duty being charged thereon, and the same shall be paid according to the Directions of this Act, either by the Receiver or Receivers of the Profits, or by any Officer of such Court, and it shall appear upon the Settlement or Ascertainment of such Property, that the Annual Income arising therefrom, or from any Proportion thereof, belonging to any Person, together with all other Income of the same Person, shall not have amounted to One hundred and fifty Pounds *per Annum*, it shall be lawful for the Commissioners of His Majesty's Treasury to order such Relief as the Party would have been entitled unto at the Time of making the Assessment, if the Title to such Property had been then ascertained, and to direct Repayment of the Sums which shall appear to them to have been overpaid, in such Manner as to them shall seem just and expedient.

Duties on Dividends to be levied as the Duties in Schedule (D).

LXXIX. And be it further enacted, That the Sums assessed by the said Commissioners, in respect of the said last-mentioned Duties, shall be entered in their Books, together with the Sums assessed by the same Commissioners, in respect of the Duties herein-after mentioned, contained in Schedule (D). and shall be paid and discharged by the like Rules and Regulations, and under the like Penalties, as are herein-after provided in respect of such Duties.

Duty on Dividends, if not paid, may be recovered

LXXX. And be it further enacted, That in case any Subject of His Majesty shall, after Receipt of any Publick Annuity as aforesaid, or any Share therein, or any Dividend thereof, either at the Bank of *England*, *South*

Sea

Sea Houſe, *Eaſt India* Houſe, or Exchequer, neglect to pay the ſame for the Space of Six Calendar Months thereafter, or ſhall depart from that Part of the United Kingdom of *Great Britain* and *Ireland* called *England* into any other Part of the ſaid United Kingdom, without ſatisfying and paying the Duty payable on the Share or Dividend ſo received, ſuch Duty ſhall be recoverable as a Debt on Record to the King's Majeſty, His Heirs and Succeſſors, with full Coſts of Suit, and all other Charges attending the ſame; and the like Proceſs ſhall thereupon iſſue at the Inſtance of His Majeſty's Attorney General for *England* or *Ireland*, or the Advocate of *Scotland*, againſt ſuch Perſon, his or her Eſtate, Goods, Chattels, and Effects, according to the Laws of that Part of the ſaid United Kingdom wherein ſuch Perſon ſhall reſide; and ſuch Proceedings ſhall be thereupon had for the Recovery of the ſaid Sum, and all Coſts and other Charges attending the ſame, as may lawfully be had in ſuch Parts of the ſaid United Kingdom reſpectively, for the Recovery of Debts due to His Majeſty ariſing within the ſame, any Law, Uſage, or Cuſtom to the contrary notwithſtanding; and if any Attorney, Agent, or Factor ſhall receive any ſuch Annuities, Shares, or Dividends, without retaining in his Hands, and paying the Duty chargeable thereon, except in ſuch Caſes where the Principal for whom he ſo acts ſhall have claimed and obtained a Certificate of Exemption from the ſaid Duties, every ſuch Attorney, Agent, or Factor, ſo neglecting, ſhall forfeit and pay the Sum of Twenty Pounds over and above the Duty ſo payable. in any Part of the United Kingdom.

LXXXI. Provided alſo, and be it further enacted, That where the Stock of any Perſons ſhall ſtand in the Books of the Company of the Bank of *England*, or *South Sea* Company, or of the Exchequer, in the Name of any Truſtee, Agent, or Factor, for ſuch Perſons as aforeſaid, ſuch Truſtee, Agent, or Factor, ſhall be anſwerable for the ſaid Duties, unleſs he ſhall prove on Oath before the Commiſſioners for the Purpoſes of this Act acting for the City of *London*, to their Satisfaction, that ſuch Annuities, Dividends, and Shares, *bonâ fide* belong to Perſons not Subjects of His Majeſty, and not reſident in *Great Britain*, in which Caſes the ſaid Commiſſioners are hereby required ſtrictly to examine as to the Perſons to whom ſuch Annuities, Dividends, and Shares belong, and the reſpective Places of their ordinary Reſidences, and all other Circumſtances neceſſary for their Information, and to require from the Caſhier or Caſhiers, or other Officers belonging to the reſpective Offices where ſuch Dividends ſhall be payable, ſuch Information reſpecting the ſame as the ſaid Commiſſioners ſhall think neceſſary; and to grant to the Party making ſuch Application, a Certificate of ſuch Exemption: Provided alſo, That where the Stock of any Perſon ſhall ſtand in the Name or Names of ſuch Perſon, or of any other Perſon not reſident in *Great Britain*, it ſhall be lawful for the Attorney, Agent, or Factor, having Authority by virtue of any Letters or Powers of Attorney to receive the Dividends ariſing from ſuch Stock, to make ſuch Application as aforeſaid, to the Commiſſioners for the Purpoſes of this Act, acting for the City of *London;* and on due Proof of the ſeveral Circumſtances before required, the ſaid Commiſſioners ſhall grant ſuch Certificate as before directed, in order that ſuch Exemptions may be duly carried into Effect. For aſcertaining Foreign Stock. Certificate of Exemption to be obtained.

LXXXII. And be it further enacted, That whenever the Stock for which any ſuch Exemption ſhall have been obtained, or any Part thereof, ſhall be transferred On Transfer of ſuch Stock, the

Certificate to be vacated.

transferred or assigned to any Person or Persons, Corporation, Company, or Society whatever, the said Exemption shall cease: Provided always,

New Certificate to be granted for the Remainder not transferred.

That where the Whole of such Stock, or Interest therein, shall not be so transferred or assigned, it shall be lawful for the said Commissioners, on such Proof as is herein-before required on like Application for that Purpose, to grant a like Certificate for the Purpose of exempting the Remainder of such Stock, and so from Time to Time, so long as any Part of the said Stock shall continue to be entitled to the said Exemption.

Punishing Persons fraudulently pretending that Stock is the Property of Foreigners.

LXXXIII. And be it further enacted, That if any Person shall, with Intention to defraud His Majesty, His Heirs or Successors, falsely or fraudulently make any Claim of any such Annuity, Dividend, or Share of any such Annuity, as belonging to a Person not being a Subject of His Majesty, and not resident in *Great Britain*, contrary to the Intent of this Act, every such Person shall be liable to be assessed in Treble the Duty to be charged on the said Annuities, Dividends, and Shares, at the Rate prescribed by this Act, and shall moreover forfeit to His Majesty, His Heirs and Successors, the Sum of Five Hundred Pounds.

Schedule (D) deemed Part of the Act.

LXXXIV. And be it further enacted, That the Schedule marked (D) hereinafter mentioned, and the Rules therein contained, shall be deemed and construed a Part of this Act, as if the same were herein inserted under a special Enactment.

Schedule (D).

Schedule (D).

Duty on Persons residing in *Great Britain*.

UPON the Annual Profits or Gains, arising or accruing to any Person or Persons residing in *Great Britain*, from any Kind of Property whatever, whether situate in *Great Britain* or elsewhere, or from any Profession, Trade, or Vocation, whether the same shall respectively be carried on in *Great Britain* or elsewhere, there shall be charged, for every Twenty Shillings of the Amount of such Profits or Gains, the Yearly Sum of One Shilling:

Duty on Persons not residing in *Great Britain*.

And upon the Annual Profits or Gains arising or accruing to any Person or Persons whatever, whether Subjects of His Majesty, or not, although not resident within *Great Britain*, from any Property whatever in *Great Britain*, or any Profession, Trade, Employment, or Vocation, exercised in *Great Britain*, there shall be charged, for every Twenty Shillings of the Amount of such Profits or Gains, the Yearly Sum of One Shilling, except the Interest of Debts due to Foreigners not resident in *Great Britain*.

To what the Duties extend, and by whom to be paid.

Which last-mentioned Duties shall extend to every Description of Property or Profits which shall not be chargeable or charged to either of the said Duties contained in Schedules (A) (B) or (C), and to every Description of Employment of Profit not chargeable or charged to the Duty herein-after mentioned, contained in Schedule (E), and not specially exempted from the said respective Duties, and shall be charged Annually on and paid by the Person or Persons, Bodies Politic or Corporate, Fraternities, Fellowships, Companies, or Societies, whether Corporate or not Corporate, receiving or entitled unto the same, his, her, or their Executors, Administrators, Successors, and Assigns respectively.

RULES

RULES for ascertaining the said last-mentioned Duties in the particular Cases herein mentioned. *Schedule* (D).

Rules for ascertaining the Duties.

FIRST CASE.—*Duties to be charged in respect of any Trade or Manufacture.*

First.—The Duty to be charged in respect thereof shall be computed on a Sum not less than the full Amount of the Profits or Gains of such Trade or Manufacture, upon a fair and just Average of Three Years, ending on such Day of the Year immediately preceding the Year on which the Accounts of the said Trade or Manufacture shall have been usually made up, or on the Fifth Day of *April* preceding the Time of making the Assessment, and shall be paid without other Deduction than is herein-after allowed. Computation of Duty on Trade.

Second.—The said Duty shall extend to every Person or Persons, Bodies Politic or Corporate, Fraternities, Fellowships, Companies, or Societies, and to every Art, Mystery, Adventure or Concern, carried on by them respectively in *Great Britain* or elsewhere, as aforesaid. To whom the Duty extends.

Third.—No Deductions shall be made from such Profit or Gains on Account of any Sums expended for Repairs of Premises occupied for the Purpose of such Trade or Manufacture; nor for any Sum expended by them for the Supply or Repairs or Alterations of any Implements or Utensils, or Articles employed for the Purpose of such Trade or Manufacture, beyond the Sum usually expended for such Purposes, according to an Average of Three Years preceding the Year in which such Assessment shall be made. Deductions to be allowed.

Fourth.—In estimating the Amount of the Profits and Gains arising as aforesaid, no Deduction shall be made on account of any Annual Interest, or any Annuity, Allowance or Stipend, payable out of such Profits or Gains, except the Interest of Debts due to Foreigners not resident in *Great Britain*. No Deduction for Annual Interest.

SECOND CASE.—*The Duty to be charged in respect of Professions, Employments, or Vocations.*

First.—The Duty to be charged in Respect thereof shall be computed at a Sum not less than the full Amount of the Profits, Gains, and Emoluments of such Professions, Employments, or Vocations, within the preceding Year, ending as in the first Case, to be paid on the actual Amount of such Profits or Gains, without any Deduction. Computation of Duty on Professions.

THIRD CASE.—*The Duty to be charged in respect of Property of an uncertain Annual Value, not charged in Schedule* (A).

The Duty to be charged in respect thereof shall be computed at a Sum not less than the full Amount of the Profits or Gains arising therefrom, within the preceding Year, ending as in the first Case, to be paid on the actual Amount of such Profits or Gains, without any Deduction, except in the Cases of all Mines herein enumerated, the Duty whereon shall be computed on an Average of the Five preceding Years ending as aforesaid, and not otherwise: Provided, That if it shall be proved to the Satisfaction of the Commissioners, that any Mine has from some unavoidable Computation of Duty on uncertain Profits, except Mines, to be on an Average of Five Years; other than Mines failing,

Schedule (D). voidable Cauſe been decreaſed, and is decreaſing in the Annual Value thereof, ſo that the Average of Five Years will not give a fair and juſt Eſtimate of the Annual Value thereof, it ſhall be lawful to compute ſuch Annual Value on the actual Amount of the Profits and Gains in the preceding Year, ending as aforeſaid, ſubject to ſuch Abatement on account of Diminution of ſuch Profits within the current Year as is herein provided in other Caſes; provided alſo that where any Mine, which ſhall have been worked within ſuch preceding Periods as aforeſaid reſpectively, ſhall from ſome unavoidable Cauſe have wholly failed, it ſhall be lawful for the ſaid Commiſſioners, on due Proof thereof, to diſcharge any Aſſeſſment to be made thereon under either of the preceding Rules.

or Mines ſtopped working.

Computation of Duty from Securities in *Ireland*, &c.

FOURTH CASE.—*The Duty to be charged in reſpect of Intereſt ariſing from Securities in* Ireland, *or in the* Britiſh *Plantations in* America, *or in any other of His Majeſty's Dominions out of* Great Britain, *and Foreign Securities.*

The Duty to be charged in reſpect thereof ſhall be computed on a Sum not leſs than the Whole and juſt Sum and Sums (ſo far as the ſame can be computed) which have been or will be received in *Great Britain*, in the current Year, without any Deduction or Abatement.

Computation of Duty from Profeſſions in *Ireland*, &c.

FIFTH CASE.—*The Duty to be charged in reſpect of Poſſeſſions in* Ireland, *or in the* Britiſh *Plantations in* America, *or in any other of His Majeſty's Dominions out of* Great Britain, *and Foreign Poſſeſſions.*

The Duty to be charged in reſpect thereof ſhall be computed at not leſs than the full Amount of the actual Sums Annually received in *Great Britain*, either for Remittances from thence payable in *Great Britain*, or from Property imported from thence into *Great Britain*, or from Money or Value received in *Great Britain*, and ariſing from Property of any Perſon or Perſons, which ſhall not have been imported into *Great Britain*, computing the ſame on an Average of the Three preceding Years, as directed in the firſt Caſe, without Deduction or Abatement.

Computation of Duty on undeſcribed Profits.

SIXTH CASE.—*The Duty to be charged in reſpect of any Annual Profits or Gains not falling under any of the foregoing Rules, and not charged by Virtue of any of the other Schedules contained in this Act.*

The Nature of ſuch Profits or Gains, and the Grounds on which the Amount of the Duty chargeable thereon ſhall have been computed, and the Average taken thereon (if any), ſhall be ſtated to the Commiſſioners, and the Computation ſhall be made on the Amount of the full Value of the Profits and Gains received Annually, or according to ſuch Average as aforeſaid, as ſhall be directed by the ſaid Commiſſioners, to the beſt of the Knowledge and Belief of the Perſon or Perſons in Receipt of the ſame, or entitled thereto.

Temporary Abſentees to be charged as Reſidents.

LXXXV. And be it further enacted, That any Subject of His Majeſty, whoſe ordinary Reſidence ſhall have been in *Great Britain*, and who ſhall have departed from *Great Britain* and gone into any Parts beyond the Seas for the Purpoſe only of occaſional Reſidence at the Time of the Execution of this Act, ſhall be deemed, notwithſtanding ſuch temporary Abſence, a Perſon chargeable to the Duties mentioned in Schedule (D), as

as a Perſon actually reſiding in *Great Britain*, and ſhall be aſſeſſed and charged accordingly (in Manner herein-after directed) upon the whole Amount of his or her Profits or Gains, whether the ſame ſhall ariſe from Property in *Great Britain* or elſewhere, or from any Allowance, Annuities, or Stipends, except as herein is excepted, or from any Profeſſion, Employment, Trade, or Vocation, in *Great Britain* or elſewhere.

Temporary Reſidents not to be charged unleſs after Six Months Reſidence.

LXXXVI. Provided always, and be it further enacted, That no Perſon who ſhall, on or after the paſſing of this Act, actually be in *Great Britain* for ſome temporary Purpoſe only, and not with any View or Intent of eſtabliſhing his or her Reſidence therein, and who ſhall not actually have reſided in *Great Britain* for the Period of Six ſucceſſive Calendar Months, ſhall be charged with the ſaid laſt-mentioned Duties as a Perſon reſiding in *Great Britain*, in reſpect of the Profits or Gains received from or out of any Poſſeſſions in *Ireland*, or any foreign Poſſeſſions, or from Securities in *Ireland*, or Foreign Securities; but nevertheleſs, every ſuch Perſon ſhall, after ſuch Six Months Reſidence therein, be chargeable for the ſame from the Commencement of the Year, in caſe ſuch Perſon ſhall have been then reſident in *Great Britain*; or if not ſo reſident, then from the Period of his or her having come into *Great Britain*.

Foreigners claiming Exemption, and returning, to be charged.

LXXXVII. Provided alſo, and be it further enacted, That any Perſon who ſhall depart from *Great Britain*, after claiming ſuch Exemption, and ſhall again return to *Great Britain* before the Fifth Day of *April* next after ſuch Claim made, ſhall be chargeable to the ſaid Duties as a Perſon reſiding in *Great Britain* for the Whole of the Year in which ſuch Claim ſhall have been made.

Officers of Corporations to be charged to the Duties payable by the Corporations.

LXXXVIII. And be it further enacted, That all Bodies Politic, Corporate or Collegiate, Companies, Fraternities, Fellowſhips, or Societies of Perſons, whether Corporate or not Corporate, ſhall be chargeable with ſuch and the like Duties as any Perſon or Perſons will under and by virtue of this Act, be chargeable with; and that the Chamberlain or other Officer acting as Treaſurer, Auditor, or Receiver, for the Time being, of every ſuch Corporation, Company, Fraternity, Fellowſhip, or Society, ſhall be anſwerable for doing all ſuch Acts, Matters, and Things, as ſhall be required to be done by virtue of this Act, in order to the aſſeſſing ſuch Corporations, Companies, Fraternities, Fellowſhips, or Societies, to the Duties granted by this Act, and paying the ſame.

Truſtees and Guardians to be charged to the Duties on Account of Infants, &c.

LXXXIX. And be it further enacted, That the Truſtee or Truſtees, Guardian or Guardians, Tutor or Tutors, Curator or Curators, Committee or Committees, of any Perſon or Perſons, being Infants, or married Women, Lunatics, Idiots, or Inſane, having the Direction, Controul, or Management of the Property or Concerns of ſuch Infants, married Women, Lunatics, Idiots, or inſane Perſons, whether ſuch Infants, married Women, Lunatics, Idiots, or inſane Perſons, ſhall reſide in *Great Britain* or not, ſhall be chargeable to the ſaid laſt-mentioned Duties, in like Manner and to the ſame Amount as would be charged if ſuch Infants were of full Age, or ſuch married Women were ſole, or ſuch Lunatics, Idiots, or inſane Perſons, were capable to act for themſelves; and any Perſon or Perſons not reſident in *Great Britain*, whether Subjects of His Majeſty or not, ſhall be chargeable in the Name or Names of ſuch Truſtee or

Receivers to be charged for Perſons not reſiding in *Great Britain*.

Truſtees, Guardian or Guardians, Tutor or Tutors, Curator or Curators, Committee or Committees, or of any Agent or Agents, or Receiver or Receivers, having the Receipt of any Profits or Gains ariſing as herein mentioned, and belonging to ſuch Perſon or Perſons, in the like Manner and to the like Amount as would be charged if ſuch Perſons were reſident in *Great Britain*, and in the actual Receipt thereof; and every ſuch Truſtee, Guardian, Tutor, Curator, Committee, Agent, or Receiver, ſhall be anſwerable for the doing all ſuch Acts, Matters, and Things, as ſhall be required to be done by virtue of this Act, in order to the aſſeſſing ſuch Perſons to the Duties granted by this Act, and paying the ſame.

Truſt Property in the Court of Chancery, &c.

XC. And be it further enacted, That the Receiver or Receivers appointed by the Court of Chancery, or by any other Court in *Great Britain*, having the Direction and Controul of any Property in reſpect whereof a Duty is charged as laſt mentioned, whether the Title to ſuch Property ſhall be uncertain or not, or ſubject to any Contingency or not, or be depending, or be not aſcertained by reaſon of any Diſpute or other Cauſe, ſhall be chargeable to the ſaid Duties in like Manner, and to the like Amount, as would be charged if the ſaid Property was not under the Direction and Controul of ſuch Court, and the Title thereto was certain, and not ſubject to any Contingency whatever; and every ſuch Receiver ſhall be anſwerable for doing all ſuch Matters and Things as ſhall be required to be done by virtue of this Act, in order to the aſſeſſing the Duties granted by this Act, and paying the ſame.

Married Women trading as ſole, to be charged.

Married Women living with their Huſbands, to be charged in their Names.

XCI. And be it further enacted, That any married Woman acting as a ſole Trader by the Cuſtom of any City or Place, or otherwiſe, ſhall be chargeable to ſuch and the like Duties, and in like Manner, except as herein-after is mentioned, as if ſhe was actually ſole and unmarried: Provided always, That any married Woman living with her Huſband, ſhall be charged in the Name of the Huſband, and not of her Truſtee or Truſtees.

Truſtees of Perſons of full Age reſiding in *Great Britain*, to deliver their Names and Reſidences only.

XCII. Provided always, and be it further enacted, That every Truſtee (except ſuch Truſtees who ſhall have authoriſed the Receipt of the Profits ariſing from Truſt Property, by the Perſon or Perſons entitled thereunto, or his, her, or their reſpective Agent or Agents, and which Perſon or Perſons ſhall actually receive the ſame under ſuch Authority), and every Agent or Receiver (except Bankers, or Perſons acting as ſuch, and receiving Property for which ſuch Bankers or Perſons aforeſaid ſhall be accountable), of any Perſon or Perſons being of full Age, and reſident in *Great Britain* (other than married Women, Lunatics, Idiots, and Inſane Perſons), ſhall return a Liſt, in the Manner hereinafter required, of the Names and Reſidences of ſuch Perſons, without being required to do any other Act for the Purpoſe of aſſeſſing ſuch Perſons, unleſs the Commiſſioners acting in the Execution of this Act in reſpect of the Aſſeſſment to be made on ſuch Perſon, ſhall require the Teſtimony of ſuch Truſtees, Agents, or Receivers, in purſuance of the Directions hereinafter given.

Such Truſtees and Officers may retain the Duty.

XCIII. And be it further enacted, That where any Perſon being Truſtee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, of or for any Perſon or Perſons, ſhall be aſſeſſed as herein-after mentioned, in reſpect

reſpect of ſuch Perſon or Perſons; or where any Chamberlain, Treaſurer, or other Officer of any Corporation, Company, Fraternity, or Society, ſhall be ſo aſſeſſed in reſpect of ſuch Corporation, Company, Fraternity, or Society as aforeſaid; then and in every ſuch Caſe it ſhall be lawful for every Perſon or Perſons who ſhall be ſo aſſeſſed, by and out of the Money which ſhall come to his or her Hands as ſuch Truſtee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator, as aforeſaid, or as ſuch Chamberlain, Treaſurer, Clerk, or other Officer, to retain ſo much and ſuch Part thereof from Time to Time as ſhall be ſufficient to pay ſuch Aſſeſſment; and every ſuch Truſtee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator, Chamberlain, Treaſurer, Clerk, or other Officer, ſhall be, and they are hereby reſpectively indemnified againſt all and every Perſon and Perſons, Corporations, Companies, Fraternities, or Societies whatſoever, for all Payments which they ſhall reſpectively make in purſuance and by virtue of this Act.

By whom Profits of Companies may be aſſeſſed.

XCIV. And be it further enacted, That the Profits of any Meſſuages, Lands, Tenements, Hereditaments, or Heritages, occupied by any Company of Perſons engaged in Trade or Manufacture, or any Adventure or Concern eſtabliſhed by Act of Parliament, or Charter, or being otherwiſe of a public Nature, may under the Regulations hereinafter contained, be ſtated and aſſeſſed to and by the Commiſſioners hereby appointed; and the Clerk, Treaſurer, Auditor, or Receiver of ſuch Company, ſhall be anſwerable for doing all ſuch Acts, Matters, and Things, as ſhall be required to be done by virtue of this Act, in order to the aſſeſſing ſuch Companies in reſpect of ſuch Profits to the ſaid laſt-mentioned Duties, and paying the ſame; and that no ſuch Company who ſhall duly return or cauſe to be returned ſuch Profits to the Commiſſioners for executing this Act, ſhall be liable to be aſſeſſed for the Profits ariſing from the ſame Meſſuages, Lands, Tenements, Hereditaments, or Heritages, to any other Duties granted by this Act; provided no ſuch Company ſhall be liable to be charged as hereinafter mentioned, for ſuch Part of the Profits of their Trade, Manufacture, Adventure, or Concern, as ſhall be payable to any Officer of ſuch Company for his Salary or Wages, who ſhall be duly charged to the ſame by the Commiſſioners for executing this Act, in reſpect of Offices or Employments of Profit.

Duty on Trade to be charged ſeparately, and Partners to be charged jointly, unleſs they declare their reſpective Shares, and that the Return ſhall be made by the firſt Partner reſident in *Great Britain*;

XCV. And be it further enacted, That the Computation of the Duty to be charged in reſpect of any Profeſſion, Trade, or Manufacture, or any Adventure or Concern, whether carried on by any Perſon ſingly, or by any One or more Perſons jointly, ſhall be made excluſive of the Profits or Gains ariſing from Lands, Tenements, or Hereditaments occupied by joint Partners for the Purpoſe of ſuch Profeſſion, Trade, or Manufacture; and the Computation of Duty ariſing in reſpect of any Trade or Manufacture carried on by Two or more Perſons jointly, ſhall be made and ſtated jointly, and in One Sum, and ſeparately and diſtinctly from any other Duty chargeable on the ſame Perſons, or either or any of them; and that the Return of the Partner who ſhall be firſt named in the Deed, Inſtrument, or other Agreement of Co-partnerſhip (or where there ſhall be no ſuch Deed, Inſtrument, or Agreement, then of the Partner who ſhall be named ſingly, or with Precedence to the other Partner or Partners in the uſual Name, Style, or Firm of ſuch Copartnerſhip, or where ſuch precedent Partner ſhall not be an acting Partner, then of the precedent acting Partner), and who ſhall be reſident in *Great Britain*,

Britain and who is hereby required to make such Return on Behalf of himself and the other Partner or Partners, whose Names and Residences shall also be declared in such Return, shall be sufficient Authority to charge such Partners jointly: Provided always, That where no such Partner shall be resident in *Great Britain*, then the Statements shall be prepared and delivered by their Agent, Manager, or Factor, resident in *Great Britain*, jointly for such Partners, and such joint Assessments shall be made in the Partnership Name, Style, Firm, or Description: Provided also, That if the said Partners shall declare the Proportions of their respective Shares in such Profession or Concern, in order to a separate Assessment, it shall be lawful to charge them separately and respectively, at the Rate which such Proportions shall be chargeable with by virtue of this Act; but if no such Declaration be made, then such Assessment shall be made jointly, according to the Amount of the Profits and Gains of such Partnership: Provided also, That any joint Partner in such Profession or Concern, which shall have been already returned by such precedent Partner as aforesaid, may return his Name and Place of Abode, and that he is such Partner, without returning the Amount of Duty payable in respect thereof, unless the Commissioners respectively shall think proper to require further Returns, in which Case it shall be lawful for such Commissioners to require from every such Partner the like Returns, and the like Information and Evidence, as they are hereby entitled to require from the Partner making the Return of Duty.

or if not resident, by an Agent.

In case of Change in Partnerships, the Duty to be charged on the Profits of the Business antecedent to the Change.

XCVI. And be it further enacted, That if amongst any Persons engaged in any Profession, Trade, or Manufacture in Partnership together, any Change shall take place in any such Partnership, either by Death or Dissolution of Partnership, as to all or any of the Partners, or by admitting any other Partner therein, before the Time of making the Assessment, or within the Period for which the Assessment ought to be made under this Act, or if any Person shall have succeeded to any Profession, Trade, or Manufacture, or any Adventure or Concern within such respective Periods as aforesaid, it shall be lawful for the said respective Commissioners, and they, and also the Party or Parties interested, and every Officer acting in the Execution of this Act, shall compute and ascertain the Duty payable in respect of such Partnership, or any of such Partners, or any Person succeeding to such Profession, Trade, or Manufacture, or Adventure or Concern, according to the Profits and Gains of such Business, derived during the respective Periods herein mentioned, notwithstanding such Change therein, or Succession to such Business as aforesaid, unless such Partners or Partner, or such Person succeeding to such Business as aforesaid, shall prove to the Satisfaction of the said respective Commissioners that the Profits and Gains of such Business have fallen short, or will fall short, from some specific Cause to be alleged to them since such Change or Succession took place, or by Reason thereof.

Possessions in *Ireland*, how to be assessed.

XCVII. And be it further enacted, That the Duty to be assessed by virtue of this Act, in respect of the Profits or Gains arising from Possessions or Securities in *Ireland*, or in the *British* Plantations in *America*, or in any other of His Majesty's Dominions out of *Great Britain*, upon any Person resident in *Great Britain* as aforesaid, may be stated to and assessed by the respective additional Commissioners acting for the respective Places where the Persons receiving or entitled unto the same shall reside, under the Regulations herein-after mentioned; and if the same shall be received by any Agent,

Agent, Attorney, or Factor, such Agent, Attorney, or Factor, shall make such Return of the Name and Place of Abode of the Person entitled thereto, as is herein required to be made of other Persons of full Age resident in *Great Britain*, or if not of full Age, shall be answerable for doing all Acts, Matters, and Things, as shall be required by this Act to be done, in order to the assessing such Profits to the said last-mentioned Duties, and paying the same.

Persons holding Offices in *Ireland*, or serving in Parliament, to be chargeable as Subjects residing out of *Great Britain*.

XCVIII. Provided always, and be it further enacted, That the respective Persons holding Offices in *Ireland*, or serving in Parliament, who shall or may be exempted from any Duties under the Management of the Commissioners for the Affairs of Taxes, shall, under the like Circumstances under which such Exemptions are to be claimed, be chargeable to the Duties under this Act only, in like Manner as Subjects of His Majesty residing out of *Great Britain*.

Duties on Profits of Foreign Possessions, where to be charged.

