ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

***

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:

For all Dwelling Houſes, Lands, Tenements, or Heritages, in *Scotland*, there ſhall be charged in reſpect of the Occupation thereof, for every Twenty Shillings of the Annual Value thereof, the Sum of Sixpence:

SCHEDULE (C.)

Upon all Profits ariſing from Annuities, Dividends, and Shares of Annuities, payable to any Perſon or Perſons, Bodies Politick or Corporate, Companies or Societies, whether Corporate or not Corporate, out of any Publick Revenue, there ſhall be charged for every Twenty Shillings of the Annual Amount thereof, the Sum of One Shilling without Deduction:

SCHEDULE (D.)

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 be reſpectively 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:

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 within *Great Britain*, there ſhall be charged for every Twenty Shillings of the Amount of ſuch Profits or Gains, the Yearly Sum of One Shilling:

SCHEDULE (E.)

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

And whereas it is expedient that the ſaid recited Duties ſhould, from the Time herein-after limited, be aſſeſſed, raiſed, levied, and paid, under the Proviſions of this Act: May it therefore pleaſe your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That upon all Aſſeſſments of the ſaid recited Duties to be made for any Year, commencing after the Fifth Day of *April* One thouſand eight hundred and five, the following Rules, Regulations, Penalties, Clauſes, Matters, and Things, ſhall be obſerved, practiſed, and carried into Execution; and all the Powers, Proviſions, Rules, Regulations,

Regulations of former Act diſcontinued;

tions, Clauſes, Matters, and Things contained in the ſaid recited Act for the raiſing, levying, and paying the ſaid Duties, ſhall reſpectively ceaſe and determine; ſave and except always as to the recovering, paying, and accounting for any Arrears of the ſaid Duties, which, on the Fifth Day of *April* One thouſand eight hundred and five, ſhall have been aſſeſſed by virtue of the ſaid recited Act, and of the ſeveral Acts herein-after mentioned, and which ſhall then remain unpaid or not accounted for; and the ſaid Arrears ſhall be and continue to be recoverable, paid, and accounted for, by virtue of the ſaid ſeveral Acts reſpectively, any Thing before contained to the contrary notwithſtanding.

except as to Arrears.

II. And be it further enacted, That the ſaid recited Duties, ariſing in *England*, *Wales*, and *Berwick upon-Tweed*, ſhall be aſſeſſed, raiſed, levied, and collected under the Regulations of an Act paſſed in the Forty-third Year of His preſent Majeſty's Reign, *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 ſame*; and the ſaid recited Duties, ariſing in *Scotland*, ſhall be aſſeſſed, raiſed, levied, and collected under the Regulations of an Act paſſed in the ſame 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 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 *England* to be aſſeſſed under the Regulations of Act 43 G. 3. c. 99.

In *Scotland* under Act 43 G. 3. c. 150.

Powers of ſaid Acts to be applied to the reſpective Parts of *Great Britain*.

III. And whereas Difficulties have ariſen in charging the ſaid recited Duties on the fractional Parts of the Profits or Gains charged by the ſaid recited Act; be it further enacted, That upon every fractional Part of Twenty Shillings, of the Annual Profits or Gains aforeſaid, the like Proportion of Duty, at the Rate before recited, ſhall be charged; provided no Rate of Duty ſhall be charged of a lower Denomination than One Penny.

Charging Duties on fractional Parts.

IV. 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

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

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 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 Meetings ſhall be convened by the reſpective Sheriffs of Counties in *England* and *Wales*, and by the reſpective Sheriffs Depute or Subſtitute of Counties or Shires in *Scotland*, and by the reſpective Chief Magiſtrates of all Boroughs, Cinque Ports, Towns, and Places in *Great Britain*, and ſhall be held between the Firſt Day of *March* and the Fifth Day of *April* yearly, in every Year, after Notice given to ſuch Officers by the Commiſſioners for the Affairs of Taxes; and at each ſuch General Meeting the ſaid Commiſſioners of Land Tax, or the major Part of 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 been ſettled 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 of the Duties granted by the ſaid recited Act; and they are hereby required to take upon themſelves the Execution of this Act as aforeſaid, and of the ſaid Duties, as ſuch Commiſſioners for general Purpoſes; 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 Judgement ſhall be fit and proper Perſons to be Commiſſioners for the

Manner of chooſing acting Commiſſioners,

and for ſupplying Vacancies.

For want of Land Tax Commiſſioners, other fit Perſons reſiding in the Diſtrict may be named.

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: Provided alſo, that where any Commiſſioner or Commiſſioners appointed to execute the ſaid Act of the Forty-third Year of His preſent Majeſty, for granting the ſaid recited Duties, and acting as ſuch at and immediately before the paſſing of this Act, ſhall ſignify to ſuch Meeting, either perſonally or by Writing, his or their Conſent to continue to act as ſuch Commiſſioner or Commiſſioners, then and in ſuch Caſe the ſaid Commiſſioners of Land Tax preſent at ſuch Meeting, ſhall be confined at ſuch Meeting to the Appointment of ſuch and ſo many Perſons to be Commiſſioners for the Purpoſes of this and the ſaid recited Act, or to ſupply Vacancies, as ſhall be neceſſary to complete the Number required by this Act, above the Number ſo conſenting to act as aforeſaid: Provided alſo, that ſuch General Meetings as aforeſaid, ſhall and may for the preſent Year be holden at any Time before the Tenth Day of *October* next after the paſſing of this Act.

Or from adjoining Diſtricts.

None other to act.

With Powers to Commiſſioners before appointed to continue to act.

Time of holding the Firſt Meeting.

V. And whereas the Diſtrict of *Bedlingtonſhire*, ſituate in the County of *Northumberland*, near to *Morpeth Ward* in the ſaid County, is Part of the County Palatine of *Durham*, and hath hitherto been charged together with *Cheſter Ward*, in the ſaid County, to the great Inconvenience of the Inhabitants thereof; be it further enacted, That upon all Aſſeſſments to be made under this Act, the ſaid Diſtrict of *Bedlingtonſhire* ſhall be charged under this Act as Part of *Morpeth Ward*, in the ſaid County of *Northumberland*; provided that any Perſon or Perſons reſiding in the ſaid Diſtrict of *Bedlingtonſhire*, being duly qualified according to this Act, may act as a Commiſſioner or Commiſſioners, together with the Commiſſioners choſen and acting for *Morpeth Ward* aforeſaid, in all Matters and Things relating to *Bedlingtonſhire*.

The Diſtrict of *Bedlingtonſhire* to be deemed Part of *Morpeth Ward* in *Northumberland*.

VI. 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 any Year, then and in every ſuch Caſe the Commiſſioners already appointed under the ſaid recited Act or this Act, and acting as ſuch immediately before and at the Time when ſuch Meeting ought to be held, ſhall and may continue to act as ſuch Commiſſioners without any new Appointment, and it ſhall be lawful for them to ſupply

In Default of holding a General Meeting the Commiſſioners may continue to act without further Appointment.

any Vacancies then exiſting in ſuch Manner as they are hereby authorized to fill up Vacancies.

How Vacancies are to be ſupplied.

VII. 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 remaining Commiſſioners ſhall chooſe One or more of the Perſon or Perſons on the Liſt to ſupply Vacancies, who 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 Commiſſioners of Land Tax ſhall, at ſuch their General Meetings, as often as Occaſion ſhall require, ſelect and add new Names to the Perſons before choſen to ſupply Vacancies, who ſhall reſpectively be a Commiſſioner or Commiſſioners for the Purpoſes of this Act, as and when any ſuch Vacancy ſhall happen: Provided always, that if the Liſt for ſupplying Vacancies, to be made and renewed as aforeſaid, ſhall at any Time be defective, ſo that the due Number of Commiſſioners cannot be ſupplied therefrom, the ſame ſhall be filled up and renewed from Time to Time by the acting Commiſſioners for the Diſtrict where ſuch Failure ſhall have happened, until ſuch General Meeting ſhall be held as aforeſaid.

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

VIII. 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 choſen or appointed, or 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 Governor 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* Aſſurance 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 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

In *London*.

In *Norwich*.

Other Cities and Towns.

ful 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; and the Names of all Perſons ſo choſen as laſt aforeſaid, ſhall be returned to the Commiſſioners for the Affairs of Taxes.

Commiſſioners from *Weſt India* and *London Dock* Companies.

IX. 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 Perſon 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 the ſaid recited Act and this Act, and to ſupply their Vacancies as the ſame may ariſe, within and for the ſaid City, and their Names ſhall be returned in like Manner: Provided always, that the Perſons already named by the reſpective Corporations, Companies, and Perſons aforeſaid, in purſuance of the ſaid recited Act, and acting as Commiſſioners at the Time of paſſing of this Act, ſhall continue to be Commiſſioners for the Purpoſes of the ſaid recited Act and this Act, ſo long as ſuch Perſons are willing to act therein, without any new Appointment.

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

X. Provided alſo, and be it further enacted, That in caſe there ſhall not be a ſufficient Number of Commiſſioners choſen or appointed for the Purpoſes of the ſaid recited Act and 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 ſuch City, Borough, Town, or Place.

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

XI. 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 the ſaid Acts, 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.

Commiſſioners of Land Tax Act to

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

execute the Act, on neglect of chooſing Commiſſioners.

this Act as hereby is directed, or the Commiſſioners ſo appointed ſhall neglect or refuſe to act, 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, not in any Caſe exceeding the Number of Seven, on Notice of ſuch Neglect and Want of Appointment by any Inſpector or Surveyor of the ſaid Duties duly authorized 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, 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 any Perſon or Perſons willing to act as Commiſſioners of the Diſtrict where this Act ſhall require to be executed: Provided always, that where Commiſſioners ſhall not be appointed in each Diſtrict, and returned to the Tax Office as aforeſaid, then and in ſuch Caſe 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 the Right of executing this Act ſhall devolve, in purſuance of the Directions of this Act before mentioned.

Commiſſioners may appoint a Clerk and Aſſiſtant.

XIII. 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 aſſiſted by them in each Diſtrict, who ſhall execute their Offices according to the Regulations of this Act, and the Acts herein mentioned, reſpectively.

Qualification of Commiſſioners for Counties in *England*.

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 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

or Commiſſioner in Right of his own Eſtate for ſuch County at large, Riding, or Diviſion.

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XV. 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 Ports, 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 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.

In *Monmouth*, *Wales*, *Ely*, and Towns being Counties of themſelves.

For other Cities, Towns or Places.

XVI. 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.

For Counties in *Scotland*.

XVII. 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.

For Cities or Boroughs in *Scotland*.

XVIII. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to require any Qualification of a Commiſſioner in the Diſtrict of the Palaces of *Whitehall* and *Saint James Weſtminſter*, for

Exemption for Officers particularly authorized.

for any Officer who shall have heretofore acted, or may hereafter act as a Commissioner for putting in Execution the said Land Tax Acts 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 Burgh 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 in Lands to be in the County.

XIX. 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: 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.

For chooſing additional Commissioners.

XX. And be it further enacted, That whenever it shall be deemed, by the Commissioners for the general Purposes of this Act to be expedient that certain of the Powers herein contained should be executed by Commissioners other than the Persons to be chosen or appointed as aforesaid, such additional Commissioners shall be chosen by the Commissioners for the Purposes of this Act acting in the same District, for which Purpose the said Commissioners, being duly qualified as required by this Act, shall, with the Consent of the major Part of them assembled at any Meeting to be held for that Purpose, 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; 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 hereinafter is mentioned, and they are hereby authorized, to take upon themselves the Execution of this Act, according to the Provisions thereof: Provided always, that the Persons appointed to supply Vacancies in any District, may be chosen and act as additional Commissioners, until their Services shall be required as Commissioners for the Purposes of the said Acts.

