

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CL.

An Act 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 the same relate to that Part of *Great Britain* called *Scotland*. [11th *August* 1803.]

WHEREAS it is expedient that certain of the Provisions and Powers contained in any Acts in relation to the Duties on Windows or Lights, on Inhabited Houses, on Servants, Carriages, Horses, Mules, and Dogs, and other Duties transferred to the Commissioners for the Affairs of Taxes, as far as the same extend to that Part of *Great Britain* called *Scotland*, should be reduced into One Act of Parliament, and amended in the Particulars herein mentioned: 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 all Duties now under the Management of the Commissioners for the Affairs of Taxes, and also the Monies arising from an Aid granted to His Majesty by a Land Tax, by an Act passed in the Thirty-eighth Year of the

Duties under the Management of the Commissioners for Taxes

in *Scotland* shall be assessed under the Regulations of this Act.

Reign of His present Majesty, so far as the same relate to *Scotland*, shall, from and after the Time hereinafter mentioned for the Commencement of this Act, be assessed, raised, levied, and paid, under the Regulations of this Act.

Commencement.

II. And be it further enacted, That this Act, with respect to the Duties before mentioned, shall commence and take Effect from and after the Twenty-fourth Day of *May*, in the Year of our Lord One thousand eight hundred and four.

Duties placed under this Act, to take Effect from the Time appointed by Act granting such Duties.

III. And whereas new or other Duties may hereafter be placed under the Management of the said Commissioners for the Affairs of Taxes, to be assessed under the Regulations of this Act, Be it further enacted, That this Act, with respect to such Duties, shall be construed to commence and take Effect from and after the Times respectively appointed by the Act or Acts granting such Duties.

No Commissioner to act but those qualified under the Land Tax Act.

IV. And be it further enacted, That no Person, except the Sheriff Depute or Substitute of any Shire or Stewartry in *Scotland* for the Time being, shall be capable of acting as a Commissioner in the Execution of this Act, or any of the said Acts before mentioned, unless he shall be duly qualified or authorized to act in *Scotland*, in Execution of the said 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*, nor unless he shall have taken the Oaths hereinafter mentioned; and if any Person shall, from and after the Time appointed for the Commencement of the Regulations of this Act, presume to act as a Commissioner in the Execution of this Act, or the said Act or Acts before mentioned, or any of the Powers or Provisions therein contained, without having taken the Oaths hereby prescribed in the Manner required by this Act, or without being qualified or authorized to act as before mentioned, he shall forfeit the Sum of One hundred Pounds Sterling.

Commissioners to take Oaths.

V. And be it further enacted, That no Person shall act as a Commissioner in the Execution of this Act, or any other Act or Acts for granting Duties to be assessed under the Regulations of this Act in *Scotland*, unless he shall have first taken and subscribed the Oaths of Allegiance and Abjuration, and subscribed the Assurance appointed by Law to be taken and subscribed by Persons in Offices of public Trust in *Scotland*.

Commissioners to take the Oaths expressed in Schedule (A).

VI. And be it further enacted, That no Person shall be capable of acting as such Commissioner, unless before he shall begin to execute the Office of such Commissioner (except in administering the Oath hereinafter mentioned to any of the said Commissioners) he shall take the Oath expressed in the Schedule marked (A) to this Act annexed, all which Oaths as aforesaid any One of the Persons so appointed a Commissioner is hereby authorized to administer, although the said Person administering the same hath not himself previously taken the said Oaths; and which Oaths so taken shall be subscribed by the Party taking the same, and the Names of all Persons so subscribing shall forthwith be transmitted to the

Comptroller of Taxes at *Edinburgh*, by the Clerks of the Commiſſioners reſpectively wherever ſuch Oaths ſhall be ſo adminiſtered: Provided always, that where any Commiſſioner or Commiſſioners, who ſhall have already qualified himſelf or themſelves by taking the ſaid Oaths, ſhall be preſent at any Meeting to be held under this Act, in the ſame Shire, Stewartry, City, or Borough reſpectively, then and in that Caſe the ſaid Oaths ſhall be adminiſtered to any other Commiſſioner by him or them, and by no other.

Commiſſioners not to act where intereſted.

VII. And be it further enacted, That in any Matter or Thing touching the Execution of this Act, relating to the Duties to be aſſeſſed under the Regulations of this Act, in which any Commiſſioner or Commiſſioners ſhall be intereſted, either for himſelf, or as Factor, Agent, Attorney, or Solicitor, for any other Perſon, he ſhall have no Voice, but ſhall withdraw until it ſhall have been determined by the reſt of the Commiſſioners; and if any Commiſſioner ſhall preſume to act in any of the Caſes before mentioned, he ſhall forfeit the Sum of Fifty Pounds Sterling.

Commiſſioners to proceed to the Appointment of Clerks and Aſſeſſors.

VIII. And be it further enacted, That ſuch Commiſſioners as ſhall be duly qualified to act in the Execution of this Act, in order to the ſpeedy Execution of any Act or Acts relating to the Duties to be aſſeſſed under the Regulations of this Act, ſhall, within the reſpective Shires, Stewartries, Cities, or Boroughs, for which they ſeverally are or ſhall be appointed to be Commiſſioners, meet together Yearly at their moſt uſual or common Place of Meeting, as Commiſſioners of Land Tax within ſuch Shires, Stewartries, Cities, or Boroughs reſpectively, on or before the Thirtieth Day of *April* Yearly, or on ſuch other ſtated Day thereafter as conveniently can be done, and as ſhall be appointed by their reſpective Conveeners, not being later than the Firſt *Wedneſday* of *July* in every Year after the Commencement of this Act, for charging and ordering the Payments of the ſaid Duties to be made for the Year current at and on the ſaid Days; and ſuch Commiſſioners, or ſo many of them as ſhall be preſent at the ſaid Meeting to be holden every Year as aforeſaid, or the major Part of them, ſhall elect One fit and ſufficient Perſon to be their Clerk, and One other fit and ſufficient Perſon, if the ſaid Commiſſioners ſhall deem it neceſſary, to be his Aſſiſtant for the Aſſeſſments to be made of the ſeveral Duties with which the ſaid Commiſſioners ſhall be charged, within their reſpective Limits; and ſuch Commiſſioners ſhall alſo, at ſuch their ſaid Meeting, direct their Precept or Precepts to ſuch Inhabitants of every Pariſh within their ſeveral Shires, Stewartries, Cities, or Boroughs, and ſuch Number of them as the major Part of the Commiſſioners ſo met ſhall, in their Diſcretion, think moſt convenient to be Aſſeſſors to the Effect after mentioned, requiring them to appear before the ſaid Commiſſioners at their ſaid uſual Place of Meeting, on a Day to be ſpecified in the ſaid Precept or Precepts, which ſhall not exceed Twenty-one Days from the Date of their Precept; and the Clerk to the ſaid Commiſſioners ſhall cauſe ſuch Precepts to be delivered to the Perſons ſo named Aſſeſſors perſonally, or left at their Dwelling Houſes, within the Space of Ten Days; and the ſaid Aſſeſſors ſhall, upon ſuch Day as ſhall be ſo appointed for that Purpoſe, within the Time before fixed, perſonally appear before the Commiſſioners at their ordinary Place of Meeting; and on the Day ſo appointed the ſaid Commiſſioners ſhall again meet, and ſhall then openly read or cauſe to be read unto the Aſſeſſors appointed for each Pariſh, required to appear

appear as aforeſaid, the ſeveral Duties for which they are appointed Aſſeſſors, and openly declare the Effect of their Charge unto them, and how and in what Manner they ought and ſhould make their Certificate and Aſſeſſments of the ſaid ſeveral Duties committed to their Charge, and ſhall then and there appoint another Day, within the Time hereinafter limited, for the ſaid Perſons to appear again before the ſaid Commiſſioners, and bring in their Certificates of Aſſeſſment, in Writing under their Hands, to be verified upon their Oaths or ſolemn Affirmations, and not otherwiſe, of all the Matters and Things required of them, without Concealment or Favour; and the ſaid Aſſeſſors are hereby ſtrictly enjoined and required, with all Care and Diligence, to charge and aſſeſs themſelves, and all other Perſons chargeable with the ſaid Duties, and to make the Aſſeſſments according to the Proviſions of this Act, and of the ſaid Act or Acts before mentioned, upon Pain of Forfeiture of any Sum not exceeding Twenty Pounds nor leſs than Five Pounds Sterling, and the ſaid Commiſſioners ſhall have Power to appoint the ſubſequent Diets and their Conveeners from Time to Time, ſubject to the Proviſions of this Act.

Collectors to be appointed.

IX. And be it further enacted, That the Commiſſioners appointed to act in the Execution of the aforeſaid Acts ſhall, upon the Day appointed for the Firſt Meeting of the ſaid Commiſſioners in any Year, elect and chooſe One or more fit Perſon or Perſons (as the Caſe may require) in their reſpective Shires, Stewartries, Cities, or Boroughs, to be Collector or Collectors of the ſaid ſeveral Duties within the ſame: Provided always, that ſuch Collector or Collectors ſhall be empowered to act as Aſſeſſor or Aſſeſſors for any Pariſh or Place within the Shire, Stewartry, City, or Borough, for which he or they ſhall be ſo appointed Collector or Collectors.

Oath to be taken by Aſſeſſors.