XCIX. And be it further enacted, That the Duty to be assessed by virtue of this Act, in respect of the Profits or Gains arising from Foreign Possessions or Foreign Securities, may be stated to and assessed by the respective Commissioners acting for the respective Places herein-after mentioned, *(videlicet) London*, *Bristol*, *Liverpool*, and *Glasgow*, according to the Regulations herein-after mentioned, as if such Duty had been assessed upon the Profits or Gains arising from Trade or Manufacture carried on in such Places respectively, and such Duty shall be stated to and assessed and charged by the Commissioners acting for such of the said Places at or nearest to which such Property shall have been first imported into *Great Britain*, or at or nearest to which the Person who shall have received such Remittances, Money, or Value from thence, and arising from Property not imported as aforesaid, shall reside; and in Default of the Owner or Proprietor thereof being charged, the Trustee, Agent, or Receiver of such Profits or Gains, shall be charged for the same, and shall be answerable for the doing all such Acts, Matters, and Things, as shall be required by this Act to be done, in order to the assessing such Profits to the Duties granted by this Act, and paying the same, whether the Person or Persons to whom the said Profits belong shall be resident in *Great Britain* or not.

The Governor and Company of the Bank, &c. shall make Statement arising from Commerce, and shall be charged by Commissioners acting for the City of *London*

C. And be it further enacted, That the Governor and Company of the Bank of *England*, in respect of the Annuities payable to the said Company at the Receipt of the Exchequer, commonly called *Bank Stock*, the Directors of the United Company of Merchants of *England* trading to the *East Indies*, in respect of the Annuities payable to the said Company at the said Receipt, commonly called *East India Stock*, and the Governors and Directors of the Company of Merchants trading to the South Seas, in respect of the Annuities payable to the said Company at the said Receipt, commonly called *South Sea Stock*, shall respectively cause Statements to be made on the Amount of the said respective Annuities, as arising from the Trade and Commerce carried on by such Companies respectively; but nevertheless, separate and distinct from the Amounts of any other annual Profits and Gains in respect of the Trade and Commerce of such Companies respectively, and shall respectively be charged for the same by the Commissioners acting as aforesaid for the City of *London*, in One Assessment, by One

Sum, at the Rate herein-before prescribed, on the Whole of the Dividends received by the said respective Companies, without Abatement or Deduction; and the proper Officer or Person employed in the Payment of Dividends on such Annuities, is hereby authorized to retain and deduct out of such Dividends a proportionate Part in respect of the Duty so assessed; and such Officer and Person aforesaid, and all others employed on Behalf of the said Companies, and the Governors and Directors thereof respectively, is and are hereby indemnified for such Deductions; and the Persons demanding such Dividends, are hereby required to allow such Deductions on the Receipt of the Residue of such Dividends, and shall give Acquittances for the same, as if the Whole of the said Dividends had been paid to them respectively.

Charging Profits arising from Canals as Profits of Trade.

CI. And be it further enacted, That the Profits arising from any Canals, Inland Navigations or Streams of Water, or from any Docks, or Waterworks of a Public Nature, and belonging to any Company of Proprietors, whether Corporate or not Corporate, shall be stated in One Account to and charged by the Commissioners for executing this Act, acting for the City, Town, or Place at or nearest to the Place where the general Accounts shall have been usually made up, and not elsewhere, as Profits arising from Trade, according to the Regulations herein prescribed for assessing the Profits arising from Trade.

Mines, &c. to be charged according to 3d Case in Schedule (D).

CII. And be it further enacted, That all Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines, all Iron Mills, Furnaces, and other Iron Works, and other Mills and Engines of the like Nature, and all Salt Springs and Salt Works, all Alum Mines and Alum Works, all Waterworks, Streams of Water, Canals, Inland Navigations, and Docks, carried on as a Trade by the Owner or Owners thereof, shall be assessed and charged to the said Duties under the Rule in the Third Case, in the Schedule marked (D); and where any such Property shall be let in any other Manner than at a certain Annual Rent, the Duty in respect of the Property shall be charged and assessed in the like Manner; and in every Case where such Properties shall be let to a Lessee or Lessees, Tenant or Tenants, whether at a Rent certain or not, and the same shall be worked and carried on as a Trade, the Duty chargeable on such Lessee or Lessees, Tenant or Tenants, shall also be charged and assessed in like Manner according to the Rule in the Third Case before mentioned.

Works and Engines let at a certain Rent may be charged according to the same Rule.

CIII. Provided always, and be it further enacted, That where any Mills, Furnaces, Works, Engines, Bridges, or Ferries, shall be let in such Manner, or under such Terms, Covenants, or Conditions, that the Rent thereof, although certain, shall not in the Judgment of the Commissioners on Occasion of such Terms, Covenants, or Conditions of letting, afford a just Rule for estimating the Annual Value thereof, it shall be lawful for the said Commissioners, having received the Return of the Proprietor, Owner, Lessor, or Landlord thereof, of the Amount of the Annual Value thereof, estimated according to the Rule in the said Third Case, together with the Grounds for such Computation, and on Proof to their Satisfaction that the same cannot be justly charged on the Amount of such Rent, to charge and assess the Duty in respect of the Property thereof, upon such

such Proprietor, Owner, Lessor, or Landlord, according to the said Rule, any Thing herein-before contained to the contrary notwithstanding.

Profits arising from Mines, &c. uncertain in their Annual Value, to be charged in the District where the same are situate as Profits arising from Trade.

CIV. And be it further enacted, That the Profits arising to the Proprietors of any Quarries of Stone, Slate, Limestone, or Chalk, or from any Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines, or from any Salt Springs or Salt Works, or from any Alum Mines, or Alum Works, where the same shall be uncertain in the Annual Value thereof, or shall not be let at a Rent to be ascertained according to the Rules in Schedule (A) before mentioned; and also the Profits arising to any Lessees, Renters, or Tenants of the Properties before described, or to any Company of Adventurers therein, shall be stated to and charged by the Commissioners for executing this Act, in the District where such last-mentioned Properties are situate, as Profits arising from Trade according to the Regulations herein prescribed for assessing the Profits arising from Trade.

Additional Commissioners for levying the Duties in Schedule (D), to summon Assessors.

CV. And be it further enacted, That for the ordering, raising, and levying the Duties contained in Schedule (D), the said additional Commissioners shall, at the First Meeting to be held under this Act, or at a Meeting to be appointed for that Purpose, or any Two of them present at such Meeting, direct their Precept or Precepts to such Person and Persons as the Commissioners for the Purposes of this Act shall have appointed Assessor or Assessors for the Execution of this Act, or in case no such Appointment shall have been made, then to the Assessor or Assessors for the Land Tax, the Duties on Houses and Windows, or any other Duties charged by Assessment in their respective Districts, requiring them to appear before the said additional Commissioners at such Time and Place as they shall appoint, and shall at such their Appearance administer to them the Oath required to be taken by this Act, and issue to them their Warrants of Appointments as Assessors in the Execution of this Act, signed by Two or more of the Commissioners for the Purposes of this Act, and such Instructions duly filled up as shall be necessary for carrying this Act into Execution.

To administer Oath to them, and to instruct them with respect to the Assessment of the Duties.

Assessors to fix General Notices on Church Doors, &c. requiring Persons to deliver Lists within Twenty-one Days.

CVI. And be it further enacted, That the Assessors to be appointed to execute this Act shall, within the Time and in the Manner directed by the Precept of the additional Commissioners under this Act, cause general Notices to be affixed on the Door of the Church or Chapel, and Market House or Cross (if any) of the City, Town, Parish, or Place, for which such Assessors act, and if such City, Town, Parish, or Place, shall not have a Church or Chapel, or Market House or Cross, then on the nearest Church or Chapel to such City, Town, Parish, or Place, requiring all Persons who are by this Act required to make out and deliver any List, Declaration, or Statement, to make out and deliver to the respective Commissioners, or to their Clerk at their respective Offices, to be described in such Notice, all such Lists, Declarations, and Statements accordingly, within such Time as shall be limited by such Precept, and which shall not in any Case be later than Twenty-one Days from the Date of such Precept; and such general Notices shall, when the same shall be made as aforesaid, be deemed sufficient Notice to all Persons resident in such City,

General Notice to be deemed sufficient;

Town,

Town, Parish, or Place, and the affixing the same in Manner aforesaid shall be deemed good Service of such Notice; and the said respective Assessors shall cause the said Notices to be from Time to Time replaced (if necessary) for the Space of Ten Days before the Time required for the Delivery of such Lists, Declarations, and Statements as aforesaid; and every Person wilfully tearing, defacing, or obliterating any such Notice so affixed, during the said Space of Ten Days, shall forfeit for every such Offence any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said recited Acts respectively.

and Persons defacing the same, to forfeit any Sum not exceeding 20*l.*

Assessors to deliver Notices at the Houses of Persons chargeable, who are to deliver Statements to additional Commissioners.

CVII. Provided always, and be it further enacted, That the said Assessors shall, within the like Time after receiving the Precept of the Commissioners under this Act, give Notice to every Householder, or Occupier of any Apartment where the Dwelling House shall be let in different Apartments, and to every Lodger, Inmate, or other Person chargeable to the said Duties, and residing within the Limits of the said Places where such Assessors shall act, or leave the same at his or her Dwelling House or Place of Residence, requiring every such Person to prepare and deliver to the respective additional Commissioners, or to their Clerk at their respective Offices, to be described in such Notices, all such Lists, Declarations, and Statements, as they are respectively required to do by this Act, within such Time as shall be limited by such Precept within the Period before mentioned; and if any Person residing within any Parish or Place at the Time such General Notice as aforesaid shall be given, or to whom such Notice shall be personally given, or at whose Dwelling House or Place of Residence the same shall be left, shall refuse or neglect to make out such Lists, Declarations, or Statements, as may be applicable to such Person, and as the Case may require, and deliver the same to the additional Commissioners appointed for the said Duties, or at their Office, of which Notice shall have been given as aforesaid, within the Time limited in such Notice, then such additional Commissioners shall forthwith issue a Summons under their Hands, or the Hands of any Two or more of them, to all such Persons making Default as aforesaid, in order that the Penalty for such Refusal or Neglect may be duly levied.

Persons neglecting to deliver Lists, &c. to be summoned by additional Commissioners for making Default, that the Penalty may be levied.

Persons to deliver in Lists of the Names of Lodgers and Inmates (except Servants not having any Property chargeable,) Also a Declaration whether the Party intends to be charged to the Duties in Schedule (D), by the Commissioners or by Reference.

CVIII. And be it further enacted, That every Person when required so to do by any Notice given in pursuance of this Act, shall, within the Period to be mentioned in such Notice, prepare and deliver to the Assessor or Assessors of the Parish or Place where such Person shall reside, a List, in Writing, containing to the best of his or her Belief, the proper Name and Names of every Lodger, Inmate, and other Person being of full Age (except of his or her Servants, not having to the best of his or her Belief any Property or Profits chargeable by virtue of this Act to the said last-mentioned Duties), which List shall be signed by the Party delivering the same, and shall at the same Time also deliver to the said Assessor or Assessors, a Declaration, stating in what Manner he or she intends to be charged to the said Duties contained in Schedule (D), and whether by the Commissioners appointed as aforesaid, or by Reference as hereinafter mentioned; which Lists shall severally be made out in such Form as shall be directed under the Authority of this Act.

CIX. And

CIX. And be it further enacted, That every Perſon who ſhall be in the Receipt of any Money or Value, or the Profits or Gains ariſing from any of the Sources mentioned in Schedule (D.) chargeable by this Act, on or belonging to any other Perſon or Perſons, in whatever Character the ſame ſhall be received (except Bankers, or Perſons acting as ſuch, as aforeſaid) being required ſo to do in Manner before mentioned, ſhall within the like Period prepare and deliver to the Aſſeſſor or Aſſeſſors of the Pariſh, Ward, or Place, where he or ſhe ſhall reſide, and to whom the ſame ought to be delivered, a Liſt in Writing in ſuch Form as aforeſaid, ſigned by him, or her, containing the Name, and Names, and Places of Abode, of each and every Perſon to whom any ſuch Property ſhall belong, together with a Declaration whether ſuch Perſon is of full Age, or a Married Woman living with her Huſband, or reſident in Great Britain, or an Infant, Idiot, Lunatic, or Inſane Perſon, or a Married Woman, for whoſe Payment of the Duty hereby charged on her the Huſband is not accountable by this Act, in order that ſuch Perſon, according to a Statement to be delivered as herein mentioned, may be charged either in the Name of the Perſon delivering ſuch Liſt, if the ſame ſhall be ſo chargeable, or in the Name of the Perſon or Perſons to whom ſuch Property ſhall belong, if of full Age, and reſident in Great Britain, and the ſame be ſo chargeable by this Act; and every Perſon acting in ſuch Character jointly with any other Perſon or Perſons, ſhall deliver a Liſt of the Name or Names, and Place or Places of Abode of the Perſon or Perſons joined with him or her at the Time of delivering ſuch Liſt, and to the ſame Perſons to whom ſuch Liſt ſhall be delivered.

Perſons acting for others except Bankers to deliver Liſts, in order to the Duty being duly charged.

Joint Truſtees to deliver Liſts of the Names and Reſidence of the Perſons joined with them.

CX. And whereas ſeveral Perſons exerciſing Profeſſions or Trades, or poſſeſſing Property chargeable to the Duties mentioned in Schedule (D.) and certain Trading or Commercial Corporations, Companies, or Societies, chargeable to the ſaid Duties, may be deſirous of contributing their full Share to the Supplies hereby granted in reſpect thereof, without the Inveſtigation of their Means, under the Powers given to Commiſſioners and others by virtue of this Act, as hereinafter mentioned; and it is expedient to enable ſuch Perſons, either for themſelves, or on Behalf of others exerciſing the like Profeſſions or Trades, or poſſeſſing the like Property, for whom they act in any of the Characters before deſcribed, and alſo ſuch Corporations, Companies, or Societies, to pay their Contributions, in the Manner moſt convenient to themſelves; Be it further enacted, That it ſhall be lawful for any ſuch Perſon or Perſons, either on his, her, or their own Account, or on the Account of others as aforeſaid, or on the Account of ſuch Corporations, Companies, or Societies, within the Time hereinafter limited for making Returns of the ſaid Duty payable by them or for which they are accountable, in lieu of ſuch Returns, to deliver to the Commiſſioners for the Purpoſes of this Act, or to their Clerk at their Office, a Declaration in Writing, ſigned by him, her, or them reſpectively, to the Effect after mentioned; and every Perſon delivering ſuch Declaration, and purſuing the Regulations of this Act, and paying the Contributions fixed and aſcertained according to ſuch Regulations, without Fraud, ſhall be wholly diſcharged from any further Aſſeſſment, on Account of the Duties contained in the ſaid laſt mentioned Schedule under this Act, for the Year in which ſuch Contribution ſhall be made.

Contributions to be aſcertained by Reference, may be received under certain Regulations inſtead of Aſſeſſments under the Powers of the Act.

Parties to deliver Declarations that they mean to be aſſeſſed by Reference.

Upon Payment of their Contribution to be diſcharged from any further Aſſeſſment for the Year.

Form of Declaration to be made on propoſing Referees to aſcertain the Contribution.

CXI. And be it further enacted, That every ſuch Declaration ſhall contain the Place of Abode of the Party whoſe Signature ſhall be ſubſcribed thereto, and alſo the Name and Place of Abode of every other Perſon or Perſons aforeſaid, on whoſe Account ſuch Declaration ſhall be delivered, and the Character in which he, ſhe, or they act for ſuch other Perſon or Perſons, or the Deſcription of the Corporation, Company, or Society, for whom he, ſhe, or they act, and alſo the particular Profeſſion, Trade, Employment, or Vocation (if any) exerciſed, or carried on by him, her, or them, and the Place and Places of exerciſing or carrying on the ſame, without ſpecifying any Sum or Amount of his, her, or their Profits or Gains ariſing therefrom; and alſo any other Source or Sources from which any Profits or Gains, however ariſing, are chargeable as aforeſaid, within the Intent and Meaning of this Act, as falling within any of the Rules or Caſes contained in the Schedule, marked (D.) to this Act annexed, without ſpecifying the Amount thereof, and ſhall in ſuch Declaration name Two reputable Perſons to be his, her, or their Referees (regard being had to the Condition of the Party propoſing ſuch Reference, and the Source and Sources from which their Profits to be charged are derived) for ſettling and aſcertaining the Sums which ſuch Perſon or Perſons ought to contribute in Satisfaction and Diſcharge of the ſaid Duties by this Act impoſed as laſt aforeſaid, and who are willing to accept ſuch Reference, and ſuch Declaration ſhall be made in ſuch Form as ſhall be directed under the Authority of this Act, with a proper Intimation of the reſpective Places of Abode of ſuch Referees.

Two Referees to be named by the Party.

Manner of appointing Referees, and of their Proceedings in the Reference in order to an Aſſeſſment.

CXII. And be it further enacted, That upon the Receipt of any ſuch Declarations, the ſaid Commiſſioners for the Purpoſes of this Act, ſhall appoint Meetings for taking the ſame into Conſideration, and it ſhall be competent to them, or the major Part of them then preſent, by their Order in Writing under the Hands of any Two or more of them, delivered to the Party applying for ſuch Reference, to approve or to reject, without aſſigning any Cauſe, either or both of the Perſons propoſed as ſuch Referees, in either of which laſt Caſes the Party who ſhall have propoſed ſuch Referees ſhall be obliged to name another Referee or Referees, in place of the Perſon or Perſons rejected, within a Time to be fixed by ſuch Commiſſioners; and unleſs a Referee or Referees as aforeſaid ſhall be named, who ſhall be accepted by the ſaid Commiſſioners, who ſhall have in ſuch Caſe the like Power of Rejection as on the firſt Nomination, it ſhall be lawful for ſuch Commiſſioners, and they are hereby required, to name any One or Two Perſons, being not Revenue Officers, nor Perſons carrying on the ſame Trade or Manufactures with the Party applying for ſuch Reference, unleſs approved by ſuch Party, and whom the ſaid Commiſſioners ſhall think fit to be the Referees for the Purpoſes of ſettling the Amount of ſuch Contribution as aforeſaid, as the Caſe may require; and ſuch Referees, before they ſhall begin to act therein, ſhall, on Notice to them, appear before the ſaid Commiſſioners, and take the Oath, or ſubſcribe the Affirmation in the Schedule to this Act annexed, applicable to ſuch Caſe; and ſuch Referees, being accepted or appointed as aforeſaid, and having taken the ſaid Oath or ſubſcribed the ſaid Affirmation as aforeſaid, ſhall and are hereby authorized to execute this Act according to the Powers veſted in ſuch Referees, and ſhall proceed with Diligence in the Reference entruſted to them, and the Party to ſuch Reference

Commiſſioners may reject Referees, in which Caſe another ſhall be appointed by the Party, and, in Default, the Commiſſioners to appoint.

Referees to take the Oath, or ſubſcribe the Affirmation in Schedule F.

ference shall attend them at such Times and Place as they shall appoint, and such Referees shall take an Account of the Annual Profits and Gains of the Party to such Reference, or which he, she, or they, shall be accountable for in any of the Characters before described, and which might be charged under this Act as last aforesaid; and in taking such Account, shall allow no other Deductions than such as are allowed by this Act; and if such Referees shall upon such Inquiry be satisfied that no Fraud or Concealment hath been practised or used in rendering such Account, and that to the best of their Belief and Judgment a full, true, and faithful Account hath been rendered according to this Act, and shall agree in the Sum to be fixed for such Contribution as aforesaid for One Year, it shall be lawful for them, and they are hereby required to make out a Certificate thereof under their Hands, stating the Order of the said Commissioners under their proper Description, and the Amount of the Sum so settled and ascertained for such Contribution, with the Name and Place of Abode of the Party in the Reference, which Certificate shall be made in such Form as shall be directed under the Authority of this Act; and they shall cause the same to be delivered to the said Commissioners, or at their Office, within the Time limited by the said Commissioners in their said Order, such Time not in any Case being later than Ten Days after the Date of such Order, unless further Time shall be given for that Purpose as hereinafter mentioned; and upon the Receipt of such Certificate, the said Commissioners shall make an Assessment on the Party in such Reference in the Amount of the Sum so certified, which Assessment shall have the like Force and Effect as if the Amount thereof had been ascertained by the said Commissioners under the Powers contained in this Act, and the like Certificate of such Assessment under a Number or Letter as hereinafter is directed, shall be delivered to the Party in such Reference by the said Commissioners, in order that the Sum in the said Assessment may be paid within the Times and in the Manner directed by this Act, in other Cases of Assessment by such Commissioners; and the said Assessment shall oblige the Party in such Reference, and shall be an Authority to him, her, or them, on Production of the Certificate thereof, to pay into the Bank of England, or to the Receiver General, or his Deputy appointed by this Act, or to the Collector or Collectors of the Place, the Amount of the Sum contained in such Certificate, either in Advance under such Terms as are hereinafter allowed in other Cases of Payment of Money in Advance, or by Instalments, in the like Manner and at such Times as are hereinafter fixed for the Payment of the said Duties, which shall be assessed by Commissioners by virtue of the Powers hereinafter contained; provided that where such Money shall be paid in Advance, in order to the receiving any Discount as hereinafter mentioned, the same shall be paid either into the Bank of *England*, or to the Receiver General, or to such Deputy Receiver as aforesaid.

Referees to take an Account of the Annual Profits and Gains of the Party and not to allow any Deductions but such as are allowed by the Act.

Referees to deliver a Certificate of the Contribution to be paid by the Party within Ten Days.

Commissioners to make an Assessment from such Certificate.

Assessment may be paid into the Bank, or to the Receiver General, or to the Collector.

Persons paying their Instalments in Advance into the Bank, or to the Receiver General, will be entitled to a Discount.

CXIII. And be it further enacted, That in case such Referees shall not agree in the Sum to be contributed, and the Party in such Reference shall be desirous of having a Third Referee to act with the others before appointed, it shall be lawful for the said Commissioners to appoint any Person, named by such Referees, or, at the Election of the said Commissioners, may themselves appoint a Third Referee, who shall take the Oath or Affirmation hereinbefore directed, not being a Revenue Officer nor a Person carrying on the same Trade or Manufacture with the Party applying

Where Referees cannot agree, a Third may be appointed.

Determination of Two Referees to be binding.

applying for such Reference; and the Determination of any Two of them shall be binding, as well on the Party to the Reference, as on the said Commissioners on the Part of His Majesty, His Heirs and Successors.

Further Time may be given to the Referees to make their Determination on sufficient Cause.

CXIV. And be it further enacted, That if the Referees shall require further Time to make their Determination on the Matter of such Reference, and shall give to the Commissioners a sufficient Reason why a Settlement of the Sum to be contributed cannot be made within the Time limited, the said Commissioners being satisfied therewith, shall give further Time, and so from Time to Time for making their Determination thereupon, and the Party in such Reference shall not be liable to an Assessment within the Time so allowed; provided the Time so extended shall not, on each Application, exceed One Week, nor in the Whole, the Period of Six Weeks.

Referees to be Householders and not interested, and not to be Referees for each other.

CXV. And be it further enacted, That no Person shall be capable of being appointed such Referee, except a Householder residing within the Limits of the District where the Commissioners, by whom he shall be appointed shall act, or within Ten Miles of the Limits of such District, whose Name and Place of Residence shall be returned to the said Commissioners; nor shall any Person be appointed a Referee for any other Person, for whom he himself has been appointed a Referee, or who shall be in any Way interested in the Matter of such Reference, or concerned for such Party as an Agent, Factor, or Servant, or in Partnership with such Party in any Trade, Adventure, or Concern, for which they may be chargeable before other Commissioners, nor of Kin or Consanguinity with such Party nearer than Cousin German, unless with the Consent of the Commissioners, on Consideration of the Connection subsisting between the Party and the Person proposed a Referee.

The Contribution settled to be a Discharge to the Party for the Year's Assessment.

CXVI. And be it further enacted, That every Contribution so settled and ascertained, shall, on Payment thereof, be a full Discharge of the Duties hereby granted for the Year current, at the Time of the Settlement, against His Majesty, His Heirs and Successors.

On the Option of the Party to pay the Contribution by One Payment into the Bank without Assessment, a Third Referee may be added, in which Case, if all the Referees agree in the Sum, no Assessment to be made.

CXVII. Provided always, and be it further enacted, That in case the said Party in the Reference shall be desirous of paying the whole Amount of his or her Contribution as aforesaid, into the Bank of *England*, by One Payment in Advance without Assessment, it shall be lawful for such Referees, by their Certificate in Writing, specifying that they have investigated the Account submitted to them, and no Fraud or Concealment in rendering such Account hath, in their Opinion, been practised by the Party in such Reference, and that they have agreed in the Sum to be contributed as aforesaid, to apply, at the Request of such Party, to the said Commissioners to appoint a Third Referee, whom the said Commissioners, in case they shall be satisfied upon such Certificate that no Fraud or Concealment hath been practised, are hereby empowered by their Order in Writing to appoint; and who being so appointed shall, upon Notice of such Appointment, and before he shall begin to act therein, appear before the said Commissioners, and before them take and subscribe the Oath or solemn Affirmation herein directed to be taken by such Referee under this Act; and the Third Referee so appointed, together

gether with both the other Referees, or together with such Party, shall pay in Advance, subject to such Terms as are herein allowed in other Cases of Payment of Money in Advance, the whole Sum so settled as the Contribution of such Party, into the Bank of *England*, within the Time limited by the said Commissioners, which they are hereby authorized to fix according to the Circumstances of each Case, not in any Case being later than One Week from the Time of such last-mentioned Appointment, unless the said Commissioners shall, for special Cause assigned, give further Time for so doing, such further Time not in any Case exceeding Fourteen Days, and it shall be lawful for the said Three Referees, and they are hereby required, to cause to be delivered to the said Commissioners, or at their Office, within the Period limited as aforesaid, the Certificate of the Cashier or Cashiers at the said Bank of *England* as hereinafter next mentioned, and the said Commissioners shall upon Receipt thereof cause an Entry thereof to be made in their Books of Assessment, without requiring the Amount of such Contribution, and without making any Assessment, which Entry shall contain the same Number or Letter with the Order of Reference, and the Name and Place of Abode of the Party in the Reference, describing such Party as "A Contributor by Reference whose Contribution has been discharged," and which Payment and Entry thereupon shall be a Discharge to the Party in such Reference, for all Duties submitted to the Settlement and Determination of such Referees, for the Year current at the Time of making the same.

Referees to deliver the Certificate of the Cashier of the Bank to the Commissioners, who are to cause to be entered in their Assessments that the Party has been a Contributor by Reference, whose Contribution has been discharged without requiring the Amount.

CXVIII. And be it further enacted, That in every such Case where a Third Referee shall be appointed for the Purposes last aforesaid, the Clerk to the said Commissioners shall deliver to the Referees, or One of them so appointed, a Cheque numbered or lettered with the same Number or Letter as the Order of Reference, made in such Form as the said Commissioners shall devise, and signed by such Clerk, and countersigned by them, or any One of them, or any Person or Persons appointed by them for that Purpose, authorizing the Cashier or Cashiers to receive from the Referees mentioned therein, any Sum of Money which shall be indorsed thereon under the Hands of all the said Referees; and the said Cashier or Cashiers shall, on Production of such Cheque, indorsed as aforesaid, receive such Sum, and make the like Allowances as are hereinafter directed to be made on Payment of Sums assessed in Advance, and shall place the same to the Account of the said Commissioners named in such Cheque, under the Letter or Number contained therein; and every such Payment shall be deemed to be on Acount of the Duties referable as aforesaid; and the said Cashier or Cashiers shall give Two Certificates to the Person paying such Sum under the Letter or Number contained in such Cheque, One thereof to be in general Terms without mentioning the Name or Names of any Person named therein, and without mentioning any particular Sum to have been received, certifying that the Sum indorsed on the Cheque of the said Commissioners, numbered or lettered as aforesaid, hath been paid to such Cashier or Cashiers in full, according to the Tenor of such Indorsement; and the other thereof in such Terms as the said Cashier or Cashiers shall think fit, acknowledging the Receipt of such Sum so paid, which first-mentioned Certificate shall be delivered to the said Commissioners, or at their Office to their Clerk, taking his Receipt for the same; which first-mentioned Certificate, under a Letter or Number as aforesaid, being delivered to the said Commissioners or to their Clerk as aforesaid, shall be a sufficient Discharge for the

Manner of paying the Contribution into the Bank where no Assessment is made.

On Payment thereof the Cashiers of the Bank to give Two Certificates.

Certificate under a Letter or Number to be delivered to Commissioners in Discharge of the Assessment.

the Amount of One Year's Aſſeſſment, current at the Time of delivering the ſame to the Party in ſuch Reference, his Executors and Adminiſtators.

No Settlement being made by the Referees within the Time limited, the Commiſſioners to proceed to aſſeſs.

CXIX. And be it further enacted, That unleſs the Commiſſioners by whom ſuch Reference has been allowed, ſhall, within the Time or Times to be by them fixed as aforeſaid, receive from the Referees ſo appointed a Certificate of their Agreement to the Sum to be contributed by the Party in ſuch Reference, they ſhall proceed to execute this Act as if no ſuch Reference had been made.

How to proceed if the Certificate of the Bank be not received, when a third Referee has been apointed.

CXX. Provided always, and be it further enacted, That unleſs in Caſes where ſuch third Referee ſhall be appointed for the Purpoſes laſt aforeſaid, the Commiſſioners by whom ſuch third Referee ſhall be appointed ſhall, within the Period limited as aforeſaid, receive from ſuch third Referee ſo appointed the Certificate of the Caſhier or Caſhiers at the ſaid Bank of *England* as aforeſaid, they ſhall proceed to execute this Act as if no ſuch Reference or Appointment had been made as aforeſaid.