Qualification of additional Commissioners.

XXI. 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 addi-

Provided also, that where no additional Commissioners shall be named and appointed

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:

tional Commissioners, Commissioners of the District may act.

XXII. 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.

For the Supply of Commissioners in Places not having Persons qualified.

XXIII. And be it further enacted, That in every Year when a new Appointment of a Commissioner or Commissioners shall take place, he and they shall execute the said Act and this Act as well with respect to Arrears of Duties assessed in any former Year under the said Act, or this Act, as to the Assessments to be made in such Year in 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.

Commissioners to assess and levy for former Years.

XXIV. And be it further enacted, That all Acts, Matters, and Things which may be done by any Commissioners herein named, or authorized to be appointed as aforesaid, shall and may be done by any Two or more of them, or by the major Part of such Commissioners where more than Two shall be present; and no Fee, Reward, Salary, Pay, or Compensation, shall be demanded, allowed, paid, or taken by any such Commissioner on any Pretence whatever.

Two Commissioners to do any Act. None to have Fee or Reward.

XXV. And be it further enacted, That whenever the Commissioners for general Purposes as aforesaid shall have named such additional Commissioners, they 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 the Clerk to the Commissioners in each District shall

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

The Oath or Affirmation to be administered to them.

Clerk.

ſhall alſo be appointed Clerk to the additional Commiſſioners appointed for the ſame Diſtrict, and ſhall attend the ſaid additional Commiſſioners at their Meetings as their Clerk.

Dividing additional Commiſſioners into Committees.

XXVI. Provided always, and be it enacted, That it ſhall be lawful for the Commiſſioners for the general 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.

Number of additional Commiſſioners in each Committee or Diſtrict.

XXVII. 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 Two 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.

For appointing a greater Number of Commiſſioners for general Purpoſes inſtead of additional Commiſſioners.

XXVIII. Provided always, and be it further enacted, That if it ſhall appear to the Commiſſioners for general Purpoſes as aforeſaid, 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 general Purpoſes as aforeſaid, poſſeſſing the Qualification required for ſuch Commiſſioners, 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 firſt Appointment of Commiſſioners for general Purpoſes as aforeſaid, but nevertheleſs without adding thereto any Perſons to ſupply their Vacancies; and in every Caſe of appointing ſuch increaſed Number of Commiſſioners for general Purpoſes as aforeſaid, 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, 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 general Purpoſes as aforeſaid: provided that where no ſuch additional Commiſſioners ſhall have been appointed ſpecially to execute the Powers veſted in additional Commiſſioners, the Commiſſioners acting in the Exe-

Three of them to execute the Office of additional Commiſſioners.

Where none ſuch are appointed, then Commiſſioners for the

cution 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 general Purposes as aforesaid in such District, then and in such Case the Persons qualified to act in the Execution of this Act as Commissioners for general Purposes as aforesaid 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 for general Purposes as aforesaid, in and for such first mentioned District.

Purposes of this Act are to divide themselves, so that Two may act as additional Commissioners.

If not sufficient of such Commissioners, they may be taken out of the adjoining District.

XXIX. And be it further enacted, That the Commissioners for general Purposes as aforesaid, shall execute this Act in all Matters and Things relating to the Duties in Schedules marked (A.) and (B.) of the said Act, except such Allowances in respect thereof as are directed to be made in Number Five of Schedule (A.) by other Commissioners for special Purposes as herein-after mentioned; and also all Matters and Things relating to the Duties in Schedule (C.) of the said Act, except such of the Duties as are directed to be assessed, and also except the granting such Exemptions as are directed to be granted by such Commissioners for special Purposes, or by other Commissioners herein-after directed to act in respect of any particular Description of Duties to be assessed under Schedule (C.) and also all Matters and Things relating to the Duties in Schedule (D.) of the said Act, except such Matters and Things as are directed to be done by the additional Commissioners or Persons acting as such; and the said Commissioners for general Purposes shall also execute this Act in all Matters and Things relating to the Duties in Schedule (E.) not executed by the Commissioners authorized to be appointed for those Duties: Provided always, that nothing herein contained shall be construed to preclude any Person chosen a Commissioner for general Purposes from acting as such by reason of his acting or having acted as an additional Commissioner, except only as to such particular Assessments wherein he shall have acted as such additional Commissioner.

Commissioners for general Purposes to execute Matters with respect to the Duties under all the Schedules, except such as are directed to be done by Special or other Commissioners.

XXX. And be it further enacted, That the Commissioners for the Affairs of Taxes for the Time being, together with such other Persons to be appointed as herein-after mentioned, shall be Commissioners for the special Purposes of this Act: And it shall be lawful for His Majesty, His Heirs or Successors, under the Royal Sign Manual, or the Lord High Treasurer, or the Commissioners of His Majesty's Treasury, or any Three or more of them, for the Time being, by Warrant under his or their Hand and Seal or Hands and Seals, from Time to Time, to appoint such and so many other Persons not exceeding Three, to be Assistant Commissioners for such special Purposes, as he or they respectively shall think expedient; which said Commissioners for the Affairs of Taxes and Assistant Commissioners, or any Two or more of them, shall have full Authority to execute the several Powers given by this Act to Commissioners for special Purposes, either in relation to the Allowances specified in Number Five, Schedule (A.) of this Act, or in relation to the Special Exemptions granted from the Duties mentioned in Schedule (C.) of this Act, or to the assessing such Persons who shall neglect to make a Return of the Profits on which the said last mentioned Duties arise, or who shall pay the said Duties into

Commissioners for Special Purposes.

Treasury to appoint Assistant Commissioners.

the

the Bank of *England*; and alſo in relation to the examining, auditing, checking, and clearing the Books and Accounts of Dividends delivered to the Inſpector under the Authority of this Act, and the Certificates of Aſſeſſment and Exemptions tranſmitted by the reſpective Commiſſioners for general Purpoſes from their reſpective Diſtricts, in reſpect of the ſaid laſt mentioned Duties; and alſo ſhall have full Authority to do any other Act, Matter, or Thing hereby directed or required to be done by Commiſſioners for ſpecial Purpoſes, to be appointed under this Act; and all Powers, Proviſions, Clauſes, Matters, and Things contained in this Act for aſcertaining the Amount of any Duty, Exemption, or Allowance mentioned in this Act, ſhall be uſed, practiſed, and put in Execution by the Commiſſioners ſo appointed or to be appointed in aſcertaining the Amount of Duty, or any Exemption or Allowance placed under the Cognizance or Juriſdiction of the ſaid Commiſſioners ſo appointed or to be appointed: Provided always, that it ſhall not be lawful for the ſaid Commiſſioners ſo appointed or to be appointed, to alter any Aſſeſſment made by Commiſſioners in their reſpective Diſtricts, or any Exemption, Abatement, or Allowance which they may lawfully grant, or any Certificate thereof; nor for the ſaid Commiſſioners ſo appointed or to be appointed to ſummon any Perſon to be examined before them, but all Enquiries by or before the Commiſſioners ſo appointed or to be appointed ſhall be anſwered by Affidavit, to be taken before One or more of the Commiſſioners for general Purpoſes in their reſpective Diſtricts, which ſuch Commiſſioner or Commiſſioners is and are hereby authorized to take on Oath or Affirmation on unſtamped Paper; and no ſuch Affidavit ſhall be liable to any Stamp Duty whatever; and ſuch Commiſſioners for ſpecial Purpoſes aforeſaid ſhall have Authority to uſe, exerciſe, and apply all the Powers of this Act, as effectually as any other Commiſſioners are hereby authoriſed to uſe, exerciſe, or apply the ſame, ſo far as the ſame Powers relate to the Juriſdiction given to ſuch Commiſſioners; and the ſaid Aſſiſtant Commiſſioners, not exceeding Three as aforeſaid, ſhall and may be allowed ſuch Salary for their Pains and Trouble, and ſuch incidental Expences as the ſaid Lords Commiſſioners now or for the Time being, or the ſaid Lord High Treaſurer, ſhall direct to be paid to them.

The Bank, *Eaſt India* Company, &c. to be charged by their Directors, for their corporate Stock.

XXXI. And be it further enacted, That the Governor and Directors of the Company of the Bank of *England*, in reſpect of the Annuities payable to the ſaid Company, at the Receipt of 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 Annuities payable to the ſaid Company at the ſaid Receipt, commonly called *South Sea Stock*, or any Three or more of them reſpectively, ſhall reſpectively be Commiſſioners for the general Purpoſes of this Act, ſo far as reſpects the Duty on ſuch Annuities, and the Profits attached to the ſame, and divided amongſt the ſeveral Proprietors; and ſhall reſpectively have Authority as ſuch Commiſſioners to exerciſe all the Powers of this Act in relation to the Duty to be charged on ſuch Annuities and Profits attached to the ſame; but nevertheleſs ſeparate and diſtinct from the Amounts of any other annual Profits and Gains in reſpect of the Trade and Commerce or Buſineſs of ſuch Companies reſpectively, over and above ſuch Dividends and

Profits attached thereto, and divided as aforeſaid; and the proper Officers or Perſons employed in the Payment of Dividends on ſuch Annuities and Profits attached thereto, and divided as aforeſaid, are reſpectively hereby authorized to retain and deduct out of ſuch Dividends and Profits, a proportionate Part in reſpect of the Duty ſo aſſeſſed, except in ſuch Caſes where a Certificate of Exemption or Abatement ſhall have been granted to the Party entitled to any ſuch Dividends or Profits, in which Caſes the Exceſs of the Duty ſo aſſeſſed, over and above the Sum allowed by ſuch Certificate and no more, ſhall be ſo retained and deducted; 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 from ſuch Deductions; and the Perſons demanding ſuch Dividends or Profits are hereby required to allow ſuch Deductions on the Receipt of the Reſidue of ſuch Dividends or Profits, and ſhall give Acquittances for the ſame as if the Whole of the ſaid Dividends and Profits had been paid to them reſpectively; and ſuch Commiſſioners ſhall have Authority to uſe, exerciſe, and apply all the Powers of this Act, as effectually as any other Commiſſioners are hereby authoriſed to uſe, exerciſe, or apply the ſame ſo far as the ſame relate to the ſaid laſt mentioned Duties.

The ſame Commiſſioners ſhall alſo aſſeſs the Bank for their Profits under Schedule (D.)

XXXII. And be it further enacted, That the ſame Perſons who ſhall act as Commiſſioners as aforeſaid, in reſpect of the Annuities payable to the Company of the Bank of *England*, ſhall alſo have Authority to aſſeſs the ſaid Company for and in reſpect of all and every the Profits of the ſaid Company chargeable by this Act, under the Rules of Schedule (D.) making ſuch Deductions thereout, and no other, as by this Act is allowed; and the ſaid Governor and Company ſhall pay the Sum aſſeſſed into His Majeſty's Receipt of the Exchequer, and no other Commiſſioners ſhall interfere in the Aſſeſſments of Profits belonging to the ſaid Company.

Commiſſioners to appoint Aſſeſſors and Collectors.

XXXIII. And be it further enacted, That the ſaid Commiſſioners for general Purpoſes as aforeſaid, 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 ſaid 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.

Commiſſioners under the Act to charge Duties after the 5th of *April* 1805.