X. And be it further enacted, That every Perſon appointed or to be appointed an Aſſeſſor as aforeſaid, ſhall, at the Time of his Appointment, and he is hereby required to take the Oath, or, being one of the People called Quakers, to make and ſubſcribe the ſolemn Affirmation before the Commiſſioners for executing this Act then preſent, in the Form ſet forth in the Schedule to this Act annexed, marked (B), for his due and faithful Adminiſtration of his ſaid Office; and if he preſumes to act as Aſſeſſor as aforeſaid without taking ſuch Oath or making ſuch Affirmation, he ſhall forfeit for every ſuch Offence the Sum of Fifty Pounds Sterling.

When Aſſeſſors deliver their Aſſeſſments, Duplicate to be delivered to the Collectors.

XI. And be it further enacted, That in all Caſes, the Aſſeſſors ſo to be appointed as aforeſaid ſhall make and deliver in Writing, their Certificates of Aſſeſſments for One whole Year, of all the Duties given to them in charge as aforeſaid, to the reſpective Commiſſioners, on or before the Firſt *Wedneſday* of *Auguſt* in every Year, if they ſhall have appointed a Meeting for that Purpoſe within that Time, and Two or more of them ſhall attend ſuch Meeting; and in Default of Appointment of ſuch Meeting, or Attendance thereat by Two or more Commiſſioners, the Clerk to ſuch Commiſſioners ſhall preſent the ſame to the Sheriff Depute or Subſtitute in the Shire or Stewartry, and to the Chief Magiſtrate of any City or Borough where ſuch Default ſhall happen, and alſo to the Conveener of ſuch Commiſſioners in every ſuch Shire, Stewartry, City, or Borough, who reſpectively, or any Two of them in their reſpective Juriſdictions, as ſoon

ſoon as conveniently can be done, ſhall ſet their Hands to the ſaid reſpective Aſſeſſments, teſtifying their Allowance of the ſame, and the Clerk to ſuch Commiſſioners ſhall then deliver to ſuch Perſon or Perſons as they ſhall have appointed Collector or Collectors, a Copy of ſuch Aſſeſſment allowed and duly ſigned as aforeſaid; and the ſaid Collector or Collectors is and are hereby enjoined and required, within the Space of Six Days after Delivery to him or them as aforeſaid, of the Copy of the ſaid Aſſeſſment for the Shire, Stewartry, City, or Borough, for which he or they ſhall have been nominated Collector or Collectors, to deliver to ſome one of the Aſſeſſors of each Pariſh within ſuch Shire, Stewartry, City, or Borough, a Copy under his Hand of the ſaid Aſſeſſment for ſuch Pariſh, with an Order thereon for ſuch Aſſeſſors delivering a Note of the Sum charged to the Parties charged therewith, either perſonally or at the Places of their laſt Abode, or on the Premiſſes charged with the Aſſeſſment, as the Caſe may require; and the Aſſeſſors to whom ſuch Copy and Order ſhall be delivered ſhall, within Fourteen Days after Receipt thereof, make Notification as aforeſaid thereupon, and return the ſaid Copy and Order to the Collector, and from whom he received the ſame, with a Certificate upon Oath before One of the Commiſſioners aforeſaid, that he did notify the ſame in the Manner preſcribed by this Act.

Collectors to give Security.

XII. And be it further enacted, That the reſpective Collectors of the ſaid Duties to be appointed for the ſeveral Shires, Stewartries, Cities, or Boroughs, ſhall, at or ſoon after the Time of their Appointment, and before they act in the Execution of their Duty as ſuch Collectors, or receive any Money on the ſaid Duties, enter into Bond to His Majeſty, with ſuch good and ſufficient Caution as the Barons of the Exchequer in *Scotland* ſhall require, binding him or them, and his or their Sureties conjunctly and ſeverally, for his and their due and faithful Performance in every Reſpect of all the Duties of a Collector, and for duly paying to the Receiver General for *Scotland*, at *Edinburgh*, or his Deputy or Deputies, at ſuch Times after the Receipt thereof as the ſaid Barons ſhall direct to be inſerted in the Bond, all ſuch Sums of Money as ſhall from Time to Time be collected by or paid to them for or on Account of the ſaid Duties, under a Penalty of Two Hundred Pounds Sterling, over and above Performance, in which Bond it ſhall alſo be a Condition, that the Collector or Collectors therein named ſhall Quarterly, on the Fifth Day of *January*, Fifth Day of *April*, Fifth Day of *July*, and Tenth Day of *October*, or oftener if required by the ſaid Barons, deliver unto the King's Remembrancer, or his Deputy in Exchequer, a true and exact Statement, certified upon Oath before the Sheriff Depute, or Steward of the Shire or Stewartry, or his Subſtitute, or before the Chief Magiſtrate of the City or Borough of which he or they is or are Collector or Collectors, of the Sums ariſing from the ſaid Duties received by him or them, for the Quarter for which the Statement is given in, and of the Sum paid to the Receiver General, and the preciſe Sum on account of the ſaid Duties in the Hands of the ſaid Collector or Collectors, and which Bond the King's Remembrancer, or his Deputy in the Court of Exchequer in *Scotland*, is hereby authorized and required to take the Sureties, being approved of as aforeſaid; and ſuch Bond ſhall not be ſubject to any Stamp Duty whatever.

Barons of the Exchequer may remove

XIII. And be it further enacted, That in the Event of any Collector or Collectors refuſing or neglecting to enter into ſuch Bond or Bonds as aforeſaid,

Collectors not entering into Security, or for want of Performance.

said, in the Form prescribed by the said Barons under the Authority of this Act, or, after having entered into the said Bond, refusing or neglecting to fulfil the Conditions thereof, beside the Forfeiture of the Penalty in the said Bond, it shall be lawful for the said Barons, or any Two or more of them, to suspend from, or, if necessary, to deprive of his or their Office, the Collector or Collectors so refusing or neglecting as aforesaid, and to nominate and appoint a Person to officiate as Collector of the said Duties, within the Shire, Stewartry, City, or Borough, of which the Person or Persons so refusing or neglecting was or were Collector or Collectors, in the place or stead of such Person or Persons, until Thirty Days after the Time fixed by Law for the Annual Nomination of a Collector or Collectors in such Shire, Stewartry, City, or Borough; and the Person or Persons so to be appointed by the said Barons shall have full Power and Authority, and is and are hereby authorised to raise, collect, and pay over the said Duties, as the said Collector or Collectors so suspended or removed could have done, had not such Suspension or Removal been effected; and he and they shall also be entitled to the several Allowances authorized by Law to be made to Collectors of the said Duties, provided such Person or Persons so appointed by the said Barons shall give the like Security as is herein required on the Appointment of Collectors by Commissioners.

Penalty on Assessors and Collectors refusing to act.

XIV. And be it further enacted, That if any Assessor or Collector, to be appointed as aforesaid, shall wilfully neglect or refuse to take upon himself the Office of an Assessor or Collector to which he shall be appointed; or shall wilfully neglect or refuse to perform his Duty in the due and speedy Execution of this Act, or of any Act or Acts granting Duties to be assessed under the Regulations of this Act, any Two of such Commissioners, or the Sheriff Depute or Substitute of the Shire or Stewartry, or Chief Magistrate of the City or Borough, may and shall, by virtue of this Act, impose on such Person or Persons so refusing or neglecting, for every such Offence, a Fine not exceeding Twenty Pounds nor less than Ten Pounds Sterling.

Commissioners, Assessors, or Collectors, not to be liable to further Penalties than those contained in the Act.

XV. Provided always, and be it further enacted, That no Commissioner, Sheriff or Depute Sheriff, Assessor or Collector, who shall be employed in the Execution of any such Act or Acts herein mentioned, or of this Act, shall be liable, for or by reason of such Execution, to any Penalty or Penalties other than as by this Act or the said Act or Acts are or may be inflicted.

Inspectors and Surveyors of Assessed Taxes, to be Inspectors and Surveyors of the Duties to be charged under this Act.

XVI. And be it further enacted, That the several Persons, who as Inspectors or Surveyors are or may be authorized to act in the Execution of any Act or Acts in force at or immediately before the passing of this Act, shall also be Inspectors and Surveyors to act in the Execution of this Act, and of the said Act or Acts before mentioned; and it shall be lawful to and for His Majesty, His Heirs and Successors, or the Lords 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, from Time to Time to constitute such Person or Persons as His Majesty, His Heirs and Successors, or the said Commissioners of the Treasury, or the High Treasurer for the Time being, shall think proper, to be Officers for the Survey and Inspection of the Duties under the Management of the Commissioners for the Affairs of Taxes, within that Part of *Great Britain*

Britain as aforeſaid, for doing and executing all Things belonging to the Office of Inſpector or Surveyor, according to the Powers veſted in them by this Act, or by any other Act or Acts, for granting the ſaid Duties to be aſſeſſed under the Regulations of this Act, or any of them.

Surcharges to be made.