The Election to be charged by Reference, not to excuſe the Party from returning certain Particulars required by the Act.

CXXI. Provided always, and be it further enacted, That nothing hereinbefore contained ſhall be conſtrued to extend to prevent or excuſe any Perſon who ſhall have made ſuch Election as aforeſaid, from returning any Liſt of the Name of any Perſon or Perſons, Body or Bodies Politic or Corporate, Fraternities, Fellowſhips, Companies, or Societies, for whom ſuch Perſon ſhall act in any of the Characters before deſcribed; but every ſuch Perſon ſhall be obliged to return ſuch Liſts of all others for whom he or ſhe ſhall ſo act as are herein required, in order that they may be rendered chargeable to the ſaid Duties as if no ſuch Election was made.

Allowance to Referees appointed by the Commiſſioners, to be certified to the Tax Office.

CXXII. And be it further enacted, That it ſhall be lawful for the reſpective Commiſſioners in any of the Caſes before mentioned, wherein Referees have been nominated and appointed by them, and who ſhall have accepted ſuch References, and proceeded therein with Effect, to ſettle the Allowance which ſhall be made to them for their Care and Trouble in carrying ſuch References into Effect, and to tranſmit a Certificate thereof to the Office for Taxes; and the Commiſſioners for the Affairs of Taxes ſhall direct the proper Receiver General to pay the ſame, provided the Allowance to each Referee ſhall not exceed the Rate of Three Pence in the Pound on the Amount of the Sum aſſeſſed, where ſuch Sum ſhall have been declared; and where the Sum ſhall not be declared, the Allowance to each Referee ſo appointed ſhall be at the Diſcretion of the reſpective Commiſſioners for the Purpoſes of this Act, regard being had to the Condition of the Party in ſuch Reference, as well as of ſuch Referees.

In Default of proceeding on the Reference, the Commiſſioners to aſſeſs.

CXXIII. And be it further enacted, That in caſe the Party to ſuch Reference ſhall object to the Referees or Referee named by the ſaid Commiſſioners in any Caſe before mentioned, or in caſe after entering into ſuch Reference the ſame ſhall not be effected according to the Regulations of this Act, whether on account of the ſaid Referees or either of them declining to act, or on account of the Party refuſing to proceed therein within the Time or Times fixed as aforeſaid, it ſhall be lawful for the ſaid reſpective Commiſſioners, and they are hereby required to proceed to aſſeſs ſuch Party as if no ſuch Application had been made, purſuing in ſuch Caſe the Regulations hereinafter expreſſed; and in caſe the Third Referee ſhall not pay or cauſe

to

to be paid the Sums ſo to be contributed within the Period allowed as aforeſaid, it ſhall alſo be lawful for the ſaid Commiſſioners to require ſuch Third Referee to deliver to them a Certificate under his Hand, of the Amount of the Sum ſo ſettled, and in caſe they ſhall be ſatisfied therewith, it ſhall be lawful for them to make an Aſſeſſment thereon; and if they ſhall not be ſatisfied therewith, they ſhall then proceed to aſſeſs ſuch Party under the Regulations of this Act; provided, that in caſe the Two Referees, or either of them who ſhall have been nominated and appointed by the ſaid Commiſſioners, ſhall die or decline to act, or from any Cauſe ſhall become unable to proceed in ſuch Reference with Effect, it ſhall be lawful for the ſaid Commiſſioners to nominate and appoint another Referee or Referees, according to the Regulations of this Act, as on the firſt Nomination or Appointment of Referees: Provided alſo, that in caſe the Referees, or either of them, appointed by the Party ſhall die or otherwiſe become unable to proceed on ſuch Reference with Effect, it ſhall be lawful for the ſaid Commiſſioners, and they are hereby required, to appoint another Referee or Referees in Manner aforeſaid.

Referees dying or declining to act, others to be appointed.

CXXIV. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to prohibit the Commiſſioners from appointing Referees from and amongſt themſelves, ſo as not to impede or delay the Commiſſioners in the Performance of their Duty in the Execution of this Act as Commiſſioners.

Commiſſioners may be Referees.

CXXV. And be it further enacted, That every Perſon, not having made his or her Election to be charged by Referees to be named as aforeſaid, and carried the ſaid Reference into Effect, ſhall, when required ſo to do by any Notice given in purſuance of this Act, within the Period to be mentioned in ſuch Notice as aforeſaid, prepare and deliver to the Perſon or Perſons appointed to receive the ſame, and to whom the ſame ought to be delivered, a Statement in Writing, to be made out in ſuch Form as before directed, ſigned by him or her, of ſuch Sum or Sums as he or ſhe is willing to pay, not leſs than the Amount of the Duty chargeable upon him or her, either on his or her own Account, or on the Account of any other Perſon or Perſons for whom he or ſhe ſhall act in any of the Characters before deſcribed, computed on the Amount of the Profits or Gains ariſing to ſuch Perſon or Perſons reſpectively, from all and every of the Sources charged by this Act, according to the ſaid Schedule marked (D.) which Profits or Gains ſhall be eſtimated for the Period, and according to the reſpective Rules contained in the ſaid Schedule; to which Statement ſhall be added a Declaration that the ſame is eſtimated on all the Sources contained in the ſaid Schedule chargeable by this Act, deſcribing the ſame, and ſhall be made excluſive of Profits or Gains of any Property, or any Office or Employment of Profit, otherwiſe charged by virtue of this Act, and alſo excluſive of the Profits and Gains ariſing from Intereſt of Money ariſing out of the Property of any other Perſon or Perſons for which ſuch other Perſon or Perſons ought to be charged by virtue of this Act; provided, that in every ſuch Return where the Party ſhall be liable unto or ſhall be anſwerable for the Duties contained in the Schedule marked (C.) it ſhall be lawful for him, her, or them, and he, ſhe, and they is and are hereby required, in a ſeparate Statement to be made out as aforeſaid, to deliver an Account of the Amount of Duty wherewith he, ſhe, or they ought to be charged by virtue of the ſaid Schedule.

Statements to be delivered of the Amount of Duty chargeable, by Schedule (D) with a Declaration of the Manner of eſtimating.

Such Statements to be made excluſive of Profits or Gains otherwiſe charged under this Act.

Duties contained in Schedule (C) to be ſtated ſeparately.

CXXVI. And

Trustees of incapacitated Persons to deliver Statements.

CXXVI. And be it further enacted, That every Person who shall act in any Character as aforesaid for any other Person or Persons, who, by reason of any such Incapacity as aforesaid, cannot be charged by virtue of this Act, and not being to be charged by virtue of such Reference on Account of such other Person or Persons, shall also, within the like Period, deliver to the Person or Persons appointed to receive the same under this Act, and to whom the same ought to be delivered, a Statement in Writing signed by him, her, or them, and to be made in such Form as before directed, of the Amount of Duty to be charged on him, her, or them, on account of such other Person or Persons estimated during the Period, and according to the Rules contained in the said Schedule, together with such Declaration of the Manner of estimating the same as aforesaid: Provided always, that where Two or more such Persons shall be liable to be charged for the same Person or Persons, one Statement only shall be required, and such Statement shall be delivered by them jointly, or by One or more of them on Behalf of him, her, or themselves, and the Rest of the Persons so liable; and it shall be lawful for them, or any of them, to give Notice in Writing to the additional Commissioners acting in each District where they or any of them shall be called upon for such Statement, in what Parish or Place, or Parishes or Places, they are respectively chargeable by this Act, on their, or his, or her own Account, and in which of the said Parishes or Places they are desirous of being so charged on the Behalf of such other Person or Persons for whom they so act in any of the Characters before mentioned, and they shall be assessed accordingly by One Assessment in such Parish or Place, provided any one of such Persons shall be liable to be charged on his or her own Account in such Parish or Place; and if more than One Assessment shall be made on such Persons, or any of them, on the same Account, they and every of them shall be relieved from such Double Assessment by like Applications to the Commissioners, as are allowed in other Cases by this Act.

One Statement only to be required of joint Trustees.

If more than one Assessment is made on Trustees for the same Property, they may be relieved by Application to the Commissioners.

Officers of Corporations to be charged for them, and Estimates to be made before Dividends paid.

CXXVII. And be it further enacted, That every such Officer before described of any Corporation, Fraternity, Fellowship, Company, or Society, not otherwise to be charged as aforesaid, shall also within the like Period prepare and deliver in like Manner, a Statement of the Duty payable by such Corporation, Fraternity, Fellowship, Company, or Society, computed according to the Directions of this Act, together with such Declaration of the Manner of estimating the same as aforesaid; and such Estimate shall be made on the Amount of the Annual Profits and Gains of such Corporation, Fraternity, Fellowship, Company, or Society, before any Dividend shall have been made thereof to any other Person or Persons, or Public Bodies having any Share, Right, or Title, in or to such Profits or Gains, and all such other Person or Persons and Public Bodies shall allow out of such Dividends a proportionate Deduction in respect of the Duty so charged; provided that nothing hereinbefore contained shall be construed to require in such Statement the Inclusion of Salaries, Wages, or Profits of any Officer of such Corporation, Fraternity, Fellowship, Company, or Society, otherwise chargeable under this Act.

Statements not to include the Salaries or Profits of the Officers of Corporations otherwise chargeable.

Persons neglecting to deliver Lists to forfeit 50*l.*

CXXVIII. And be it further enacted, That if any Person who ought by this Act to deliver any List, Declaration, or Statement as aforesaid, shall refuse

refuse or neglect so to do within the Time limited in such Notice, every such Person shall forfeit and pay any Sum not exceeding Fifty Pounds, to be recovered as any Penalty may be recovered by the said recited Acts respectively; but nevertheless, subject to such Stay of Prosecution by a subsequent Delivery of such List, Declaration, or Statement, in the Cases following (*videlicet*) if any Trustee, Agent, or Receiver, or other Person, hereby required to deliver such List, Declaration, or Statement, on Behalf of any other Person or Persons, shall deliver an imperfect List, Declaration, or Statement, declaring him or herself unable to give a more perfect List, Declaration, or Statement, with the Reasons for such Inability, and the said Commissioners shall be satisfied therewith, the said Trustee, Agent, or Receiver, or other Person as aforesaid, shall not be liable to such Penalty in case the Commissioners shall grant further Time for the Delivery thereof; and such Trustee, Agent, Receiver, or other Person, shall within the Time so granted deliver a List, Declaration, or Schedule, as perfect as the Nature of the Case will enable him or her to prepare and deliver.

Prosecution for the Penalty may be stayed in certain Cases with respect to Statements to be delivered by Trustees, *etc.*

Statements to include the Whole of the Charge under Schedule D. and may also include the Charge under Schedule C.

CXXIX. And be it further enacted, That every such Statement shall include the Whole of the Charge to be made in respect of the said last-mentioned Duties, on the Person or Persons delivering the same, on his or their own Account, or on Account of any other Person or Persons; and may also include therein the Amount to be charged on such Persons in respect of the Duties contained in Schedule (C.) and every Person shall be chargeable in respect of the Whole of such Duties in one and the same Division, and by the same Commissioners (except in Cases where the same Person or Persons shall be engaged in different Concerns relating to Trade or Manufacture in divers Places, in each of which Cases one Assessment may be made in respect of each Concern as the Case may require), but nevertheless, at the Rate prescribed by this Act, without Abatement, except in Cases where an Abatement shall be allowed according to this Act; and every such Statement on the Behalf of any other Person or Persons for which such Person or Persons shall be chargeable as acting in any of the Characters before described, or on the Behalf of any Corporation, Fellowship, Fraternity, Company, or Society, shall include the Duty arising from all and every Source and Sources chargeable as last aforesaid; and every Statement on the Behalf of any Corporation, or Company engaged in Trade, or in any Adventure or Concern of a public Nature as aforesaid, shall also include therein the Profits and Gains arising from Houses, Lands, Tenements, Hereditaments, or Heritages occupied by such Corporation or Company, on their joint Account, for the Purposes of such Trade, Adventure, or Concern; and every such Statement on the Behalf of any other Person or Persons, shall be delivered in the same Division where such Person or Persons shall be chargeable on his, her, or their own Account; and such other Person or Persons shall be charged by the same Commissioners by whom the Person or Persons delivering such Statement is or are chargeable, except where different Persons chargeable on their own Account in different Districts shall be joined, and shall act together in any of the said Characters, in which Case one Assessment shall be made in respect of such Trust Property in one of the said Districts only, as hereinbefore is directed, and the different Persons acting together in such Character as aforesaid shall or may be charged on their own Account in other Districts, and as the Case may require.

Duties to be charged in one Division, except where the same Person is engaged in different Concerns in Trade in divers Places.

Statements on behalf of other Persons to include the Duty arising from all the Sources chargeable.

Statement on behalf of Corporations or Companies in Trade to include the Profits of Houses, Lands, *etc.* occupied on the joint Account.

Where such Statements shall be delivered.

In what Districts the Duties are to be charged.

CXXX. And be it further enacted, That every Person being a Householder, except Persons engaged in Trade or Manufacture, shall be charged to the said last-mentioned Duties by Commissioners acting for the Parish or Place where his or her Dwelling House shall be situate; and every Person engaged in Trade or Manufacture shall be chargeable by the respective Commissioners acting for the Parish or Place where such Trade or Manufacture shall be carried on; and every Person not being a Householder nor engaged in Trade or Manufacture who shall have any Place of ordinary Residence, shall be charged by the Commissioners acting for the Parish or Place where he or she shall ordinarily reside; and every Person not hereinbefore described shall be charged by the Commissioners acting for the Parish or Place where such Persons shall reside at the Time of beginning to execute this Act, by giving such General Notices as are herein mentioned; and every such Charge made in such Parish or Place shall be valid and effectual, notwithstanding the subsequent Removal of the Person so charged from the Parish or Place; and in order that the Place where the said last-mentioned Duties are to be charged may be ascertained, every Person is hereby required on the Delivery of any List or Statement as aforesaid, at the same Time to deliver a Declaration in Writing, signed by him or her, declaring in what Place he or she is chargeable, and whether he or she is engaged in Trade or Manufacture, or not, and if he or she shall be so engaged in Trade or Manufacture, the Place or Places where the same shall be carried on, and the particular Trade or Trades in which he, she, or they shall be engaged in such Place.

Declaration to be delivered of the Place in which the Party is chargeable to the Duties, and whether engaged in Trade, and if so, where the Trade is carried on.

In Cases of Persons not engaged in Trade having Two Residences where the Duties are to be charged.

CXXXI. Provided always, and be it further enacted, That every Person not being engaged in Trade or Manufacture, having Two or more Houses or Places at which he or she shall be ordinarily resident, shall be charged at such of the Parishes or Places wherein the said Dwelling House is situate, in which he or she shall be ordinarily resident at the Time of beginning to execute this Act, in relation to the said last-mentioned Duties, by giving such General Notices as are herein mentioned, or in which he or she shall first come ordinarily to reside, after giving such General Notices.

Statements to be delivered at each Place where the Party shall reside or carry on Trade.

CXXXII. And be it further enacted, That every Person shall, if required by the respective Commissioners, deliver at each Parish or Place where he or she shall reside, or carry on Trade, the like Lists, Declarations, and Statements, as he or she is hereby required to deliver in the Parish or Place where such Person ought to be charged, but shall not be liable to any Double Charge by reason thereof; and all Lists, Declarations, and Statements hereby required to be made, shall or may be delivered, sealed up and superscribed with the Name and Place of Abode of, or the Place of carrying on Trade by, the Person by whom the same shall have been made to the additional Commissioners acting for the District wherein such Parish or Place shall be situate, or at their Office as aforesaid, except where any List or Lists of Names is or are directed to be delivered to Assessors: Provided always, that any Person desirous of returning the same to the Assessor or Assessors, shall be at liberty so to do, observing the Directions herein given for preparing the same, and the Assessor or Assessors receiving any such Lists, Declarations, or Statements, shall at such Time as the additional Commissioners shall appoint, deliver the same at their Office.

Statements may be delivered sealed up to the additional Commissioners or to the Assessors.

CXXXIII. And

CXXXIII. And be it further enacted, That the said Assessor or Assessors shall make out a List, and deliver the same to the Clerk of the said respective additional Commissioners, containing the Names of all Persons to or on whom such last-mentioned Notices have been delivered or served, in pursuance of this Act, to the End that the said Commissioners may judge of the Conduct of such Assessors in executing this Act; and if such Assessor or Assessors shall have neglected to give Notice to any Person to whom in the Judgment of the said additional Commissioners the same ought to be delivered, the said additional Commissioners may at any Time afterwards direct such Notices to be delivered to or served on such Persons by such Assessors respectively, and may also from Time to Time direct the like Notices to be delivered to or served on any Person or Persons coming to reside in any Parish or Place after the Expiration of such Notices.

Assessors to make out a List of the Persons on whom Notices have been served.

Notices to be delivered in Cases of Omission by the Assessors, or where Persons come to reside in any Parish after the Expiration of the first Notice.

CXXXIV. And be it further enacted, That the Assessors, or One of them, for every Parish or Place, shall personally appear before the said additional Commissioners at their First Meeting, or such other Meetings as such Assessors shall be appointed to attend, and shall then and there produce to the said additional Commissioners a List of the Names of all the Persons to whom such Notices as last aforesaid have been delivered in pursuance of this Act, and shall also make Oath or solemn Affirmation before them, that the several Notices required to be delivered to Householders and Occupiers, and also to Lodgers and Inmates, by this Act, have been duly served, in the Manner required thereby, upon all Householders and Occupiers, and upon all Inmates and Lodgers within the Limits of the Places for which such Assessor shall have been appointed, to the best of his Knowledge, and that General Notices to the Effect mentioned in this Act, have been duly affixed in the Manner required by this Act on such proper Places within the City, Town, or Place for which such Assessor shall act, as by this Act is required; and that the List delivered by him contains the Name of every Person within the said Limits to whom such Notices ought to be delivered, according to the Directions of this Act, within the Knowledge of such Assessor; and every Assessor who shall neglect to appear before such Commissioners, and to make such Oath or Affirmation, or who shall not return the Name or Names of any Person or Persons whose Name ought to be included in any such List as by this Act is required, shall forfeit for every such Offence any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said recited Acts respectively.

Assessors to appear, and verify the Delivery of Notices, and the affixing of general Notices.

Penalty of 20*l.* for Neglect of Assessor.

CXXXV. And be it further enacted, That the Clerks to the said respective Commissioners shall, with all convenient Speed, abstract the Returns of Statements delivered to such additional Commissioners, or at their Office, into Books to be provided for that Purpose, and according to such Forms as shall be transmitted to them from the Office of Taxes; such Abstracts to contain the Names of Persons making such Returns, arranged alphabetically according to the Wards, Parishes, and Places in which they shall reside, and the several Amounts of Duty returned by them respectively, to be laid before and delivered to the said Additional Commissioners; and all such Returns shall be numbered and filed in the Office of the said Commissioners, and carefully kept so long as the Accounts of the said last-

Abstract to be made by the Clerks of Returns of Statements delivered to additional Commissioners.

Inſpectors and Surveyors may have Acceſs, and take Copies from the Books containing ſuch Abſtracts.

laſtmentioned Duties for ſuch Diſtrict, or any Part thereof, ſhall remain unpaid to His Majeſty; to all which Book and Books any Inſpector or Surveyor, who ſhall have taken the Oath herein preſcribed before the Commiſſioners acting for the ſame Diſtricts reſpectively, ſhall have free Acceſs at all ſeaſonable Times, and ſhall take ſuch Copies thereof, or of ſuch Parts thereof, or Extracts from the ſame, as he ſhall deem neceſſary in order to the due Execution of this Act.

Additional Commiſſioners to conſider Statements and make Aſſeſſments on ſuch Statements as ſhall be ſatisfactory to them and are not objected to by the Surveyor.

CXXXVI. And be it further enacted, That the ſeveral and reſpective additional Commiſſioners ſhall appoint Meetings within their reſpective Diſtricts for taking all Statements then and from Time to Time to be delivered to them, into Conſideration, within a reaſonable Time after the Inſpector or Surveyor ſhall have had the Examination of ſuch Statements; and in caſe the ſaid Commiſſioners reſpectively ſhall be ſatisfied that any ſuch Statement hath been *bona fide* made according to the Proviſions of this Act, and ſo as to enable the Commiſſioners to charge the Perſon or Perſons returning the ſame with the full Duties with which he, ſhe, or they ought to be charged on Account thereof or more; and in caſe no Information ſhall be given to the ſaid Commiſſioners of the Inſufficiency thereof, or no Objection ſhall be made thereto by the Inſpector or Surveyor, which he is hereby empowered to make for ſufficient Cauſe, the ſaid Commiſſioners ſhall direct an Aſſeſſment to be made of the Duties chargeable on ſuch Statement by virtue of this Act; and in every ſuch Caſe, if the Commiſſioners think proper to require a Verification of ſuch Statement, they ſhall direct the Aſſeſſor or Aſſeſſors to give Notice thereof to the Perſon or Perſons to be charged with the ſaid laſtmentioned Duties to appear before them, to verify the ſame in the Manner hereinafter mentioned; and every Perſon to whom ſuch Notice ſhall be given ſhall, and he or ſhe is hereby required, to appear before the ſaid Commiſſioners, and on Oath or ſolemn Affirmation (to be adminiſtered by One or more of the ſaid Commiſſioners) to verify the Contents of his or her Statement, and which Oath or Affirmation ſhall be, That the Contents of ſuch Statement are true to the beſt of the Belief of the Party; and which Oath or Affirmation ſhall be ſigned and ſubſcribed with the proper Name of the Party taking the ſame: Provided always, That ſuch Perſon ſhall be at Liberty to amend ſuch Statement by increaſing the Amount of the Duty returned therein, before he or ſhe ſhall be required to take ſuch Oath or Affirmation as aforeſaid; and every ſuch Aſſeſſment, after ſuch Verification of ſuch Statement, ſhall be final and concluſive as to the Amount of the Duty to be charged, except as hereinafter is mentioned.

Additional Commiſſioners may require the Party to appear before them to verify the Statement upon Oath.

Parties may amend their Statement before they take the Oath.

Aſſeſſment after ſuch Verification to be final, except as hereinafter mentioned.

When a Statement has been verified, and the Surveyor is diſſatisfied, he may ſtate a Caſe to Commiſſioners for the Purpoſes of the Act for their Opinion, according to which the

CXXXVII. Provided always, and be it enacted, That in any Caſe where the Party aſſeſſed ſhall have verified his or her Statement delivered to additional Commiſſioners upon Oath, and where the Surveyor or Inſpector ſhall nevertheleſs apprehend the Determination made by the ſaid Commiſſioners to be contrary to the true Intent and Meaning of this Act, and ſhall then declare himſelf diſſatisfied with ſuch Determination, it ſhall and may be lawful for ſuch Surveyor or Inſpector to require the ſaid Commiſſioners to ſtate ſpecially, and ſign the Caſe upon which the Queſtion aroſe, together with their Determination thereupon, which Caſe the ſaid Commiſſioners, or the major Part of them then preſent, are hereby required to ſtate and ſign accordingly, and to cauſe the ſame to be by him

him tranſmitted to the Commiſſioners for the Purpoſes of this Act, for the ſame Diſtrict, who are hereby required, with all convenient Speed, to return an Anſwer to the Caſe ſo tranſmitted, with their Opinion thereon ſubſcribed thereto, according to which Opinion ſo certified, the Aſſeſſment which ſhall have been the Cauſe of ſuch Appeal ſhall be altered or confirmed. Aſſeſſment ſhall be made.

CXXXVIII. Provided always, and be it further enacted, That if from any unavoidable Cauſe, as herein is mentioned, the ſaid Commiſſioners ſhall have permitted any Statement or Schedule to be delivered by any Agent or Factor of the Party, and the ſaid Commiſſioners ſhall require the Verification of ſuch Statement or Schedule, it ſhall be lawful for the ſaid Commiſſioners to require the Verification thereof to be made by ſuch Agent or Factor, or ſhall admit other Proof thereof, as ſhall ſeem to them neceſſary. Statements to be verified by the Agent or Factor acting for the Party.

CXXXIX. And be it further enacted, That in every Inſtance in which any Perſon ſhall have made Default in the Delivery of any Statement, ſuch Perſon not having been otherwiſe charged to the ſaid laſt-mentioned Duties, or if the ſaid additional Commiſſioners ſhall not be ſatisfied with the Statement delivered by any Perſon or Perſons, or any Objection ſhall be made thereto by the Inſpector or Surveyor (which he and they is and are hereby authorized and required to do in Writing, ſetting forth the Cauſe and Cauſes thereof, whenever he or they ſhall ſee ſufficient Cauſe) or the ſaid additional Commiſſioners ſhall have received any Information of the Inſufficiency of any Statement, the ſaid additional Commiſſioners, or any Two or more of them, ſhall make an Aſſeſſment on ſuch Perſon, in ſuch Sum as, according to the beſt of their Judgment, ought to be charged on ſuch Perſons by virtue of this Act, which Aſſeſſment ſhall be ſubject to an Appeal according to the Directions hereinafter contained. When no Statement or no ſufficient Statement is returned the additional Commiſſioners to make an Aſſeſſment according to the beſt of their Judgment.

CXL. And be it further enacted, That whenever the additional Commiſſioners ſhall think it proper to refer any Statement to the Commiſſioners for the Purpoſes of this Act, without making any Aſſeſſment thereon, it ſhall be lawful for them ſo to do, on delivering to them the Caſe in Writing, relative to ſuch Statement, as the ſame ſhall appear to them, with any Matter in queſtion between them, either as to Law or Fact, and the ſaid Commiſſioners for the Purpoſes of this Act ſhall proceed to enquire into the Merits of ſuch Statement, in like Manner as they would have been hereby authorized to do in Caſe the ſaid additional Commiſſioners had made an Aſſeſſment on ſuch Statement, and the Party charged had appealed againſt ſuch Aſſeſſment. Additional Commiſſioners may refer Statements to Commiſſioners for the Purpoſes of the Act.

CXLI. And be it further enacted, That the Inſpector or Surveyor being ſworn as aforeſaid, ſhall and may at all ſeaſonable Times, inſpect and examine any Aſſeſſment which ſhall be made as laſt aforeſaid, before the Delivery thereof to the Commiſſioners for the Purpoſes of this Act; and in caſe he ſhall diſcover any Error in the ſame, which in his Judgment ſhall require Amendment, he ſhall certify the ſame to the ſaid additional Commiſſioners by whom the Aſſeſſments ſhall have been made, and the ſaid additional Commiſſioners, upon ſufficient Cauſe being ſhewn to them, ſhall amend the ſame, as in their Judgment the Caſe ſhall require. Inſpector and Surveyor may examine Aſſeſſments, and erroneous Aſſeſſments may be amended on their Certificate.

Surveyor to ſtate his Objection to the Aſſeſſments in Writing to the additional Commiſſioners, who are to certify the ſame to the Commiſſioners for the Purpoſes of the Act.

Surveyor to give Notice to the Party.

CXLII. And be it further enacted, That in every Caſe where the Surveyor or Inſpector ſhall object to the Amount of the Duty charged by any Aſſeſſment by additional Commiſſioners, which he is hereby empowered to do in any Caſe except where the Party ſhall have verified his or her Statement, and the Aſſeſſment ſhall be made on the Amount contained therein, he ſhall ſtate ſuch Objection to the additional Commiſſioners of the Diſtrict in Writing, as before directed, who, or any Two or more of them, ſhall thereupon certify the ſame to the Commiſſioners for the Purpoſes of this Act in the ſame Diſtrict, together with the Reaſons for making ſuch Aſſeſſment, and any Information they ſhall have obtained reſpecting the ſame; and the ſaid Surveyor or Inſpector ſhall alſo give ſuch Notice thereof to the Party aſſeſſed, as he is required to do by the ſaid ſeveral recited Acts reſpectively, in Caſes of Surcharge, in order that the Party ſo charged may be at liberty to appear before the ſaid Commiſſioners for the Purpoſes of this Act, according to the Directions herein contained, in Support of ſuch Aſſeſſment.

Additional Commiſſioners to deliver Certificates of Aſſeſſment ſealed up to Commiſſioners for the Purpoſes of the Act.

Then to adjourn and not afterwards to meet, unleſs on Summons from the Commiſſioners for the Purpoſes of the Act.

CXLIII. And be it further enacted, That the ſaid additional Commiſſioners ſhall cauſe Certificates of the Aſſeſſments to be duly made out for each Ward, Pariſh, or Place, within their reſpective Diſtricts, containing the Names and Surnames of the Parties charged, and the Sums which they reſpectively ought to pay by virtue of this Act, and ſhall cauſe ſuch Certificates to be entered in Books provided for that Purpoſe according to ſuch Forms as ſhall be tranſmitted to them by the Commiſſioners for the Affairs of Taxes, and they, or any two or more of them, ſhall ſign the ſame, and deliver the ſame ſo entered and ſigned to the Commiſſioners for the Purpoſes of this Act in the ſame Diſtrict, under Cover, ſealed up, and ſhall alſo cauſe all Statements, Liſts, and Declarations, returned to them by any Party or Parties, or by the Aſſeſſors, to be delivered at the ſame Time to the ſaid Commiſſioners for the Purpoſes of this Act, and ſhall then adjourn themſelves *ſine die*, and ſhall not afterwards meet in the Execution of this Act, unleſs on Summons in Writing under the Hands of Three or more of the Commiſſioners for the Purpoſes of this Act, requiring them to meet at ſuch Time and Place as ſhall be mentioned in ſuch Summons, or unleſs in the ſubſequent Year they ſhall again be appointed additional Commiſſioners, or no additional Commiſſioners ſhall be appointed for ſuch Diſtrict in ſuch Year.