XXXIV. And be it further enacted, That it ſhall be lawful for the Commiſſioners acting in the Execution of the ſaid recited Act and this Act for the Time being, or any Two or more of them reſpectively, and they are hereby required to cauſe the Duties granted by the ſaid recited Act, which at any Time after the Fifth Day of *April* One thouſand eight hundred and five, ſhall not have been charged within the Year for which the ſaid Duties ought to be charged, or which having been charged ſhall then be in Arrear and unſatisfied, to be charged, raiſed, aſſeſſed, re-aſſeſſed, levied, aſcertained, collected, and accounted for as fully and effectually as any Commiſſioners appointed by the ſaid recited Act might have done in that Behalf, and as if the ſaid Duties had ſeverally accrued or been charged

charged after the paſſing of this Act; and the ſaid Aſſeſſors, Collectors, and Receivers, and others acting in the Execution of this Act, ſhall aſſeſs, re-aſſeſs, levy, receive, and anſwer the ſaid ſeveral Duties and Arrears of Duties, by the ſame Ways and Means, and in the ſame Manner and under the like Penalties as are directed or appointed by this Act, with reſpect to the Duties to accrue and to be charged after the paſſing of this Act; and the Monies ſo received by the ſaid Collectors, or others, for any ſuch Duties or Arrears, ſhall be paid and accounted for in like Manner.

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

XXXV. 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 the ſaid recited Act; and the ſaid reſpective Commiſſioners for general Purpoſes as aforeſaid, 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 ſeveral Duties granted by the ſaid recited Act, 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, 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, or by, under, or before the reſpective Commiſſioners for general Purpoſes as aforeſaid, in their reſpective Diſtricts or Departments, as by, under, and before the Commiſſioners hereby authorized to be appointed for ſpecial Purpoſes as herein-after mentioned.

Commiſſioners and others to take the Oaths in Schedule (F.)

XXXVI. 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 general Purpoſes as aforeſaid, or an additional Commiſſioner, is hereby authorized to adminiſter (except that every ſuch Oath or Affirmation ſo to be adminiſtered to any Commiſſioner for general Purpoſes as aforeſaid, or to an additional Commiſſioner, ſhall be adminiſtered by a Commiſſioner for ſuch general Purpoſes, 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 in relation to the Duties in Schedule (D.) except in adminiſtering the Oath or Oaths, or Affirmation or Affirmations herein mentioned, or as a Clerk or Clerk's 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 general Purpoſes, 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 general Purpoſes, 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 general Purpoſes, ſtating the Neceſſity thereof in Conſideration of the Extent or Population of the Diſtrict.

Clerk and Clerk Aſſiſtant to act under Commiſſioners.

XXXVII. And be it further enacted, That the Duties contained in the Schedule marked (A.) as herein recited, ſhall be aſſeſſed and charged under the following Rules; which Rules ſhall be deemed and conſtrued to be a Part of this Act, and to refer to the ſaid Duty, as if the ſame had been inſerted herein under a ſpecial Enactment:

Recited Duties in Schedule (A.) and Rules, deemed Part of this Act.

SCHEDULE (A.)

No. I. General Rule for charging and aſſeſſing the Duties under Schedule (A.) of the ſaid recited Act.

The Annual Value of Lands, Tenements, Hereditaments, or Heritages, charged under Schedule (A.) of the ſaid recited Act, ſhall be underſtood to be the Rent by the Year at which the ſame are let at Rack Rent, if the Amount of ſuch Rent ſhall have been fixed within the Period of Seven Years preceding the Fifth Day of *April* next before the Time of making the Aſſeſſment; but if the ſame are not ſo let at Rack Rent, then at the Rack Rent at which the ſame are worth to be let by the Year; and the Duties thereon ſhall be charged annually on and paid by the Occupier or Occupiers for the Time being of ſuch Lands, Tenements, Hereditaments, or Heritages; which Rule ſhall be conſtrued to extend to all Lands, Tenements, and Hereditaments, or Heritages, of whatever Nature, and for whatever Purpoſe occupied, and of whatever Value, except the Properties mentioned in Number II. of this Schedule.

Annual Value to be aſcertained by this Rule, except as after ſtated.

No. II. Lands, Tenements, Hereditaments, or Heritages, chargeable under Schedule (A.) which are not to be charged according to the preceding Rule.

The Annual Value of all the Properties hereinafter deſcribed, ſhall be underſtood to be the full Amount for One Year, or the Average Amount for One Year of the Profits received therefrom, within the reſpective Times herein limited.

Certain Properties charged on the Profits.

First.—Of all Tythes if taken in Kind, on an Average of Three preceding Years.

Tythes in Kind.

Ecclesiastical Dues. Second.—Of all Dues and Money Payments in lieu of any Tythes (not being Tythes arising from Lands) and on all Teinds in *Scotland*, on the like Average.

The said Duty in each Case to be charged on the Rector or Vicar, or other Person entitled to such Tythes or Payments.

Tythes compounded. Third.—Of all Tythes arising from Lands, if compounded for, and of all Rents and other Money Payments in lieu of Tythes arising from Lands, on the Amount of such Composition, Rent, or Payment, for One Year preceding, to be charged on the Occupiers of such Lands respectively.

Quarries. Fourth.—Of Quarries of Stone, Slate, Limestone, or Chalk, on the Amount of Profits in the preceding Year.

Mines. Fifth.—Of Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines, on an Average of Five Years, subject to the Provisions contained in this Act.

Iron Works, *etc.* Sixth.—Of Iron Works, Salt Springs or Works, Alum Mines or Works, Waterworks, Streams of Water, Canals, Inland Navigations, Docks, and Fishings, Rights of Markets and Fairs, Tolls, Ways, Bridges, and Ferries, on the Profits of the Year preceding.

The Duty in each of the Three foregoing Rules to be charged on the Person or Persons, Corporations or Companies, carrying on the Concern, and exclusively of Lands and Buildings of every Description used or occupied in or concerning the same.

Manors. Seventh.—Of Manors and other Royalties, including all Dues and other Services, or other casual Profits (not being Rents or other Annual Payments reserved or charged) on an Average of Seven preceding Years, to be charged on the Lord or Lady of such Manor or Royalty, or Person renting the same.

Fines. Eighth.—Of Fines received in Consideration of a Demise or Demises of Lands or Tenements (not being Parcel of a Manor or Royalty demisable by the Custom thereof) on the Amount so received within the Year preceding, by or on Account of the Party or Parties; provided that in case the said Party or Parties shall prove, to the Satisfaction of the Commissioners for general Purposes in the District, that such Fines, or any Part thereof, have been applied as productive Capital, on which a Profit has arisen or will arise, otherwise chargeable, under this and the said recited Act, for the Year in which the Assessment shall be made, it shall be lawful for the said Commissioners to discharge the Amount so applied from the Profits liable to Assessment under this Rule.

Other Profits from Lands. Ninth.—Of all other Profits arising from Lands, Tenements, Hereditaments, or Heritages, not in the actual Possession and Occupation of the Party to be charged, or not before enumerated, on a fair and just Average of such Number of Years as the Commissioners for the Execution of this Act shall, on the Statement of the Party to be charged, judge proper, (except such Profits as may be liable to Deduction in pursuance of the Ninth or Tenth Rules in Number III. herein-after mentioned), to be charged on the Receivers of such Profits.

No. III. Rules and Regulations respecting the said Duties.

To be charged in the Parish. First.—All Properties chargeable to the Duties in Schedule (A.) shall be charged in the Parish or Place where the same are situate, and not elsewhere. Provided

Except Canals and Roads.

Provided that the Profits arising from Canals, Inland Navigations, or Streams of Water, or from any Roads or Ways of a publick Nature, and belonging to or vested in any Company of Proprietors or Trustees, whether Corporate or not Corporate, may be stated in one Account, and charged in the City, Town, or Place, at or nearest to the Place where the general Accounts shall have been usually made up; and it shall and may be lawful for the said Proprietors, or Trustees, having paid the Duties so chargeable, to deduct a just Proportion thereof from the Interest payable to the Creditors of the said Canals, Navigations, or Roads, or to pay such Interest in full without making any such Deduction, and they shall not be liable thereupon to the Penalty hereinafter contained.

Manors.

Provided also, that the Profits arising from any Manor or Royalty as aforesaid, which shall extend into different Parishes, may be assessed in one Account in the Parish where the Court for such Manor or Royalty shall have been usually held: Provided also, that the Profits arising from all Fines received by the same Person, Body Politick or Corporate, or Company, may be assessed in one Account where the Person or Persons to be charged under the Regulations of this Act shall reside.

Lands in the same Occupation to be charged according to the Parishes.

Second.—All Lands occupied by the same Person, shall be brought into each Account required to be delivered by such Person, whether the same shall be occupied by such Person as Owner or Tenant, or as Tenant under distinct Owners, or shall be situate in the same or in different Parishes or Districts; but the Charge thereon shall be in each Parish or District in proportion to the Value of the Property situate therein, of which Proportions the Occupier or Occupiers shall be required to deliver an Account in each Parish; and a separate Account shall be given of Lands in the same Occupation belonging to distinct Owners.

Lands in different Parishes to be charged in either.

Provided always, that Lands held under the same Demise, or in the Occupation of the same Person as Owner, although situate in different Parishes, may be charged in either Parish, at the Discretion of the respective Commissioners, if the said Commissioners shall be satisfied that the Proportion in each Parish, either in respect of Quantity, Rent, or Value of the said Lands, cannot be ascertained, and the Whole of the said Lands shall be chargeable under the same Commissioners.

Houses under 10*l.* charged on Landlords.

Third.—For any Dwelling House which, with the Buildings or Offices belonging thereto, shall be under the annual Value of Ten Pounds, in the Occupation of a Tenant, the Assessment thereupon may, if the Commissioners for executing this Act shall think fit, be made on the Landlord, but so as not to impeach the Remedy of Recovery of the Duty from the Occupier in Default of Payment by the Landlord.

Mines failing.

Fourth.—If any Mine enumerated in the Fifth Rule, No. II. of this Schedule, has, from some unavoidable 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, after due Proof before the Commissioners for general Purposes in the District where such Mine shall be situate, to compute such annual Value on the actual Amount of such Profits and Gains in the preceding Year ending as aforesaid, subject to such Abate-

ment

benefit on Account of Diminution of Duty within the current Year as is herein provided in other Cases.

Mines failed. **Fifth.**—If any such Mine shall, from some unavoidable Cause, have wholly failed, it shall be lawful for the said Commissioners, on due Proof thereof, wholly to discharge any Assessment made thereon.

Duties may be ascertained according to Length of Possession. **Sixth.**—If in charging any of the Properties enumerated in the Rules under No. II as before mentioned, it shall appear, that the Account required by the said Rules, or any of them, cannot be made out, by Reason of the Possession or Interest of the Party to be charged thereon having commenced within the Time for which the Account is directed to be made out, it shall be lawful for the said Party or Parties, and all Persons concerned in executing this Act, to estimate the Profits of One Year in proportion to the Time elapsed since the Commencement of such Possession or Interest.

Foreign Ministers. **Seventh.**—The Duty to be charged under this Schedule, in respect of any House or Tenement occupied by any accredited Minister from any foreign Prince or State, shall be charged and paid by the Landlord or Person immediately entitled to the Rent of the said House or Tenement.

Official Houses. **Eighth.**—The said Duty to be charged, in respect of any House, Tenement, or Apartment, belonging to His Majesty, His Heirs or Successors, in the Occupation of any Officer of His Majesty, His Heirs or Successors, in Right of his Office or otherwise, (except Apartments in His Majesty's Royal Palaces), shall be charged on and paid by the Occupier of such House, Tenement, or Apartment, upon the annual Value of each House, Tenement, or Apartment so occupied.