XVII. And be it further enacted, That every ſuch Surveyor or Surveyors, Inſpector or Inſpectors, ſhall, Twice in every Year, to wit, between the Firſt Day of *September* and the Firſt Day of *October* following, and between the Firſt Day of *March* and the Firſt Day of *April* following, Yearly, and at no other Times, lodge a Note in Writing with the Clerk to the ſaid Commiſſioners, of all ſuch Surcharges as, upon ſuperviſing the Aſſeſſments, or on Examination of the Returns of the Parties, they may lawfully make; and thereupon ſhall give or cauſe to be given to every Perſon ſo ſurcharged, or leave or cauſe to be left at his or her laſt or uſual Place of Abode in the Shire, Stewartry, City, or Borough, where ſuch Surcharge ſhall be made, a Note in Writing, bearing the Amount for which he or ſhe ſhall be charged by virtue of ſuch Certificate, above the Amount in the Aſſeſſment.

Allowance of further Time to make Surcharges.

XVIII. And be it further enacted, That if any Surveyor or Surveyors, Inſpector or Inſpectors, ſhall omit to make a Surcharge on or before the Firſt Day of *October* in any Year, it ſhall be lawful for the Surveyor or Surveyors, Inſpector or Inſpectors, to make ſuch Surcharges on or before the Firſt Day of *April* following, for the whole Year.

Penalty on Surveyors for Miſconduct.

XIX. And be it further enacted, That if any Surveyor or Inſpector ſhall knowingly or wilfully, through Favour, under-rate or omit to charge any Perſon or Perſons, or ſhall be guilty of any corrupt, vexatious, or illegal Practices in the Execution of his Office, ſuch Surveyor or Inſpector ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds; and on Conviction ſhall be diſcharged from his ſaid Employment.

Perſons aggrieved may appeal.

XX. And be it further enacted, That if any Perſon ſhall think himſelf, herſelf, or themſelves reſpectively, overcharged or over-rated by any Aſſeſſment or Surcharge to be made by virtue or in purſuance of any Act or Acts before mentioned, it ſhall be lawful for him, her, or them reſpectively, to appeal to the Commiſſioners for putting in Execution the ſaid Act or Acts in relation to ſuch Aſſeſſment, and this Act, on delivering to the Collector of the Duties at his Office, and to the Surveyor of the Diſtrict, or Inſpector, within Fifteen Days after the Note in Writing of his Charge being delivered to him or her, or left at his or her Houſe or Place of Abode by the Aſſeſſor or Aſſeſſors, by him or herſelf, or ſome other Perſon acting on his or her Behalf, a Note in Writing of ſuch Intention to appeal, containing the Wrong or Grievance of which ſuch Perſon complains; and the ſaid Commiſſioners ſhall, and they are hereby required to hear and determine all ſuch Appeals, except where it ſhall appear to the ſaid Commiſſioners that the Perſon appealing ſhall have omitted to notify the ſame as aforeſaid to the proper Officer, then and in ſuch Caſe ſuch Appeal ſhall be held to be fallen from, and it ſhall be lawful for the ſaid Commiſſioners, and they are hereby required to diſmiſs the ſame, and to confirm the Aſſeſſment or Surcharge complained of; and every ſuch Collector is hereby required to make an Entry in a Book

Book to be kept by him for that Purpoſe, of all ſuch Notices given to him from Time to Time, and to lay them before the ſaid Commiſſioners at their Firſt Meeting, or deliver the ſame to their Clerk; and every ſuch Collector is alſo hereby required, upon Demand made for that Purpoſe by the Aſſeſſors or Surveyors, to give them Inſpection, and Leave to take a Copy of all ſuch Notices of Appeals, that they may attend the Meeting of the ſaid Commiſſioners prepared to anſwer the ſame, in Support of their Charge or Surcharge.

No Aſſeſſment to be altered but on Appeal.

XXI. Provided always, and be it further enacted, That no Aſſeſſment made in purſuance of this Act, by the Aſſeſſor or Aſſeſſors, or in their Default, by the Inſpectors or Surveyors, ſhall be altered by Commiſſioners or any others before the Time of hearing and determining Appeals, and then only upon a Surcharge or Surcharges, or upon the Commiſſioners hearing the Matter of Appeal particularly relating thereto, upon a general Appeal Day duly appointed, ſave and except in ſuch Caſes only where ſuch Commiſſioners are ſpecially authorized to alter or ratify any ſuch Aſſeſſment by the Act or Acts before mentioned; and if any Clerk to ſuch Commiſſioners, or any other Perſon or Perſons, ſhall alter, or cauſe or procure, or ſuffer to be altered any Aſſeſſment, after the ſame ſhall have been delivered as aforeſaid, except in the Caſes expreſsly allowed as aforeſaid, or in Caſes of Appeal, and by Order of the ſaid Commiſſioners, or any Three or more of them, made after Appeal as aforeſaid, every ſuch Clerk or other Perſon ſhall forfeit and pay the Sum of Fifty Pounds Sterling.

Party to inſiſt on the Appeal at the next Meeting.

XXII. And be it further enacted, That in caſe the Party giving ſuch Notice of Appeal or Complaint ſhall neglect to inſiſt therein before the ſaid Commiſſioners, at their next General Meeting for diſcuſſing of Appeals, to be held Half-yearly in Manner herein-mentioned, then and in that Caſe ſuch Complaint or Appeal ſhall be held to be fallen from, and the Charge and Aſſeſſment therein referred to ſhall ſtand in full Force.

No Abatement to be made on Appeal, but on Proof of an Overcharge.

XXIII. And be it further enacted, That the ſaid Commiſſioners, or any Two of them, ſhall not, upon hearing any ſuch Appeal, make an Abatement or Defalcation in the Charge made upon any Perſon by Aſſeſſment, or by the Surcharge of any Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors as aforeſaid, but the Charge or Surcharge ſhall ſtand good, and remain Part of the Annual Aſſeſſment, unleſs it ſhall, upon hearing ſuch Appeal, appear to the Commiſſioners then preſent, or the major Part of them, by Examination of the Appellant upon Oath or Affirmation, or other lawful Evidence to be produced by him or her, that ſuch Perſon is over-rated in or by ſuch Aſſeſſment or Surcharge, and unleſs the Appellant ſhall produce before the ſaid Commiſſioners, a true, perfect, and complete Liſt, Account, Declaration, or Return, as ſhall or may be required by the Act or Acts before mentioned, and verify the ſame upon his or her Oath or Affirmation; and ſuch Surveyor, Inſpector, and Aſſeſſor, may then and there attend to give his or their Reaſons in Support of the ſaid Aſſeſſment or Surcharge, and may, if he or they think proper, produce any lawful Evidence in Support of the ſame; and ſuch Surveyor, Inſpector, and Aſſeſſor, ſhall have full Power and free Liberty to be preſent during all the Time of hearing ſuch reſpective Appeals, and of the ſaid Commiſſioners determining the ſame: Provided always, if it ſhall appear upon ſuch Appeal, from the Enquiry made by the ſaid Commiſſioners,

missioners, that the Person so assessed, or surcharged is or ought to be charged to any Amount beyond the Amount contained in such Assessment or Surcharge, it shall be lawful for the said Commissioners to charge such Person to the Matter or Thing or Amount of the Sum omitted, in like Manner and at the like Rate as they might have done if a full, true, and perfect Assessment had been made in the first Instance, or if such Person had been surcharged to the full Amount: Provided also, that no Advocate, Solicitor, Attorney, or Procurator, or any Person practising the Law, shall be allowed to plead before the said Commissioners on such Appeal, for the Appellant or Officers, either *viva voce* or by Writing.

Notice to be given of Days of Appeal.

XXIV. And be it further enacted, That the Clerk of such Commissioners shall and is hereby required to give such Collectors and Surveyors as aforesaid, Notice at what Time or Times within the Periods herein limited, and at what Place or Places the Appeals of any Person or Persons who shall think themselves aggrieved as aforesaid, are appointed to be heard and determined; and every such Collector is also hereby required, within Ten Days after such Notice from the Clerk to the said Commissioners, to cause Notification thereof to be given to the Assessor or Assessors of every Parish within the Shire, Stewartry, City, or Borough, of the Time and Place so appointed by such Commissioners for hearing and determining Appeals as aforesaid, that all Persons who shall think themselves aggrieved as aforesaid, may apply to such Assessors, and from them acquaint themselves when and where to make their Appeal to the said Commissioners.

Appeals to be heard at limited Periods.

XXV. And be it further enacted, That such Appeals as shall be made to such Commissioners, and of which Notice shall have been given to the Assessor, Surveyor, or Inspector as aforesaid, between the First Day of *September* and the First Day of *October*, Yearly, shall be heard and determined by the said Commissioners upon such Days as shall be by them appointed for the Hearing of such Appeals, between the Twentieth Day of *October* and the Twentieth Day of *November* following, and that all such other Appeals as shall be made to the said Commissioners, and of which like Notice shall have been given between the First Day of *March* and the First Day of *April* following, shall be heard and determined by such Commissioners upon such other Days as shall be appointed by them for the Hearing thereof, between the Twentieth Day of *April* and the Tenth Day of *May* following, Yearly; and no Appeal shall be allowed, heard, or determined, which shall not be made at the Times and in Manner before directed, except in such Cases as the said Commissioners shall at the said Meeting specially adjourn to a Day then to be named and appointed, of which Adjournment the Clerk to the said Commissioners shall give Notice at the said Meeting when the Adjournment is made, or within Three Days subsequent thereto, to the Surveyor and Collector of the District.

Appeals to be final.