Perſons aggrieved by Aſſeſſments to appeal to Commiſſioners for the Purpoſes of the Act.

CXLIV. And be it further enacted, That if any Perſon ſhall think him or herſelf aggrieved by an Aſſeſſment made by the additional Commiſſioners as aforeſaid (except where the ſame ſhall have been made according to the Statement of the Party, after Verification thereof) or by any Objection to ſuch Aſſeſſment made by any Surveyor or Inſpector as aforeſaid, it ſhall be lawful for him or her reſpectively to appeal to the Commiſſioners for the Purpoſes of this Act in the ſame Diſtrict where ſuch Aſſeſſment was made, on giving Ten Days Notice thereof to the Aſſeſſor, Surveyor, or Inſpector; and all Appeals to be made in purſuance of this Act ſhall be heard and determined by the reſpective Commiſſioners acting for the Purpoſes of this Act, for the ſame Diſtrict where the Cauſe of Appeal aroſe, and not otherwiſe.

Time for receiving Appeals to be fixed by

CXLV. And be it further enacted, That the Commiſſioners for the Purpoſes of this Act ſhall appoint a Time for receiving Appeals as ſoon after the

the Assessments shall be returned to them by the additional Commissioners; as conveniently can be done; and the Assessors shall cause Notice thereof to be given by affixing the same on the Church Door, Market House or Cross, in the Parish or Place where they act, and the Meetings of the Commissioners for that Purpose shall be held from Time to Time within the Time limited by the said Commissioners, with or without Adjournment; and no Appeal shall be received after the Time limited by the said Commissioners, except on the Ground of Diminution of Income, as herein mentioned: Provided always, that if any Person shall be prevented, from Absence, Sickness, or other reasonable Cause to be allowed by the said Commissioners, from making or proceeding upon his Appeal within the Time so limited, it shall be lawful for the Commissioners to give further Time for that Purpose, or to admit the same to be made by any Agent, Clerk, or Servant, on the Behalf of such Appellant.

Commissioners.

Notice thereof to be given by Assessors.

No Appeal to be received after the Time limited, except for Diminution of Income, or in case of Sickness or other reasonable Cause.

CXLVI. And be it further enacted, That in order that all Appeals upon such last-mentioned Assessments may be determined in due Time, the said Commissioners shall cause a General Notice to be stuck up in their Office, or left with the Clerk of the Commissioners, limiting the Time of hearing all Appeals, and which shall be limited to be heard within a reasonable Time after the Cause of Appeal shall have arisen; and no Appeal shall be heard after the Time in such Notice to be limited, unless the Appeal shall be made on Behalf of any Person or Persons who shall be absent out of the Realm, or be prevented by Sickness from attending in Person in the Time so to be limited, in which Cases it shall be lawful for the said Commissioners to postpone such Appeals from Time to Time, or to admit other Proof than the Oath or Affirmation of the Party of the Truth of the several Matters required by this Act to be proved by the Oath or Affirmation of the Party.

Notice to be given of the Time limited for hearing Appeals.

CXLVII. And be it further enacted, That upon any Appeal against any Assessment of the additional Commissioners, or against any Objection made by the Surveyor or Inspector, it shall be lawful for the Commissioners, at the Request of the Appellant, to submit the Matter in Difference to Two Referees, to be named and appointed in the Manner before directed; and such Referees shall proceed to settle and ascertain the Amount to be contributed by such Appellant, by virtue of this Act; and the Sum so settled, the said Referees shall certify to the said Commissioners, whereon they shall cause an Assessment to be made, pursuing in such Reference, and in such Assessment respectively, the Directions hereinbefore contained for settling the Amount of Duties by Reference.

Commissioners upon an Appeal may submit the Matter in Difference to Referees.

CXLVIII. And be it further enacted, That upon the receiving Notice of any Appeal against any Assessment made as last aforesaid, and also in every Case where the Commissioners for the Purposes of this Act, or the major Part of them present shall see Cause to allow the Objection of such Surveyor or Inspector to such Assessment, the respective Commissioners for the Purposes of this Act shall direct their Precept to the Person or Persons appealing, to return to them, within the Time limited in such Precept, a Schedule containing such Particulars as the said Commissioners shall demand under the Authority of this Act, for their Information, either respecting the Particulars of the Property of such Person or Persons

On Appeal, and when the Objection made by the Surveyor is allowed, the Commissioners to require a Schedule.

ſons, or reſpecting the Trade, Profeſſion, Employment or Vocation exerciſed by ſuch Perſon or Perſons, and the Amount of the Profits and Gains of ſuch Perſon or Perſons ſo chargeable, diſtinguiſhing the particular Amounts derived from each ſeparate Source before mentioned, and which the ſaid Commiſſioners are hereby empowered and required to demand at their Diſcretion, whenever the ſame ſhall appear to them neceſſary for the Purpoſes of this Act, and ſo from Time to Time, until a complete Schedule to the Satisfaction of the ſaid Commiſſioners of all the Particulars required by them ſhall be delivered; and every ſuch Precept being delivered to or left at the laſt or uſual Place of Abode of the Perſon or Perſons to whom the ſame ſhall be directed, ſhall be binding upon ſuch Perſon and Perſons, according to the Exigency of ſuch Precept; or in caſe ſuch Perſon or Perſons ſhall have removed from the Juriſdiction of the Commiſſioners, or cannot be found, or his, her, or their Place of Abode ſhall not be known, then upon fixing ſuch Precept on the Door of the Church of the Place where the Commiſſioners ſhall meet in the Execution of this Act, or fixing up the ſame in their Office, ſuch Precept ſhall alſo be binding upon ſuch Perſon or Perſons according to the Exigency thereof; and ſuch Perſon or Perſons ſhall make the Return required by the ſaid Commiſſioners within the Time limited in ſuch Precept, under the Penalty in this Act contained, and ſubject to ſuch Charge as the ſaid Commiſſioners are hereby authorized to make in ſuch Caſe, to which Schedule any Inſpector or Surveyor, ſworn as aforeſaid, ſhall have free Acceſs at all reaſonable Times, and ſhall take ſuch Copies thereof, or of any Parts thereof, or Extracts from the ſame, as he ſhall think neceſſary, for the due Execution of this Act.

Precept requiring a Schedule on being left at the uſual Place of Abode of the Party to be binding.

Penalties for not returning Schedules.

Inſpector and Surveyor to have Acceſs and each take Copies of Schedules.

Surveyor may object to the Statements in the Schedule.

CXLIX. And be it further enacted, That it ſhall be lawful for the Inſpector or Surveyor, ſworn as aforeſaid, within a reaſonable Time to be allowed by the ſaid Commiſſioners for the Purpoſes of this Act, after he ſhall have had the Examination of ſuch Schedules, to object to the ſame, or any Part thereof, and to ſtate ſuch Objections in Writing, and the Cauſe or Cauſes thereof, to the beſt of his Knowledge or Information, which ſhall be allowed and ſigned by Two or more of the ſaid Commiſſioners for the Purpoſes of this Act; and the ſaid Surveyor or Inſpector ſhall, in every Caſe of objecting to ſuch Schedule, deliver a Notice in Writing of ſuch Objection to the Party or Parties to be charged, or leave the ſame at his, her, or their laſt or uſual Place of Abode reſpectively, under Cover, ſealed up, and directed to ſuch Party, in order that ſuch Party or Parties may be at Liberty to appeal from the ſame to the ſaid Commiſſioners as herein is directed: Provided always, that no Aſſeſſment ſhall be confirmed, or any Alteration therein be made, until the Appeal upon ſuch Objection or Aſſeſſment ſhall be heard and determined according to the Directions of this Act.

And to give Notice to the Party.

Commiſſioners overruling Objection, or ſatisfied with the Aſſeſſment, or Schedule, may confirm, or alter the Aſſeſſment accordingly,

CL. And be it further enacted, That if upon receiving the Objections of ſuch Surveyor or Inſpector to any Schedule, the ſaid Commiſſioners, or the major Part of them preſent at any Meeting for the Purpoſe of taking ſuch Objections into Conſideration, ſhall ſee juſt Cauſe to diſallow ſuch Objections, or if upon hearing of any ſuch Appeal as aforeſaid, the ſaid Commiſſioners ſhall be ſatisfied with the Aſſeſſment made by the additional Commiſſioners, or after Delivery of a Schedule they ſhall be ſatisfied therewith,

and

and shall have received no Information of the Insufficiency thereof, the said Commissioners shall direct such Assessment to be confirmed or altered according to such Schedule, as the Case may require, and shall direct an Assessment to be made of the Duties chargeable on the Statement or Statements contained in such Schedule, to the best of his Knowledge and Belief; provided, that in every Case where they shall think proper that the said Schedule should be verified, they shall direct the Assessor or Assessors to give Notice thereof to the Person or Persons to be charged with the said Duties, and to appear before them to verify the same in the Manner hereinafter mentioned; and every such Person to whom such Notice shall be given, shall and he is hereby required to appear before the said Commissioners, and on Oath or solemn Affirmation as aforesaid to verify the Contents of his, her, or their Schedule, and to sign and subscribe the same with his or her proper Name, and which Oath or Affirmation shall be, That the Contents of such Schedule are true: Provided always, that such Person shall be at Liberty to amend such Schedule before he or she shall be required to take such Oath or Affirmation, and after such Oath or Affirmation, and in every Case where such Schedule shall not have been objected to as aforesaid, and the said Commissioners shall be satisfied therewith, they shall make an Assessment according to such Schedule, at the Amount at which the Duty therein shall have been computed; and every such Assessment made after Verification of such Schedule, shall be final and conclusive as to the Matters contained in such Schedule.

May require a Verification of the Schedule upon Oath.

Party may amend the Schedule before he takes the Oath.

After Verification of the Schedule the Assessment to be final.

CLI. And be it further enacted, That whenever the said Commissioners shall be dissatisfied with any such Assessment returned to them by the additional Commissioners, or with any such Schedule, or any such Declaration, or shall require further Information respecting the same, or either of them, or any Part thereof, it shall be lawful for the said Commissioners to put any Question or Questions touching such Assessment, or the Contents of such Schedule or Declaration, or touching the Matters which ought to be contained therein, in Writing, and to demand an Answer accordingly from such Person or Persons, signed by him, her, or them, and so from Time to Time whenever the said Commissioners shall think the same necessary; and shall from Time to Time issue their Precept or Precepts, requiring true and particular Answers to be given to such Questions, of which Three Days Notice at least shall be given to him or them; and every such Person shall make true and particular Answers in Writing, signed by him or her, to such Questions, within the Time limited by such Precept, or shall within the like Period tender him or herself before the said Commissioners, to be examined by them *vivâ voce* to such Matters; and every Person required to make such Answers, or appearing before the said Commissioners to be examined as a Party, or as the Clerk, Agent, or Servant of such Party as hereinafter is mentioned, shall be permitted to give his or her Answers either in Writing as aforesaid, or *vivâ voce*, without having taken any Oath or Affirmation, and shall be at Liberty to object to any Question, and peremptorily to refuse answering the same; and the Substance of such Answer or Answers as he or she shall give *vivâ voce*, shall, in his or her Presence, be reduced into Writing, and read to him or her; and he or she shall be at Liberty to alter any Part thereof, and also to alter or amend any Particular contained in his or her Answers in Writing, or in any Schedule or Declaration, before he or she shall be called upon to verify the same in the Manner

Commissioners may put Questions in Writing touching any Assessment or Schedules.

Parties or their Agents to return Answers to such Questions, or to attend the Commissioners.

hereinafter directed; and every such Schedule shall be altered or amended as shall seem requisite after such Enquiry or Examination.

Commissioners may call upon the Party to verify their Answers or Examination upon Oath.

CLII. And be it further enacted, That it shall be lawful for the said Commissioners for the Purposes of this Act, in every such Case as aforesaid, whenever the said Commissioners shall think the same necessary, to require such Person or Persons from whom such Answers in Writing as aforesaid have been received to verify the same, and upon Appearance of such Person or Persons, to permit him or them to alter or amend the same, and thereupon to administer to such Person or Persons the Oath or Affirmation hereinafter mentioned, and also to require any Person or Persons who shall have been examined *vivâ voce* before them, to verify his, her, or their Examination on such Oath or Affirmation, which Oaths or Affirmations any One or more of the said Commissioners is and are hereby empowered to administer; and which Oaths or Affirmations respectively shall be, That the Contents of the said Schedules are true, to the best of his Knowledge and Belief, and contain a full and true Account of all the Profits and Gains of the Deponent or Deponents chargeable by this Act, to the best of his or her Knowledge and Belief; or that the Contents of all such Answers in Writing as shall have been returned to the said Commissioners by him or them, as the same are then stated, or that the Contents of his or her Examination as the same have been reduced into Writing, are true; and every such Oath or Affirmation shall be subscribed by the Party taking the same.

May summon Witnesses, and examine them upon Oath.

CLIII. And be it further enacted, That it shall be lawful for the said Commissioners for the Purposes of this Act, to summon in like Manner any Person or Persons whom they shall think able to give Evidence or Testimony respecting the Assessment to be made on any such Person or Persons, in any such Case as last aforesaid, to appear before them to be examined, and to examine all such Persons who shall so appear before them on Oath or Affirmation (except the Clerk, Agent, or Servant of the Person or Persons to be charged, or other Person confidentially entrusted or employed in the Affairs of such Party or Parties to be charged, and who shall respectively be examined in the same Manner, and subject to the same Restrictions as are hereinbefore provided for the Examination of any Party or Parties touching the Assessments to be charged on him, her, or them) which Oath or Affirmation any One or more of the said Commissioners is and are hereby empowered to administer, and which Oath or Affirmation shall be, That the Testimony or Evidence to be given by him, her, or them, shall contain the whole Truth, and nothing but the Truth, in respect of the Matter in question, concerning which such Evidence or Testimony is given; and every such Oath or Affirmation shall be subscribed by the Person taking the same.

Commissioners agreeing to make an Assessment on the Schedule may do so, but on Neglect to return Schedule, or to

CLIV. And be it further enacted, That if the said Commissioners, or any Two or more of them, or the major Part of them present, after hearing all such Appeals as shall be depending before them upon any Objection made by the Inspector or Surveyor to any such last-mentioned Assessment or Schedule, whether such Enquiry or Examination as aforesaid shall have taken place or not, shall agree to make an Assessment according to the Statement or Statements contained in the said Shedule, as the same shall have been returned, or altered or amended upon Ap-

peal

peal as aforesaid, they shall direct an Assessment to be made of the Duties chargeable on the Statement or Statements contained in the said Schedule at the Rate or Rates before specified; and if the said Commissioners shall think proper to require a Verification of the said Schedule, shall give Notice thereof in Manner aforesaid to the Party or Parties, to appear before them to verify the said Schedule, and such Verification shall be made by the Party or Parties in such Manner, and such Assessments thereupon shall be made as hereinbefore directed, which Assessments shall be final and conclusive as aforesaid; but nevertheless in every Instance where any Person shall have neglected or refused to return such Schedule, according to the Exigency of the Precept of the Commissioners; or if any Clerk, Agent, or Servant of such Party as aforesaid, being summoned, shall have neglected or refused to appear before the Commissioners to be examined; or if such Party, his or her Clerk, Agent, or Servant as aforesaid, shall have declined to answer any Question put to him or her by the said Commissioners in Writing, or *vivâ voce*; or where the Schedule delivered shall have been objected to as aforesaid, and such Objection shall not have been appealed against, within such reasonable Time as is directed by this Act; or where any Person, being required so to do, shall have neglected or refused to verify his or her Statement or Schedule, or his or her Answers or Examination in Writing; or where the Commissioners shall agree as aforesaid to allow the Objections, or any of them, made by such Surveyor or Inspector, it shall be lawful for the said Commissioners, and they are hereby required in every such Case, according to the best of their Judgment, to settle and ascertain in what Sums such Person ought to be charged, and to make an Assessment accordingly, which Assessment shall be final and conclusive.

verify the same, or to answer the Questions put by the Commissioners, or where the Objection of the Surveyor shall not have been appealed against, the Commissioners to make an Assessment according to their Judgment, which shall be final.

CLV. And be it further enacted, That where any Assessment shall be made by the said Commissioners for the Purposes of this Act, according to the best of their Judgment, in the several Instances before-mentioned, or where any Assessment shall be made upon any Statement or Schedule, without requiring the Party or Parties to verify the same on Oath or Affirmation, and the said Commissioners shall have made any increased Assessment upon the Amount contained in the Statement or Schedule, or shall at any Time during the Continuance of this Act, discover that any Increase ought to be made, it shall be lawful for them to charge such Person or Persons in a Sum not exceeding Double the Amount by which the Duties shall have been increased (that is to say) where the Party or Parties shall have refused or neglected to deliver any Statement or Schedule, then in a Sum not exceeding Double the Amount of the Sum which, according to the Rate prescribed in Schedule (D.) such Person, in the Judgment of the said Commissioners ought to be charged at; and in case a Statement or Schedule shall have been so delivered, then in a Sum not exceeding Double the Amount beyond the Amount contained in such Statement or Schedule, unless such Person or Persons shall in every such Case make it appear that the Omission complained of did not proceed from any Fraud, Covin, Art, or Contrivance, or any gross or wilful Neglect.

Where an Assessment shall be increased the Commissioners may charge the Party with a Penalty not exceeding Double the Amount.

CLVI. And be it further enacted, That if any Person who ought to be charged by virtue of this Act, shall, by fraudulently changing or having changed his or her Place of Residence, or by fraudulently converting or having

Persons guilty of Fraud may be charged Double.

having converted his or her Property, or any Part thereof; or by fraudulently releasing, assigning or conveying, or having fraudulently released, assigned, or conveyed the same, or any Part thereof; or by making and delivering any such Statement or Schedule as aforesaid, which shall be false; or having any Property chargeable as last aforesaid, shall fraudulently convert, or shall have fraudulently converted the same or any Part thereof, by altering or having altered any Security with relation to such Property; or by fraudulently rendering or having rendered the same, or any Part thereof, temporarily unproductive, in order that such Person may not be charged for the same, or any Part thereof; or by any Falsehood, Fraud, Covin, Art, or Contrivance whatsoever, already used or practised, or to be used or practised, shall not be charged and assessed according to the true Intent and Meaning of this Act, every such Person shall, on Proof thereof before any Two or more of the said respective Commissioners for the Purposes of this Act, be charged and assessed Double the Amount of the Charge which ought to have been made on such Person (if no such Charge shall have been made); and if any such Charge shall have been made, which shall be less than the Charge which ought to have been made on such Person, then such Person shall be assessed and charged for the Purposes of this Act, over and above such former Charge, Double the Amount of the Difference between the Sum with which such Person shall have been charged, and the Sum with which he or she ought to have been charged.

Penalty on Persons neglecting to deliver a Schedule, or to attend the Summons of Commissioners.

CLVII. And be it further enacted, That if any Person, required so to do by the respective Commissioners for the Purposes of this Act, shall refuse or neglect to make out and deliver any Schedule to the Person or Persons to whom the same ought to be delivered in pursuance of this Act; or shall refuse or neglect to appear before the respective Commissioners aforesaid, or the additional Commissioners, having Authority in such Case, by virtue of this Act, to verify on Oath or Affirmation before such Commissioners, any Statement or Schedule by him or her delivered within the Time or Times limited, or to be limited by such Commissioners respectively, in pursuance of this Act, every such Person so offending shall for every such Offence forfeit and pay any Sum not exceeding Fifty Pounds, to be recovered as any Penalty may be recovered under the said recited Acts respectively.

Schedules may be amended.

CLVIII. Provided always, and be it further enacted, That if any Person who shall have delivered a Schedule, shall discover any Omission or wrong Statement therein, it shall be lawful for such Person to deliver an additional Schedule, rectifying such Omission or wrong Statement, and such Person shall not afterwards be subject to any Proceeding under this Act by reason of such Omission or wrong Statement; and if any Person shall not have delivered a Statement or Schedule within the Time limited by the Commissioners for that Purpose, it shall be lawful for such Person to deliver a Statement or Schedule in Manner herein directed, at any Time before a Proceeding shall be had to recover the Penalty herein mentioned; and no Proceeding shall be afterwards had for recovering such Penalty; and if any Proceeding shall have been actually had before the Commissioners for recovering such Penalty, it shall be lawful for the Commissioners before whom such Proceedings shall be commenced, on due Proof to their Satisfaction that no Fraud or Evasion whatever was intended,

Persons who have omitted to deliver Statements or Schedules, may deliver the same at any Time before Proceedings are commenced against them.

intended, to ſtay ſuch Proceedings, either on the Terms of paying, or without paying the Coſts then incurred, as the Commiſſioners ſhall think fit; and if any Proceedings ſhall have been commenced in any Court, it ſhall be lawful for ſuch Commiſſioners to certify that, in their Judgment, no Fraud or Evaſion was intended by the Party making ſuch Omiſſion, and it ſhall be lawful for any Judge in ſuch Court, on a ſummary Application, to ſtay ſuch Proceedings on ſuch Terms as aforeſaid, as he ſhall think fit; or if ſuch Perſon ſhall have delivered an imperfect Statement or Schedule, and ſhall give to the Commiſſioners a ſufficient Reaſon why a perfect Statement or Schedule cannot be delivered, the ſaid Commiſſioners, being ſatisfied therewith, ſhall give further Time, and ſo from Time to Time, for the Delivery of ſuch Statement or Schedule; and ſuch Perſons ſhall not be liable to any Penalty for not having delivered ſuch Statement or Schedule within the Time before limited, in caſe ſuch Perſon ſhall have delivered as perfect a Statement or Schedule, as from the Nature of the Caſe he or ſhe was enabled to give, and ſo from Time to Time, as long as the Commiſſioners ſhall grant further Time as aforeſaid.

Proceedings for Penalties may be ſtopped if no Fraud was intended, and further Time in certain Caſes allowed where an Imperfect Statement has been given in.

CLIX. And be it further enacted, That if in the Courſe of any Inquiry before the ſaid reſpective Commiſſioners, they ſhall think it neceſſary to aſcertain the Amount of the Charge on any Perſon or Perſons in reſpect of any Property aſſeſſed, or which ought to be aſſeſſed, by virtue of this Act, to any of the Duties contained in the ſaid other Schedules, which ariſe out of the Limits of the City, Town, or Place for which they ſhall act, then and in ſuch Caſe the Commiſſioners for the Affairs of Taxes ſhall, on a Certificate or Certificates thereof, tranſmit ſuch Certificates to the reſpective Commiſſioners acting for the Diviſion or Place, or Diviſions or Places, where ſuch Perſon has or ought to have been aſſeſſed or charged to ſuch other Duties; and the ſaid laſt-mentioned Commiſſioners ſhall, on Receipt of ſuch Certificates, reſpectively inquire into the Amount of the Sum or Sums with which ſuch Perſon or Perſons have been or ought to be charged to ſuch other Duties, within the Limits of the Diviſion or Place where ſuch laſt-mentioned Commiſſioners act; and the ſaid laſt-mentioned Commiſſioners having ſatisfied themſelves of ſuch Sum or Sums, ſhall tranſmit a Certificate thereof under the Hands of any Two or more of them to the ſaid Commiſſioners for the Affairs of Taxes, to be laid before the ſaid Commiſſioners making ſuch Inquiry as aforeſaid, to the end that ſuch Perſon or Perſons may be juſtly charged, and ſuch Abatements may be allowed as directed by this Act.

Mode of Inquiry into Property in other Diſtricts.

CLX. And be it further enacted, That if any Perſon or Perſons ſhall come into or be reſident in any Diſtrict wherein ſuch Perſon or Perſons ſhall not have been before charged to the ſaid laſt-mentioned Duties for the ſaid Year, the Aſſeſſor or Aſſeſſors, Collector or Collectors, or any Inſpector or Surveyor, ſhall give or leave Notice in Writing, to or for every ſuch Perſon ſo reſiding within the Limits for which ſuch Aſſeſſors, Collectors, Inſpectors, or Surveyors reſpectively act, to make out and deliver, within Fourteen Days next enſuing the Day of giving ſuch Notice, a Declaration in Writing, ſigned by him or her, with his or her own proper Name, which ſhall ſpecify the Name of the Pariſh or Place, County or Counties, wherein ſuch Perſons ſhall have been aſſeſſed to the ſaid

Notices to be given from Time to Time to Reſidents who have not been before charged.

said Duties for such Year, and also to produce the Certificate of such Assessment, or in Default thereof to deliver a Statement, for the Purpose of being assessed to the said Duties in such Parish or Place; and if any such Person as aforesaid shall neglect or refuse to make out and sign and deliver such Declaration as aforesaid, within the Time before-mentioned, or shall make any false or untrue Return therein, in any Particular thereof, every such Person shall for every such Offence forfeit and pay a Sum not exceeding Twenty Pounds; and when in any such Case it shall not appear that any such Person or Persons shall have been assessed to the said Duties in any other Parish or Place, then and in such Case it shall be lawful for the respective Commissioners acting for the said District, and they are hereby required to proceed to assess such Person to the said Duties in like Manner in every Respect as if such Person had been resident in such District at the Time of the Publication of Notices as directed by this Act; and if any Person or Persons, after Notice given to return a Statement as aforesaid, shall remove out of such Parish or Place without returning such Statement, or before an Assessment shall be made on him, her, or them, or if such Person or Persons being assessed to the said Duties shall remove out of the Parish or Place where he, she, or they shall have been assessed to the said Duties, without first paying or discharging all the said Duties charged upon him, her, or them, which shall then be due and payable, or without leaving in such Parish or Place sufficient Goods and Chattels whereon the said Duties in Arrear may be raised and levied, and the same shall remain in Arrear and 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 (over and above the said Duties so left unpaid as aforesaid) the Sum of Twenty Pounds; and also in every such Case it shall be lawful for the said Commissioners for the Affairs of Taxes to certify to the Commissioners of the District within which such Person or Persons shall then reside, the whole Amount of the Assessment made upon such Person or Persons, and such last-mentioned Commissioners shall thereupon issue a Warrant of Distress for the Recovery of the whole Duty that shall then have been assessed on such Person or Persons, together with the Costs and Charges attending the same, and if Goods or Chattels cannot be found whereon such Distress can be fully made, then and in every such Case the Whole of such Arrear of Duty, and Costs and Charges as aforesaid, or such Part thereof as cannot be levied and collected by Distress as aforesaid, shall be recoverable as a Debt upon Record to His Majesty, His Heirs, and Successors, together with all Costs and Charges attending the same.

Persons coming to reside in a District, on Notice being left with them, to declare where charged, or deliver a Statement for the Purpose of being assessed, under a Penalty of 20*l.*

Removing out of a Parish or Place, without first discharging the Assessment, or not leaving sufficient Goods to satisfy the Arrear, to forfeit 20*l.*

Arrear to be levied by Distress in the District to which the Party shall remove, and if sufficient Effects cannot be found, the Deficiency to be recoverable as a Debt of Record.

CLXI. And be it further enacted, That if within or at the End of the Year current, at the Time of making any Assessment under this Act, or at the End of any Year when such Assessment ought to have been made, any Person charged to the Duties contained in Schedule (D.) who shall have computed his Profits or Gains arising as last aforesaid, on the Amount thereof in the preceding or current Year, and not on an Average of Years, shall find and shall prove to the Satisfaction of the Commissioners, for the Purposes of this Act, that his or her Profits and Gains during such Year for which the Computation was made, fell short of the Sum so computed in respect of the same Source of Profit, on which the Computation was made, it shall be lawful for the Commissioners

Abatement on Account of Diminution of Income, how to be allowed.

sioners or the major Part of them, on Proof before them, to cause the Assessment made for such current Year to be amended in respect of such Source of Profit, as the Case shall require, and in case the Sum assessed shall have been paid, to certify under their Hands and Seals to the Governor and Company of the Bank of *England*, or the Receiver General to whom the same shall have been paid, the Amount of the Sum overpaid upon such first Assessment; and on Production of such Certificate, it shall be lawful for the said Governor and Company to direct their Cashier or Cashiers, and for the said Receiver General, to repay such Sum as shall have been so overpaid, out of any Public Monies in the Hands of such Cashier or Cashiers, or of such Receiver General, who respectively shall, if necessary, replace the same out of the first Monies that shall come to their Hands respectively of the Duties granted by this Act, for which Payments the Certificate of the said respective Commissioners shall be a sufficient Authority.

Abatement to be allowed when Persons shall cease to exercise any Trade, Profession, &c. or shall die before the End of the Year.