Occupier to recover from Landlord according to the Rate, by deducting the Duty out of the Rent. **Ninth.**—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 the Receivers of His Majesty, His Heirs and Successors, and all Landlords, both mediate and immediate, their respective Heirs, Executors, Administrators, and Assigns, according to their respective Interests, and their respective Receivers or Agents shall allow such Deductions and Payments upon Receipt of the Residue of the Rents under the Penalty herein contained; 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 or for whom his or their Rent shall have been due and payable; and the Occupier or Occupiers of Lands charged on the Amount of any Composition, Rent, or Payment for Tithes arising therefrom, and paying the said Duties, shall be entitled to make the like Deductions from such Composition, Rent, or Payment, on paying the same.

Landlords, *etc.* may recover from others, having Interest at the like Rate. **Tenth.**—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, Stipends to licensed Curates, 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,

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, Stipend, 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, any Teind Duty, or Stipend, or other Rent or annual Payment aforesaid respectively, shall, by a just Proportion, amount unto, and the Receivers of His Majesty, His Heirs or Successors, and all and every Person and Persons, who are or shall be anyways entitled unto such Rents, Duties, Stipends, 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 under the Penalty herein contained; 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 Money as the Deductions or Payments shall amount unto or for, 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, Stipend, or other Rent or annual Payment aforesaid, shall have been due and payable.

Mortgagees in Possession liable.

Eleventh.—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.

Twelfth.—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.

Houses occupied by and belonging to different Persons, to be charged distinct.

Thirteenth.—Where any House shall be divided into distinct Properties, and occupied by distinct Owners or their respective Tenants, such Properties shall be charged distinct on the respective Occupiers.

No. IV. 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, except where a

Tenant shall be bound to the Repairs thereof, or any Part thereof, there shall be deducted on Account of incidental Repairs of such Dwelling House, a Sum not exceeding the Rate of Five Pounds *per Centum* on such Amount, and for every Dwelling House and other Buildings, on a Farm of Lands, Tythes, or Rents 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 Account of incidental Repairs, out of the Duties in Schedule (A.) a Sum not exceeding the Rate of Two Pounds *per Centum* on such Amount.

Tenths, &c. Second.—For 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 Assessment shall be made:

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

Repairs of Chancels, *etc.* Fourth.—For Repairs of Collegiate Churches and Chapels, and Chancels of Churches, by any Ecclesiastical Body, 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:

Deductions for Land Tax. Fifth.—For the Amount charged on Lands, Tenements, Hereditaments, or Heritages, towards an 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*, where the Charge thereon shall not have been redeemed:

For Drainage, &c. Sixth.—For the Amount charged on Lands, Tenements, Hereditaments, or Heritages, by a publick Rate or Assessment, in respect of draining, fencing, or embanking the same:

In all which Cases there shall be allowed and deducted out of the Assessment to be made thereon in respect of the Property, unless such Payments, or any Part thereof, shall be made by a Tenant or Tenants, such Sum of Money as a like Rate of One Shilling for every Twenty Shillings of the Sums paid would, by a just Proportion, amount unto.

Allowances to Ecclesiastical Bodies, *etc.* how to be made. Provided always, That the Allowances to be granted in pursuance of the Second, Third, or Fourth Cases, may be granted to the Ecclesiastical Body, Rector, or other Vicar, liable to the Charges therein mentioned, in one Sum, and in the same Manner as Allowances are to be granted in respect of Income, either by deducting the same from the Assessment upon them, (if any,) or by Certificate; and such Allowances shall be classed as Allowances in respect of Income.

No. V.—Allowances to be made in respect of the said Duties in Schedule (A.)

Exemptions for Colleges and Halls. For the Duties charged on any College or Hall in any of the Universities of *Great Britain*, or the Offices, Gardens, Walks, and Grounds, for Recreation, repaired and maintained by the Funds of such College or Hall, and for the necessary Repairs thereof:

Or

Or on the Scite of every Hoſpital, or publick School, or Alms Houſe, or the Offices, Gardens, Walks, and Grounds, for Recreation of the Hoſpitallers, Scholars, and Alms Men, repaired and maintained by the Funds of ſuch Hoſpital, School, or Alms Houſe, and for neceſſary Repairs thereof: Hoſpitals, *etc.*

Or on the Rents and Profits of Meſſuages, Lands, Tenements, or Hereditaments, belonging to any Hoſpital, publick School, or Alms Houſe, or veſted in Truſtees for charitable Purpoſes: Rents of Hoſpitals and Charity Lands.

The ſaid Allowances to be granted, on Proof, before the Commiſſioners to be appointed for ſpecial Purpoſes, under the Authority of this Act, 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:

The ſaid Allowances to be claimed and proved by any Steward, Agent, or Factor, acting for ſuch College, Hall, School, Hoſpital, or Alms Houſe, or other Truſt for charitable Purpoſes, or by any Truſtee of the ſame, by Affidavit, to be taken before any Commiſſioner for executing this Act, in the Diſtrict, ſtating the Amount of the Duties chargeable and the Application thereof, and to be carried into Effect by the Commiſſioners for ſpecial Purpoſes to be appointed under the Authority of this Act, and according to the Powers veſted in ſuch Commiſſioners, without vacating, altering, or impeaching the Aſſeſſment to be made, under this Act, on or in reſpect of ſuch Properties; which Aſſeſſments ſhall be in force, and levied notwithſtanding ſuch Allowances.

XXXVIII. And be it further enacted, That the Duty contained in the Schedule marked (B.) as herein recited, ſhall be aſſeſſed and charged under the following Rules, which Rules ſhall be deemed and conſtrued to be a Part of this Act, and to refer to the ſaid laſt mentioned Duty, as if the ſame had been inſerted herein under a ſpecial Enactment. Recited Duty in Schedule (B.) and Rules deemed Part of this Act.

SCHEDULE (B.)

The Duty contained in Schedule (B.) as herein recited, ſhall be charged in Addition to the Duties contained in Schedule (A.) and ſhall be conſtrued to extend to all the Properties, in this Act directed to be charged to the ſaid Duty according to the general Rule in No. I. Schedule (A.) before mentioned, (except a Dwelling Houſe, and the domeſtick Offices thereunto belonging, and which Dwelling Houſe and Offices ſhall not be occupied with a Farm of Lands, for the Purpoſe of farming ſuch Lands, or with a Farm of Tythes for the Purpoſe of farming the ſame): provided, that in all Caſes where Lands are not ſubject to Tythes or Teinds, or to any Modus or Compoſition Real in lieu thereof, there ſhall be deducted out of the Duties contained in this Schedule, a Sum not exceeding One Eighth Part thereof; and in all Caſes where Lands are ſubject to a Modus or Compoſition Real, there ſhall be deducted out of ſuch Duties ſo much thereof as, together with the like Rate on ſuch Modus or Compoſition Real, ſhall not exceed One Eighth Part of ſuch Duties as aforeſaid: Provided alſo, 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

To be charged in Addition to Schedule (A.) on the ſame Properties, except for Dwelling Houſes diſtinct from Farms and Tythes.

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

Leſſees and Occupiers of Tythes to pay 3*d.* for 10*s.*

for every Twenty Shillings of the Annual Value thereof, eſtimated as aforeſaid.

No. VI.—Rules for charging the ſaid laſt mentioned Duties.

To be paid by the Occupier.

First.—The ſaid laſt mentioned Duties ſhall be eſtimated according 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.

Having the Uſe of Lands, to be deemed Occupiers.

Second.—Every Perſon having 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: Provided alſo, that every Tenant quitting before the Time of making the Aſſeſſment, ſhall be liable for ſuch Portion of the Year as ſhall have elapſed at the Time of his ſo quitting, to be adjuſted and ſettled by the reſpective Commiſſioners.

How paid on Change of Occupation.

No. VII.—Rules for eſtimating the annual Value of Properties before deſcribed in Schedules (A.) and (B.) or either of them.

Money Payments, paid by Landlord on Account of Occupier, to be deducted from the Rents

First.—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 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.

Second.—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.

Third.

Third.—Where the Amount of Rent of Lands reserved in Money shall depend, in the Whole or in Part, on the Price of Corn or Grain, the Estimate for the Purposes aforesaid shall be made on the Amount, payable according to the average Prices or Fiars fixed in the Year preceding the Year of Assessment, and in the same Manner by which such Rents have usually been ascertained between the Landlords and Tenants; but where a Whole or Part of the Rent shall be reserved in Corn or Grain, then the said Estimate shall be made on the like average Price or Fiar, computed on the Quantity delivered in the Year of Assessment; or where such Computation cannot be made, the Estimate aforesaid may be made on the annual Value of such Lands, estimated according to the said general Rule, as the Case may require. For ascertaining Rent according to Price of Corn or Grain.

Fourth.—Where the Amount of Rent reserved on Tenements, Hereditaments, or Heritages, shall depend on the actual Produce thereof, 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, and according to the Quantity produced in the Year of Assessment, 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. And according to Produce.

Fifth.—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 Judgement 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.

XXXIX. And be it enacted, That it shall be lawful for the Assessor or Assessors of every Parish, Ward, or Place in *Great Britain*, and he and they is and are hereby required to give to or leave Notice in Writing with every Occupier or Occupiers of any Lands, Tenements, Hereditaments, or Heritages, to be charged under either of the said Schedules marked (A.) or (B.) situate within the District of such Assessor or Assessors, and every other Person or Persons possessing or entitled to the Profits of any Property before described, situate as aforesaid, his or their Agents or Factors, 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 this Act, and as the Case may require; and upon every 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 Amount; but if the said Assessor or Assessors shall not be satisfied therewith, or if no such Account shall have been returned, or if the Occupier or Occupiers, or other Persons aforesaid, shall not be resident within the Limits of the District of such Assessor or Assessors, then the said Assessor or Assessors shall make an Estimate to the best of his or their Judgement, of the annual Value of the said Property of which no sufficient Account shall have been delivered; and in so doing, it shall be lawful for such Assessor or Assessors, and he and they, in every Case relating Notice to be given in all Cases to the Occupier, unless for small Tenements, to return the Value. For estimating Lands and Tenements.

relating to Lands or Tenements to be eſtimated according to the ſaid general Rule, where the annual Value thereof cannot be otherwiſe aſcertained, is and are hereby required to make ſuch Eſtimate according to the following Rules; *videlicet*,

No. VIII.

To be made on the ſame Sums, if rated to the Poor on full Value.

Firſt.—Where the laſt Rate made for the Relief of the Poor in any Pariſh or Place 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 Rate.

To be increaſed to full Value if made on proportionate Sums.

Second.—Where the ſaid Rate ſhall be made throughout by ſuch Pound Rate, or any proportionate Part of the annual Value as aforeſaid, the Proportion thereof ſhall be obſerved as in the ſaid 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 ſaid Rate had been made on the full Amount of ſuch annual Value.

If in different Proportions, the Rate for Lands to be the Guide throughout.

Third.—Where Properties of different Kinds ſhall be rated in the ſaid 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 Rates as ſhall be made either on the full Value of the Properties, or on any proportionate Part thereof.

Where the Proportions are not known.

Fourth.—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 ſaid 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 Rate bear to the Sum charged in the ſaid 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.

Aſſeſſor allowed to eſtimate Meſſuages, *etc.* under 10*l.*

XL. Provided always, and be it further enacted, That where any Meſſuage or Tenement, together with the Offices, Gardens, and Lands occupied therewith, or any Lands ſeparately occupied, ſhall be under the annual Value of Ten Pounds, and the Aſſeſſor or Aſſeſſors ſhall be able

to eſtimate the ſaid Value, either by the Rules before mentioned, or from his or their own Knowledge, or otherwiſe, it ſhall be lawful for ſuch Aſſeſſor or Aſſeſſors to make an Eſtimate of ſuch Property accordingly, to the beſt of his or their Judgement, without giving ſuch Notice as aforeſaid, unleſs the Surveyor or Inſpector ſhall object to ſuch Eſtimate, and ſhall require ſuch Notice to be delivered.