XXVI. And be it further enacted, That all such Appeals once heard and determined by the said Commissioners, or the major Part of them present, on the Day or Days by them appointed for hearing Appeals, shall be final, and neither the Determination of the Commissioners, nor the Assessment then and there made thereupon, shall be altered on any Pretence whatever at any subsequent Meeting, or at any other Time or Place, except always in such Cases where the Opinion of One of the Lords of the Court of Session or of the Barons of the Court of Exchequer in *Scotland* shall

have been obtained, according to the Provisions of any Act or Acts concerning the same, requiring Alteration in such Assessment.

In case Commissioners should not meet at the Time prescribed, they may meet and execute the Powers of the Act at other Times.

XXVII. Provided always, and be it further enacted, That if at any Time there shall not have been any Meeting or Meetings of the said Commissioners, and a due Execution of any of the Powers hereby created, within or at the Time or Times, or according to the Manner or Circumstances directed or prescribed in and by this Act, it shall be lawful for any of the Persons appointed Commissioners, and they are hereby required, in all and every the said Shires, Stewartries, Cities, and Boroughs respectively, wherein such Default shall have happened, to meet and execute the said Powers at any other Time or Times, any Thing herein contained to the contrary notwithstanding; and they are hereby authorized and required forthwith, or as soon as may be after the Time or Times at which such Meetings should have been held, and such Powers should have been executed according to the Directions of this Act, to meet and execute the same, or cause the same to be executed, so that all the Duties by Law payable on Assessment be duly and effectually charged, raised, levied, collected, and paid to His Majesty, his Heirs and Successors; and all such Meetings and Acts of the said Commissioners shall be deemed and are hereby declared to be good and valid to all Intents and Purposes, notwithstanding any such Omission or Defect.

In Default of Assessors being appointed, or neglecting their Duty, the Surveyors may charge the Duties.

XXVIII. And be it further enacted, That if such Commissioners shall neglect to appoint Assessors as directed by this Act, or in case the Assessors by them appointed shall neglect to bring in the Certificates required by them, that then and in every such Case it shall be lawful to and for the Surveyor or Surveyors appointed as herein mentioned, first lodging a Complaint thereof before the Sheriff or Sheriff Depute or Substitute for the Shire or Stewartry, or before the Chief Magistrate of the City or Borough where the Default shall happen, to assess and charge the respective Parishes wherein such Default shall have happened, and to make Certificates in Writing under their respective Hands of the several Duties charged by this Act, or by any other Act or Acts herein mentioned, in like Form and Manner as Assessors are required to make their Certificates of Assessment, and to return such Certificates to the Conveener of such Shire or Stewartry for his Allowance, and the same being allowed under his Hand, shall be delivered to the Clerk of the Commissioners, by whom the Certificate (if made by Assessors) ought to have been allowed, who shall cause a Copy thereof to be delivered to the Collectors appointed within such respective Shires, Stewartries, Cities, and Boroughs respectively, and the Collectors to whom the same shall be delivered shall have the same Power to collect, receive, and recover the said Duties, as such Collectors would have had in case the said Assessments had been allowed by the said Commissioners as aforesaid: Provided, that every such Collector as aforesaid shall leave a Note in Writing to every Person charged in such Certificate of the Charge made upon him or her by the Surveyor, in like Manner as is before directed in Cases of Assessments made by Assessors.

Penalty on Assessors

XXIX. And be it further enacted, That it shall be lawful for the Sheriff or Sheriff Depute or Substitute or Chief Magistrate aforesaid,

with whom such Complaint shall be lodged as aforesaid, against any Assessor or Assessors for Neglect as aforesaid, to proceed to hear and determine the same, and to levy the Penalty hereby inflicted for any such Neglect, in like Manner and under the like Powers as are hereby given to Commissioners, in all which Cases the Penalty so levied shall be to the Use of the Surveyor who shall have executed the Duty of such Assessor or Assessors.

against whom Complaints shall be made.

XXX. And be it further enacted, That in case any Person or Persons shall not pay the several Sum or Sums charged upon him, her, or them, by any Act or Acts herein mentioned, according to the Directions contained in such Act or Acts, or in this Act, it shall be lawful to and for any Two of the Commissioners aforesaid for any Shire, Stewartry, City, or Borough, or for the Sheriff Depute or Substitute for such Shire or Stewartry, and the Conveener of the County, and they are hereby required respectively (under the Penalty of Ten Pounds Sterling), upon Certificate made to them or either of them by the Collector or Collectors that such Duties are resting and not duly paid, to issue and grant a Warrant or Warrants under their Hands for the said Collectors recovering the said Duties, and the Triple Value thereof in consequence of Non-payment, by poinding and distraining the Goods and Effects of any Person or Persons mentioned in such Certificate, and who shall not have paid the Sums thereby assessed upon him, her, or them, which Warrants shall be executed by the Constables or Sheriff-Officers of the County, and the Goods and Effects so poinded or distrained, shall be valued and appraised by any Two Persons to be appointed by the Sheriff-Officer or Constable, which Two Persons shall be obliged to value the same under the Penalty of Forty Shillings Sterling for each Neglect or Refusal, and which Valuation shall be made upon the Ground or at the House where the same were poinded and distrained, and shall be sold and disposed of at the Value by the Officer or Constable who does poind the same, and the Value to be applied in the first place to the Satisfaction and Payment of the Duties and Triple Values owing by the Person whose Goods are so poinded, and in the second place to the Payment for the Trouble of the Officer or Constable so poinding, at the Rate of Two Shillings per Pound of the Duties and Triple Values for which the Goods shall be so poinded and distrained, unless the Owner from whom the same were poinded or distrained shall redeem the same, by Payment of the Appraised Value within the Space of Four Days after the Poinding and Valuation, to the Officer who poinded the same; and in case any Surplus shall remain of the Price or Value after Payment of the said Duties and Triple Values, and after Payment of what is allowed to be retained by the Officer or Constable in Manner herein directed, such Surplus shall be returned to the Owner from whom the Goods were poinded or distrained; and in case no Purchaser do appear at the said Sale, that the said Goods and Effects so poinded and distrained shall be consigned and lodged in the Hands of the Sheriff Depute of the County, or his Substitute; and if not redeemed by the Owner within the Space of Four Days after the Consignment in the Hands of the said Sheriff Depute or Substitute, that the Residue shall be rouped, sold, and disposed of by Order of the Sheriff, in such Manner, and at such Time and Place, as he shall appoint, he always being liable to the Payment of the Duties and Triple Values to the said Collector, and in Payment to the Officer or Constable who shall have poinded

Duties unpaid may be levied by poinding.

pounded and diſtrained the ſame, for their Trouble and Expence as before ſtated, in caſe the Value of the Goods ſo ſold ſhall amount to the Extent of the ſaid Duty and Triple Values; and to the Fees due to the Officer or Conſtable, and ſhall be in the third place entitled to One Shilling per Pound of the Value of the Goods ſo diſpoſed of, for his own Pains and Trouble, after Preference and Allowance of the ſaid Duties and Triple Values, and of what is appointed to be paid to the Officer or Conſtable for their Trouble; and that there likewiſe ſhall be allowed to the Officer or Conſtable ſo pounding and diſtraining, the Expence of preſerving the ſaid Goods and Effects, and of maintaining the Cattle, if there ſhould happen to be any among the Goods and Effects ſo pounded and diſtrained, during the Four Days allowed to the Owner to redeem them, and alſo the Expence of the Sale; and in like Manner the Expence ſhall be allowed to the Sheriff for preſerving and maintaining the Goods or Cattle pounded and diſtrained, during the Four Days that the Owner is allowed to redeem after Conſignment in his Hands, and alſo the Expence of the Sale; and where no Goods or Effects ſufficient for Payment of the ſaid Duties and Triple Values can be found to be ſo pounded and diſtrained, and the Perſon liable ſhall neglect or refuſe to pay the ſame, in every ſuch Caſe any One of the Commiſſioners aforeſaid, or the Sheriff Depute or Subſtitute, or Conveener of the County, ſhall be and is hereby authoriſed and required, under his Hand, to commit ſuch Perſon to the Common Gaol, there to be kept without Bail until Payment ſhall be made.

Duties how recoverable when the Occupiers remove from one Place to another in *Scotland*.

XXXI. And whereas it may frequently happen, that Perſons quitting their Dwelling Houſes or Places of Reſidence, may remove to other Pariſhes or Places without firſt diſcharging or paying the Duties charged upon him, her, or them, whereby the ſaid Duties made payable by this Act will be loſt, unleſs ſuch Perſon or Perſons ſo removing can, after ſuch Removal, be compelled to pay the ſame; Be it further enacted, That in every Caſe of ſuch Removal to any Place in *Scotland*, the Surveyor or Inſpector, or Collector acting by virtue of this Act, of the Shire, Stewartry, City, or Borough, where ſuch Duties are charged upon and unpaid by the Perſon or Perſons removing as aforeſaid, ſhall ſign and cauſe to be tranſmitted a Certificate thereof to the Surveyor or Inſpector, or Collector acting for the Shire, Stewartry, City, or Borough, where the Perſon or Perſons making ſuch Default of Payment ſhall happen to reſide; and any Surveyor, or Inſpector or Collector to whom ſuch Certificate is delivered, ſhall, and he is hereby empowered, by virtue of ſuch Certificate, to raiſe and levy the ſaid Duties charged upon the Party or Parties removed as aforeſaid in ſuch Manner and by the like Means and Methods as any of the like Duties are directed to be levied or recovered by this Act, and cauſe the Monies ſo raiſed and levied to be paid to the Collector of the Shire, Stewartry, City, or Borough, from whence the ſaid Perſon or Perſons did remove, ſo as the ſame may be paid and applied according to the true Intent and Meaning of this Act.