CLXII. And be it further enacted, That in case any Person charged to the said last-mentioned Duties, whether the Computation thereon shall have been made on the Profits of One Year, or an Average, as herein allowed, shall cease to exercise the Profession, or to carry on the Trade, Employment or Vocation, in respect whereof such Assessment was made, or shall die before the End of the Year current at the Time of making such Assessment, or shall from any other specific Cause be deprived of or lose the Profits or Gains on which the Computation of Duty charged in such Assessment was made, it shall be lawful for such Person, or the Heirs, Executors, Administrators, or Assigns of such Person, to make Application to the Commissioners for the Purposes of this Act, within Three Calendar Months after the End of such Year; and on due Proof thereof, to the Satisfaction of such Commissioners, it shall be lawful for the said Commissioners to cause the Assessment to be amended or vacated as the Case may require, and to give such Relief to the Party charged, his or her Heirs, Executors, Administrators, or Assigns, as shall be just; and in Cases requiring the same, to direct in Manner before mentioned, Repayment to be made of such Sum as shall have been overpaid on the Assessment amended or vacated: Provided always, that where any Person shall have succeeded to the Trade or Business of the Party charged, no such Abatement shall be made, unless it shall be proved to the Satisfaction of the said Commissioners, that the Profits and Gains of such Trade or Business have fallen short from some specific Cause to be alleged to them, and proved since such Change or Succession took place, or by reason thereof; but such Person, so succeeding to the same shall be liable to the Payment of the full Duties thereon, without any new Assessment.

Where any Person has succeeded to the Trade or Business of the Party charged, no Abatement to be made, except for a specific Cause.

Relief from Double Assessments.

CLXIII. And be it further enacted, That whenever any Person or Persons shall have been or shall be assessed in One District to the last mentioned Duties, whether charged on such Person or Persons on his, her, or their own Accounts, or in any of the Characters hereinbefore described, on the Behalf of any other Person or Persons, and shall have been or shall be again assessed in another District for the same Cause and on the same Account, it shall be lawful for such Person or Persons to apply to the Commissioners for the Purposes of this Act, acting for the Division or Place for which such Persons shall have been so assessed as aforesaid, for the Purpose of being relieved

relieved from such Double Assessment; and the Commissioners acting for the Division or Place within which such Person or Persons shall have been first assessed to the said Duties, shall, upon Application, give or cause to be given a Certificate, under the Hands of any Two of such Commissioners, of the Amount of the Assessment there made, which Certificate shall be given gratis; upon the Production of which Certificate to the Commissioners for the Purposes of this Act, acting for such other District within which such Person or Persons shall have been assessed for the same Cause and on the same Account, such last-mentioned Commissioners shall, upon being satisfied that such Person or Persons has or have been doubly assessed, cause the Assessment made in such District, or such Part thereof for which such Double Assessment shall be made, to be vacated, so that such Person or Persons may not remain charged by more than One Assessment for the same Cause and on the same Account.

Commissioners acting in relation to the Duties in Schedule D, may rectify Assessments when made upon Property which shall have been otherwise charged under this Act.

CLXIV. And be it further enacted, That if by any Error, an Assessment, or any Part thereof, shall be made under this Act, upon the Profits or Gains arising from any Property, or from any Office or Employment of Profit, which shall have been otherwise charged under this Act, it shall be lawful for the said Commissioners acting for the Purposes of this Act in relation to the Duties contained in Schedule D. on due Proof thereof to their Satisfaction, to cause such Assessments, or such Part thereof as shall be so doubly assessed, to be vacated, and which Proof shall be either by a Certificate of the Assessment made on such Property, or on such Office or Employment, under the Hands of Two or more of the Commissioners by whom such last-mentioned Assessment shall have been made, and that the same is included in such last-mentioned Assessment, or by other lawful Evidence given of those Facts on the Oath or Oaths of any credible Witness or Witnesses.

Mode of assessing Commissioners.

CLXV. And be it further enacted, That the Commissioners acting in the Execution of this Act, for any District, as Commissioners for the General Purposes of this Act, shall be charged and assessed by the additional Commissioners for the same District, and the additional Commissioners acting for the same District shall be charged and assessed to the said Duties by each other respectively, and according as they ought to be charged; and that any Two of the said respective Commissioners acting for any District shall respectively be competent to assess any other Person acting as such Commissioner for the same District, in like Manner, and with and under the like Powers as if such Person had not acted as such Commissioner; and the said several Commissioners shall respectively divide themselves in such Manner as that every such Commissioner shall be assessed by Two other Commissioners, and the Appeal therefrom (if any) may be determined by Two Commissioners for the Purposes of this Act, neither of whom shall be concerned or interested in the Determination thereof, either for him or herself, or in any Character before described for any other Person or Persons; and the said Additional Commissioners shall respectively establish such Regulations amongst themselves, for charging and assessing each other in Manner aforesaid, as may most effectually secure a fair and impartial Assessment upon every Commissioner, according to the true Intent and Meaning of this Act; provided that any Commissioner whose Statement or Schedule shall be under

Commissioners to have no Voice,

der Consideration, or shall be concerned or interested therein, either for himself or for any other Person or Persons, in any Character before described, shall have no Voice, and shall not be present except upon an Appeal for the Purpose of being examined *vivâ voce* by the Commissioners then having his Assessment or Schedule under Consideration, but shall withdraw during the Consideration and Determination thereof.

and not to be present when any Statement or Schedule is under Consideration in which they are interested.

CLXVI. And be it further enacted, That all Assessments made upon Profits or Gains under Schedule (D.) made by the Commissioners for the Purposes of this Act, or under their Authority, by Reference as aforesaid, or of any other of the said Duties to be charged under the same Provisions and Regulations shall be entered in Books, with the Name and Names, or the Description of the Person or Persons, Corporations, Companies, or Societies of Persons, to be charged therewith, and their respective Places of Abode set opposite thereto, and which Entries shall respectively be numbered progressively, or lettered, or distinguished by Numbers or Letters, as the said respective Commissioners for the Purposes of this Act shall think proper; and that when and as soon as the said respective Commissioners shall have caused to be made any such Entry in such Book, they shall deliver to the Person or Persons charged by such Assessment, or to some Person or Persons there attending on his, her, or their Behalf, a Certificate under the Hands of Two or more of such Commissioners, specifying the Amount of the Sums to be paid within One Year upon such Assessment; and every such Certificate shall be numbered or lettered with the same Number or Letter as the Entry in the Book of the said Commissioners to which such Certificate shall relate shall be marked and numbered, or lettered, without naming or otherwise describing the Person or Persons charged thereby, which Certificate shall, on Production thereof, be a sufficient Authority to the Governor and Company of the Bank of *England*, and to the respective Receivers General and their Deputies in *England*, and the Receiver General in *Scotland*, and to the respective Collectors as hereinafter mentioned, from Time to Time to receive from any Person or Persons bearing and producing such Certificate or Certificates, the Amount of the Sums therein contained, in such Proportions thereof as by this Act are made payable by Instalments, and at the Times by this Act appointed for Payment thereof, or in Advance; and on the Payment of the Sums contained in any such Certificate, or any Proportion thereof, the said Governor and Company, and the said Receivers General, and their respective Deputies, and the said Collectors, shall give Certificates for the same, acknowledging the Receipt of the Sum paid on account of the Certificate of the said respective Commissioners by the Number and Letter marked thereon, as before directed.

Assessments of the Duties to be charged under the Provision of Schedule (D) to be entered, and Certificates of the Amount to be delivered by a Number or Letter, without the Name of the Parties assessed.

Sums mentioned in such Certificates may be paid into the Bank, to the Receivers General, and their Deputies, or to the Collectors.

CLXVII. And be it further enacted, That the Commissioners for the Purposes of this Act, and also the additional Commissioners, acting in relation to the Duties contained in Schedule (D.) shall, in their respective Books of Assessment, enter and cause to be entered the several Amounts of the Sums assessed by them, and they shall from Time to Time make out or cause to be made out, and shall transmit or cause to be transmitted, to the Commissioners for the Affairs of Taxes, Accounts of the Amount of Duty assessed by them, distinguishing the Amount charged on each Person, which Accounts shall severally be made out, with the Particulars required by this Act; and they shall also from Time to Time make out,

Commissioners to enter their Assessments in Books, and send Accounts to the Tax-Office.

of cauſe to be made out, and ſhall tranſmit or cauſe to be tranſmitted to the Commiſſioners for the Affairs of Taxes, Liſts containing the Name, Deſcription, and Place of Reſidence, of all and every Perſon or Perſons aſſeſſed by them reſpectively, as ſoon as the ſame conveniently can be done, which Liſts ſhall be made out according to an Alphabetical Arrangement of the reſpective Pariſhes or Places of Reſidence in their reſpective Diſtricts.

Commiſſioners to ſend Duplicates to the Remembrancers and Receivers General.

CLXVIII. And be it further enacted, That whenever ſuch Aſſeſſments ſhall be completed in any Diſtrict, the reſpective Commiſſioners for the Purpoſes of this Act acting therein, ſhall cauſe to be delivered a Duplicate on Parchment under their Hands and Seals, fairly written, containing the whole Sums aſſeſſed by them into the King's Remembrancer's Office of the Exchequer in England and Scotland reſpectively; and the ſaid Commiſſioners ſhall alſo deliver a like Duplicate unto the reſpective Receivers General in England and Scotland reſpectively.

Appointment of Deputy Receivers in certain Places with the Approbation of the Commiſſioners of Taxes.

Receiver General anſwerable for the Deputies, and Security to be given to his Satisfaction.

Commiſſioners may certify the Sum to be paid to the Deputy Receiver not exceeding 1½*d.* in the Pound.

CLXIX. And be it further enacted, That it ſhall be lawful for any Receiver General, at the Requeſt of any Commiſſioner acting for the Purpoſes of this Act, in relation to the ſaid laſt-mentioned Duties, in or for any City or Town in *Great Britain*, except within the City of *London*, or within Ten Miles of the ſame, and with the Approbation of the Commiſſioners for the Affairs of Taxes, to appoint a fit and proper Perſon reſident in ſuch City or Town, who ſhall give Security to the Satisfaction of the ſaid Receiver General, to be his Deputy for the Receipt of the ſaid laſt-mentioned Duties ariſing within ſuch City or Town, or within the Diſtrict where ſuch City or Town ſhall be ſituate, regard being had in ſuch Appointment to the Population and Extent of ſuch City or Town, for which Deputy the ſaid Receiver General ſhall be anſwerable; and it ſhall be lawful for the ſaid reſpective Commiſſioners to allow to the Deputy ſo appointed, ſuch Salary and Reward for his Attendance and Trouble therein as ſhall be agreed upon between ſuch Commiſſioners and the Perſon to be appointed ſuch Deputy, and as ſhall be approved of by the ſaid Commiſſioners for the Affairs of Taxes, not exceeding the Rate of One Penny Halfpenny of the Sum received by ſuch Deputy, and paid over to ſuch Receiver General, which Allowance ſuch Deputy is hereby empowered to detain out of the Payments made on Account of each Inſtalment as they ſhall be paid; and ſuch Deputy ſhall, on ſome Day in every Week, to be named in the Bond to be entered into by him, pay or remit to ſuch Receiver General the whole Amount of the Duties then in his Hands, and ſhall faithfully account for the ſame to ſuch Receiver General.

Duplicates to be delivered to Deputy Receivers and Collectors under Numbers, with Warrants for receiving the Duties.

CLXX. And be it further enacted, That it ſhall be lawful for the reſpective Commiſſioners for the Purpoſes of this Act, to iſſue out and deliver to the reſpective Collectors, except where a Deputy Receiver ſhall be appointed as herein is directed, and to ſuch Deputies where ſuch Appointments have been made, Duplicates of the Aſſeſſments made by them, containing the Sums aſſeſſed on each Perſon, together with the Number or Letter ſet oppoſite thereto, in their reſpective Books before mentioned, without naming ſuch Perſons, with their Warrants for their receiving the ſaid Duties charged by ſuch Commiſſioners reſpectively, as the ſame ſhall become payable as aforeſaid; and all ſuch Sums ſhall be paid

paid to the respective Collectors, or Deputy Receiver, where such shall have been appointed, or into the Bank of *England*, and such Part thereof as shall not be so paid to them, shall be levied and collected as hereinafter is mentioned; and in Default of the same being so levied, shall be recoverable as a Debt upon Record to the King's Majesty, His Heirs and Successors, in Manner before directed in other Cases.

Duties which cannot be levied as hereafter mentioned, to be recoverable as a Debt upon Record.

CLXXI. And be it further enacted, That if it shall happen that this Act cannot be executed previous to the Time appointed for the Payment of the first or any subsequent Instalment of the said last-mentioned Duties, it shall be lawful for the Commissioners for the Purposes of this Act, who shall have made or allowed any Assessment after the Period appointed for any such Payment, which they are hereby declared to be competent to do whenever the same shall be necessary, to settle and adjust at what Time and in what Proportions the Instalment or Instalments, of which the Time or Times for Payment shall then have elapsed, shall be paid, in such Manner as to them shall appear just and reasonable, regard being had to the Amount of such Assessment, and the Number of Periods appointed for the Payment of Instalments then to come (if any) in the Year of making the Assessment.

Commissioners to regulate the Payment of Assessments made after the Time of Payment of any of the Instalments shall have elapsed.

CLXXII. And be it further enacted, That the Duties payable on such last mentioned Assessments shall be paid either into the Bank of *England*, or to the Deputy of such Receiver General, where such shall be appointed, or to the Collector or Collectors for the Parish or Place, at the Election of the Party charged, by such Quarterly Instalments as aforesaid, before the respective Days before appointed for such Payments, according to the Regulations of this Act; and the Certificates hereby required to be given on such Payments shall be delivered to the respective Commissioners, or to One or more of them, or to their Clerk at their Office, before the Times when the same are hereby made payable, taking his or their Receipt for the same, which Receipt shall be a sufficient Discharge for the Money so paid, in Satisfaction of so much of the Assessment as shall be mentioned in such Certificate to be so paid; and if any Person shall neglect to pay the same at the Time and in the Manner hereby directed for Payment of such Duties, or having paid the same shall neglect to deliver the Certificate required to be given in such Payment as hereinbefore directed, it shall be lawful for the respective Commissioners for the Purpose of this Act, and they are hereby required to deliver a Duplicate of all Sums assessed on any Person or Persons who shall have made Default in paying, or accounting for the Payment of the same, together with their Warrant, to such Collector or Collectors as they shall appoint to levy the Sums in Arrear and unpaid, and which Duplicate shall be made out, and which Sums shall be levied, according to the Regulations of the said recited Acts respectively.

Persons charged to pay the Duties into the Bank, or to the Receiver or Collector, at their Election, and on Default the Duties may be levied as other Duties under the Commissioners for the Affairs of Taxes.

CLXXIII. And be it further enacted, That the Cashier of the Bank of England shall, on the Receipt of any of the said last mentioned Duties, enter the same in the Books to be provided for that Purpose, and all such Sums shall be entered under the Letter or Number contained in the Certificate; and every such Account kept at the Bank of England shall be entered under the Head of "The Account of the Commissioners acting for the of " as the Case may require,

Payments to be entered in Books at the Bank.

Deputy Receivers and Collectors to write off the Sums received in the Duplicates.

Accounts of Sums received to be delivered to the Commissioners, and Accounts to be also sent to the Tax-Office.

require, and shall enter in like Manner in such Books all Sums which shall be paid by Referees to the separate Accounts of the Commissioners, ordering such References respectively; and the Deputy Receivers and Collectors shall on the like Receipt cause the same to be wrote off in their respective Duplicates; and the said Cashier or Cashiers, or Deputy or Deputies to such Receivers, or Collector or Collectors, shall, whenever he or they shall be required by the respective Commissioners for the Purposes of this Act, deliver to them a true Account of all Sums paid at the Bank of England, or to such Deputies or Collectors respectively, on Account of the Duties charged by them respectively; and shall also transmit to the Office of the Commissioners for the Affairs of Taxes, whenever required by them so to do, a true Account of the Sums so paid.

Duties may be paid in Advance into the Bank or to the Deputy Receiver, subject to Discount.

CLXXIV. And be it further enacted, That it shall be lawful for any Person or Persons, at any Time or Times during the Continuance of this Act, to pay or cause to be paid in Advance to the Governor and Company of the Bank of *England*, or to their Cashier or Cashiers, or to the Deputy of any Receiver General appointed under this Act, any Sum or Sums of Money charged as last aforesaid, or by Reference by Virtue of this Act, and to require a Certificate or Certificates acknowledging such Payment; and it shall be lawful for the Cashier or Cashiers of the said Bank of England, and for such Deputy Receiver as aforesaid, on Production of the Notice or Certificate of such Assessment at the Time of Payment of the said Duty in Advance (the Sum so paid not in any Case to be less than the Sum which appears by such Certificate to be payable by Two Instalments) to make an Allowance at the Rate of Five Pounds per Centum per Annum out of the Sum or Sums so paid in Advance, calculated upon such Sum or Sums for the Period or Periods by which each respective Sum shall be paid sooner than the Period prescribed by this Act for Payment thereof; and in every such Case the said Cashier or Cashiers, or Deputy Receiver as aforesaid, shall give the Persons paying the same a Certificate of such Payment, specifying therein the Number of Instalments thereby discharged, and the Amount of the Allowance for such Prompt Payment, and referring thereby to the Notice or Certificate of Assessment then produced, and the Number or Letter therein mentioned, and all such Allowances shall be made by the said Cashier or Cashiers out of the Duties to be paid in at the Bank of *England* at the Time of passing the same; and all Certificates made out by the Cashier or Cashiers of the Governor and Company of the Bank of *England* as aforesaid, or by any Deputy to any Receiver General, appointed as herein-mentioned, being delivered at the respective Offices of such Commissioners, shall be received by them as Cash in Discharge of the Assessments, and shall be allowed to them in their Accounts.

Schedule (E) Part of this Act.

CLXXV. And be it further enacted, That the Schedule hereinafter mentioned marked (E.) and the Rules therein contained, shall be deemed and construed a Part of this Act, as if the same had been herein inserted under a special Enactment.

Schedule.

Schedule (E.)

A SCHEDULE of the Rates and Duties payable by Persons having, using, or exercising any Public Office, or Employment of Profit:

Duties upon Public Offices or Employments, and upon every Annuity or Pension payable by His Majesty, or out of the Public Revenue.

UPON every Public Office or Employment of Profit, and upon every Annuity, Pension, or Stipend, payable by His Majesty, or out of the Public Revenue of *Great Britain*, except Annuities before charged to the Duties contained in Schedule (C.) for every Twenty Shillings of the Annual Value thereof respectively, there shall be charged the Sum of One Shilling.

RULES for charging the said Duties.

To be charged for all Salaries, Fees, or Profits whatever.

Duties chargeable on the same by Acts of Parliament to be deducted if borne by the Party.

Assessments on Offices to be in Force for One Year.

Provision respecting Arrears due from Persons quitting their Offices or dying.

First.—The said Duties shall be charged on the Person or Persons respectively having, using, or exercising such Offices or Employments of Profit, or to whom such Annuities, Pensions, or Stipends shall be payable, for all Salaries, Fees, Wages, Perquisites, or Profits whatsoever accruing by reason of such Offices, Employments, or Pensions, after deducting the Amount of Duties payable or chargeable on the same by virtue of any Act or Acts of Parliament, where the same have been really and *bonâ fide* paid and borne by the Party to be charged. And each Assessment in respect of such Offices or Employment shall be in Force for One whole Year, and shall be levied for such Year without any new Assessment, notwithstanding a Change may have taken place in such Office or Employment on the Person or Persons for the Time having or exercising the same; provided the Person quitting such Office or Employment, or dying within the Year, his, or their Executors or Administrators shall be liable for the Arrears due before or at the Time of his so quitting such Office or Employment or dying, and for such further Portion of Time as shall then have elapsed, to be settled by the respective Commissioners, and his or their Successor or Successors shall be repaid such Sums as he or they shall have paid on account of such Portion of the Year as aforesaid; and each Assessment in respect of such Annuity, Pension, or Stipend shall be in Force for One whole Year, unless the same shall cease or expire within the Year by Lapse, Death, or otherwise, from which Period the Assessment thereon shall be discharged.

Assessments on Pensions to be in Force for One Year, unless the same shall cease within the Year.

Second.—The said Duties to be assessed by the respective Commissioners for all the Offices in each Department, in the Place where the said Commissioners shall execute their Offices, although certain of the Offices in the same Department may be executed elsewhere, and shall be due and payable from the respective Officers and their respective Successors for the Time being.

Duties to be assessed for all the Offices in each Department in the Place where the Commis-

Third.—The said Duties shall be paid on all Offices and Employments of Profit of the Description hereinafter mentioned within *Great Britain*; (*videlicet*) any Office belonging to either House of Parliament, or to any Court of Justice, whether of Law or Equity, in *England* or *Scotland*, *Wales*, the Duchy of *Lancaster*, the Duchy of *Cornwall*; or

Schedule (E).

sioners shall execute their Offices.

any Criminal or Justiciary or Ecclesiastical Court, or Court of Admiralty, or Commissary Court; any Public Office held under the Civil Government of His Majesty, or in any County Palatine, or the Duchy of *Cornwall*; any Commissioned Officer serving on the Staff, or belonging to His Majesty's Army in any Regiment of Artillery, Infantry, Royal Marines, Royal Garrison Battalions, or Corps of Engineers, or of any Court Martial; any Officer in the Navy or in the Militia; any Office or Employment of Profit held under any Ecclesiastical Body, whether Aggregate or Sole, or under any Corporation, or any Company or Society, whether Corporate or not Corporate; any Office or Employment of Profit under any Public Institution, or on any Public Foundation, of whatever Nature, or for whatever Purpose the same may be established; any Office or Employment of Profit in any County, Riding, or Division, Shire or Stewartry; or in any City, Borough, Town Corporate, or Place; or under any Trusts or Guardians of any Fund, Tolls, or Duties to be exercised in such County, Riding, Division, Shire, or Stewartry, City, Borough, Town Corporate, or Place; and every other Public Office, or Employment of Profit of a Public Nature.

Description of Offices to be charged.

Fees or other Emoluments may be estimated on the Profits of the preceding Year, or on an Average of Three Years.

Fourth.—The Perquisites to be assessed under this Act shall be deemed to be such Profits of Offices and Employments as arise from Fees or other Emoluments, and payable either by the Crown or the Subjects, in the Course of executing such Offices or Employments; and shall and may be estimated either on the Profits of the preceding Year, or of the fair and just Average of One Year of the Amount of the Profits thereof, in the Three Years preceding such Years, in each Case respectively, ending on the Fifth Day of *April* in each Year, or such other Day of each Year on which the Accounts of such Profits have been usually made up.

The Duty on Salaries, Fees, Pensions, *etc.* payable at any Public Office to be stopped in case of Nonpayment.

Fifth.—In all Cases where any Salaries, Fees, Wages, or other Perquisites or Profits, or any Annuities, Pensions, or Stipends, shall be payable at the Receipt of the Exchequer, or at any Public Office, or by any Officer of His Majesty's Household, or by any of His Majesty's Receivers or Paymasters, or by any Agent or Agents employed in that Behalf, then and in every such Case the Duties chargeable under this Act in respect of such Salaries, Fees, Wages, Perquisites or Profits, or in respect of such Annuities, Pensions, or Stipends, shall and may, in case of Nonpayment thereof, be detained and stopped out of the same, or out of any Money which shall be payable upon such Salaries, Fees, Wages, Perquisites, or Profits, or upon such Annuities, Pensions, or Stipends, or for the Arrears thereof, whenever the same shall happen, and be applied to the Satisfaction of the Duties on such Offices or Employments, or on such Annuities, Pensions, or Stipends respectively (not being otherwise paid) in the Manner directed by this Act.

Duties on Salaries, &c. not arising from Offices mentioned in the foregoing Rule to be

Sixth.—In all Cases where the Salaries, Fees, Wages, Allowances, or Profits of any Officer or Officers chargeable to the said Duties, shall not arise out of any of the Offices mentioned in the foregoing Rule, but shall arise from any other Office or Employment of Profit chargeable to the said Duties, and the Salaries, Fees, Wages, Perquisites, or Profits,

Profits, shall be payable at such Office or by any Officer Officers thereof, or by any Receiver or Receivers of the same respectively, or by any Agent or Agents employed in that Behalf, the Duties chargeable under this Act in respect of such Salaries, Fees, Wages, Perquisites, or Profits, shall be detained and stopped out of the same, or out of any Money which shall be paid upon such Salaries, Fees, Wages, Perquisites, or Profits, or for Arrears thereof, whenever the same shall happen, and be applied to the Satisfaction of the Duties (not otherwise paid) in the Manner directed by this Act. *Schedule* (E). stopped by the Persons receiving such Salaries, Fees, *etc.*

Seventh.—Such Portion of the said Duties on Offices or Employments of Profit, or on Annuities, Pensions, or Stipends, as are charged with any Sum or Sums of Money payable to any other Person or Persons, shall be deducted out of the Sums payable to such other Person or Persons, as a like Rate on such Sums respectively would amount unto; and all such Persons, their Agents and Receivers, shall allow such Deductions and Payments upon Receipt of the Residue of such Sums. Such Portion of the Duties as are charged with Sums payable to any other Persons to be deducted out of the Sums payable to such Persons.

Eighth.—Such Portion of the said Duties charged on any Office or Employment of Profit, executed by any Deputy or Clerk, or other Person employed under the Principal in such Office, and paid by such Principal out of the Salary, Fees, Wages, Perquisites, or Profits of such Principal, shall be deducted out of the Salary or Wages so payable, as a like Rate on such Salary or Wages would amount unto; and all such Deputies, Clerks, and other Persons so employed, shall allow to their respective Principals such Deductions and Payments, upon the Receipt of the Residue of such Salaries or Wages. Duty charged upon the Principal in an Office upon Salaries paid to his Deputy or Clerk to be deducted out of such Salaries.

Ninth.—In estimating the Duty payable for any such Office or Employment of Profit, or any Pension, Annuity, or Stipend, all official Deductions and Payments made upon the Receipt of the Salaries, Fees, Wages, Perquisites, and Profits thereof, or in passing the Accounts belonging to such Office, or upon the Receipt of such Pension, Annuity, or Stipend, shall be allowed to be deducted; provided a due Account thereof be rendered to the said Commissioners, and proved to their Satisfaction. Payments upon Receipt of Salaries, *etc.* or in passing Accounts, or upon the Receipt of Pensions, to be deducted,

CLXXVI. And, for the ordering, raising, levying, and paying of the said Sums of Money hereby made payable thereon, Be it further enacted, That all and every the principal Officer or Officers of each Public Department of Office under His Majesty, throughout *Great Britain*, whether the same shall be Civil, Judicial, or Criminal, Ecclesiastical or Commissariate, Military or Naval, shall appoint Commissioners from and amongst the Officers of each Department of Office respectively, and the Persons so appointed shall be Commissioners for executing this Act as aforesaid, and the Powers therein contained in relation to the Offices in each such Department respectively: Provided always, that where there shall not be Three such Officers as directed by this Act, in any such Department, fit and proper to execute this Act, as such Commissioners, who shall be respectively appointed within the Time limited by this Act, or where there shall be any Default in appointing such Commissioners as aforesaid, the Lords Commissioners of His Majesty's Treasury for *England*, *Wales*, and *Berwick upon Tweed*, and the Barons of the Court of Exchequer Commissioners for the Duties on Offices in the Public Departments to be appointed by the principal Officers belonging thereto. Where Three proper Officers cannot be found, or in Default of appointing Commissioners the Lords of the Trea-

ſury in *England*, and the Barons of the Exchequer in *Scotland* to appoint them.

Two or more Offices may be united under the ſame Commiſſioners.

If Commiſſioners are not appointed, the Commiſſioners in relation to the Duties on Lands, &c. ſhall execute the Act with reſpect to the Duties on Offices.

Exchequer in *Scotland*, ſhall, within the Time herein limited, appoint fit and proper Perſons, as directed by this Act, to be Commiſſioners for executing this Act in the ſeveral Departments of Offices aforeſaid for which they ſhall be appointed from and amongſt the Officers in the ſeveral Departments reſpectively, uniting for the Purpoſes of this Act, in Caſes requiring the ſame, Two or more Offices under the ſame Commiſſioners and other Officers for aſſeſſing and collecting the ſame as directed by this Act, in One Aſſeſſment; and where any Diſpute ſhall ariſe, touching the Department in which any Office is executed, the ſaid Lords Commiſſioners of the Treaſury and Barons of the Court of Exchequer reſpectively as aforeſaid, ſhall determine the ſame: Provided alſo, that where no Appointment ſhall be made of Commiſſioners before the Expiration of the Time limited by this Act, the Commiſſioners for executing this Act, in relation to the Duties on Lands and Tenements, ſhall, in their ſeveral Diſtricts, alſo execute this Act in relation to the ſaid Duties on Offices and Employments of Profits exerciſed within the ſame Diſtricts reſpectively; and the Appointment of ſuch Commiſſioners ſhall be notified to the Commiſſioners for the Affairs of Taxes in *England*, *Wales*, and *Berwick upon Tweed*, and to the Barons of the Court of Exchequer in *Scotland*, and the Want of ſuch Notification in due Time, ſhall be deemed full Proof of the Want of ſuch Appointment.

Appointment of Commiſſioners for Offices in the Houſes of Parliament, Counties Palatine, inferior Courts, Eccleſiaſtical Courts, or under Eccleſiaſtical Perſons.