Aſſeſſors may make their Eſtimates of Lands, on the Production of the Leaſe by the Tenant, according to the reſerved Rent.

XLI. 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 according to the general Rule; 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 to conceal the annual Value of ſuch Premiſes, or to diminiſh the Eſtimate to be made thereon: 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 Tenant's 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 Landlord's Taxes, Rates, or Aſſeſſments, and to the Deductions to be made on Account of any Aid or publick Rate or Aſſeſſment before deſcribed.

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

XLII. And be it further enacted, That no Deduction from the Aſſeſſment on any Lands, Tenements, Hereditaments, or Heritages, ſhall be allowed in any Caſe, unleſs an Account in Writing, ſigned by the Occupier or Occupiers thereof, or by the Party claiming ſuch Deduction, ſtating the Nature and Amount thereof, ſhall have been delivered to the Aſſeſſor or Aſſeſſors within the Time and purſuant to the Notice delivered by ſuch Aſſeſſor or Aſſeſſors, or to the reſpective Commiſſioners within ſuch further Time as they ſhall think fit to allow on ſufficient Cauſe being ſhewn to them.

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

XLIII. And be it further enacted, That in caſe any Tenant at Rack Rent, under any parol Demiſe from Year to Year, within the Period mentioned in the ſaid general Rule, 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 within the ſaid Period, 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,

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 the annual Value of the Premiſes held under ſuch Demiſe, or to diminiſh the Eſtimate to be made thereon.

Penalty on Tenants delivering falſe Accounts of the Value of Premiſes.

XLIV. And be it further enacted, That every ſuch Tenant who ſhall wilfully deliver any ſuch Account which ſhall be falſe, or who ſhall wilfully produce any Leaſe or Agreement with a fraudulent Intent to conceal the annual Value of the Premiſes therein comprized, or to diminiſh the Eſtimate to be made thereon, 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.

XLV. And be it further enacted, That every Tenant of Lands, 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 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.

All Properties to be aſſeſſed; if Lands become unoccupied, Diſtreſs may be taken afterwards.

XLVI. And be it enacted, That the ſaid ſeveral Duties ſhall be aſſeſſed on all Lands, Tenements, and Hereditaments, whether occupied at the Time of Aſſeſſment or not; and 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 be 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 if in the Occupation of any Person or Persons charged to the said Duties at the Time the Duties became due: Provided always, that the said Duties, or either of them, shall not be levied on any Houses which shall have been or shall become unoccupied for such Year or Portion of the Year as the same shall be unoccupied, but the Assessment thereupon for such Year or Portion of the Year as aforesaid, shall, upon Appeal, be discharged or diminished by the Commissioners, on due Proof of the Time in which such House has remained unoccupied.

Assessment on Houses, unoccupied to be discharged.

XLVII. 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 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 charged on Tythes.

XLVIII. 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 of Manors, or Royalties, or of Markets or Fairs, or on Tolls, Fisheries, or any other annual or casual 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 Collector shall distrain upon such Persons respectively, by any of the Ways and Means prescribed by the said recited Acts respectively.

Mode of levying the Duties on Compositions for Tythes. Manors or Royalties, Markets, Fairs, Tolls, Fisheries, *etc.*

XLIX. 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, and shall set down the full and just annual Value of all such Lands and Premises, estimated in each particular Case according to the Directions of this Act, together with the Names and Surnames of the Occupiers and Proprietors thereof, and shall at the same Time deliver to the said Commissioners all Returns which shall have been made to them, as well of such annual Value as of any Deduction claimed to be made therefrom, such Returns being first progressively numbered.

How Assessors are to make their Estimates

L. 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 Estimate 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,

Allowance to Assessors for the First Year's Assessment.

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 general Purpoſes as aforeſaid, 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 leſſer Sum as in their Judgement they ſhall think ſuch Aſſeſſors are juſtly entitled unto.

Aſſeſſors to apply to Commiſſioners and Surveyors for Inſtructions.

LI. And be it further enacted, That whenever the Aſſeſſors for any Pariſh, Ward, or Place, ſhall not be able to make their Eſtimates 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 Eſtimates, 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 examined before the Commiſſioners, to whom Copies of Rates are to be produced, and who may rectify the Aſſeſſments if not duly made.

LII. 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, if 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 alſo a true Copy of the laſt Rate made for the Relief of the Poor in ſuch Pariſh or Place, who ſhall without fail deliver the ſame to the ſaid Commiſſioners for their Uſe; and the ſaid Aſſeſſors ſhall declare in Writing, ſigned by them, whether the ſaid Rates are made on the full Value of the Properties therein, or in any and what proportionate Part thereof, to the beſt of their Knowledge and Belief; and the ſaid Commiſſioners ſhall, in caſe the ſaid Surveyor or Inſpector ſhall alledge 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 Value 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, according to this Act; and the ſaid Commiſſioners ſhall carefully examine the Eſtimates made by the ſaid Aſſeſſors, with the laſt Rate made for the Relief of the Poor, in order that they may the better aſcertain whether the ſaid Eſtimates have been made on all the Properties ſituate in each Pariſh, and 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 Judgement may be requiſite, before they make an Aſſeſſment thereon, as herein is directed, and in ſo doing may purſue, if they think fit, the Rules in Number VIII. of this Act before mentioned, relating to the ſaid Rates for Relief of the Poor.

Commiſſioners and others may call for any Pariſh Books to be produced under Penalty.

LIII. 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 publick 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.

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

LIV. 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 was made according to the beſt of their Skill and Judgement, 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.

LV. And be it further enacted, That in Caſes where the Occupier or Occupiers, or other Perſon or Perſons chargeable, 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.), or ſuch other Rules in the ſaid Schedule as are applicable to ſuch Property, or ſhall have delivered an Account with which the Commiſſioners for general Purpoſes ſhall be diſſatisfied, the ſeveral Aſſeſſors, Inſpectors, and Surveyors authorized

aided to as 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 or other Property chargeable, in order to make ſuch Survey thereof as herein-after 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 value the ſame, and to meaſure and ſurvey the ſame, if they cannot otherwiſe aſcertain the annual Value thereof.

Penalty for not making Returns.

Commiſſioners to make Aſſeſſments on Eſtimates not objected to and made to their Satisfaction.

LVI. 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 Schedules, namely, of One Shilling for every Twenty Shillings of the annual Value ſo eſtimated, in reſpect of the Property charged under Schedule (A.), and of Nine-pence or Sixpence for every Twenty Shillings of ſuch Value, in reſpect of the Occupation of Property charged under Schedule (B.), 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, or other Perſons being in the Receipt of the Profits of ſuch Properties, of the ſeveral Sums ſo computed, at the reſpective Rates before mentioned.

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

LVII. 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 any Error, Miſtake, or Fraud in making ſuch Eſtimates, it ſhall be lawful for the ſaid Commiſſioners, according to the beſt of their Judgement, to rectify ſuch Eſtimates, ſo that the Duty to 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.

Amount of Aſſeſſment to be notified.

LVIII. And be it further enacted, That ſo ſoon as the Aſſeſſments for any Pariſh or Place under Schedules (A.) and (B.) ſhall be made, the Commiſſioners ſhall cauſe Notice thereof, and of the Day for hearing Appeals therefrom, to be given, in ſuch Manner as they ſhall judge expedient; either by affixing a Copy of ſuch Aſſeſſment on the Church Door, or any other publick Place in the Pariſh, together with a Note of the Day of Appeal; or by delivering ſuch Copy to the Aſſeſſor or Aſſeſſors of ſuch Place, with ſuch publick Notice as aforeſaid, of the Delivery and of the Day of Appeal, or by delivering to each Party charged the Amount of his

or her Aſſeſſment, together with a Note of the Day of Appeal, at leaſt Fourteen Days before the Day of Appeal ſo fixed.

Penalty for not making Returns.

LIX. 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 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 Twenty Pounds, over and above any Duty chargeable by this Act.

Surveyors and Inſpectors to have Acceſs to Returns and Aſſeſſments, with Liberty to amend them and make Surcharges.

LX. 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 in caſe any of them ſhall be diſſatisfied, either with the Returns ſo made, or the Eſtimate of the Aſſeſſor or Aſſeſſors thereon, or ſhall diſcover any Error or Omiſſion in ſuch Eſtimate, or that any Deduction hath been allowed not authorized by this Act, they ſhall charge the ſame, according to the beſt of their Judgement, in the full Amount at which the ſame ought to be charged; and the ſaid Surveyors and Inſpectors ſhall alſo be at Liberty to inſpect and examine all and every the Aſſeſſments of the ſaid ſeveral Duties, or any of them, made under the Authority of the reſpective Commiſſioners before mentioned, 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, or that any Deduction hath been allowed not authorized by 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 herein-after 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 until a full and complete Aſſeſſment ſhall have been made of all the Properties directed to be charged by this Act.

No Aſſeſſment or Surcharge to be made by any Aſſeſſor or Surveyor, ſhall be impeached on Account of any Miſtake in the Names or Deſcriptions.

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

Power of avoiding the double Duty by making a Return after Surcharge, with an Affidavit annexed.

LXII. 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 herein-after 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

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 herein-after is directed, of which Certificate Notice ſhall be given by the Surveyor to the Perſon to be charged thereby.

The Form of Affidavit.

LXIII. And be it further enacted, That every ſuch Affidavit ſhall alledge 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 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.

LXIV. 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.

LXV. 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.

LXVI. 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 Judgement, 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 th ough 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 on the Poor Rate, a Valuation of all the Land in the Pariſh may be taken.

LXVII. Provided alſo, and be it further enacted, That if the Diſpute ſhall ariſe touching the Valuation or relative Value of the Properties throughout any Pariſh or Place, it ſhall be lawful for the Commiſſioners to direct a 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.

In caſe of Appeal, Occupier ſhewing Leaſe, or if no Leaſe proving his annual Rent, Commiſſioners may reduce the Rate.

LXVIII. 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 mentioned in the ſaid general Rule, 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 Judgement will reduce the Rate to a juſt Rate on ſuch Rent.

Where Lands are aſſeſſed at leſs than the Value, the Aſſeſſment may be rectified.

LXIX. And be it further enacted, That if it ſhall appear to the ſaid Commiſſioners, that 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.

Surcharges, if confirmed, to be in double Duty in certain Caſes.

LXX. 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 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 Schedules, 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.

Officers entitled to the Double Duty.

LXXI. 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 hereinbefore 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.

Penalty on Inspectors and Surveyors making vexatious Surcharges.

LXXII. And be it further enacted, That the Duty contained in the Schedule marked (C.) as herein recited, shall be assessed and charged under the following Rules, which Rules shall be deemed and construed a Part of this Act, and to refer to the said last mentioned Duty, as if the same had been inserted herein under a special Enactment.

Recited Duties in Schedule (C.) and Rules, deemed Part of this Act.

SCHEDULE (C.)

By whom to be paid.

The Duty contained in Schedule (C.) as herein recited, 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, and 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 hereby authorized to be appointed for special Purposes, for such of the said Duties as shall have been fully paid into the Bank of *England*, or shall not have been assessed by the respective Commissioners in their Districts, as the Parties shall choose, and shall extend to all publick Annuities whatever, except the Stocks of publick Companies otherwise charged by this Act, and except as herein-after is excepted.