In caſe Perſons liable on Payment of Duties removing from *Scotland* to

XXXII. And be it further enacted, That if any Perſon charged with the ſaid Duties in *Scotland* ſhall remove from thence into any other Part of *Great Britain*, it ſhall be lawful for the Commiſſioners acting as aforeſaid in the Shire, Stewartry, City, or Borough, where ſuch Duties are charged and unpaid by the Perſon removing as aforeſaid,

to ſign and cauſe to be tranſmitted, by the Intervention of the Commiſſioners for the Affairs of Taxes ſuch Certificate as aforeſaid, to the Commiſſioners acting in the Execution of the Land Tax in *England*, *Wales*, and *Berwick-upon-Tweed*, in the County, Riding, City, Borough, Cinque Port, or Place, where the Perſon making ſuch Default of Payment ſhall happen to reſide, which Commiſſioners of Land Tax, or any Two or more of them, ſhall and they are hereby empowered, by their Warrant under Hand and Seal, to raiſe and levy the ſaid Duties charged, or appearing by ſuch Certificate, and cauſe the Monies ſo raiſed and levied to be paid to the Receiver General for *Scotland*, in Diſcharge of ſuch Aſſeſſment, of which Intimation ſhall be given by ſuch Receiver General to the Collector of the Shire, Stewartry, City, or Borough, in which ſuch Perſon was ſo charged, and Credit ſhall be given for the ſame in the Books of the ſaid Collector or Collectors.

any Part of *Great Britain*, Commiſſioners in the Diſtrict in *England* where they ſhall remove to, to be empowered to levey the Duties.

XXXIII. And be it further enacted, That no moveable Goods or Effects whatever, belonging to any Perſon or Perſons at the Time of any of the ſaid Duties aſſeſſed under the Regulations of this Act became in Arrear, ſhall be liable to be taken by virtue of any Arreſtment, Poinding, Sequeſtration, or Diligence whatever, or by virtue of any Aſſignation on any Account or Pretence whatever, unleſs the Party at whoſe Inſtance the ſaid Diligence ſhall be uſed, or to whom ſuch Aſſignation ſhall be made, ſhall, before the Sale or Removal of ſuch Goods or Effects, pay or cauſe to be paid to the Collector or Collectors of the ſaid Duties ſo due, all Arrears of the ſaid Duties which ſhall be due at the Time of arreſting, poinding, or ſeizing ſuch Goods or Effects, or which ſhall be payable for the Year in which ſuch Diligence ſhall be uſed, provided the Duties ſhall not be claimed for more than One Year; and in caſe the ſaid Duties ſhall be claimed for more than One Year, then the Party at whoſe Inſtance ſuch Diligence ſhall have been uſed, or to whom ſuch Aſſignation ſhall have been made, paying the aforeſaid Collector or Collectors the aforeſaid Duties due for One whole Year, may proceed as he might have done if no Duties had been ſo claimed; but in caſe of Refuſal to pay the ſaid Duties, the ſaid Collector or Collectors are hereby authorized and required to poind and diſtrain ſuch Goods and Effects notwithſtanding, and upon Intimation thereof to One or more of the ſaid Commiſſioners acting for ſuch Shire, Stewartry, City, or Borough, or to the Sheriff Depute or Subſtitute or Conveener of the Shire or Stewartry, and obtaining his or their Warrant for that Purpoſe, which he and they is and are hereby empowered to grant, to proceed to the Sale of ſuch Goods or Effects according to this Act, in order to obtain Payment of the Whole of the ſaid Duties, together with the reaſonable Coſts and Charges attending ſuch Poinding, Diſtreſs, and Sale; and every ſuch Commiſſioner, Sheriff Depute or Subſtitute, and Conveener, and Collector ſo doing ſhall be indemnified by virtue of this Act.

No Goods to be taken off the Premiſes by Arreſtment or Poinding till Duties are paid.

XXXIV. And be it further enacted, That at the End of every Year or within One Calendar Month thereafter or at ſuch other Time as the Conveener of the County ſhall appoint, at the Inſtance of the Surveyor, on his lodging with him a Note of any Arrear reſting or being unpaid of the Duties aſſeſſed in any former Year; and in all Caſes where a Meeting ſhall not be held for the Purpoſe, then at the Firſt General Meeting of the Commiſſioners to be held for the enſuing Year, the Commiſſioner appointed to

Commiſſioners to bring Collectors to an Account.

put this Act in Execution within their respective Shires, Stewartries, Cities, or Boroughs, shall and are hereby empowered and required to call before them the Collector or Collectors appointed within each such Shire, Stewartry, City, or Borough, and to examine him or them upon Oath or solemn Affirmation, and assure themselves of the Sum or Sums of Money that shall have been paid to such Collector or Collectors of the Duties given to them or any of them in charge, and to make such Order therein for the Payment of the same to the Receiver General, on the Day or Time appointed for receiving the same, as they shall judge necessary, and also to assure themselves of the Sum or Sums in Arrear, and the Cause or Causes thereof; and also upon such Oath or Affirmation to examine the said Collector or Collectors touching the due Payment of any Sum paid to him or them in any preceding Year, and in every such Case to make such Order therein as aforesaid; and the said Commissioners are hereby empowered and required in every Year to call before them the Collector or Collectors appointed in any former Year for the Shire, Stewartry, City, or Borough, for which they act as Commissioners, where any Sum or Sums of the Duties charged by virtue of any Act or Acts for granting Duties to be assessed under the Regulations of this Act, shall be in Arrear or unpaid to the Receiver General, and to examine the said Collector or Collectors on such Oath or Affirmation as aforesaid, and to assure themselves of the Sum or Sums of Money paid to him or them, and of the Sum or Sums in Arrear, and also the Sum or Sums paid over to the Receiver General, and of the Sums remaining in the Hands of the said Collector or Collectors, and to make such Order therein as they shall judge necessary to prevent any Failure in the Payment of any Part of the Assessment charged by virtue of any such Act or Acts; and so from Time to Time as long as any of the Arrears of the said Duties, or any of them charged as aforesaid, shall be in Arrear; and the Receiver General, and the several Inspectors and Surveyors shall, when required so to do, be assisting to such Commissioners in their Enquiry in all Matters relating to their respective Offices.

Collectors may be removed for wilful Neglect.

XXXV. And be it further enacted, That if any wilful Delay or Failure shall happen in the Payment of the Duties to be assessed under the Regulations of this Act, through the Default or Neglect of any Collector or Collectors, it shall be lawful for such Commissioners to revoke the Appointment of such Collector or Collectors so in Default or neglecting as aforesaid, and in Manner before directed to appoint a Collector or Collectors in his or their stead, with full Power to execute the Office of Collector by levying the Duties then in Arrear, or to become due for the Remainder of the Year; and it shall also be lawful for such Commissioners, whenever the same shall be necessary, to revoke such last mentioned Appointment, and to appoint a Collector or Collectors, in like Manner from Time to Time, and as often as any such Collector or Collectors shall be guilty of such Default or Neglect, provided Security be taken as in the Case of an original Appointment; and such Collector or Collectors so removed shall, on Demand of such Commissioners, deliver up to them, or in their Presence, to the Collector or Collectors newly appointed, all such Certificates of Assessments with which he or they were charged, and all Accounts of Receipts and Vouchers of Payment as aforesaid, and also shall pay to the Receiver

General all Sums then in his or their Hands, at such Time as such Commissioners shall appoint; and if any Person, after such Removal from the Office of Collector, shall refuse or neglect to do any Matter or Thing required by this Act, every such Person shall forfeit and pay the Sum of Twenty Pounds, to be charged in any Assessment of such Duties as aforesaid, for such Shire, Stewartry, City, or Borough, and recovered as such Assessment may be recovered, and shall also remain liable to such other Forfeitures that may be incurred, or Diligence that may be used by virtue of this Act, for detaining any Monies of the said Duties in his Hands.

Penalty on Collectors refusing to account.

XXXVI. And be it further enacted, That if any Collector, being duly summoned, shall refuse to attend such Commissioners, or shall not answer all such lawful Questions as shall be demanded of him by such Commissioners touching the Execution of his Office of Collector, or shall refuse or neglect to produce to them the Certificates of Assessments, Accounts, or Vouchers of such Receipts or Payments as aforesaid, or shall not obey the Orders of such Commissioners to be made as directed, every such Collector shall forfeit the Sum of Twenty Pounds Sterling, to be charged upon him in any Assessment as aforesaid, and to be recovered as such Assessment may be recovered, over and above any Forfeiture that may be incurred, or Diligence that may be used by virtue of this Act, for detaining Monies of the said Duties in his Hands contrary to this Act.

Bonds to be put in Suit on Failure of Collectors paying over the Sums received.