CLXXVII. And be it further enacted, That the principal Clerks or other Officers of either Houſe of Parliament, the principal or other Officers in the ſeveral Counties Palatine, and the Duchy of *Cornwall*, or in any Eccleſiaſtical Court, or in any inferior Court of Juſtice, whether of Law or Equity, or Criminal or Juſticiary, or under any Eccleſiaſtical Body or Corporation, whether Aggregate or Sole, throughout Great Britain, ſhall appoint Commiſſioners from and amongſt the Officers in their reſpective Departments; and the Perſons ſo appointed, or any Three or more of them, not in any Caſe exceeding Seven, ſhall be Commiſſioners for executing this Act, and the Powers therein contained, in relation to the Offices and Employments of Profit in each ſuch Department reſpectively, which Appointment ſhall be made, and the Names of the Commiſſioners ſhall be tranſmitted to the Office for Taxes, or to the Barons of the Court of Exchequer in *Scotland* reſpectively, within the Time herein limited: Provided always, that where no ſuch Appointment ſhall be made of Commiſſioners before the Expiration of the Time limited by this Act the Commiſſioners for executing this Act, in relation to the Duties on Lands and Tenements, ſhall in their ſeveral Diſtricts, on due Notice of ſuch Default, in the Manner herein directed, alſo execute this Act in relation to the Duties on ſuch Offices or Employments of Profit exerciſed within the ſame Diſtricts reſpectively.

Appointment of Commiſſioners to be notified.

If no ſuch Appointment ſhall take place, the Commiſſioners in relation to the Duties on Lands, &c. to execute the Office.

Commiſſioners for raiſing the Duties on Offices not belonging to any Public Department.

CLXXVIII. And be it further enacted, That the Mayor, Aldermen, and Common Council, or the Bailiffs and Capital Burgeſſes, or the principal Officers or Members by whatever Name they ſhall be called, of every Corporate City, Borough, Town, or Place, and of every Cinque Port throughout *Great Britain*, or any Three or more of them, not in any Caſe exceeding Seven, ſhall be Commiſſioners for executing this Act, and the Powers therein contained, in relation to the Offices or Employments of Profit in ſuch City, Corporation, and Cinque Port; and in every Guild, Fraternity, Company, or Society, whether Corporate or not Corporate, within

within such City, Corporation, or Cinque Port, and for all Offices or Employments of Profit (not being Public Offices or Employments of Profit under His Majesty) in such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place, whether in the Appointment of the Lieutenant Custos Rotulorum, or the Justices or Magistrates or Sheriff of such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town or Place, or of any Trustees or Guardians of any Trust or Fund, in such County, Riding, Shire, Stewartry, City, Town, or Place, and for all Parochial Officers in the same respectively (except Corporate Offices in Cities, Corporate Towns, Boroughs, or Places, or Offices in Cinque Ports as aforesaid) the Commissioners for executing this Act in relation to the Duties on Lands and Tenements shall, in their several Districts, also execute this Act in relation to the said Duties on Offices in such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place, and such respective Commissioners shall and may exercise any of the Powers contained in this Act, in relation to any of the Duties herein-mentioned, for causing due Returns to be made from the respective Officers within their respective Jurisdictions, and for compelling the Assessors to make their Certificates of Assessment, and returning the same, and for the due Collection of and accounting for the said Duties, and to act therein in all respects as fully and effectually as any other Commissioners are hereby empowered to act in relation to the said other Duties; provided the Monies collected of the said Duties, under the respective Commissioners acting for such Offices in Corporate Cities, Boroughs, Towns, or Places aforesaid, or in the Cinque Ports or in the several Counties, Ridings, Divisions, Shires, Stewartries, Cities, Liberties, Franchises, Towns, and Places, shall be paid to the Receiver General of the County, Riding, Shire, or Stewartry, and not otherwise, and that the like Duplicates shall be delivered of such last-mentioned Duties, as in other Cases where the same are directed to be paid in like Manner.

Periods when Appointment of Commissioners is to be notified to the Tax-Office, in Default of such Notification the Appointment of Commissioners to devolve on the Treasury, or the Commissioners of the District to execute the Act.

CLXXIX. And be it further enacted, That the Appointment of Commissioners for excuting this Act, in relation to the Duties on Offices and Employments of Profit as aforesaid, in *England*, *Wales*, and *Berwick upon Tweed*, shall respectively be notified to the Commissioners for the Affairs of Taxes, within One Calendar Month after the passing of this Act, with respect to the first Assessment under the same, and within One Calendar Month after the Fifth Day of *April* in any future Year; and in Default thereof the Appointment of such Commissioners shall devolve on the Lords Commissioners of His Majesty's Treasury, or on the Commissioners of the District, as the Case may happen: Provided always, that such Appointment by the Commissioners of the Treasury, shall take place within One Calendar Month after the Notification of such Default as aforesaid, from the Commissioners for the Affairs of Taxes; and in case of no Appointment as last aforesaid, to be notified in like Manner, the Execution of this Act shall devolve on the Commissioners before mentioned, appointed for the District in relation to the Duties on Lands, Tenements, and Hereditaments: Provided also, that such Appointments by the Barons of the Exchequer in *Scotland*, shall take Place in every Case of such Default as aforesaid, from the Space of One Calendar Month after the respective Periods before limited; and in case no such Appointment shall be made by the said Barons within One Calendar Month after such Default, then the Execution of this Act shall devolve on the Commissioners

Commissioners for executing the Act with respect to Offices in *Scotland*.

missioners before mentioned, appointed for the District in relation to the Duties on Lands, Tenements, or Hereditaments.

Duration of the Appointments.

CLXXX. And be it further enacted, That such Appointments shall be for the Term of One Assessment under this Act, and until other Commissioners shall be appointed for the subsequent Assessment; and which Appointments may be renewed Annually, on or before the Fifth Day of *April* in each Year during the Continuance of this Act.

Persons assessed for Offices, to be deemed to have exercised the same at the Head-Office.

CLXXXI. And be it enacted, That every Person to be assessed for his Office or Employment shall be deemed to have exercised the same at the Head-Office of the Department under which such Office or Employment shall be held, and shall be rated for such Office or Employment as if exercised at such Head-Office, although the Duties of such Office or Employment shall be performed, or the Profits, or any Part thereof, arising from such Office or Employment, shall be payable elsewhere within or out of *Great Britain*; and all Assessments made on any inferior Officer or Officers, wherever they shall exercise their Office or Employment, shall be rated accordingly in the same District where such Head Office shall be established.

In what Departments Offices shall be assessed.

CLXXXII. And be it further enacted, That every Office shall be deemed to belong to, and to be assessed by or under the principal Officers of that Department, by or under whom the Appointment to such Office was made; provided, that where such Appointment shall be made by any inferior Officer in any Department, then such Office shall be assessed by the same Commissioners by whom such inferior Officer shall be chargeable for his Office: Provided also, that where any such Appointment shall be held under the Great Seal or Privy Seal either of *England* or *Scotland*, or shall be made under the Royal Sign Manual, or where any such Appointment shall be under the Hands or Seals of the Commissioners of His Majesty's Treasury, and the same shall not be exercised in the Department of the Treasury, then the Officer holding the same shall be assessed in that Department where the Salaries, Fees, Wages, Perquisites, or Profits belonging to such Offices respectively shall be payable: Provided also, that nothing herein contained shall be construed to limit the Right hereinbefore given to Commissioners of the District of assessing Offices before described within their respective Jurisdictions, although such Offices, or any of them, may not be held under their Appointment, or the Profits of such Offices may not be payable by them or their Order.

Commissioners for raising the Duties on Pensions.

CLXXXIII. And be it further enacted, That for the better Execution of this Act, so far as the same relates to the Duties hereby granted on Annuities or Pensions payable by His Majesty, contained in Schedule (E.) and for the ordering, raising, levying, and paying of the several Sums of Money hereby made payable thereon, the Principal Officers in the Receipt of His Majesty's Exchequer in *England*, and the Remembrancer, Auditor, Receivers, and Clerks of the Pipe in the Exchequer in *Scotland*, or their respective Deputies, shall be Commissioners for executing this Act, and all the Powers herein contained, in relation to the said last-mentioned Duties.

And CLXXXIV.

CLXXXIV. And be it further enacted, That the ſeveral Commiſſioners authorized to act in the Execution of this Act, in relation to the Duties on Offices or Employments of Profit, and on Annuities, Penſions, or Stipends, as ſoon after their reſpective Appointments as conveniently can be done, in their reſpective Departments, ſhall meet at ſome convenient Place, in order to qualify themſelves by their taking the Oaths preſcribed by this Act, and ſhall have Power to elect a Clerk, and an Aſſeſſor or Aſſeſſors, and a Collector or Collectors of the ſaid Duties to be aſſeſſed by them, from and amongſt the Officers in their reſpective Departments, which Aſſeſſors ſhall, within a Time to be fixed by the reſpective Commiſſioners, deliver to them their Certificates of Aſſeſſment in Writing under their Hands, to be verified upon their Oaths or ſolemn Affirmations, and not otherwiſe, of the full and juſt Annual Value of all Offices and Employments of Profit, chargeable under this Act, in the Department for which they ſhall be appointed Aſſeſſors, and of all Penſions, Annuities, and Stipends, eſtimated according to this Act (after deducting the Sum and Sums payable thereout reſpectively by virtue of any former Act or Acts, where the ſame have been really and *bonâ fide* paid and borne by the Party to be charged) with the Names and Surnames of the ſeveral Officers and Perſons entitled to Penſions, Annuities, or Stipends, and the ſeveral Sums of Money they ought to pay by virtue of this Act, at the Rate of One Shilling for every Twenty Shillings of ſuch Value, without Abatement or Deduction, and without Concealment or Favour, upon Pain of Forfeiture for every Neglect in the Premiſes, of any Sum not exceeding One Hundred Pounds nor leſs than Twenty Pounds; which ſaid Aſſeſſors are hereby ſtrictly enjoined and required, with all Care and Diligence, to charge and aſſeſs themſelves, and all other Officers, Clerks, and Perſons employed in their reſpective Departments of Office; and with reſpect to the Duty on Penſions, to charge and aſſeſs all Perſons entitled unto any ſuch Penſions, and reſpectively to make their Aſſeſſments according to the Proviſions of this Act; and every ſuch Aſſeſſor ſhall have free Acceſs to all Documents and Papers whatever in their reſpective Offices, touching the Salaries, Fees, Wages, Perquiſites, and Profits of any Officer, Clerk, or Perſon aforeſaid, belonging to their reſpective Offices and touching the Amount of the reſpective Penſions, and ſhall be at Liberty whenever the ſame may be neceſſary, to require Returns from the Parties themſelves, according to the Proviſions of this Act, that they may be enabled to make a true Aſſeſſment in purſuance thereof.

Commiſſioners for the Duties, on Offices and Penſions, after taking the Oath, to meet and appoint a Clerk, Aſſeſſors and Collectors, from the Officers in the reſpective Departments.

Aſſeſſors to bring in Certificates of Aſſeſſment.

Penalty for Neglect.

Aſſeſſor to have free Acceſs to all Documents touching Salaries, &c. belonging to Perſons in Office, and may require Returns from the Parties.

CLXXXV. And be it further enacted, That in every Caſe where any Perſon holding ſuch Offices or Employments, or being entitled unto any Penſion, Annuity, or Stipend, as aforeſaid, ſhall claim an Abatement under this Act, or to be diſcharged wholly from ſuch Aſſeſſment, the Commiſſioners ſhall nevertheleſs ſet down in ſuch Aſſeſſment the Names of ſuch Perſons, and the full and juſt Annual Value of ſuch Offices, Employments, Penſions, Annuities, or Stipends, and the Claims to ſuch Abatements ſhall be preferred and examined, and the Merits thereof ſhall be heard and determined under the Regulations of this Act, with reſpect to the Aſſeſſments on Lands and other the Premiſes contained in Schedule (A.) which Regulations ſhall ſeverally be applied to the ſaid Duties on ſuch Offices, Employments of Profit, Penſions, Annuities, and Stipends, as fully and effectually as if the ſame were expreſsly ſo applied by this Act.

The full Value of Offices or Penſion to be ſtated, although Abatements or Exemption are claimed.

Claims to Abatements to be determined under the Regulations in Schedule A.

Deputies to pay for Principals, where they are in the Receipt of the Profits of the Office. Where the Salaries or Fees are paid to one Person as a Fund to be divided amongst the several Officers, such Person shall be answerable for the Duties.

CLXXXVI. And be it enacted, That where any Office or Employment of Profit chargeable by this Act, is or shall be executed by Deputy, such Deputy shall, in all Cases where he shall receive the Profits thereof, be answerable for and shall pay such Assessment as shall be charged thereon, and deduct the same out of the Profits of such Office or Employment; and where the Salaries, Fees, Wages, Emoluments, or Profits of any Officer or Officers in any such Office shall be receivable by any One or more of the said Officers for the Use of such Officer or Officers, or as a Fund to be divided amongst such Officers in certain Proportions, the Officer or Officers receiving such Salaries, Fees, Wages, Perquisites, or Profits, shall be answerable for the Duties charged thereon, and shall pay the same, and deduct the same out of the Funds provided for such respective Offices or Employments before any Division or Apportionment thereof; and in case of Refusal or Nonpayment thereof, shall be liable to such Distress as by this Act is prescribed against any Person having the Office or Employment, and to all other Remedies and Penalties respectively herein contained.

Assessors for the Duties on Offices to be furnished with Lists of Salaries, Fees, &c. to ascertain the Value and make their Assessments.

CLXXXVII. And be it further enacted, That the proper Officers, or their respective Deputies, and the Receivers and Paymasters in every Public Department of Office, and in every other Office for which Commissioners are hereby intended to be appointed for raising the Duties hereby charged on such Offices respectively; and any Agent or Agents by whom any Salaries, Fees, Wages, Perquisites, or Profits shall be payable, shall, upon Request to them made by the respective Assessors for the said respective Duties, deliver gratis true Lists or Accounts of all such Salaries, Fees, Wages, Perquisites, and Profits, received by them and belonging to such Offices respectively, and of all Pensions payable to them respectively, for the better Guidance of the said Assessors in charging the same; and if the said Assessors shall be dissatisfied with such Accounts, it shall be lawful for them to require any Officer whose Office shall not be truly valued in such Account, to prepare and produce to them within the like Period of Time as is limited for the Returns of other Accounts by this Act;

May require Returns from the Party.

a List or Account of the Salaries, Fees, Wages, Perquisites, and Profits of the Office exercised by him, which Returns such Officer shall be obliged to make under the Penalties and Forfeitures contained in this Act for not making other Returns hereby required; and from the Documents and Papers in their respective Offices, the said respective Assessors shall make their Certificates of Assessment upon the Persons holding such Offices, or entitled unto such Pensions respectively, according to the Annual Value thereof, at the Rate in the Schedule to this Act annexed; and shall in like Manner as is before directed with respect to Assessors for any Parish or Place bring in their said Certificates to the respective Commissioners for their Allowance who shall forthwith set their Hands to the same, which Assessments shall be in Force for One Year, commencing and payable at the like Periods as the Assessments on Lands, Tenements, and Hereditaments, before-mentioned are made payable, and the said respective Commissioners for the Duties on Offices shall cause the like Duplicates to be made thereof, and delivered to Collectors with like Warrants to collect the said Duties as is before directed to be given to Collectors for any Parish or Place; and the said Collectors of the said Duties on Offices shall have the like Authority to demand and levy the said Duties as is herein given to Collectors of any Parish or Place:

To deliver Certificate of Assessment to the Commissioners, who are to allow the same, and grant the Warrants to the Collectors for levying the Duties.

Provided

Provided always, that in all Cases where any Salaries, Fees, Wages, Perquisites, or Profits of any Public Office be detained and stopped out of the same, or out of any Monies which shall be paid thereupon, and the Amount of the Monies so detained or stopped of the Duties on Offices or Employments of Profit as aforesaid, shall be wrote off in the Books of the Collectors of the said Duties in Satisfaction and Discharge thereof, or of so much thereof as shall be so detained, and the proper Officers in the respective Offices shall keep true Accounts of all Monies stopped, and (upon Request) shall give Copies of such Accounts to the proper Collectors of such Monies; and the Money so detained of the Duty on Annuities, Pensions, or Stipends, shall be accounted for and paid in the Manner hereinafter directed.

In Cases where the Duties have been stopped, the Amount to be wrote off in the Collector's Book, and the proper Officer to keep a true Account thereof.

CLXXXVIII. And be it further enacted, That the particular Department in which any Assessment shall be made of the said Duties on Offices and Employments of Profit, or on Annuities, Pensions, or Stipends, shall be answerable for the Amount of the Duties which shall be charged on the respective Officers of such Department, or on the Annuities, Pensions, or Stipends, payable by such Department, or the Officers thereof, and for the said Duties being duly detained and stopped at such Offices, or their being demanded and levied according to the Directions of this Act, as any Parish or Place is hereby made answerable for the Duties charged by virtue of this Act, in such Parish or Place; and the Arrears of such Duties as may arise from the Default or Failure of any Collector appointed to collect and levy the same, or of any Officer or Person whose Duty it shall be to detain and stop the said Duties, shall be raised and levied of the particular Collectors, Officers, and other Persons who shall have collected, detained, or stopped such Duties, and shall not have paid over the same, as by this Act is directed, under the Powers contained in the said recited Acts respectively, in the Case of a Collector therein mentioned; and that in Default of recovering the same as aforesaid, the said Arrears shall be assessed on the same Officers respectively, and on the Annuities, Pensions, and Stipends respectively, on which the said Duties shall have been charged, by duly apportioning the same amongst the several Officers and Persons assessed in the Assessment for the same Department, in the same Year in which such Re-assessment shall be made, according to the Amount of each Person's Assessment therein, as nearly as the Case will admit, and by the like Rules, Methods, and Directions, by which the original Assessment was made, and under the like Powers as are herein or in the said recited Acts respectively given in other Cases of Re-assessment.

Department of Office answerable for Deficiencies.

Arrears to be re-assessed.

CLXXXIX. And be it further enacted, That where any Person having, using, or exercising any Office or Employment of Profit which shall be charged to the Duties by this Act granted thereon; and the said Duties cannot be detained and stopped in the Hands of the proper Officer or Officers, or in the Hands of any Agent or Agents employed to pay the Monies due in respect of the said Office or Employment, or the same Monies shall have been paid over to the Person or Persons having, using, or exercising the said Office or Employment, and such Person or Persons shall refuse or neglect to pay the Sum or Sums of Money charged upon him or them, any Two or more of the Commissioners for raising the Duties on the said Offices, shall and may, by Writing under their Hands and

Duties on Offices which cannot be stopped to be certified in case of Non-payment to the Commissioners of the District where the Parties shall reside, who are to issue their War-

rant for levying the same.

and Seals, certify such Neglect or Refusal, and the Sum payable by virtue of this Act to the Commissioners for executing this Act, in relation to Lands, Tenements, and Hereditaments in the Parish or Place where such Officer or Officers shall reside; and any Two or more of such Commissioners are hereby authorized and required, upon Receipt of such Certificate, by Warrant under their Hands and Seals, to authorize and empower the respective Collectors of the said Duties, or the Collectors of the Parish or Place where such Officer or Officers reside, to levy the same by such Ways and Means as they are authorized to levy the Duties charged by them respectively in pursuance of this Act, and such Collectors are hereby authorized to execute such Warrant accordingly, and which shall be executed under the like Powers and in like Manner as is hereinafter directed, and as if such Officer or Officers was or were charged to the said Duties in such Parish or Place, and the Monies arising thereby shall be paid to the Collectors charged with the said Duties on such Office or Employment.

No Qualification to be required of Commissioners on Offices and Public Annuities.

CXC. Provided always, and be it further enacted, That no Qualification shall be required of any of the Officers or Persons herein described, to be Commissioners for the Duties on Offices or on Employments of Profit, or on Pensions, Stipends, Annuities, Interest, or Dividends, contained in the several Schedules, who shall act as such Commissioners by virtue of their several Offices, other than such Offices respectively; any Thing herein-before contained to the contrary notwithstanding.

Officers acting in raising the Duties on Offices, liable to Penalties.

CXCI. And be it further enacted, That the respective Assessors and Collectors appointed to raise and assess, or levy, collect, and pay the Sums of Money to be charged on Offices or Employments of Profit, or on Annuities, Pensions, or Stipends, payable by His Majesty, by virtue of this Act, and also the Surveyors and Inspectors acting in relation to the said Duties, shall respectively be subject to the Penalties and Forfeitures for refusing or neglecting the Performance of their Duty, or for being guilty of any Fraud or Abuse in executing the same, as are inflicted on such Officers respectively by the said recited Act for the like Offences.

Duty to be stopped or deducted when the Principal Sums are payable.

CXCII. Provided always, and be it enacted, That such of the said Duties granted by this Act, and the Contributions hereby authorized, which may be detained or stopped, and deducted out of the Sums in respect whereof they shall be charged or deducted, shall be respectively detained at such Times in each Year, as the said Sums shall be payable to the Person or Persons entitled thereto.

Exemptions from Duties upon Proofs that the aggregate annual Profits are less than 60*l.*, and Abatements allowed at the Rates in the Table

CXCIII. Provided always, and be it further enacted, That every Person charged to the Duties hereby granted in respect of any Profits or Gains hereby charged or liable to the Payment thereof, in respect of any Sum or Sums arising from the Profits hereby charged, shall, upon proving as herein-after is mentioned, that the aggregate Annual Amount of his, her, or their Profits, arising from all or any of the several Descriptions of Profits respectively charged by this Act, whether such Charge shall be made on such Claimant personally or not, is less than the Sum of Sixty Pounds, be exempted from the said Duties, and from all Deductions or Payments

Payments on Account thereof, or by reaſon of this Act; and that in all Caſes where ſuch aggregate Annual Amount ſhall be Sixty Pounds or more, and ſhall be leſs than One Hundred and Fifty Pounds, ſuch Perſon ſhall be entitled to ſuch Abatement as may be neceſſary to reduce the ſame in each Caſe reſpectively, in the Proportions ſtated in the following Table; (that is to ſay)

upon Profits amounting to 60*l.* but leſs than 150*l.* per Annum.

TABLE of the abated Rates of Duty.

	For every 20*s.* of ſuch Amount.
Where the ſaid aggregate Annual Amount ſhall be Sixty Pounds or more, and leſs than Seventy Pounds, the Sum of	0 0 3
Where the ſaid aggregate Amount ſhall be Seventy Pounds or more, and leſs than Eighty Pounds, the Sum of	0 0 4
Where ſuch aggregate Annual Amount ſhall be Eighty Pounds or more, and leſs than Ninety Pounds, the Sum of	0 0 5
Where ſuch aggregate Amount ſhall be Ninety Pounds or more, and leſs than One Hundred Pounds, the Sum of	0 0 6
Where ſuch aggregate Amount ſhall be One Hundred Pounds or more, and ſhall be leſs than One Hundred and Ten Pounds, the Sum of	0 0 7
Where ſuch aggregate Amount ſhall be One Hundred and Ten Pounds or more, and ſhall be leſs than One Hundred and Twenty Pounds, the Sum of	0 0 8
Where ſuch aggregate Amount ſhall be One Hundred and Twenty Pounds or more, and leſs than One Hundred and Thirty Pounds, the Sum of	0 0 9
Where ſuch aggregate Amount ſhall be One Hundred and Thirty Pounds or more, and leſs than One Hundred and Forty Pounds, the Sum of	0 0 10
Where ſuch aggregate Amount ſhall be One Hundred and Forty Pounds or more, and leſs than One Hundred and Fifty Pounds, the Sum of	0 0 11

Table of Rates where the aggregate annual Amount is 60*l.* and leſs than 150*l.*

And every Claim to ſuch Exemption or Abatement ſhall be claimed and proved; and the Proceedings thereupon ſhall be had before the reſpective Commiſſioners for the Purpoſes of this Act, in the Diſtrict where ſuch Claimant ſhall reſide, purſuant to and under the Powers and Proviſions by which the Duties in Schedule (D.) are herein directed to be aſcertained, charged, levied, collected, and paid, but nevertheleſs ſubject to the Directions herein-after contained.

Claim to Abatement be proved before the Commiſſioners.

CXCIV. And, in order that ſuch Exemption or Abatements as may be claimed in reſpect of any Aſſeſſment or Aſſeſſments made at the Rate of Duty as expreſſed in Schedule (B.) may be eſtimated in a juſt Proportion to the other Duties charged by the other Schedules contained in this Act; Be it further enacted, That for the Purpoſes of granting ſuch Exemptions or Abatements, the Profits and Gains ariſing from the Occupation of Lands or Tenements, if in *England*, *Wales*, or *Berwick-upon-Tweed*, ſhall be eſtimated at Three-fourths of the Annual Value thereof; and

Apportioning Abatement equally on Perſons chargeable by ſeveral Schedules.

and if in *Scotland*, at One-half of such Annual Value; and after such Estimate, such Persons shall be entitled to such Exemption as aforesaid, or to such Abatement as will reduce the same in each Case respectively in the Proportions stated in the foregoing Table.

Abatements for Children.

CXCV. And be it further enacted, That every Person having more than Two Children born in lawful Wedlock, and *bona fide* maintained at the Expence of such Person, shall for every Child above Two be entitled to the respective Abatements following, to be deducted from the Amount of such Person's Assessment under this Act, in case such Person shall be personally chargeable, or to be allowed to such Person on any Payment that may be made to him or her, from which Deductions are by this Act authorized to be made, as the Case may require; (that is to say,) where the aggregate Annual Amount of the Profits or Gains of such Person, arising from all or any of the Descriptions of Profits respectively charged by this Act, whether such Charge shall be made on such Claimant personally or not, is Sixty Pounds or upwards, and under Four Hundred Pounds a Year, there shall be allowed for each Child above Two an Abatement after the Rate of Four Pounds *per Centum* on such aggregate Annual Amount; and where such Annual aggregate Amount shall be Four Hundred Pounds and under One Thousand Pounds *per Annum*, an Abatement after the Rate of Three Pounds *per Centum* for each such Child above Two; and where such aggregate Annual Amount shall be One Thousand Pounds and under Five Thousand Pounds, an Abatement after the Rate of Two Pounds *per Centum* for each such Child above Two; and where such aggregate Annual Amount shall be Five Thousand Pounds or upwards, an Abatement after the Rate of One Pound *per Centum* for each such Child above Two: Provided that such Claimant shall, within such Time as herein-after is directed, deliver a Declaration in Writing containing the whole Number of such Children, and their respective Names and Places of Residence, and which of them are a Part of the Family or reside elsewhere as aforesaid: provided also, that the Children by any former Marriage, either of the Husband or Wife, or of the Husband or Wife deceased, shall equally entitle such Person to the Benefit of such Abatements as his or her own Children.

Where the annual aggregate Amount is 60*l.* and under 400*l.* for each Child above Two 4*l.* per Cent.; 400*l.* and under 1000*l.* for each Child above Two 3*l.* per Cent.; 1000*l.* and under 5000*l.* for each Child above Two 2*l.* per Cent.; 5000*l.* and upwards, for each Child above Two 1*l.* per Cent.

Declarations to be made by Persons claiming Abatements to the Commissioners, who may allow the same.

CXCVI. And, in order that due Provision may be made for granting the said Exemption or Abatements in the Cases herein-before allowed, Be it further enacted, That every Person claiming such Exemption or Abatement as aforesaid, in respect of the Duties assessed upon him or her, shall, at the same Time that the Returns of the Duty to be charged upon him or her shall be required to be delivered, or in case no such Returns shall be required of him or her, then within the Time limited by this Act for making Returns of the Duty by other Persons, or within such further Time as the respective Commissioners shall allow, deliver or cause to be delivered to the Commissioners or to their Clerk, at the Place to be appointed by them for that Purpose, or to the Assessor or Assessors of the Parish or Place where such Claimant shall reside, a Declaration in Writing, signed by him or her, of his or her Intention to claim such Exemption or Abatement, which Declaration shall be in such Form as may be directed under the Authority of this Act, declaring therein the particular Source or Sources from whence such Profits and Gains shall arise; to which Declaration every Surveyor or Inspector shall have Access to take

Copies

Copies of or Extracts from, under the like Powers as in other Cases; and in every Case where the Surveyor or Inspector shall not object to such Declaration within Fourteen Days, or such further Time as the Commissioners, on just Cause, shall allow to him to make such Objection, it shall be lawful for the said Commissioners to grant such Exemption, or to allow such Abatements, and make an Assessment accordingly, as the Case may require; but in case the Surveyor or Inspector shall object thereto in Writing, suggesting that he hath Reason to believe that the Sum or Sums assessed on such Person is or are less than the Sums on which the Duty ought to be charged, then and in such Case, unless the major Part of the Commissioners present at the Time of taking such Objection into Consideration shall see cause to disallow such Objections, the Merits of such Claim shall be heard upon Appeal, subject to such Rules, Regulations, and Penalties, as other Appeals under this Act are directed to be heard and determined.

Claim of Abatement of Duties in Schedules (A), (B), (C), and (D), may be heard by the Commissioners, though the Party may be entitled to Abatement of Duties in Schedule (E).

CXCVII. Provided always, and be it further enacted, That in every Case where any Person shall claim an Abatement of any of the Duties contained in Schedules (A), (B), (C), or (D), such Claim shall be preferred to, and heard and determined by the Commissioners for the said Duties, although the same Person may also be entitled to an Abatement of any of the Duties contained in the said Schedule marked (E); and it shall be sufficient for such Person, in order to claim such Abatements under all or any of the said Schedules, in such Case to prefer his or her Claim to the Commissioners for the Duties contained in Schedules (A), (B), (C), and (D), in the District where the Charge on such Person shall be imposed.

Commissioners to certify Abatements to be allowed on Duties cognizable by other Commissioners.