To what Stock the Duty extends.

Stock of Friendly Societies exempted.

LXXIII. Provided always, and be it further enacted, That nothing herein contained shall be construed to extend to charge the Stock or Dividends 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 authorized to be appointed for special Purposes by this Act.

Stock of charitable Institutions exempted.

LXXIV. Provided also, and be it further enacted, 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 the Profits arising from any such Annuities, Dividends, or Shares, which, according to the Rules or Regulations established by Act of Parliament, Charter, Decree, Deed of Trust, or Will, shall be applicable by the said Corporations, Fraternities, or Societies, or by any Trustee or Trustees, to charitable Purposes only, 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 special Purposes to be appointed under 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 Funds in the Name of Commissioners of the National Debt.

LXXV. 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 publick 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 special Purposes to be appointed under this Act, an Account of the total Amount of Stock as shall have been transferred to the said Commissioners.

Not to extend to Stock in the Name of the Treasury.

LXXVI. Provided also, and be it further enacted, That nothing herein contained shall be construed to extend to such Part of the said publick Annuities

nuities 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, 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 for special Purposes, an Account of the total Amount of Stocks as shall have been transferred to the said respective Accounts.

Not to extend to Foreigners.

LXXVII. 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 herein-after mentioned.

Persons entitled to Dividends to return Statements, *etc.* to Commissioners.

LXXVIII. And be it further enacted, That every Person and Body Politick and Corporate, Company, or Society of Persons, who shall be entitled unto any Shares of such Annuities, (except Annuities belonging to the Bank, *East India*, and *South Sea* Companies, herein directed to be charged by the Governors and Directors of the said Companies respectively, and also except the Annuities payable to the Proprietors at the Exchequer, hereby directed to be charged by the Commissioners for Pensions), shall by force of such general Notices as are herein-after 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 in their Districts, (except where a Declaration shall be delivered in order to their answering the full Amount of Duty, and paying the same into the Bank of *England*, under the Regulations herein prescribed for the Conduct of Commissioners for special Purposes to be appointed under this Act), 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 herein-after 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 and Description of the capital Stock from which such Profits arise, and the Amount of such Profits, either for the Period of One Year or One Half Year, as the Parties shall declare themselves willing to be assessed, and the Description of the Person or Persons in whose Name or Names the same are vested, and to whom the same belong, and of any other Person or Corporation, Company or Society, for whom such Person shall act in any of the Characters herein-after described; and it shall be lawful for the Commissioners, to whom such Statement shall be delivered, if they shall be satisfied therewith, unless the Party shall declare in such Statement his or her Intention to pay the Duty into the Bank of *England*, to make an Assessment on the Profits contained in such Statement, to be levied at the Rate before mentioned, as and when the Dividends thereon become due on the Amount of the Dividends then payable Half Yearly, so long as such Stock shall remain unaltered, according to the Provisions of this Act; and it shall be competent to such Commissioners, in their respective Districts, to allow such Exemptions from or Abatements of the said Duty, as are herein-after authorized

thorized to be allowed on the Account of Income or Maintenance of lawful Children.

Notice to be given of Increaſe or Decreaſe of Stock.

LXXIX. Provided always, and be it further enacted, That whenever the Capital Stock ſo to be accounted for, or the Profits ariſing therefrom, ſhall be increaſed or diminiſhed, the like Statement, except where a Declaration ſhall be made of intended Payment into the Bank of *England*, ſhall from Time to Time be given to the reſpective Aſſeſſors, Surveyors, or Inſpectors of ſuch Increaſe or Diminution as is before required, in order that the Aſſeſſment thereon may be altered or amended, which Notice ſhall contain the Time from which ſuch Profits have been increaſed or diminiſhed; and in caſe ſuch Profits ſhall be increaſed, and due Notice thereof as aforeſaid ſhall not be given, ſo that an Aſſeſſment may be duly made on ſuch Increaſe, the Perſon making ſuch Default ſhall forfeit Treble the Duty by which ſuch Aſſeſſment ought to have been increaſed; and no Aſſeſſment ſhall be altered, unleſs Notice of the Decreaſe of ſuch Profits ſhall be given in Manner aforeſaid, before the Time when the Aſſeſſment thereon became payable; and every ſuch Return ſhall be renewed from Year to Year, or in Default thereof the Parties ſhall remain charged for that Year to the Amount contained in the former Aſſeſſment, ſubject to Treble Duty in Default of ſuch Notice as aforeſaid.

Commiſſioners for Special Purpoſes to charge thoſe who neglect to make Returns.

LXXX. And be it further enacted, That every Perſon, Corporation, Company, or Society whatever, entitled unto any Shares in ſuch publick Annuities, except as aforeſaid, who ſhall not within the Time herein limited for Delivery of ſuch Statements, make a Return thereof, to be charged in their reſpective Diſtricts, according to the Directions of this Act, ſhall be charged and aſſeſſed to the Duties contained in the ſaid laſt mentioned Schedule, by the Commiſſioners for ſpecial Purpoſes to be appointed under this Act, which ſaid Commiſſioners ſhall from the beſt Information they can obtain, whenever it ſhall be neceſſary, make an Eſtimate of the Profits of each Perſon, Corporation, Company, or Society, who ſhall not already have been aſſeſſed by the Commiſſioners in their reſpective Diſtricts for the accruing Profits, and ſhall make an Aſſeſſment thereon at the Rate preſcribed by this Act; and the ſaid Commiſſioners for ſpecial Purpoſes ſhall have the like Authority in all Caſes where ſuch Returns ſhall have not been made under the ſaid recited Act, in or for any Year preceding the Fifth Day of *April* One thouſand eight hundred and five; and the Sum ſo aſſeſſed ſhall be recoverable as a Debt to His Majeſty on Record, in like Manner as is directed by this Act in other Caſes.

Perſons declaring their Intention to pay the Duty on Dividends into the Bank, ſhall deliver a ſimilar Account as is required to be delivered by Perſons paying the Duty where they reſide.

LXXXI. And be it further enacted, That every Perſon who ſhall declare his or her Intention to pay the Duty on the ſaid Dividends into the Bank of *England*, ſhall, as and when ſuch Dividends become due, deliver into the Office of the Commiſſioners for ſpecial Purpoſes, the like Account and Deſcription of the Stock whereon ſuch Dividends have been received, as is before required to be delivered by Perſons paying the Duty where they reſpectively reſide, together with the Receipt or Certificate of ſuch Payment; which Account, being checked and examined in the ſaid Office, ſhall entitle ſuch Perſon to receive, and to every ſuch Perſon ſhall be granted, an Acquittance for ſuch Payment, and for the Duty chargeable on the Dividends ſo accounted for, without Fee or Reward.

LXXXII. And

LXXXII. 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, shall, as soon afterwards as can conveniently be done, and before any Assessment thereon shall be made, cause to be transmitted to the said Commissioners for Special Purposes, to be appointed under this Act, a Certificate of the Amount of the Profits arising as last aforesaid, which shall have been returned to them as assessable to or exempted from the said Duty under their Cognizance, which Certificates shall respectively contain the Names and Places of Abode, or other Descriptions of the respective Persons by whom such Returns shall have been made, and the particular Stock of Annuities on which such Profits shall arise; and all such other Particulars as are herein required to be returned by the respective Parties to be assessed to or exempted from the said Duty; and shall also, upon Demand by them, transmit to the said last mentioned Commissioners, all Certificates of Exemption from, or Abatements of the Duties contained in the said Schedule marked (C.) which shall have been granted by them under the Authority of this Act, in order that such Exemption or Abatement may be fully allowed, and the Party be discharged from any or a greater Assessment on that Account, as the Case may require, and to prevent an Assessment in Default being made by the Commissioners for special Purposes, according to the Powers vested in them by this Act.

Commissioners to transmit to the Commissioners for Special Purposes Certificates of the Amount of Duty charged on Dividends.

LXXXIII. 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 publick 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 authorized 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.

Account to be delivered of Amount of Dividends.

LXXXIV. 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, and the Chamberlain, Treasurer, or other Officer of any Corporation, Company, or Society in *Great Britain*, and every other Person who shall in respect of any Office be in the Receipt of Dividends or Annuities aforesaid, (except the Accountant General of the Court of Chancery, and the proper Officer of any other Court of Equity, or other Court in *Great Britain*, having the Direction and Controul of any Property vested in the said publick Annuities), shall be answerable for the doing all such Acts, Matters, and Things, as shall be required to be done, in order to an Assessment being duly made in each Case; and it shall be lawful for every Person herein-before 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

Trustees, *etc.* (except Officers in Courts) having the Controul of Property, to pay the Duty.

the ſaid Duty which they ſhall reſpectively make in purſuance of this Act.

Commiſſioners for ſpecial Purpoſes may apply to Courts having Controul of Property, for Orders reſpecting the ſame.

LXXXV. And be it further enacted, That the Commiſſioners for ſpecial Purpoſes, to be appointed under this Act, ſhall have Authority, and they are hereby required to make, from Time to Time, Application to any Court having the Direction or Controul of Property ariſing from the ſaid publick Annuities, for ſuch Directions and Orders as may be neceſſary to ſecure a due Aſſeſſment of all ſuch Property as aforeſaid; and the Order of ſuch Court ſhall be binding upon the Acts of the ſaid Commiſſioners, as well as upon the reſpective Parties intereſted in ſuch Property, as far as relates to the Aſſeſſment to be made under this and the ſaid recited Act, and the Officers of ſuch Court ſhall act in obedience to ſuch Order in like Manner, and ſuch Order ſhall be of the like Effect as if made in a Cauſe depending in ſuch Court.

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

LXXXVI. 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 if 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 to Duties in Schedule (D.)

LXXXVII. And be it further enacted, That the Regulations and Penalties reſpecting the Duties in Schedule (D.) for delivering Liſts or Declarations, or aſcertaining or accounting for the Duties therein mentioned, or for aſſeſſing or ſurcharging the ſame, ſhall be uſed, practiſed, and applied in reſpect of the Duties contained in the ſaid Schedule marked (C.) and the Sums aſſeſſed by the ſaid Commiſſioners in reſpect of the ſaid laſt-mentioned Duties, ſhall be paid and diſcharged by the like Rules and Regulations, and under the like Penalties, as are hereinafter provided in reſpect of the Duties contained in Schedule (D.) as herein recited.

Duty on Dividends, if not paid, may be recovered in any Part of the United Kingdom.

LXXXVIII. 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* or South Sea Houſe, neglect to be aſſeſſed for the ſame, and to pay the Duty thereon, for the Space of One Calendar Month 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 being aſſeſſed, and ſatisfying and paying the Duty payable on the Share or Dividend

vidend 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, except Bankers, ſhall receive any ſuch Annuities, Shares, or Dividends, without paying the Duty chargeable thereon, or delivering to the Commiſſioners for ſpecial Purpoſes, to be appointed under this Act, a true Account of the ſeveral Sums ſo received, and the Names and Reſidences of the Principals for whom he ſo acts, every ſuch Attorney, Agent, or Factor, ſo neglecting, except as aforeſaid, ſhall forfeit and pay the Duty ſo payable.

Penalty on Perſons neglecting to pay the Duty on Dividends into the Bank, in purſuance of their own Notice.