XXXVII. And be it further enacted, That in every Case where the Collector or Collectors appointed as aforesaid, shall fail or neglect to pay over to the Receiver General at *Edinburgh*, or his Deputy or Deputies, any such Sum or Sums of Money, within such Number of Days after the same shall have been received by him or them, as shall be specified in the Bonds entered into by such Collector or Collectors, the said Bonds shall, upon a Certificate by the Receiver General, or his Deputy or Deputies, of the Sums due or unaccounted for, be put in Suit against such Collector or Collectors, and his or their Surety or Sureties, or any of them, for the Recovery of the Sums so due by them, or any of them, and of the Penalty or Penalties in the said Bonds, over and above the Sums so due by such Process for recovering Payment of Debts due to His Majesty, as is conformable to the Course and Practice of the Court of Exchequer in *Scotland*.

No Allowance for Deficiency unless proved to the Satisfaction of the Court of Exchequer.

XXXVIII. And be it further enacted, That in settling the Accounts of the said Collectors, no Allowance shall be made for Deficiencies occasioned by Bankruptcy, Insolvency, or Removal of Persons liable in Payment of the said Duties, unless it shall be proved, to the Satisfaction of the Court of Exchequer in *Scotland*, that the said Collectors claiming the Allowance, have used their utmost Diligence to recover the said Duties on or before the respective Days appointed for making such Payments, and that they could not collect the same by reason of such Bankruptcy, Insolvency, or Removal: Provided always, that upon such Evidence being produced, the Court of Exchequer shall be at Liberty to order Credit to be given to the Collector or Collectors in his or their Accounts, for the Sums of Money due by any Person on Account of the said Duties, or any Part thereof, which could not be recovered by such Collector or Collectors for the Causes aforesaid.

XXXIX. And

A Schedule of Deficiencies to be returned upon Oath to the Court of Exchequer.

XXXIX. And be it further enacted, That every Collector or Collectors, who ſhall claim any Deduction on Account of any ſuch Deficiency as aforeſaid, by reaſon of their not having been able to recover Payment thereof, before they ſhall obtain any Order from the ſaid Barons of Exchequer for the Receiver General, his Deputy or Deputies, giving Credit to them for all or any of the Deficiencies claimed, ſhall have firſt lodged with the Receiver General, his Deputy or Deputies, a Liſt or Schedule containing the Names, Surnames, and Places of Abode, of every Perſon for whoſe Deficiency he may claim to be allowed by the Barons to have Credit in his Account, and the particular Sum charged upon each Perſon named in the Schedule, and ſhall have made Oath, or being One of the People called Quakers, ſhall have made and ſubſcribed a ſolemn Affirmation before any One of the ſaid Barons, or the Sheriff Depute or Subſtitute of the Shire or Stewartry of which he is Collector, that the Sum for which he ſo claims to have Credit is due and wholly unpaid, and that neither he nor any Perſon for him, to the beſt of his Knowledge and Belief, has received any Part thereof, and that ſuch Perſon became Inſolvent or Bankrupt before the Day on which the Duties became payable, and had not Goods and Effects ſufficient whereon to raiſe and levy ſuch Duties within the Shire, Stewartry, City, or Borough, for which ſuch Collector ſhall have been appointed, before the Day on which ſuch Duties became payable, or that ſuch Perſon removed from ſuch Shire, Stewartry, City, or Borough, before the Day on which ſuch Duties became payable, without leaving therein ſufficient Goods and Effects whereon ſuch Duties could be raiſed and levied, and that there was not nor are any Goods or Effects of any Perſon or Perſons liable to the Payment of ſuch Duties in Arrear, or any Part thereof, whereby the ſame could or might be raiſed and levied, which Oath or Affirmation ſhall be ſubſcribed by the ſaid Collector, and the Liſt or Schedule ſhall be returned by the Receiver General, or his Deputy or Deputies, into the Court of Exchequer, in order that every Perſon in the Schedule may be charged by the ordinary Diligence of the ſaid Court of Exchequer, uſed in like Caſes, and recovered as far as poſſible, and paid to the Receiver General, and by him to be paid into the Receipt of Exchequer at *Weſtminſter*; and if any ſuch Collector ſhall neglect or refuſe to make ſuch Return, he ſhall forfeit the Sum of One hundred Pounds Sterling, and the Sums in ſuch Aſſeſſment remaining unpaid, for which the ſaid Collector or Collectors ſhall not have had Allowance as aforeſaid, ſhall be re-aſſeſſed on the Shire, Stewartry, City, or Borough, according to the Directions of any Act or Acts before mentioned.

Commiſſioners in ſettling the Accounts of deceaſed Collectors to have ſuch Deductions as the Court of Exchequer ſhall think proper.

XL. And be it further enacted, That in the Event of the Death of any Collector, it ſhall be lawful for the Heirs, Executors, Adminiſtrators, or Repreſentatives of ſuch Collector to ſettle the Accounts of ſuch deceaſed Collector before the Barons of the ſaid Court of Exchequer, and if in ſettling the ſaid Accounts, ſuch Heirs, Executors, Adminiſtrators, or Repreſentatives, ſhall claim Deduction for the Duties of any Perſon or Perſons, or Part thereof, by reaſon of the deceaſed Collector or any after Collectors employed by them, not having been able to recover Payment of the ſaid Duties or Part thereof from any Perſon or Perſons, on account of their Bankruptcy or Inſolvency, or other Cauſes, they ſhall only be allowed ſuch Deductions as the Court of Exchequer, upon hearing the Facts and Evidence produced, ſhall think reaſonable, having in View the Principles and Rules herein preſcribed with regard to Deductions claimed by Collectors

lectors in ſettling their Accounts, as far as that can be done in Juſtice in ſettling the Accounts of a deceaſed Collector.

Duplicates of Aſſeſſments to be made out within a limited Time.

XLI. And be it further enacted, That the reſpective Commiſſioners aforeſaid, ſhall cauſe Two Duplicates of every Aſſeſſment to be made out on Parchment by their Clerk, within One Month at the fartheſt after the Tenth Day of *April* after making the ſaid Aſſeſſment, Yearly, and One of them to be delivered to the Receiver General, and the other of them tranſmitted into the Office of King's Remembrancer in the Exchequer in *Scotland*, for which Duplicate the proper Officer ſhall give Acquittances gratis, ſo as they may be duly charged to anſwer their reſpective Collections and Receipts; and every ſuch Duplicate ſhall contain the Name and Surnames of the ſeveral Aſſeſſors and Collectors for every Shire, Stewartry, City, or Borough, and for every Pariſh within the ſame; and if any Clerk to ſuch Commiſſioners ſhall neglect or refuſe to make out and deliver ſuch Duplicates as aforeſaid, within the Time and in Manner hereinbefore directed, or ſhall make any falſe Entry, or omit any Sum or Sums in ſuch Duplicates, every ſuch Clerk ſhall forfeit and pay the Sum of One hundred Pounds Sterling, and on Conviction thereof ſhall be diſcharged from his ſaid Office.

Duties to be paid to Receiver General.

XLII. And be it further enacted, That all Monies of the Duties herein mentioned, to be aſſeſſed under the Regulations of this Act, ſhall, at ſuch Times as ſhall be appointed for the Payment thereof, be paid by the particular Collectors who ſhall collect the ſame unto the Receiver General, now or for the Time being appointed by His Majeſty, His Heirs or Succeſſors, or by the High Treaſurer for the Time being, or the Commiſſioners of the Treaſury for the Time being, or any Three or more of them, to receive the ſame, or unto the Deputy or Deputies of ſuch Receiver General, to be appointed under his Hand and Seal, and whom he is hereby authorized to appoint, and for whom he ſhall be anſwerable, whereof Notice ſhall be given by the Receiver General unto the Commiſſioners, within their reſpective Shires or Stewartries, within Twenty Days after the Firſt Meeting, Yearly, and ſo from Time to Time, within Twenty Days after the Death or Removal of ſuch Deputy, whenever any ſuch ſhall happen; and the ſaid Receiver General, his Deputy or Deputies, ſhall give Receipts gratis to the ſaid Collectors for all Monies by them received in purſuance of ſuch Act or Acts; and the Receipt of the Receiver General, his Deputy or Deputies, or any of them, ſhall be a ſufficient Diſcharge unto every ſuch Collector.

Penalty on Collectors gathering the Duties by a falſe Rate.

XLIII. And be it further enacted, That no Collector or Collectors of any of the Duties herein-mentioned, ſhall collect or receive the ſame by any Rate or Book other than ſuch Rate and Book as ſhall be ſigned and allowed as aforeſaid, and that in caſe any ſuch Collector or Collectors ſhall collect or receive the ſame by any other Rate or Book, or ſhall receive ſuch Duties from any Perſon or Perſons not charged therewith, or ſhall collect or receive from any Perſon or Perſons more Money than is actually charged in ſuch Rate or Book, and not pay the whole Money by him collected, or fraudulently alter any ſuch Rate or Book after the ſame hath been ſigned and allowed as aforeſaid, every ſuch Collector or Collectors ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

Collectors failing to make Payment of Duties, to be sued by Process before the Court of Exchequer.