CXCVIII. And be it further enacted, That whenever the said respective Commissioners shall adjudge, according to the Directions before mentioned, that any Abatement of the said Duties ought to be allowed to any Person or Persons chargeable to any of the said Duties under their Cognizance, in pursuance of a Declaration by him or them delivered, and it shall appear to them that such Person or Persons has or have been charged to any of the Duties by this Act granted, which are cognizable by any other Commissioners, the Commissioners making such Adjudication shall certify the same to the other Commissioners by whom such Person or Persons shall have been charged, and such Certificate, signed by Two or more of the Commissioners making such Adjudications, shall, on Delivery thereof to the said other Commissioners, or at their Office, be sufficient Proof for the Allowance of a like Abatement in the Assessment made by the said last-mentioned Commissioners; and if any Person or Persons shall be guilty of any Fraud or Contrivance in making such Claim or in obtaining such Certificate, he, she, or they so offending shall forfeit the Sum of Fifty Pounds.

Persons guilty of any Fraud in making such Claim or obtaining such Certificate to forfeit 50*l.*

Persons claiming Abatements to deliver in a Declaration specifying the Amount of Payments.

CXCIX. And be it further enacted, That every Person claiming such Exemption or Abatement in respect of any Deductions to which such Person may be liable as aforesaid, out of any Payment from which Deductions are herein authorized to be made as aforesaid, shall within the like Period, and in like Manner as aforesaid, deliver or cause to be delivered to the Commissioners in the District where such Person shall reside, a Declaration of his or her Intention to make such Claim, and every such last-mentioned Declaration shall specify the Annual Amount of every such

such Payment, and the Name or Names of the Person or Persons by whom the same is payable, which last-mentioned Claim shall be proceeded upon in like Manner as is before directed; provided that no such last-mentioned Claim shall be allowed unless the Claimant shall produce to the said Commissioners, being duly summoned by them for that Purpose, the Deed, Instrument, or Security under which such Payment as aforesaid shall be to be made, or shall otherwise prove to the Satisfaction of the said Commissioners, that the same is due and payable by virtue of a Charge, Reservation, or Contract as hereinafter mentioned; and in case any such last-mentioned Claim shall be allowed as aforesaid, the Commissioners for the Purposes of this Act, acting for such District, shall grant to such Claimant a Certificate to be made out in such Form as may be directed under the Authority of this Act, stating therein the Allowance of such Exemption or Abatement, and the Amount of the Sum by which the Duty of One Shilling for every Twenty Shillings thereof is diminished by such Allowance; and in every Case where such Claimant shall derive his or her Income for which such Exemption or Abatement is allowed from different Sources, or from different Persons, a separate Certificate in the Form before prescribed shall be delivered for each of such separate Amounts, in a due Proportion to the Amount of the same respectively; in order that each such Certificate may be separately applied as herein directed in the Discharge of the Duty, to be deducted therefrom, or so much theof as shall be contained in such Certificate; and if any Person or Persons shall be guilty of any Fraud or Contrivance in making such Claim, or in obtaining such last-mentioned Certificate, he, she, or they so offending shall forfeit the Sum of Fifty Pounds.

Commissioners to grant Certificate of Exemption or Abatement.

Persons guilty of Fraud in making Claims or obtaining Certificate to forfeit 50*l.*

CC. And be it further enacted, That every such Certificate which shall be delivered to the Person by whom such Payment, out of which such Deductions are allowed as aforesaid is to be made at the Time of Payment, shall be an Authority to the Person delivering such Certificate to claim and demand the Amount of such Allowance, together with the Residue of such Payment as before directed, without any other or further Deduction thereout than such Sums, if any, as shall remain chargeable on such Claimant above the Amount of such Allowance, and such Certificate shall be transferable on every such Payment as aforesaid to the Person or Persons by whom any Payments arising out of the Profits or Gains charged in the same Assessment shall be made, and so in Succession, until the same shall be delivered to the Person or Persons so assessed; provided, that when such Certificate shall in such Course have been delivered to the Person or Persons so assessed, it shall be lawful for such Persons respectively to produce the said Certificate to the Commissioners acting for the District or Department in which any such Assessment has been made, and the said Commissioners, upon the Delivery of the same to them, are hereby authorized and required to reduce the said Assessment, by the Amount of the Sum discharged by such Certificate; provided that in case such Certificate shall not be delivered to the Party assessed as aforesaid, until he or she shall have fully satisfied or paid the Duty charged in such Assessment, the said Commissioners acting for the District or Department in which such Assessment shall be made, shall and they are hereby empowered, after amending the Certificates of Assessment, to order and direct the Repayment of such Sum by the Collector or other Person to whom such Duties have been paid, out of any Money of the

The Production of Certificate shall be the Authority to claim the Allowance.

When Certificate shall be delivered by the Person assessed, the Commissioners of the District are to reduce the Assessment accordingly.

Or if the Assessment has been discharged, the Commissioners may afterwards amend the Assessment, and order the Collector to repay the Amount.

said

ſaid Duties in his or their Hands; which Order, under the Hands of Two or more of the ſaid Commiſſioners, ſhall be an Authority for ſuch Repayments, and the ſame ſhall be allowed to the Collectors or other Perſon aforeſaid in their Accounts.

Referees may ſettle Abatements, and certify them to the Commiſſioners.

CCI. And be it further enacted, That where any Perſon, who ſhall have obtained an Order of Reference as hereinbefore is directed, ſhall claim any ſuch Exemption or Abatement, it ſhall be lawful for ſuch Referees to ſettle and aſcertain what Allowance ſuch Perſon is entitled unto, and to certify the ſame to the Commiſſioners who ſhall have ordered ſuch Reference, who, on ſuch Certificate, ſhall allow the ſame accordingly, and proceed therein as if ſuch Allowance had been granted by them in the firſt Inſtance.

Joint Tenants, &c. may ſeverally claim Abatements.

CCII. And be it further enacted, That Coparceners, Joint Tenants, or Tenants in common of any Property whatever, and any Tenants of Meſſuages, Lands, Tenements, Hereditaments, or Heritages, being in the Occupation thereof in Partnerſhip, and any Partners carrying on Trade, or exerciſing any Profeſſion together, may ſeverally claim ſuch Exemptions or Abatements, according to their reſpective Shares and Intereſts; and ſuch Claims may be proceeded upon as in the Caſes of ſeveral Intereſts.

Claims may be made by Attornies on Account of others.

CCIII. And be it further enacted, That any ſuch Claim or Appeal may be made by any Attorney, Agent, or Factor, on Account of others, in any Caſe where ſatisfactory Proof ſhall be made before the Commiſſioners, that the Party claiming ſuch Exemption or Abatement is unable to attend in Perſon; or ſuch Claim may be made by the ſeveral Perſons acting in any of the Characters hereinbefore deſcribed, in ſuch Manner as they may act for others, for the Purpoſe of being aſſeſſed on their Account in the firſt Inſtance, as hereinbefore directed.

Claims to Abatements to be verified on Oath if required.

CCIV. And be it further enacted, That in every Caſe of a Claim of Abatement as aforeſaid, if the Commiſſioners ſhall think proper to require a Verification of the Declaration to be ſo delivered as aforeſaid, or of the Statement delivered by the Party or therein contained, or any Part thereof, they ſhall give Notice thereof to the Perſon or Perſons claiming ſuch Abatement, to appear before them to verify ſuch Declaration or Statement; and every Perſon to whom ſuch Notice ſhall be given, ſhall, and he and ſhe is hereby required to appear before the ſaid Commiſſioners, and on Oath or ſolemn Affirmation, to be adminiſtered by One or more of the ſaid Commiſſioners, to verify the Contents of his or her Declaration or Statement; and which Oath or Affirmation ſhall be, That the Contents of ſuch Declaration are true to the beſt of his or her Judgment or Belief; and which Oath or Affirmation ſhall be ſigned and ſubſcribed with the proper Name of the Party taking the ſame; provided ſuch Perſon ſhall be at Liberty to amend ſuch Declaration or Statement, or any Part thereof, before he or ſhe ſhall be required to take ſuch Oath or Affirmation as aforeſaid.

Aſſeſſors may return Perſons entitled to Exemption, where

CCV. Provided alſo, and be it further enacted, That whenever the Condition of any Perſon reſiding in any Pariſh or Place, and having any Property in his or her Occupation, or in the Occupation of his or her Tenant or Tenants, or occupying him or herſelf any Lands in ſuch Pariſh

or

it can be certified that the Whole of their Property is less than 60*l.* *per Annum.*

or Place as a Tenant, shall be sufficiently known to the Assessor or Assessors, and to the Minister and Householder of such Parish or Place, to enable him and them respectively to return or certify as hereinafter mentioned to the Commissioners acting in the Execution of this Act, that such Person hath no other Property than the Property in such Parish or Place assessed on such Person, or on his or her Tenant or Tenants, as being in the Whole less than Sixty Pounds per Annum, it shall be lawful for such Assessor or Assessors, on the Certificate of Assessment, to make a Return of the Name of such Person in Case the Duties to be paid by him or her shall be chargeable on any other Person or Persons as a Tenant or Tenants, and to set opposite thereto, or to set opposite to the Name and Sum in the Assessment if the Person be charged to the said Duties, that such Person hath no other Property in such Parish or Place than the Property so distinguished, to the best of the Knowledge and Belief of such Assessor or Assessors, and shall return the same, together with the Assessment, and a Certificate as hereinafter is mentioned, 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 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 and from such Certificate, as hereinafter is mentioned, be satisfied that such Person is entitled to such Exemption, and hath no other Profits chargeable under this Act, it shall be lawful for them, after such Proof thereof, to amend the Assessment which shall have been made on such Person in respect of any Property in his or her Occupation, or the Assessment which shall have been made on his or her Tenant in respect of the Property so occupied, as contained in Schedule (A); and every such Person shall be exempted accordingly.

Commissioners to examine Assessors touching the Property of Persons returned by them under 60*l.* *per Annum*, and if satisfied that the Party is entitled to Exemption, to amend the Assessment.

Certificates from the Parish to be given before such Exemption shall be allowed.

CCVI. Provided always, and be it further enacted, That before any such Exemption shall be allowed, the Assessors shall produce to the said Commissioners a Certificate, under the Hands of Five or more substantial Householders of such Parish or Place, in Vestry or Kirk Session assembled, of whom the Resident Minister in such Parish or Place shall be one, but in case there shall be no Resident Minister in such Parish or Place, then the Churchwardens and Overseers of the Poor of such Parish or Place, or Two of them at the least, or Two or more of the Elders of such Parish or Place, shall concur with such Householders in such Certificate, certifying thereby that they have carefully examined the Assessment of the Duties granted by this Act, and the Allegations therein made by the Assessors, touching such Persons as shall be therein stated to be entitled to such Exemption; provided, that if in any Parish or Place, there shall not be Five substantial Householders, then such Certificate may be made by the substantial Householders there residing; or if there shall be no Churchwardens or Overseers of the Poor for any Parish or Place in *England*, *Wales*, or *Berwick upon Tweed*, then such Certificate may be granted by the Resident Minister, or by any Two Churchwardens or Overseers of the Poor of any adjoining Parish or Place, who can certify the Truth of such Allegations in Manner aforesaid, concurring therein with the substantial Householders residing in the Parish or Place where such Assessment shall be made.

CCVII. And

CCVII. And be it further enacted, That whenever it shall be necessary that any Exemption or Deduction herein allowed other than the Exemptions and Abatements in respect of the Amount of Income should be extended to enable the Party to obtain the Benefit thereof, on any Payments that may be made out of the Property, Profits, or Gains, hereby charged, of any other Person or Persons, it shall be lawful for the respective Commissioners before whom such Exemption or Deduction shall be proved, and they are hereby required on Allowance thereof, to grant a Certificate thereof, or separate Certificates, as the Case may require, under the Hands of any Two or more of them, stating therein respectively the Amount of any such Payment to which such Claimant shall be entitled, and the Amount of Duty discharged by each such Certificate, in the Form and to the Effect, *mutatis mutandis*, of the Certificates, directed to be delivered in other Cases of Exemption; and all Persons to whom such Certificates shall be delivered, are hereby empowered and required to make their Payments, without claiming the Deduction before authorized to be made thereout, to the Extent of the Sum discharged by each such Certificate, which Certificate shall be received by all Persons making such Payment successively, and shall, in the Hands of any Person making such Payment, be of the like Effect, either by transferring the same to others in the course prescribed, or by Delivery thereof to the respective Commissioners, for the Purpose of vacating an Assessment, or any Part thereof, to the Extent of the Sum discharged as aforesaid, in the Manner directed in such other Cases of Exemption.

Manner of making Exemptions or Deductions available where the Claim is on Payments made by others.

CCVIII. And be it further enacted, That upon all Annuities, Yearly Interest of Money, or other Annual Payments, whether such Payments shall be payable within or out of Great Britain either as a Charge on any Property of the Person or Persons paying the same, or as a Reservation thereout, or as a Personal Debt or Obligation by virtue of any Contract, or whether the same shall be received and payable Half-Yearly, or at any shorter or more distant Periods, there shall be charged for every Twenty Shillings of the Annual Amount thereof the Sum of One Shilling, without Deduction, according to and under and subject to the Provisions by which the Duty in Schedule (D.) may be charged; provided, that in every Case where the same shall be payable by any Person or Persons out of any Profits or Gains charged by virtue of this Act, no Assessment shall be made upon such Annuity, Interest, or other Annual Payment, but the whole Duty due in respect of such Profits or Gains, shall be charged without regard to such Annual Payment and the Person so liable to make such Annual Payment, shall be authorized to deduct out of such Annual Payment, at the Rate of One Shilling for every Twenty Shillings of the Amount thereof, except where the Party to whom the Payment is to be made shall produce a Certificate of Exemption or Abatement, as hereinbefore is mentioned; and the Person or Persons to whom such Payments are to be made, shall allow such Deduction upon the Receipt of the Residue of such Money, and the Person charged to the said Duties shall be acquitted and discharged of so much Money as such Deduction shall amount unto, as if the Amount thereof had actually been paid unto the Person or Persons to whom such Payment shall have been due and payable; and where any Person having allowed such Deductions on Account of any such Annual Payment as aforesaid, or being liable to allow the same, shall himself be liable to

Charging with Duty all annual Interest not otherwise charged and providing for the Payment thereof by a Mode of Deduction.

make any such Payment, whether charged upon such first-mentioned Annual Payment, or reserved thereout, or payable as a Debt or Obligation by virtue of any Contract as aforesaid, then and in every such Case, and so on upon each successive Payment to be made thereout, there shall be deducted the like Proportion thereof as aforesaid, at the Rate before-mentioned, which Deduction and Deductions shall be allowed in Discharge of so much Money as such Deductions shall respectively amount unto in the same Manner as is provided in respect of the first Deduction; but in every Case where any Annual Payment as aforesaid shall, by reason of the same being charged on any Property or Security in *Ireland*, or in the *British* Plantations, or in any other of His Majesty's Dominions, or on any Foreign Property or Foreign Security, or otherwise, be received or receivable without any such Deduction as aforesaid, there shall be charged upon such Interest, Annuity, or other Annual Payment as aforesaid, the Duty before-mentioned, according to and under and subject to the Provisions, by which the Duty in Schedule (D.) may be charged.

Deductions out of Interest of Money and other Payment in certain Cases.

CCIX. And be it further enacted, That whenever it shall be proved to the Satisfaction of the said respective Commissioners, acting for the Purposes of this Act in the District where any Person making the Application shall reside, that any Interest of Money, Annuity, or other Annual Payment, shall be annually paid out of the Profits and Gains *bonâ fide* accounted for and charged by virtue of this Act, at the Rate and according to the Rules specified in Schedule (D.) without any Deduction on account thereof, it shall be lawful for such Commissioners to grant a Certificate thereof under their Hands or the Hands of any Two or more of them, in such Form as shall be directed under the Authority of this Act; which Certificate shall entitle the Person so assessed, upon Payment of such Interest, Annuity, Allowance, or Stipend, to abate and deduct so much thereof as a like Rate on such Interest, Annuity, Allowance, or Stipend, would amount unto; and all Persons to whom such Interest, Annuity, Allowance, or Stipend, shall be paid, shall allow such Deductions and Payments upon Receipt of the Residue of such Interest, Annuity, Allowance, or Stipend; and the Person or Persons paying the same, shall be acquitted and discharged of so much Money as a like Rate thereon would amount unto, as if the same had actually been paid unto the Person or Persons to whom such Interest, Annuity, Allowance, or Stipend, shall have been due and payable; provided no such Certificate shall be required where such Payments are to be made out of the Profits or Gains arising from Lands, Tenements, Hereditaments, or Heritages, as before-mentioned, or of any Office or Employment of Profit, or out of any Annuity, Pension, Stipend, or any Dividend or Share in such Public Annuities as are herein mentioned; but such Deductions may be made without having obtained such Certificate.

Assessments to be for One Year payable by four Instalments;

CCX. And be it further enacted, That every Assessment to be made under this Act, within the Year appointed for making the same, shall be deemed to be for the current Year, and shall be in force for such Year; and every Assessment made after the Expiration of any Year in which the same ought to have been made, through the Default of any Person, shall be deemed to be for the Whole of the Year current when the Assessment

Assessment ought to have been made; and such Year shall commence from the Fifth Day of *April* One thousand eight hundred and three, for the First Assessment, and for every subsequent Assessment during the Continuance of this Act, from the Fifth Day of *April* in such Year; and the said Duties which shall be charged in *England*, *Wales*, and *Berwick upon Tweed*, except where the same shall be detained and stopped at the respective Offices, shall be payable by Four Quarterly Instalments, at the Times following (*videlicet*), on or before the Twentieth Day of *June* for the First Quarterly Instalment; on or before the Twentieth Day of *September* for the Second Quarterly Instalment; on or before the Twentieth Day of *December*, for the Third Quarterly Instalment; and on or before the Twentieth Day of *March* for the last Quarterly Instalment in each Year; and in *Scotland*, the said Duties shall be payable by Two Half yearly Instalments (*videlicet*), on or before the Twentieth Day of *September* for the First Half-yearly Instalment; and on or before the Twentieth Day of *March* for the last Half-yearly Instalment, the Payment thereof for the First Year's Assessment, to be regulated as to the Proportion of the Sums and Times of Payment by the respective Commissioners, pursuant to the Directions herein-before contained: Provided always, that in respect of the Duties contained in Schedule (C.) the Duties thereon shall be payable Half-yearly, and at such Times as the Dividends in respect whereof they shall be charged are payable.

except the Duties contained in Schedule (C) which are to be paid half yearly at the Time the Dividends are payable.

CCXI. And be it further enacted, That if any Difference shall arise between Tenant and Landlord, or any other Person or Persons to whom any Interest, Rent, Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, or other Rent, or Annual Payment shall be payable, touching the Sums to be deducted thereout on account of the Duties hereby charged, having been paid, the said respective Commissioners, or any Two or more in their several Districts, shall have Authority, and they are hereby required to settle the Proportions between such Payments and Deductions as shall be according to the Directions of this Act; and the Judgment and Determination of such Commissioners shall be final.

Commissioners to settle Differences between Landlord and Tenant, or Persons to whom any Interest, Rent-Charge, or other Annual Payment shall be made.

CCXII. Provided always, and be it further enacted, That no Contract, Covenant, or Agreement, between Landlord and Tenant, or any other Persons touching the Payment of Taxes and Assessments, to be charged on their respective Premises, shall be deemed or construed to extend to the Duties by this Act charged thereon, nor to be binding contrary to the Intent and Meaning of this Act, but that all such Duties shall be charged upon and paid by the respective Occupiers, subject to such Deductions and Repayments as are by this Act authorized and allowed; and all such Deductions and Re-payments shall be made and allowed accordingly notwithstanding such Contracts, Covenants, or Agreements.

Contracts between Landlord and Tenants or other Persons not to be binding contrary to this Act.

CCXIII. And be it further enacted, That in the Computation of Duty to be made under this Act in any of the Cases before-mentioned, either by the Party making the same, or by the Referees appointed under this Act, or by the respective Commissioners, it shall not be lawful to make any other Deductions therefrom than such as are expressly enumerated in this Act; nor to make any Deduction which by any of the Rules contained in the said Schedules, or in this Act, are directed not to be allowed or made;

What Deductions shall not be allowed on making the Estimates.

made; nor to make any Deduction on Account of any annual Intereſt, Annuity, or other annual Payments, to be paid to any Perſon or Perſons out of any Profits or Gains chargeable by this Act, except the Intereſt of Debts due to Foreigners not reſident in *Great Britain*, in regard that a proportionate Part of the Duty ſo to be charged is allowed to be deducted on making ſuch Payments; nor to make any Deduction from the Profit or Gains ariſing from any Property herein deſcribed; nor from any Office or Employment of Profit on account of Loſs or Diminution of Capital employed in any Trade, Manufacture, Adventure, or Concern; nor for any Sums employed, or intended to be employed as Capital, or in Improvement of Premiſes occupied for the Purpoſe of ſuch Trade or Manufacture.

Parents and Guardians liable for Infants, and Executors for Perſons dying.

CCXIV. And be it further enacted, That where any Perſon or Perſons chargeable with the Duties hereby made payable as aforeſaid, ſhall be under the Age of Twenty-one Years, or where any Perſons ſo chargeable ſhall die, in every ſuch Caſe the Parents, Guardians, or Tutors of ſuch Infants reſpectively, upon Default of Payment by ſuch Infants, and the Executors and Adminiſtrators of the Perſons ſo dying, ſhall be and are hereby made liable to and charged with the Payments which the ſaid Infants ought to have made, or the Perſons ſo dying were chargeable with; and if ſuch Parents, Guardians, or Tutors, or ſuch Executors or Adminiſtrators, ſhall neglect or refuſe to pay as aforeſaid, it ſhall be lawful to proceed againſt them in like Manner as againſt any other Perſon or Perſons making Default of Payment of the ſaid Duties; and all Parents, Guardians, or Tutors, making Payment as aforeſaid, ſhall be allowed all and every Sum and Sums paid for ſuch Infants, in his, her, or their Accounts; and all Executors and Adminiſtrators ſhall be allowed to deduct all ſuch Payments out of the Aſſets of the Perſons ſo dying.

Perſons giving falſe Evidence or ſwearing falſely liable to the Penalties of Perjury.

CCXV. And be it further enacted, That if any Perſon upon any ſuch Examination on Oath or Affirmation, or in any ſuch Affidavit, Depoſition, or Affirmation, ſhall wilfully and corruptly give falſe Evidence, or ſhall wilfully and corruptly ſwear or affirm any Matter or Thing which ſhall be falſe or untrue, every ſuch Perſon ſo offending, and being thereof duly convicted, ſhall be, and is hereby declared to be ſubject and liable to ſuch Pains and Penalties as by any Law now in being Perſons convicted of wilful and corrupt Perjury are ſubject and liable to.

Indictments may be tried in the County where the Affidavit was exhibited.

CCXVI. And be it further enacted, That any Indictment or Information for Perjury committed in any ſuch Affidavit, Depoſition, or Affirmation as aforeſaid, whether the ſame ſhall be taken or made within *Great Britain* or without, ſhall and may be laid, tried, and determined, in the County where ſuch Affidavit, Depoſition, or Affirmation, ſhall be exhibited to the Commiſſioners in purſuance of this Act.

Puniſhment of Perſons guilty of forging or altering Certificates or Receipts given under this Act.

CCXVII. And be it further enacted, That if any Perſon or Perſons ſhall forge, counterfeit, or alter, or cauſe or procure to be forged, counterfeited, or altered, or knowingly or wilfully act or aſſiſt in forging, counterfeiting, or altering any Certificate or Certificates of the ſaid Commiſſioners acting in the Execution of this Act, authorizing or purporting to authorize any Allowance, Abatement, or Exemption under this

this Act, or the Receipt of any Sum or Sums contained in any Certificate or Certificates of the ſaid Commiſſioners, after the ſame ſhall have been delivered by the ſaid Commiſſioners, or any Cheque delivered by the ſaid Commiſſioners, or the Name or Names therein of any Referee or Referees appointed under this Act, or any Indorſement on any Cheque delivered by the ſaid Commiſſioners, or the Sum or Sums indorſed thereon by the Referees, or any Certificate or Receipt which the Caſhier or Caſhiers of the Bank of England, or any Receiver-General, or his Deputy, are, or is, by this Act authorized to give on the Receipt of any Money payable under this Act; or ſhall utter any ſuch forged, counterfeited, or altered Certificate or Cheque, or any ſuch Certificate or Cheque, with ſuch forged, counterfeited, or altered Indorſement, or Sum therein or thereon, or any ſuch Receipt, with Intent to defraud His Majeſty, His Heirs, or Succeſſors, or any Body or Bodies Politic or Corporate, or any Perſon whomſoever, then and in every ſuch Caſe all and every Perſon or Perſons ſo offending, and being thereof lawfully convicted, ſhall be adjudged guilty of Felony, and ſhall be tranſported for the Term of Fourteen Years.

Voluntary Contributions may be received at the Bank.

CCXVIII. And whereas His Majeſty's Subjects reſiding out of *Great Britain* and others, may be deſirous of voluntarily contributing towards the Purpoſes of this Act; Be it further enacted, That it ſhall be lawful for any Perſon or Perſons, Body Corporate or Politic, and at any Time or Times during the Continuance of this Act, to pay or cauſe to be paid to the ſaid Governor or Company, or to their Caſhier or Caſhiers, or other Perſon or Perſons to be authoriſed by them, any Sum or Sums of Money, as and for a Voluntary Contribution for the Purpoſe of carrying on the War, and in ſuch Caſe to require a Certificate or Certificates for the ſame, acknowledging the Payment of ſuch Voluntary Contribution, which Sums to be paid as aforeſaid, for which ſuch Certificates ſhall be required, ſhall be deemed and taken to be Voluntary Contributions of ſuch Perſons, Body Politic or Corporate, reſpectively, towards effecting the Purpoſes of this Act, and ſhall be applied as the other Monies paid into the Bank of *England* by virtue of this Act may be applied.

Bank to open an Account with the Treaſury.

CCXIX. And be it further enacted, That the Governors and Directors of the Bank of *England* ſhall open an Account in their Books with the Commiſſioners of His Majeſty's Treaſury for the Time being, for each Year during the Continuance of this Act, under the Title of "The Commiſſioners of the Treaſury, on Account of Contributions granted and allowed by Parliament for the Year

" and ſhall carry to the Credit of ſuch Account all the Monies authorized by this Act to be paid to the Governor and Company of the ſaid Bank of *England*, or to their Caſhier or Caſhiers, or other Perſon or Perſons to be authorized by them, within each ſuch Year during the Continuance of this Act.

Voluntary Contributions may be paid at the Time of paying the Duties into the Bank.

CCXX. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons at any Time or Times during the Continuance of this Act charged to or liable to the Payment of any of the Duties by this Act granted, to pay or cauſe to be paid to the ſaid Governor and Company, or to their Caſhier or Caſhiers, or other Perſon or Perſons to be authorized by them, any Sum or Sums of Money on account of ſuch Duties,

and to require a Certificate of such Payments; and all Sums so paid, not exceeding the Amount of such Duties, shall be deemed and taken to be on Account of such Duties, and in Advance of the same, and the Excess of the Sums paid above the Amount of the said Duties, shall be deemed and taken to be Voluntary Contributions towards the Purposes of this Act; and the Certificates to be given upon the said Payments shall, upon Delivery thereof to the respective Commissioners, or at their Office, be an Acquittance and Discharge for so much and such Parts of the said Duties as the Person delivering the same shall indorse thereon.

One Certificate or separate Certificates shall be given at the Bank as required.

CCXXI. And be it further enacted, That upon the Payment of any such Sum of Money as aforesaid into the said Bank of *England*, the Cashier or Cashiers, or other Person receiving the same, shall give such Certificates as aforesaid, signed by them respectively for the whole of the Sums so paid, or separate Certificates in like Form for such Portions thereof, as shall be required, which Certificates shall severally be cut off indentwise from the Counter Cheques thereof, which Counter Cheques are to remain with the said Governor and Company; and every such Certificate shall be denominated in the Body thereof, to be on Account of Payments made into the said Bank in Discharge of the Duties assessed by virtue of this Act, the Excess of the said Duties being to be considered as a Voluntary Contribution.

On Delivery of Certificates to the Commissioners the Clerk to give a Receipt which shall be a Discharge for the Duties.

CCXXII. And be it further enacted, That upon the Delivery of any such Certificate as last aforesaid to the said Commissioners, or at their Office, in Discharge of the Whole of the said Duties assessed or charged upon the Person or Persons delivering or causing to be delivered such Certificate, or any Part thereof, the said Commissioners or their Clerk shall, if required, indorse in Writing on the Back of the Certificate to be given by them or him in such Case, the Amount of the Number of Instalments of the said Duties to be discharged by such Payments, which Receipts of the said Commissioners, or their Clerks as aforesaid, shall be received without further Proof, as Evidence of such Payments in all Courts and Places, and before all Persons whatever.

Monies paid to Deputy-Receivers or Collectors to be paid to Receivers General.

CCXXIII. And be it further enacted, That the Monies which shall by virtue of this Act be received by any Deputy or Deputies to any Receiver General, or by any Collector or Collectors to be appointed as aforesaid, shall be paid under the Regulations of the said recited Acts of the present Session of Parliament respectively, to the Receiver General appointed or to be appointed by His Majesty, His Heirs or Successors, and at such Times and in such Manner as is directed by the said recited Acts respectively.

Monies stopped at the Receipt of Exchequer and paid at the Bank, to be paid over to the proper Officer in the Exchequer.