LXXXIX. And be it further enacted, That if any Perſon, having made his or her Declaration to pay the Duty on the Dividends ariſing as aforeſaid into the Bank of *England*, ſhall neglect to pay the ſame into the Bank of *England*, and to deliver into the Office of the Special Commiſſioners to be appointed under the Authority of this Act, the Receipt of ſuch Payment, together with ſuch Account as is herein-before required, every ſuch Perſon ſhall forfeit Treble the Duty payable on ſuch Dividends, which Duty ſhall be recoverable as a Debt on Record, with all Coſts and Charges, in the Manner directed in the preceding Clauſe of this Act.

For aſcertaining Foreign Stock.

XC. 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, in the Name of any Truſtee, Agent, or Factor, for ſuch Perſons as aforeſaid, ſuch Truſtee, Agent, or Factor, except the Accountant General or Officer of a Court, having the Direction and Controul of the Property as aforeſaid, ſhall be anſwerable for the ſaid Duties, unleſs he ſhall prove, on Oath, before the Commiſſioners for ſpecial Purpoſes, to be appointed under this Act, 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

Certificate of Exemption to be obtained.

to

to the ſaid Commiſſioners for ſpecial Purpoſes, 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.

On Transfer of ſuch Stock the Certificate to be vacated, and another Certificate to be granted for Remainder when the Whole is not transferred.

XCI. 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 or aſſigned to any Perſon or Perſons, Corporation, Company, or Society whatever, the ſaid Exemption ſhall ceaſe: Provided always, 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 pretending that Stock is the Property of Foreigners.

XCII. 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 to be exempted either in his or her own Behalf, or any other, from the Duty contained in the ſaid Schedule marked (C.) contrary to the Intent of this Act, every ſuch Perſon ſhall forfeit to His Majeſty, His Heirs and Succeſſors, the Sum of Five hundred Pounds; and if ſuch Claim ſhall be made by any Perſon in his or her own Behalf, he or ſhe ſhall moreover be liable to be aſſeſſed in Treble the Duty to be charged on the ſaid Annuities and Shares, at the Rate preſcribed by the ſaid recited Act.

Recited Duty in Schedule (D.) and Rules, deemed Part of this Act.

XCIII. And be it further enacted, That the Duty contained in the Schedule marked (D.) as herein recited, ſhall be aſſeſſed and charged under the following Rules, which Rules ſhall be deemed and conſtrued a Part of this Act, and to refer to the ſaid laſt-mentioned Duty, as if the ſame had been inſerted herein under a ſpecial Enactment.

SCHEDULE (D.)

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

The ſaid 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 Politick 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 for aſcertaining the Duties,

Rules for aſcertaining the ſaid laſt-mentioned Duties in the particular Caſes herein mentioned.

Firſt Caſe.—Duties to be charged in reſpect of any Trade, Manufacture, Adventure, or Concern, in the Nature of Trade.

First.—The Duty to be charged in respect thereof shall be computed on a Sum not less than the full Amount of the Balance of the Profits or Gains of such Trade, Manufacture, Adventure, or Concern, upon a fair and just Average of Three Years, ending on such Day of the Year immediately preceding the Year of Assessment, on which the Accounts of the said Trade, Manufacture, Adventure, or Concern, shall have been usually made up, or on the Fifth Day of *April* preceding the Year of Assessment, and shall be assessed, charged, and paid, without other Deduction than is herein-after allowed: Provided always, that in Cases where the Trade, Manufacture, Adventure, or Concern, shall have been set up and commenced within the said Period of Three Years, it shall be lawful to make the Computation for One Year on the Average of the Balance of the Profits and Gains from the Period of first setting up the same: Provided also, that in Cases where the Trade, Manufacture, Adventure, or Concern, shall have been set up and commenced within the Year of Assessment, it shall be lawful to make the Computation according to the Rule in the Sixth Case of this Schedule. Computation of Duty on Trade.

Second.—The said Duty shall extend to every Person or Persons, Bodies Politick 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, not charged under Schedule (A.) To whom the Duty extends.

Third.—The Amount of Duty charged under Schedule (B.) on any Tenements or Buildings whatever, occupied and used wholly and exclusively for the Purpose of Trade, Manufacture, Adventure, or Concern aforesaid, shall be deducted from the Duty charged on the Profits of such Trade, Manufacture, Adventure, or Concern, under this Schedule marked (D.) on due Proof thereof before the Commissioners for executing this Act. Duties on Buildings occupied solely for Trade, to be allowed.

Fourth.—In estimating the Balance of Profits and Gains chargeable under Schedule (D.), or for the Purpose of assessing the Duty thereon, no Sum or Sums shall be set against or deducted from, or allowed to be set against or deducted from, such Profits or Gains, on Account of any Sums expended for Repairs of Premises occupied for the Purpose of such Trade, Manufacture, Adventure, or Concern; 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, Manufacture, Adventure, or Concern, 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; nor on Account of Loss not connected with or arising out of such Trade, Manufacture, Adventure, or Concern; nor on Account of any Capital withdrawn therefrom; nor for any Sums employed or intended to be employed as Capital, or in Improvement of Premises occupied for the Purpose of such Trade, Manufacture, Adventure, or Concern; nor on Account or under Pretence of any Interest which might have been made on such Sums if laid out at Interest; nor for any Debts except such Debts, or such Parts thereof as shall be proved to the Satisfaction of the Commissioners respectively to be irrecoverable and desperate; nor for any Average Loss beyond the actual Amount of Loss after Adjustment; nor for any Sum recoverable under an Insurance or Contract of Indemnity. Deductions not to be allowed.

No Deduction for Annual Intereſt.

Fifth.—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, or other annual Payment, payable out of ſuch Profits or Gains, except the Intereſt of Debts due to Foreigners not reſident in *Great Britain*.

Second Caſe.—The Duty to be charged in reſpect of Profeſſions, Employments, or Vocations.

Computation of Duty on Profeſſions.

Firſt.—The Duty to be charged in reſpect thereof ſhall be computed at a Sum not leſs than the full Amount of the Balance of the Profits, Gains, and Emoluments of ſuch Profeſſions, Employments, or Vocations, (after making ſuch Deductions and no other as by this Act are allowed) 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, ſubject to the like Proviſions as are made in the Firſt Caſe, in reſpect of the Period of Average in the Caſes of ſetting up and commencing ſuch Profeſſion, Employment, or Vocation, within the Period herein limited. The Third, Fourth, and Fifth Rules in the Firſt Caſe ſhall alſo extend to the Profits ariſing under the Second Caſe.

Deductions not to be allowed on Firſt and Second Caſes.

In eſtimating the Balance of the Profits or Gains to be charged according to either of the Firſt or Second Caſes, no Sum or Sums ſhall be ſet againſt, deducted from, or allowed to be ſet againſt or deducted from, ſuch Profits or Gains, for any Diſburſements or Expences whatever, not being Money wholly and excluſively laid out or expended for the Purpoſes of ſuch Trade, Manufacture, Adventure, or Concern, or of ſuch Profeſſion, Employment, or Vocation; nor for any Diſburſements or Expences of Maintenance of the Parties, their Families, or Eſtabliſhments; nor for Rent, or Value of any Dwelling Houſe or domeſtick Offices, or any Part of ſuch Dwelling Houſe or Offices, although uſed for the Purpoſes of ſuch Trade or Concern, nor for any other domeſtick or private Purpoſes, diſtinct from the Purpoſes of ſuch Profeſſion, Employment, or Vocation.

Third Caſe.—The Duty to be charged in reſpect of Profits of an uncertain annual Value not charged in Schedule (A.)

Computation of Duty on uncertain Profits.

Firſt.—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.

On Intereſt not being annual.

Second.—The Profits on all Exchequer Bills, and other Securities bearing Intereſt payable out of the publick Revenue, and on all Diſcounts, and on all Intereſt of Money not being annual Intereſt, payable or paid by any Perſons whatever, ſhall be charged according to the preceding Rule in this Caſe.

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

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.

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

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 which ſhall not have been imported into *Great Britain*, or from Money or Value ſo received on Credit, or on Account in reſpect of ſuch Remittances, Property, Money, or Value, brought or to be brought into *Great Britain*, computing the ſame on an Average of the Three preceding Years, as directed in the Firſt Caſe, without Deduction or Abatement.

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. Computation of Duty on undeſcribed Profits.

The Nature of ſuch Profits or Gains, and the Grounds on which the Amount thereof 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.

XCIV. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to reſtrain any Perſon or Perſons carrying on, either ſolely or in Partnerſhip, Two or more diſtinct Trades, Manufactures, Adventures, or Concerns, in the Nature of Trade the Profits whereof are made chargeable under the Rules of Schedule (D.), from deducting or ſetting againſt the Profits acquired in One or more of the ſaid Concerns, the Exceſs of the Loſs or Loſſes ſuſtained in any other of the ſaid Concerns, over and above the Profits thereof, in ſuch Manner as may be done under this Act, where a Loſs ſhall be deducted from the Profits of the ſame Concern; and the reſpective Commiſſioners ſhall have Authority to allow ſuch Deductions as in other Caſes, and to aſſeſs ſuch Perſon or Perſons accordingly. Perſons carrying on Two or more Concerns, may ſet the Loſs ſuſtained in one againſt the Profits acquired in the other Concern.

XCV. 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, Temporary Abſentees to be charged as Reſidents.

Abſence, a Perſon chargeable to the Duties mentioned in this Act, 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 to be charged after Six Months Reſidence.

XCVI. 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 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 other of His Majeſty's Dominions, or any Foreign Poſſeſſions, or from Securities in *Ireland*, or any other of His Majeſty's Dominions 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*.

Perſons claiming Exemption and returning to be charged.

XCVII. 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.

Corporation Officers to be charged with Duty.

XCVIII. And be it further enacted, That all Bodies Politick, 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, Guardians, and Receivers, to be charged.

XCIX. 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, Lunaticks, Idiots, or Inſane, having the Direction, Controul, or Management of the Property or Concerns of ſuch Infants, married Women, Lunaticks, Idiots, or inſane Perſons, whether ſuch Infants, married Women, Lunaticks, Idiots, or inſane Perſons, ſhall reſide in *Great Britain* or not, ſhall be chargeable to the ſaid Duties, in like Manner as and to the ſame Amount, as would be charged if ſuch Infants were of full Age, or ſuch married Women were ſole, or ſuch Lunaticks, Idiots, or inſane Perſons, were capable to act for themſelves; and any Perſon or Perſons not reſi-

dent in *Great Britain*, whether Subjects of His Majesty or not, shall be chargeable in the Name or Names of such Trustee or 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. 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.

CI. 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 the Profits of any married Woman living with her Husband shall be deemed the Profits of the Husband, and the same shall be charged in the Name of the Husband, and not in her Name, or of her Trustee or Trustees: Provided also, that any married Woman living in *Great Britain* separate from her Husband, whether such Husband shall be temporarily absent from her or from *Great Britain*, or otherwise, who shall receive any Allowance or Remittance from Property out of *Great Britain*, shall be charged as a Feme Sole, if entitled thereto in her own Right, and as the Agent of the Husband, if she receive the same from or through him, or from his Property or on his Credit.

Trustees of Persons of full Age resident in Great Britain, to deliver Names and Residences.

CII. Provided always, and be it further enacted, That no Trustee who shall have authorized the Receipt of the Profits arising from Trust Property, by the Person or Persons entitled thereunto, or by his, her, or their respective Agent or Agents, and which Person or Persons shall actually receive the same under such Authority, nor any Agent or Receiver (being respectively Bankers, or acting as such, and receiving Property as such Bankers, or Persons acting as such, and not as Trustees) of any Person or Persons being of full Age, and resident in *Great Britain* (other than married Women, Lunaticks, Idiots, and insane Persons) who shall return a List in the Manner herein-after required of the Names and Residences of such Persons, shall be 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 Perſons, ſhall require the Teſtimony of ſuch Truſtees, Agents, or Receivers, in purſuance of the Directions herein-after given.