XLIV. And be it further enacted, That if any Collector or Collectors to be appointed as aforesaid, shall fail or neglect to pay over the several Duties collected by him or them to the Receiver General at *Edinburgh*, or his Deputy or Deputies, within the Time specified in the Bond of Caution entered into by the said Collector as aforesaid, then and in such Case the said Receiver General, and his Deputy or Deputies, may present the said Bond, or an Extract thereof, to One or more of the Barons of the Court of Exchequer in *Scotland*, with a Petition, stating the Sum due and not accounted for by such Collector or Collectors, and praying for a Horning or other competent and legal Process of Court upon such Bond, and making Oath that the Sum stated in the Petition is due and not accounted for, and the Baron or Barons to whom such Petition shall be presented may thereupon order a Horning or other competent and legal Process of Court to issue, and which Process of Court may be proceeded in by Arrestment, Poinding, Denunciation, Caption, Imprisonment, or otherwise, for recovering from such Collector or Collectors, and his or their Surety or Sureties, the Sums due by them, and for the Penalty in such Bond, over and above the Sums so due as aforesaid, on the Receiver General, or his Deputy or Deputies, upon making Oath to the Sums due and unaccounted for, shall be at Liberty to proceed to the recovering the Payment thereof, and the Penalty in the Bond, by any Process for recovering Payment of Debts due to His Majesty, according to the Course of Exchequer in *Scotland*.

Vacancy of Collector be filled up by the Barons of Exchequer.

XLV. And be it further enacted, That in case there shall happen to be a Vacancy in the said Office of Collector, by or on account of the Death of any of the Collectors for the Shires, Stewartries, Cities, or Boroughs aforesaid, it shall and may be lawful for the said Barons of the Court of Exchequer in *Scotland*, or any Two or more of them, upon the Application of the Receiver General or his Deputy, or the Comptroller of Taxes in *Scotland*, or either of them, to nominate and appoint a Person or Persons to officiate as Collector or Collectors as aforesaid, within such Shire, Stewartry, City, or Borough, during the Vacancy occasioned as aforesaid; and the Person or Persons so to be appointed by the said Barons, shall have full Power and Authority to raise, collect, and pay over the several Duties granted by this Act, or any other Act or Acts before mentioned, in the same Manner as the said deceased Collector would have had by virtue thereof.

Receiver General to pay the Monies received by him into the Exchequer.

XLVI. And be it further enacted, That the Receiver General, his Deputy or Deputies, shall, within the respective Terms appointed for Payment of the same, remit and pay the Monies received by him or them on account of the said Duties, into the Receipt of His Majesty's Exchequer at *Westminster*, excepting such Sum as shall be judged necessary by the Barons of the Court of Exchequer in *Scotland*, and as the Lords Commissioners of the Treasury, or the Lord High Treasurer for the Time being, shall allow to be retained by such Receiver General for answering Demands for the publick Service; and the said Receiver General, or his Deputy or Deputies, shall and they are hereby required and directed to lodge in the King's Remembrancer's Office, in the Court of Exchequer in *Scotland*, for the Information of the Barons there, as soon after remitting the Money to be paid into the Receipt of Exchequer within the Time before mentioned, as conveniently can be done,

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an Account or Statement, atteſted on Oath, of the Money by him or them received, remitted, or retained for the publick Service, as it ſtood upon the laſt Day of the Forty Days within which the ſaid Receiver General, his Deputy or Deputies, are hereby directed to remit the Money to be paid into the Receipt of Exchequer at *Weſtminſter* aforeſaid; and the ſaid Receiver General, his Deputy or Deputies, ſhall and they are hereby required to anſwer all Queſtions that may be put by the Barons, or any One of them, concerning the Particulars of the ſaid Account.

Receiver General to remit Money to the Exchequer, whenever the ſame ſhall amount to a certain Sum.

XLVII. And be it further enacted, That after the ſaid Receiver General, his Deputy or Deputies, ſhall have remitted to the Receipt of Exchequer at *Weſtminſter*, the Monies received by him within the reſpective Times before limited, he, or his Deputy or Deputies, ſhall continue to remit and pay into the Receipt of Exchequer the Monies they may receive afterwards, whenever the ſame ſhall amount to the Sum of Five thouſand Pounds, over and above the Sum the ſaid Receiver General ſhall be allowed to retain, to anſwer Demands for the publick Service as before provided, and ſhall continue to do ſo until all Duties aſſeſſed for the Year, except as aforeſaid, are received and paid into the Receipt of Exchequer.

Receiver General to make up Statement of Balances when required.

XLVIII. And be it further enacted, That the ſaid Receiver General, his Deputy or Deputies, when required by the ſaid Barons of Exchequer, ſhall, for their Information, prepare and lodge in the King's Remembrancer's Office in *Scotland*, an Account or Statement of the Monies received on account of the ſaid Duties, ſince the laſt Account or Accounts thereof were ſettled and paſſed, ſhewing the Balances due by the different Shires, Stewartries, Cities, or Boroughs, at the Time when the Account or Statement is made up; and he and they is and are hereby required alſo to anſwer any of the Queſtions put by any of the Barons for explaining the ſaid Accounts, and to execute ſuch Directions as they may receive from the Barons for reducing the Values which may appear to be due by the different Shires, Stewartries, Cities, or Boroughs.

Notice to be given to Commiſſioners of the Death or Removal of Receivers General.

XLIX. And be it further enacted, That if the Receiver General, his Deputy or Deputies, ſhall die or be removed, Notice thereof ſhall be given by the Comptroller of Taxes in *Scotland*, to Two or more of the Commiſſioners acting in each Shire, Stewartry, City, or Borough, before the Time appointed for the next Half-yearly Payment of any of the Duties herein mentioned, and ſo from Time to Time, upon the Death or Removal of ſuch Receiver General, his Deputy or Deputies.

Conſtables to be aiding in the Execution of the Act.

L. Provided always, and be it further enacted, That all Conſtables, and other His Majeſty's Officers, ſhall and are hereby required and enjoined to be reſpectively aiding and aſſiſting in the Execution of this Act, and of every Act or Acts before mentioned, and to obey and execute ſuch Precepts and Warrants as ſhall be to them directed in that Behalf by the reſpective Commiſſioners hereby appointed.

Penalty on Perſons obſtructing Officers.

LI. And be it further enacted, That if any Perſon or Perſons ſhall, at any Time hereafter, wilfully obſtruct any Commiſſioner or Commiſſioners, Aſſeſſor or Aſſeſſors, Collector or Collectors, Surveyor or Surveyors, Inſpector or Inſpectors, in the due Execution of his or their ſaid Office or Offices, Duty or Duties reſpectively, ſuch Perſon or Perſons ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds Sterling.

LII. And

Officers to obey Inſtructions of the Lords of the Treaſury.

LII. And be it further enacted, That the ſaid Surveyors and Inſpectors, and all other Officers and Perſons who ſhall be employed in the Execution of this Act, or any Act or Acts granting Duties to be aſſeſſed under the Regulations of this Act, ſhall obſerve and follow ſuch Orders, Inſtructions, and Directions, as they ſhall from Time to Time receive from 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.

Application and Recovery of Penalties.

LIII. And be it further enacted, That One Moiety of all pecuniary Penalties or Forfeitures impoſed by this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, except where other Directions are or ſhall be given, may, if ſued for in the Space of Twelve Calendar Months from the Time of ſuch Penalties being incurred, in Manner herein next mentioned, be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and ſuch Penalties may be ſued for in His Majeſty's Court of Exchequer in *Scotland*, by any Action competent in that Court; but nevertheleſs it ſhall be lawful for His Majeſty's Advocate for *Scotland*, in caſe it ſhall appear to his Satisfaction that any Penalty or Forfeiture was incurred without Intention of Fraud, to ſtay all further Proceedings in ſuch Actions, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

Penalties to be recovered in the Name of the Lord Advocate, &c.

LIV. Provided always, and be it further enacted, That every ſuch Penalty or Forfeiture, except as otherwiſe directed, ſhall be recoverable in the Name of His Majeſty's Advocate for *Scotland*, on the Part of His Majeſty, by Information or any Action competent in the ſaid Court of Exchequer; and in Default of Proſecution within the Time before limited, no ſuch Penalty or Forfeiture ſhall be afterwards recoverable in any other Manner; in all which laſt-mentioned Caſes, except as aforeſaid, the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures incurred as aforeſaid, belonging to His Majeſty, His Heirs and Succeſſors, ſhall be paid into the Hands of the Receiver General or his Deputy, to the Uſe of His Majeſty; and that in all Caſes where the Whole of ſuch pecuniary Penalty or Forfeiture ſhall be recovered for the Uſe of His Majeſty, His Heirs and Succeſſors, it ſhall be lawful for the Barons of the ſaid Court of Exchequer to cauſe ſuch Reward as they ſhall think fit, not exceeding One Moiety of ſuch Penalty or Forfeiture ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout, to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informer or Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

For Recovery of Penalties not exceeding 20*l.*

LV. Provided always, and be it further enacted, That all ſuch pecuniary Penalties not exceeding Twenty Pounds, impoſed by this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, except where other Directions are given reſpecting the ſame as aforeſaid, may be recoverable before the Commiſſioners for executing this Act, or the Sheriff Depute, or Subſtitute, or any Two or more of them, in the Shire, Stewartry, City, or Borough, where the Offence