CCXXIV. And be it further enacted, That all Monies stopped at the Receipt of the Exchequer in pursuance of this Act, shall be paid over to the proper Officer in the said Receipt, to be applied to such Services as the other Monies paid into the said Receipt may be applied; and the Cashier or Cashiers of the said Bank of *England* shall, from Time to Time, pay into the Receipt of His Majesty's Exchequer all such Monies as shall be paid into the said Bank in pursuance of this Act, within One Week after such Payment shall be made.

CCXXV. And

CCXXV. And be it further enacted, That every Collector shall have Three Pence in the Pound for what Money of the several Duties aforesaid he shall pay to the Receiver General, his Deputy or Deputies; and that for the careful writing and transcribing the said Assessments, Warrants, Estreats, and Duplicates, in due Time, and for the due, speedy, and effectually executing all Matters and things directed to be performed under the said Commissioners, the Clerk of the respective Commissioners who shall perform the same within the respective Times limited by this Act, shall, by Warrant under the Hands of Two or more of the Commissioners, have and receive from the respective Receivers General, their Deputy or Deputies, Three Halfpence in the Pound of all such Monies of the said several Duties as he shall have received by virtue of such Warrants or Certificates, who is hereby appointed and allowed to pay the same accordingly; provided this Act be carried into Execution in due Time, and in an effectual Manner, for the District in which he shall be appointed the Clerk, and all Warrants or Estreats to be made, and the Duplicates to be delivered to the Receiver General, and into the Office of King's Remembrancer as aforesaid, within the Times limited by this Act, and not otherwise; and no Person, except the Assistant or Assistants to such Clerk (if any) shall, under any Pretence whatever, be entitled to any Part of the Reward hereby given to such Clerk, which Compensations shall be apportioned and settled by the respective Commissioners; nor shall such Clerk, under any Pretence whatever, demand, take, or receive any Fee, Gratuity, or Perquisite, for any Matter or Thing to be done by him by virtue and under the Authority of this Act, from any Person or Persons other than the Receiver General, his Deputy or Deputies, in Manner aforesaid: Provided always, that no such Compensation shall be made to any Collector in respect of any Sum or Sums detained or stopped at the Bank of *England*, or at the Receipt of Exchequer, or in respect of any Sums paid by the respective Parties into the said Bank, nor to any Receiver, other than such Sum or Sums as shall be directed to be paid to the Receivers or Officers concerned therein, by the Warrant of Three or more of the Commissioners of the Treasury, or the High Treasurer for the Time being, for their Pains and Care in executing this Act.

Allowances to Officers for Collection.

Collectors to have 3*d.* in the Pound.

Clerks 1½*d.* in the Pound.

No Person to have any Part of such Poundage, except the Clerk or his Assistant.

Clerks not to have any Fee or Perquisite.

No Poundage to be allowed on Sums stopped at the Bank or Exchequer, or on Sums paid into the Bank.

Receivers to have no Allowances except by the Warrant of the Lords of the Treasury.

CCXXVI. And be it further enacted, That the Payment of any of the Duties made payable by this Act, by any Person or Persons in any Parish or Place, shall not entitle the Person or Persons so paying such Duties to a Settlement in such Parish or Place.

Payment of Duties not to confer a Settlement.

CCXXVII. And be it further enacted, That all pecuniary Penalties and Forfeitures imposed by this Act shall and may be sued for, recovered, and applied, in such Manner and Form as is directed by the said recited Acts respectively, in regard to the pecuniary Penalties and Forfeitures thereby imposed.

Recovery of Penalties.

CCXXVIII. And be it further enacted, That all Monies arising by the said respective Duties and Contributions (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 Westminister, distinctly and apart from all other Branches of the Public Revenues: and that there shall be provided and kept in the Office of the Auditor of the said Receipt

Monies arising from Duties to be paid into Exchequer.

Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said Duties and Contributions, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid and payable to His Majesty, His Heirs and Successors, upon any account whatever; and the said Monies so paid into the said Receipt, shall from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in the present Session of Parliament, for the Service of the Year One thousand Eight hundred and Three, or shall be voted by the said Commons for the Service of any subsequent Year; and the Commissioners of His Majesty's Treasury, now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and empowered to issue and apply the same accordingly: Provided always, that out of the Monies from Time to Time arisen or to arise of or for the said Duties made payable by this Act, it shall be lawful to and for the said Commissioners of the Treasury, or any Three or more of them now or for the Time being, or the High Treasurer for the Time being, to settle and appoint such Salaries and Allowances for the Service, Pains, and Labour of the Surveyors, Inspectors, and other Officers to be employed in the Execution of this Act, and otherwise in Relation thereto, and also to discharge such Incident Charges and Expences as shall necessarily attend the Execution of this Act, as the said Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the Time being, shall think fit and reasonable in that Behalf.

Commissioners of the Treasury to settle Allowance for Surveyors and other Officers employed in the Execution of the Act, and to discharge incidental Expences.

No Person to be exempt by Letters Patent.

CCXXIX. And be it further enacted, That no Letters Patent granted by His Majesty, or any of His Royal Progenitors, or to be granted by His Majesty, to any Person or Persons, Cities, Boroughs, or Towns Corporate, within this Realm, of any Manner of Liberties, Privileges, or Exemptions from Subsidies, Tolls, Taxes, Assessments, or Aids, shall be construed or taken to exempt any Person or Persons, City, Borough, or Town Corporate, or any of the Inhabitants of the same, from the Burden and Charges of any of the said Duties; and all *non obstantes* in such Letters Patent made or to be made in Bar of this Act, are hereby declared to be void and of none Effect: any such Letters Patent, Grants, or Charters, or any Clause of *non obstante*, or other Matter or Thing therein contained, or any Law or Statute to the contrary notwithstanding.

Provisions applied to any particular Schedule may extend to any other Schedule in charging the duty.

CCXXX. And be it further enacted, That every Provision in this Act contained and applied to the Duty in any particular Schedule, which shall also be applicable to the Duty in any other Schedule, and not repugnant to the Provisions for charging, ascertaining, or levying the Duty in such other Schedule, shall in charging, ascertaining, and levying the same, be applied as fully and effectually as if the Application thereof had been so expressly and particularly directed, any Thing herein contained to the contrary notwithstanding.

Commencement and Continuance of Act.

CCXXXI. And be it further enacted, That this Act shall commence and take Effect from and after the Fifth Day of *April* One thousand Eight hundred and Three, and shall continue to be in Force during the present War, and until the Sixth Day of *May* next after the Ratification of a Definitive Treaty of Peace, and no longer.

CCXXXII. And

CCXXXII. And be it further enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed, by any Act or Acts to be passed in this present Session of Parliament, may be altered in this Session.

CCXXXIII. And be it further enacted, That the Schedule hereinafter mentioned, marked (F.) shall be deemed a Part of this Act, as if the same had been inserted herein under a special Enactment: provided, that the several Oaths therein mentioned shall be deemed, and understood, and taken to refer only to the Duties contained in Schedule (D.) and to such other Duties as are directed to be charged under the same Provisions and Regulations. Schedule (F.) to be deemed Part of this Act.

Schedule (F.)

FORM of the OATH or AFFIRMATION to be taken by the Commissioners for the Purposes of this Act, and by Additional Commissioners acting in the Execution thereof in respect of the Duties contained in Schedule (D.) *Schedule* (F.)

"I, *A. B.* do swear or affirm, [*as the Case may be*] That I will truly, faithfully, impartially, and honestly, according to the best of my Skill and Knowledge, execute the Powers and Authorities vested in me by an Act, passed in the Forty-third Year of His present Majesty, intituled [*here set forth the Title of this Act*], and that I will exercise the Powers entrusted to me by the said Act in such Manner only as shall appear to me necessary for the due Execution of the same; and that I will judge and determine upon all Matters and Things which shall be brought before me under the said Act, without Favour, Affection, or Malice; and that I will not disclose any particular contained in any Schedule, Statement, or Declaration delivered, with respect to any Duties charged under the Provisions and Regulations relating to Schedule (C.) or (D.), or any Evidence or Answer given by any Person who shall be examined, or shall make Affidavit, Deposition, or Affirmation respecting the same, in pursuance of the said Act, excepting in such Cases, and to such Persons only, who shall be sworn to the due Execution of this Act, and where it shall be necessary to disclose the same for the Purposes of this Act, or to the Commissioners for the Affairs of Taxes, or in order to or in the course of a Prosecution for Perjury committed in such Examination, Affidavit, Deposition, or Affirmation. Oath to be taken by Commissioners for Purposes of the Act, and additional Commissioners acting in respect of the Duties contained in Schedule D.

"So help me GOD."

FORM of OATH or AFFIRMATION to be taken by Inspectors and Surveyors as aforesaid.

"I, *A. B.* do swear, or affirm, That in the Execution of an Act, intituled *here set forth the Title of this Act*] I will examine and revise all Statements, Schedules, and Declarations, delivered within my District, and in objecting to the same I will act according to the best of my Information and Knowledge; and that I will conduct myself without Favour, Affection, or Malice, and that I will exercise the Powers entrusted to me by the said Act, in such Manner only as shall appear to me to be necessary for the due Execution of the same, or as I shall be directed by the Commissioners for the Affairs of Taxes, Form of Oath to be taken by Inspectors and Surveyors.

Schedule (F).

" or any Three or more of them; and that I will not diſcloſe any Par-
" ticular contained in any Statement, Declaration, or Schedule, with
" reſpect to any Duties charged under the Proviſions and Regulations
" relating to Schedules (C) or (D), or any Evidence or Anſwer given by
" any Perſon who ſhall be examined, or ſhall make Affidavit, Depoſi-
" tion, or Affirmation reſpecting the ſame, in purſuance of the ſaid Act,
" except in ſuch Caſes, and to ſuch Perſons only, who ſhall be ſworn
" to the due Execution of this Act, and where it ſhall be neceſſary to
" diſcloſe the ſame for the Purpoſes of the ſaid Act, or to the Commiſ-
" ſioners for the Affairs of Taxes, or in order to or in the Courſe of a
" Proſecution for Perjury committed in ſuch Examination, Affidavit,
" Depoſition, or Affirmation.

" So help me GOD."

FORM of OATH or AFFIRMATION to be taken by Aſſeſſors as aforeſaid.

Oath to be taken by Aſſeſſors.

" I, *A. B.* do ſwear, or affirm, That in the Execution of an Act,
" intituled, An Act [*here ſet forth the Title of this Act*] I will in all
" Reſpects act diligently and honeſtly, and without Favour or Affection,
" to the beſt of my Knowledge and Belief; and that I will not diſcloſe
" any Particular contained in any Statement or Schedule delivered to me
" in the Execution of the ſaid Act, except in ſuch Caſes only, and to
" ſuch Perſons where it ſhall be neceſſary to diſcloſe the ſame for the
" Purpoſes of the ſaid Act, or in order to or in the Courſe of a Proſecu-
" tion for Perjury committed in any Matter relating to ſuch Statement
" or Schedule.

" So help me GOD."

FORM of OATH or AFFIRMATION to be taken by the Collectors or the Deputies to the Receivers-General appointed under this Act as aforeſaid.

Oath to be taken by Collectors and the Deputies to Receivers-General.

" I, *A. B.* do ſwear, or affirm, That in the Execution of an Act,
" intituled, An Act [*here ſet forth the Title of this Act*] I will not diſcloſe
" any Aſſeſſment, or the Amount of any Sum paid or to be paid by any
" Individual under the ſaid Act, or the Books of Aſſeſſment which ſhall
" be delivered to me in the Execution of the ſaid Act with reſpect to any
" Duties charged under the Proviſions and Regulations relating to
" Schedules (C.) or (D.) except in ſuch Caſes, and to ſuch Perſons
" only who ſhall be ſworn to the due Execution of the ſaid Act, and
" where it ſhall be neceſſary to diſcloſe the ſame for the Purpoſes of the
" ſaid Act, or to the Commiſſioners for the Affairs of Taxes, or in
" order to or in the Courſe of a Proſecution for Perjury committed in
" ſuch Examination or Affidavit.

" So help me GOD."

FORM of OATH or AFFIRMATION to be taken by a Clerk or Clerk's Aſſiſtant to the Commiſſioners as aforeſaid.

Oath to be taken by the Clerk or Clerk's Aſſiſtant.

" I, *A. B.* do ſwear, or affirm, That I will diligently and faithfully
" execute the Office of a Clerk or Aſſiſtant Clerk [*as the Caſe may be*]
" according to an Act, paſſed in the Forty-third Year of the Reign of
" His preſent Majeſty intituled, An Act [*here ſet forth the Title of*

" *this*

Schedule (F).

, this Act] to the beſt of my Knowledge and Judgment, and that " I will not diſcloſe any Particular contained in any Statement, Declaration, or Schedule, or any Evidence or Anſwer given by any " Perſon who ſhall be examined, or ſhall make Affidavit, Depoſition, " or Affirmation reſpecting the ſame, except in ſuch Caſes where I ſhall " be directed ſo to do by the Regulations of the ſaid Act, or any " Two or more of the Commiſſioners under whom I act, or in order to " and in the Courſe of a Proſecution for Perjury committed on ſuch " Examination, Affidavit, Depoſition, or Affirmation.

" So help me GOD."

FORM of OATH or AFFIRMATION to be taken by Referees appointed to ſettle Contributions under this Act.

Form of Referees' Oath.

" I, *A. B.* do ſwear, or affirm, That I will truly, faithfully, impar- " tially, and honeſtly, according to the beſt of my Skill and Knowledge, " inveſtigate, and ſettle the Amount of the Contribution to be paid " by [*naming the Party*] to the Duties chargeable on the Profits ariſing " to the ſaid from [*here deſcribe the particular* " *Profeſſion, Trade, &c. or the particular Property to be accounted for*] " in purſuance of the order of Reference, appointing me a Referee under " the Powers of an Act, paſſed in the Forty-third Year of the Reign of " His preſent Majeſty, intituled [*here ſet forth the Title of this Act*]: " And that in inveſtigating the ſame, I will allow no Deductions to be " made which are directed not to be allowed by the ſaid Act; and that " I will not diſcloſe any Particular contained in the ſaid Account, or the " Amount of the ſaid Contribution, excepting in ſuch Caſes, and to " ſuch Perſons only, where it ſhall be neceſſary to diſcloſe the Amount " thereof for the Purpoſes of the ſaid Act.

" So help me GOD."

FORM of the OATH or AFFIRMATION to be taken by a Third Referee, appointed for Payment of the Contribution ſettled.

Oath to be taken by a third Referee.

" I, *A. B.* do ſwear, or affirm, That I will *bonâ fide* pay or cauſe to " be paid, according to the Directions of an Act, paſſed in the Forty- " third Year of the Reign of His preſent Majeſty, intituled An Act " [*here ſet forth the Title of this Act*] into the Bank of *England* the " Amount of the Contribution ſettled to be paid by [*naming the* " *Party*] on the Reference to which I am added a Third Referee, for " the Purpoſe of ſecuring ſuch Payment; and that I will not diſcloſe any " Particular relating to the ſaid Contribution, except in ſuch Caſes, and " to ſuch Perſons only where it may be neceſſary to diſcloſe the Amount " thereof for the Purpoſes of this Act.

" So help me God."

Schedule (G) to be obſerved in making Returns of the Amount of Duty payable.

And be it further enacted, That the Schedule hereinafter mentioned, marked (G.) with the ſeveral Rules, Directions, and Marks and References therein contained, ſhall, in making Returns of the Amount of Duty payable by any Perſon, be obſerved as far as the ſame are applicable to the Caſe of the Perſon making ſuch Return; and that ſuch Notices and Forms, and all other Notices and Forms required by this Act, ſhall from Time to Time be delivered, or cauſed to be delivered, from

from the Office for Taxes, according to the Form and Effect following, or in such other Form as shall be conformable to the Directions of this Act, and in such other Cases as shall be required by this Act.

Schedule (G.)

No. 1.—LIST containing the proper Name of every Lodger, Inmate, and other Person resident in the Dwelling House, except Servants not having any Property or Profits chargeable by virtue of the Act.

CHRISTIAN AND SURNAMES.

No. 2.—LIST containing the proper Name and Place of Residence of every Infant, Idiot, Lunatic, or married Woman, living with her Husband, and other Person having any Property chargeable by virtue of the Act, of which I am in Receipt as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee; and also the Name or Names of such Persons who are joined with me in such Trust.

Name or Names of Persons above described.	Description and Residence of Persons being respectively resident in Great Britain, or Infants, Idiots, Lunatics, married Women living with their Husbands, or other Persons aforesaid.	Name or Names of Trustees, &c. joined with me in such Trust, &c.

SCHEDULE (G.)—*continued.*

No. 3.—LIST containing the proper Name of every Infant, Idiot, Lunatic, and other Perſon not reſident in *Great Britain*, having an Income chargeable by virtue of the Act, of which I am in the Receipt as Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee; and alſo the Name or Names of ſuch Perſons who are joined with me in ſuch Truſt.

Name or Names of Perſons above deſcribed.	Deſcription and Reſidence of Perſons being reſpectively not reſident in Great Britain, or Infants, Idiots, Lunatics, or other Perſons aforeſaid.	Name or Names of Truſtees, &c. joined with me in ſuch Truſt, &c.

No. 4.—LIST containing the proper Deſcription of every Body Politic, Corporate, or Collegiate, Company, Fraternity, Fellowſhip, or Society, whether Corporate or not Corporate, having an Income chargeable by virtue of the Act, of which I am in Receipt as Treaſurer, Auditor, or Receiver.

Deſcription of Bodies Politic, Corporate, or Collegiate, Companies, Fraternities, Fellowſhips, whether Corporate or not Corporate.

No. 5.—I *A. B.* do declare, That I am chargeable for in the of and that I am deſirous of being charged before the Commiſſioners acting for (or by Referees whom I have named).

(Signed)

The foregoing Liſts and Declaration are to be delivered to the Aſſeſſors.

SCHEDULE (G.)—*continued.*

No. 6.—FORM of STATEMENT to be delivered under Cover, ſealed up, either at the Office of the Commiſſioners or to the Aſſeſſors.

General Declaration.

I do declare, That I am not poſſeſſed of any Property, nor engaged in any Profeſſion, Trade, Adventure, or Concern, of which I am required or ought to deliver any Statement according to the above mentioned Act.

(Signed)

Declaration of the Party to be charged.

I do declare, That the Duty chargeable on the full Amount of my Profits and Gains, eſtimated according to the Directions and Rules of the above-mentioned Act, is, to the beſt of my Judgment and Belief, contained in the within Account, and is derived from the ſeveral Sources ſeparately and diſtinctly as the ſame are deſcribed in the within Account, and that the Annual Amount thereof is truly ſtated in the reſpective Columns to which the ſame relate as being applicable to my Caſe.

Dated this Day of One thouſand eight hundred and

(Signed)

Declaration of Truſtees, &c. of Truſt, Property, &c.

I do declare, That the full Amount of the Profits and Gains of (*here ſtate the Name of the Party*) for whom I am (*here ſet forth whether Truſtee, Guardian, Tutor, Curator, or Committee, Agent or Receiver of any Perſon being an Infant, married Woman, Lunatic, Idiot, or Inſane*) eſtimated according to the Directions and Rules of the above-mentioned

Amount of Duty eſtimated as within mentioned, as ariſing from the reſpective Sources deſcribed.

1.
From my Property in the Public Funds, for which I am deſirous of being charged by the Commiſſioners.

	£.	s.	d.
Annual Amount, not exceeding - -			
Duty thereon at 1*s.* for every 20*s.* -			

2.
From Intereſt of Money, Annuities, and other Annual Payments derived from Property out of Great Britain, or from other Payments not chargeable.

	£.	s.	d.
Amount thereof, not exceeding - -			
Duty thereon at 1*s.* for every 20*s.*			

3.
From my Profeſſion of exerciſed by me at

	£.	s.	d.
Amount for One Year, not exceeding			
Duty thereon at 1*s* for every 20*s.* -			

4.
From my Trade of carried on by me at

	£.	s.	d.
Amount for One Year on an Average of Three Years, not exceeding -			
Duty thereon at 1*s.* for every 20*s.* -			

5.
From Property of an uncertain Annual Value, conſiſting of

	£.	s.	d.
Amount thereof for One Year, or on an Average, as the Caſe may require, not exceeding - - -			
Duty thereon at 1*s.* for every 20*s.* -			

6.
From

SCHEDULE (G.)—*continued.*

tioned Act, are, to the best of my Judgment and Belief, contained in the within Account, and are derived from the several Sources described in the within Account, and the Annual Amount thereof, stated in the respective Columns to which the same relates, being applicable to the Case of (*state the Name of the Party*)

Dated this Day of
One thousand eight hundred and

(Signed)

Declaration of Officers acting for Corporate Bodies, &c.

I do declare, That the Duty chargeable on the full Amount of the Profits and Gains of the (*set forth whether Body Politic, Corporate, or Collegiate, Company, Fraternity, Fellowship or Society, Corporate or not Corporate*) for whom I act as (*Treasurer, Auditor, or Receiver*) estimated according to the Directions and Rules of the above-mentioned Act, are, to the best of my Judgment and Belief, contained in the within Account, and are derived from the several Sources described, and the Annual Amount thereof, is truly stated in the respective Columns to which the same relate, being applicable to the Case of (*set forth whether Body Politic, Corporate, or Collegiate, Company, Fraternity, Fellowship or Society, Corporate or not Corporate*)

Dated this Day of
One thousand eight hundred and

(Signed)

I *A. B.*

Amount of Duty estimated as within mentioned, as arising from the respective Sources described.

6.
From Canals, Inland Navigations, Streams of Water, or Water Works of a Public Nature.

	£.	s.	d.
Annual Amount not exceeding - -			
Duty thereon, at 1*s.* for every 20*s.* -			

7.
Mines of Coal, &c. Salt Springs or Works, Alum Mines or Works (not included in Schedule A.)

	£.	s.	d.
Annual Amount for One Year, or on an Average, as the Case may require, not exceeding - - -			
Duty thereon, at 1*s.* for every 20*s.* -			

8.
From Securities in Ireland, the British Plantations, or other His Majesty's Dominions.

	£.	s.	d.
Annual Amount not exceeding - -			
Duty thereon, at 1*s.* for every 20*s.* -			

9.
From Possessions in Ireland, the British Plantations, or other His Majesty's Dominions.

	£.	s.	d.
Annual Amount not exceeding - -			
Duty thereon, at 1*s.* for every 20*s.* -			

10.
From Foreign Securities.

	£.	s.	d.
Annual Amount not exceeding - -			
Duty thereon, at 1*s.* for every 20*s.* -			

11.
From Foreign Possessions.

	£.	s.	d.
Annual Amount not exceeding - -			
Duty thereon, at 1*s.* for every 20*s.* -			

12.
From

SCHEDULE (G.)—*continued.*

I *A. B.* do declare, That the Nature of my Property or Profits accounted for in the Twelfth Column, arises from (*here state the Nature thereof*) and that I have computed the Amount thereof according to (*here state the Grounds of the Computation*) on the Receipts of (*here state whether on an Average or not*)

(Signed)

Amount of Duty, &c.

12.

From Property or Profits not coming within any of the foregoing Cases.

	£.	s.	d.
Annual Amount not exceeding - -			
Duty thereon, at 1*s.* for every 20*s.* -			

No. 7.—DECLARATION to be delivered by the Precedent Acting Partner of a Concern in Trade or Manufacture resident in Great Britain, or by the Agent for such Concern, if none of the Partners are resident in Great Britain.

I

living at

do declare, That the Duty chargeable on the whole Profits and Gains of the Trade or Manufacture herein mentioned, carried on in Partnership with the Persons and at the Place specified, is estimated according to the Directions of the Act to the best of my Judgment and Belief.

Dated this Day of

(Signed)

Names of Partners.	Residence of Partners.

From our [or their] Trade of

carried on at

	£.	s.	d.
Annual Amount not exceeding			
Duty thereon at 1*s.* for every 20*s.*			

SCHEDULE (G.)—*continued.*

No. 8.—DECLARATION to be delivered by each Partner engaged in Trade or Manufacture, where they are desirous of being separately assessed.

I do declare, That my Proportion of the Profits and Gains of the Trade or Manufacture carried on under the Firm of is Part thereof, for which I am desirous of being assessed separately.

Dated this Day of

(Signed)

No. 9.—DECLARATION to be delivered by Persons engaged in Trade or Manufacture, where the Parties have been jointly assessed.

I do declare, That I am engaged in Trade or Manufacture with the Persons herein described, and that I have been assessed to the Duties granted by the Act, under the joint Assessment made in the Name of the Firm.	Name of the Firm or Copartnership.	Where the same is carried on.
Dated this Day of		
(Signed)		

SCHEDULE (G.)—*continued.*

No. 10.—DECLARATION to be delivered by Persons who may have been charged in any Parish or Place other than where the Notice has been delivered.

	Parish or Place.	County.
I do declare that I have made my Return of all the Matters and Things contained in the before-mentioned Forms, applicable to my Case, at the Parish and County herein specified.		
Dated this Day of One thousand Eight hundred and		
(Signed)		

No. 11.—DECLARATION to be made by Persons exercising Professions or Trades, or Commercial Corporations, or Societies, who are desirous of being assessed by Reference.

I, (*or*, We) do declare, that I, (*or*, We) am (*or*, are) desirous of being charged to the Duties granted by the before-mentioned Act, by the Persons herein named as (my, *or*, our) (Referee, *or*, Referees) *videlicet*, (*here insert the Names and Residences of Referees*)

and that I, (*or*, We) am (*or*, are) engaged (*describe the Profession or Trade*) carried on at

Dated this Day of

(Signed)

SCHEDULE (G.)—*continued.*

No. 12.—DECLARATION to be filled up by Perſons claiming Exemptions or Abatements on the Ground of Income, whoſe Incomes are under One hundred and fifty Pounds *per Annum*, or claiming Abatements on account of Children.

I, *A B.* do declare, That either in the foregoing Statement, or in the Columns of this Declaration, or in ſome of them, I have delivered an Account of the Whole of my Income, from whatever Source or Sources the ſame doth ariſe; and that the Amount thereof doth not exceed the Annual Sum of Pounds.

1.
As Owner of (Lands or Tenements) ſituate in the Pariſh or Pariſhes of
in the Occupation of
and charged in the Aſſeſſment for the ſaid Pariſh, on the Annual Value of

2.
As Occupier of (Lands or Tenements) ſituate in the Pariſh of and charged in the Aſſeſſment for the ſaid Pariſh, on the Annual Value of

3.
From the Office of charged on me in the Department of on the Annual Value of

4.
From Intereſt of Money Annuity, or other Annual Payment due and payable to me from of and charged upon [*here mention the Eſtate, or* ſecured by] [*here mention the Nature of the Security.*]

	£.	s.
Amount thereof not exceeding		
Duty thereon at 1*s.* for every 20*s.*		

SCHEDULE (G.)—*continued.*

No. 13.—DECLARATION of the Number of Children.

I do declare, That I have the undermentioned Children born in lawful Wedlock, and maintained by me at my Expence,

Names of Children.	Residence.

in respect of whom I claim the Abatement allowed by the Act according to the Amount of Profits, by me declared:

Dated this Day of

(Signed)

No. 14.—ACCOUNT of the Annual Value of the Lands, Tenements, Hereditaments, and Heritages in my Occupation.

Description of my Property situate in the Parish of	Annual Amount thereof.

Dated this Day of

(Signed)

SCHEDULE (G.)—*continued.*

No. 15.—LIST to be delivered by Persons in any Public Office, if required.

An Account of the Emoluments of my Office arising under any of the following Heads:

	£.	s.	d.
Salary			
Fees			
Wages			
Perquisites			
Profits of Office			

Dated this Day of

(Signed)

SCHEDULE (G.)—*continued.*

CERTIFICATE of EXEMPTION or ABATEMENT.

No.

By the Commiſſioners acting for the of in the County of

On the Day of the Counterpart hereof was delivered to *A. B.* of the Pariſh of on the Annual Amount of Income not exceeding £. authorizing the Deduction of the Sum of from an Annual Payment of payable by *C. D.*

No.

By the Commiſſioners acting for the of in the County of

Theſe are to certify, That *A. B.* of the Pariſh of hath proved to our Satisfaction that the Whole of his [*or*, her] Income, eſtimated according to an Act intituled, "An Act

doth not exceed the Sum of and that he [*or*, ſhe] is entitled to *per Annum* [as Intereſt of Money, Annuity, or other Annual Payment] from *C. D.* of and that the Amount of the Allowance which ought to be made for the Proportion of Duty in reſpect of the ſaid Sum of by which the ſaid Duty is diminiſhed, doth amount unto £. for which Allowance, and no more, this Certificate, on Delivery thereof to the ſaid *C. D.* ſhall be a ſufficient Authority.

Given under our Hands, this Day of

SCHEDULE (G.)—*continued.*

[*The following Direction is to be indorſed on this Inſtrument.*]

This Certificate, on Delivery thereof to any Perſon claiming to deduct out of any Payment of Money the Duty charged by the ſaid Act, is to be received by ſuch Perſon in diſcharge of the Sum of ; and any Perſon in whoſe Hands the ſame may be, who is aſſeſſed to the ſaid Duties, will be entitled, on Delivery thereof to the Commiſſioners of his Diſtrict, to be diſcharged from his Aſſeſſment for the ſaid Sum of £. or after Payment of his Aſſeſſment will be entitled to be repaid the Sum of £. by Order of the Commiſſioners.

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