ſhall

ſhall be committed; and ſuch Commiſſioners and others before-mentioned, ſhall take Cognizance of ſuch Offence upon Information or Complaint in Writing made to them, and upon a Summons to the Party accuſed to appear before them at ſuch Time and Place as they ſhall fix, or without ſuch Summons, in caſe the Party or Parties ſhall have been ſurcharged before the ſaid Commiſſioners, and ſhall have appealed againſt the ſame, and ſhall appear upon ſuch Appeal before the ſaid Commiſſioners, and ſuch Commiſſioners and others, before-mentioned before whom the Complaint ſhall be lodged, ſhall examine into the Matter of Fact, and proceed to hear and determine the ſame in a ſummary Way; and on Proof made thereof, either by voluntary Confeſſion of the Party accuſed, or by Oath or ſolemn Affirmation of One or more credible Witneſs or Witneſſes, or otherwiſe as the Caſe may require, make or decree an Adjudication for the Penalty, or for ſuch Part thereof, to which Part thereof the ſaid Commiſſioners, Sheriff Depute, or Subſtitute, ſhall think proper to mitigate the ſame, not being in any Caſe leſs than One Moiety of ſuch Penalties, and to aſſeſs the ſame upon the Party, and charge the ſame in the Aſſeſſment to which the Penalty adjudged ſhall particularly relate, and in Addition to the Duty, in caſe the Party ſhall be charged therewith; and which Penalties ſo adjudged ſhall be levied in like Manner as the ſaid Duties may be levied in Manner before directed; and the Informer or Informers ſhall in ſuch Caſes be entitled to receive from the Receiver General One Moiety of the Amount of ſuch Penalties in Shares, where Two or more of them are concerned, as the ſaid Barons ſhall on the Report of the Commiſſioners for executing this Act certify they are reſpectively entitled unto; and the ſaid Decree and Adjudication of the Commiſſioners, Sheriff Depute, or Subſtitute, ſhall be final and concluſive to all Intents and Purpoſes, without Power of appealing from the ſame; and the ſaid Decree ſhall not be ſubject to Reduction, nor removeable by Advocation, Suſpenſion, or any Proceſs whatever, in any Court of Law or Equity, or be ſubject to Reviſion or Appeal, except in ſuch Caſes where a Surcharge ſhall be made, and a Caſe ſhall be demanded and ſtated for the Opinion of One of the Lords of the Court of Seſſion, or of One of the Barons of the Court of Exchequer in *Scotland*, conformably to the Directions contained in any Act or Acts granting the Duties to which ſuch Surcharge ſhall relate.

Puniſhing Perſons guilty of Perjury

LVI. And be it further enacted, That all and every Perſon or Perſons who ſhall wilfully give falſe Evidence, or make any falſe Oath or Affirmation or Affidavit, before the Commiſſioners for executing this, or others by this Act empowered to adminiſter the ſame, or any of them, touching any Matter or Thing within the Intent and Meaning of this Act, or any Act or Acts for granting Duties to be aſſeſſed under the Regulations of this Act, ſhall be proſecuted for the ſame; and ſuch Perſon or Perſons being convicted thereof ſhall be ſubject and liable to the ſame Puniſhment and Diſqualifications as Perſons are ſubject and liable to for wilful and corrupt Perjury.

Books and Papers to be the Property of the Commiſſioners in Succeſſion.

LVII. And whereas many Difficulties and Inconveniencies have ariſen to the Commiſſioners for the Time being, acting in the Execution of the ſeveral Acts relating to the Duties herein mentioned, to be levied by them as aforeſaid, and many like Difficulties may ariſe to the Commiſſioners for the Time being acting in the Execution of this Act, or the other Act or Acts for granting Duties to be aſſeſſed under the Regulations of this

Act, in levying the Duties by the ſaid Acts made payable upon the Death or Removal of their reſpective Clerks, into whoſe Cuſtody the Duplicates of the ſeveral Books of Aſſeſſment, Minute Books, and other Books and Papers relating to the Buſineſs of the ſaid ſeveral Duties in their reſpective Juriſdictions, have been delivered, ſuch Clerks ſo removed, or the Executors or Adminiſtrators, or legal Repreſentative of ſuch Clerk ſo dying, frequently refuſing to deliver over ſuch Duplicates, Books, and Papers, to the ſaid Commiſſioners for the Time being, or to their Order or Appointment, under a Pretence that the ſaid Commiſſioners have no Property in the ſame, and are without Remedy for the Recovery thereof; be it therefore enacted, That all and every the Duplicates of the ſeveral Books of Aſſeſſments which have been or ſhall be made and delivered by the reſpective Aſſeſſors of the ſaid ſeveral Duties, to the Commiſſioners in any Shire, Stewartry, City, or Borough, or to their reſpective Clerks for the Time being, and which are or ſhall be in the Cuſtody, Keeping, or Poſſeſſion of ſuch Clerks reſpectively, and all Minute Books, and other Books and Papers relating to the ſaid ſeveral Duties, in the Cuſtody, Keeping, or Poſſeſſion of any ſuch Clerk or Clerks who hath or have been or ſhall be removed from ſuch Office or Offices, in the Cuſtody, Keeping, or Poſſeſſion of the Executors, Adminiſtrators, or other legal Repreſentatives of any Perſon or Perſons who hath or have died, or ſhall die during his or their holding ſuch Office or Offices, or after his or their Removal from the ſame, or in the Cuſtody, Keeping, or Poſſeſſion of his or their Agent or Attorney, or of any other Perſon or Perſons, ſhall be deemed and are hereby declared to be the Property of the Commiſſioners of the ſaid ſeveral Duties, acting in the reſpective Shires, Stewartries, Cities, or Boroughs for the Time being, and in Succeſſion, as Records belonging to them the ſaid Commiſſioners for their Uſe and Inſpection, and ſhall be placed and depoſited with and remain in the Cuſtody, Keeping, and Poſſeſſion of them the ſaid Commiſſioners, or their reſpective Clerks for the Time being, or ſuch other Perſon as the ſaid Commiſſioners, or any Two or more of them for the Time being, ſhall from Time to Time at their Meetings order, direct, or appoint.

Penalty on Perſons not delivering up Books and Papers to the Commiſſioners.

LVIII. And be it further enacted, That all and every Perſon or Perſons whatever, now or at any Time hereafter, having in his or their Cuſtody, Keeping, or Poſſeſſion, any ſuch Books or Papers aforeſaid, relating to the ſaid ſeveral Duties in this Act mentioned, ſhall, within the Space of One Calendar Month next after Notice in Writing, ſigned by the Comptroller or Surveyor General of Taxes in *Scotland*, or One of them (a true Copy thereof being given or left at the uſual Place of Abode of ſuch Perſon or Perſons), deliver and give up all ſuch Books and Papers unto ſuch Perſon or Perſons as the Comptroller or Surveyor General, or One of them, ſhall by ſuch Notice order and appoint, whoſe Receipt of the ſame ſhall be a good and ſufficient Diſcharge to ſuch Perſon or Perſons ſo delivering ſuch Books and Papers; and if any ſuch Perſon or Perſons now or at any Time hereafter, having in his or their Cuſtody, Keeping, or Poſſeſſion, any ſuch Books or Papers, ſhall refuſe or neglect to deliver the ſame within the Time limited by ſuch Notice and Demand made, he or they ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds, and all ſuch Books or Papers ſhall be delivered by the Perſon or Perſons ſo appointed, to ſuch of the Commiſſioners for executing this Act, as the ſaid Comptroller or Surveyor General, or any One

of

of them, shall think proper, for the effectual and speedy Execution of the Powers by this Act granted.

LIX. And be it further enacted, That if any Action shall be brought against any Person or Persons for any Thing done in pursuance of this Act, such Action or Suit shall be brought in the Court of Exchequer in *Scotland*, and not elsewhere, and shall be commenced within Six Months next after the Fact committed, and not afterwards, and shall be laid in the County, Stewartry, City, or Place, where the Cause of Complaint did arise, and not elsewhere, and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and give this Act and the Special Matter in Evidence; and if the Defendant or Defendants shall be assoilzied in any such Action or Suit, or if the Plaintiff or Plaintiffs shall discontinue his, her, or their Action or Suit, after the Defendant or Defendants shall have appeared; or if Judgement shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same, as any Defendant hath in other Cases to recover Costs by the Laws of *Scotland*. Limitation of Actions, &c.

LX. 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 Session of Parliament. Act may be altered in this Session.

Schedule (A).

The Form of the OATH required to be taken by COMMISSIONERS, before they act in the Execution of this Act.

I, *A. B.* do swear, That I will faithfully, impartially, and honestly, according to the best of my Skill and Knowledge, execute the several Powers and Authorities reposed in me as a Commissioner, by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled, An Act [*here insert the Title of this Act*] or by any other Act or Acts granting to His Majesty any Duties to be assessed under the Regulations of the said Act, and that I will judge and determine upon all Appeals, and all other Matters and Things which shall be brought before me as a Commissioner under the said Acts, or any of them, without Favour or Affection.

So help me GOD.

Schedule (B).

The Form of the OATH or AFFIRMATION required to be taken by Assessors, before they act in the Execution of this Act.

I, *A. B.* do swear, [*or*, affirm, *as the Case may require*] That I will diligently execute the Office of an Assessor, to which I am appointed by Authority of an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, An Act [*here insert the Title of this Act*] and that in the Assessment which I am required to make by any other Act or Acts, granting to His Majesty any Duties to be assessed under the Regulations of the said Act, I will act faithfully and honestly, and without Favour or Affection, according to the best of my Skill and Knowledge.

So help me GOD.

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