Truſtees and Officers of Corporations may retain the Duties.

CIII. 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 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.

Duty on Trade how to be charged.

CIV. 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, or by any Corporation, Company, Fraternity, or Society, 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, Manufacture, Adventure, or Concern; and the Computation of Duty ariſing in reſpect of any Profeſſion, Trade, Manufacture, Adventure, or Concern, 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 Copartnerſhip (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, Stile, 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*, 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, and 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, Stile, 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

ſpectively 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.

In caſe of Change of Partners, the Duty to be charged on the Profits antecedent to the Change.

CV. And be it further enacted, That if amongſt any Perſons engaged in any Profeſſion, Trade, Manufacture, Adventure, or Concern 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 ſpecifick Cauſe to be alledged to them, ſince ſuch Change or Succeſſion took place, or by reaſon thereof.

Poſſeſſions in *Ireland* how to be aſſeſſed.

CVI. 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*, 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, 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*, etc. reſident in *Great Britain*,

CVII. 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

as ſuch to be chargeable as Subjects reſident out of *Great Britain.*

miſſioners 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, in like Manner only as Subjects of His Majeſty reſiding out of *Great Britain.*

Duties on Profits of Foreign or Colonial Poſſeſſions or Securities where to be charged.

CVIII. 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, or in the *Britiſh* Plantations in *America*, or in any other of His Majeſty's Dominions, 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 Gain 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.

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

CIX. And be it further enacted, That for the ordering, raiſing, and levying the Duties contained in Schedule (D.), the additional Commiſſioners authorized to be named or ſelected as aforeſaid, 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 general Purpoſes 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 general Purpoſes, 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 requiring Perſons to deliver Lifts.

CX. 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, 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.

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

CXI. 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, in Manner herein-after directed, 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 in Manner herein-after directed, 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 Duty and Penalty for such Refusal or Neglect may be duly levied.

Lists and Statements where to be delivered.

CXII. And be it further enacted, That every such List, Declaration, or Statement of the Profits to be charged under Schedule (D.) shall be delivered to the Assessor or Assessors of the same Parish or Place, or One of them; except Statements containing the Amount of Profits estimated as aforesaid in such Cases where the additional Commissioners acting for such Parish or Place shall have caused to be inserted in the Notice that an Office is open for the Receipt of Statements of Profits, and a proper Person appointed to receive the same, and the Time and Place of Attendance, in which Cases the Delivery of such Statements shall be made at such Office to the Person there appointed, and not elsewhere; provided that the Delivery of all Lists and Declarations, not being such Statements of Profits, shall be made to the Assessor or Assessors as hereby directed; and if any

Diſpute ſhall ariſe whether any Statement of Profits hath been delivered into ſuch Office, no other Proof thereof ſhall be admitted than the Production of a Receipt under the Hand of the proper Perſon to whom the ſame ought to have been delivered, and ſuch Perſon is hereby required to give ſuch Receipt accordingly *gratis*, and on unſtamped Paper.

Perſons to deliver in Liſts of the Names of Lodgers, Inmates, and Servants.

CXIII. 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 or Inmate reſident in his, her, or their Dwelling Houſe, and of other Perſons in his or their Service or Employ, whether reſident in ſuch Dwelling Houſe or not, and the Place of Reſidence of ſuch of them as are not reſident in ſuch Dwelling Houſe; and alſo of any ſuch Lodger or Inmate who ſhall have an ordinary Place of Reſidence elſewhere, at which he or ſhe is entitled, under the Regulations of this Act, to be aſſeſſed, who ſhall be deſirous of being ſo aſſeſſed at ſuch Place of ordinary Reſidence, which Liſts ſhall be ſigned by the reſpective Parties delivering the ſame, and ſhall ſeverally be made out in ſuch Form as ſhall be directed under the Authority of this Act.

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

CXIV. 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, of 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) ſhall, within the like Period, prepare and deliver, in Manner before directed, a Liſt in Writing, in ſuch Form as aforeſaid, ſigned by him or her, containing the Name and Names, and Place or 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, Lunatick, 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.

Statements to be delivered of the Amount of Profits chargeable by Schedule (D.)

CXV. And be it further enacted, That every Perſon chargeable under the ſaid Schedule marked (D.) ſhall, when required ſo to do, whether by any general or particular 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

made out in such Form as before directed, signed by him or her, containing the Amount of the Balance of the Profits or Gains arising to such Person or Persons respectively, from all and every of the Sources charged by the said recited Act, according to the said Schedule marked (D.); which Amount shall be estimated for the Period, and according to the respective Rules contained in the Schedule of this Act marked (D.); to which Statement shall be added a Declaration, that the same is estimated on all the Sources contained in the said Schedule, describing the same, after setting against, or deducting from such Profits or Gains, such Sums, and no other, as are allowed by this Act; and every such Statement shall be made, exclusive of Profits or Gains of any Property, or any Office or Employment of Profit, which ought to be charged by virtue of any other of the Schedules contained in 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, in Manner before directed.

Trustees of incapacitated Persons to deliver Statements.

CXVI. 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, 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, in the same District in which such Person or Persons ought to be charged on his or their own Account, a Statement in Writing, signed by him, her, or them, and to be made in such Form as before directed, of the Amount of the Balance of Profits and Gains 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

from such double Assessment, by like Applications to the Commissioners, as are allowed in other Cases by this Act.

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

CXVII. 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 Balance of the Profits and Gains to be charged on 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 Balance 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 publick Bodies having any Share, Right, or Title in or to such Profits or Gains, and all such other Person or Persons, and publick Bodies shall allow out of such Dividends a proportionate Deduction in respect of the Duty so charged, provided that nothing herein-before 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: Provided also, that the Statements of the several Companies of the Bank, *East India*, and *South Sea*, shall be made exclusive of the Dividends and the Profits attached thereto, and to be divided amongst the Proprietors of the respective Stocks belonging to such Companies.

Punishing Persons neglecting to deliver in Lists.

CXVIII. 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 or neglect so to do within the Time limited in such Notice, or under any Pretence shall wilfully delay the Delivery thereof, every such Person shall forfeit and pay any Sum not exceeding Twenty Pounds, and double the Duty at which such Persons ought to be charged by virtue of the said recited Act and this Act; such Penalty to be recovered as any Penalty may be recovered by the said recited Acts respectively; and the increased Duty to be added to the Assessment; but nevertheless subject to such Stay of Prosecution or other Proceedings, 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.

Duties to be charged in one Division, except where

CXIX. And be it further enacted, That every such Statement shall include all and every Source and Sources chargeable, in respect of the said Duties contained in Schedule (D.) herein recited, on the Person or Persons delivering

vering 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 a ſeparate Aſſeſſment of the Duties contained in Schedule (D.) aforeſaid, may be made in reſpect of each Concern, as the Caſe may require) at the Rate preſcribed by 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 all and every Source and Sources chargeable as laſt aforeſaid; 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 herein-before 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.

the ſame Perſon is engaged in different Concerns in Trade in divers Places.

CXX. And be it further enacted, That every Perſon being a Houſeholder, (except Perſons engaged in any Profeſſion, 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 any Profeſſion, Trade, or Manufacture, ſhall be chargeable by the reſpective Commiſſioners acting for the Pariſh or Place where ſuch Profeſſion ſhall be executed, or ſuch Trade or Manufacture ſhall be carried on; and every Perſon not being a Houſeholder, nor engaged in any Profeſſion, 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 herein-before deſcribed, ſhall be charged by the Commiſſioners acting for the Pariſh or Place where ſuch Perſon 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 any Profeſſion, Trade, or Manufacture, or not, and if he or ſhe ſhall be ſo engaged in any Profeſſion, Trade, or Manufacture, the Place or Places where the ſame ſhall be carried on, and the particular Profeſſion or Profeſſions, or Trade or Trades, in which he, ſhe, or they ſhall be engaged in ſuch Place.

In what Diſtricts the Duties are to be charged.

Declaration to be delivered of the Place where Party is chargeable.

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

CXXI. Provided always, and be it further enacted, That every Person, not being engaged in any Profession, 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.

CXXII. And be it further enacted, That every Person shall, if required by the respective Commissioners, deliver at each Parish or Place, if he or she shall reside, or exercise any Profession, or carry on Trade, in different Parishes or Places, 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, if superscribed with the Name and Place of Abode of, or the Place of exercising the Profession or carrying on Trade by, the Person by whom the same shall have been made, to the respective Persons, and in Manner herein directed.

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

CXXIII. And be it further enacted, That the said Assessor or Assessors shall make out an alphabetical 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, distinguishing the Persons who have duly made their Returns, and the Persons who have omitted to make such Returns, and also the Persons who shall have been returned as in the Service or Employ of any Master, and as having a Residence out of the Limits of such Assessor or Assessors, 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 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; and if such Directions shall not be given, the Inspector or Surveyor for the District may at such Times as aforesaid cause Notices to be delivered.

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

CXXIV. 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,

cupiers, 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.

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

CXXV. 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 Profits 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-mentioned 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.

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

Additional Commissioners to consider Statements and make Assessments.

CXXVI. 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 *bonâ 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.

When the Surveyor is dissatisfied

CXXVII. Provided always, and be it enacted, That where the Surveyor or Inspector shall apprehend the Determination made by the said Commissioners

with a Statement he may state a Case.

sioners 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 transmitted to the Commissioners for general Purposes 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.

When no Statement or no sufficient Statement is returned, the additional Commissioners to make an Assessment according to the best of their Judgement.

CXXVIII. 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 Judgement, ought to be charged on such Persons by virtue of the said recited Act and of this Act; which Assessment shall be subject to an Appeal, according to the Directions herein-after contained.

Additional Commissioners may refer Statements to Commissioners for the Purposes of the Act.

CXXIX. And be it further enacted, That whenever the additional Commissioners shall think it proper to refer any Statement to the Commissioners for general Purposes, 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 general Purposes shall proceed to inquire 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.

Inspector and Surveyor may examine Assessments, and erroneous Assessments may be amended on their Certificate.

CXXX. 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 general Purposes; and in case he shall discover any Error in the same, which in his Judgement 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 Judgement the Case shall require.

Surveyor to state his Objection to Assessment

CXXXI. 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 each and every Caſe upon ſufficient Cauſe, 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 general Purpoſes 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 general Purpoſes, according to the Directions herein contained, in ſupport of ſuch Aſſeſſment.

ſeſſments in Writing, and to give Notice to the Party.

CXXXII. 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 and the ſaid recited 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 general Purpoſes 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 general Purpoſes.

Additional Commiſſioners to deliver Certificates of Aſſeſſments.

CXXXIII. 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, 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 general Purpoſes, 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 general Purpoſes, for the ſame Diſtrict where the Cauſe of Appeal aroſe, and not otherwiſe.

Perſons aggrieved to appeal.

CXXXIV. And be it further enacted, That the Commiſſioners for general Purpoſes ſhall appoint a Time for receiving Appeals, as ſoon after 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 ſaid Commiſſioners

For fixing the Time for hearing Appeals.

miſſioners 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.

Notice to be given of the Time limited for hearing Appeals, and fixed on Church Doors.

CXXXV. 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, and alſo to be affixed on the Door of the Church or Chapel of ſuch Pariſh or Place, or of ſome adjoining Pariſh or Place in Caſes requiring the ſame by reaſon of any ſuch Place having no Church or Chapel, 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 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: Provided always, that any Surveyor or Inſpector may object to any Aſſeſſment before or during the Time for hearing Appeals, but not afterwards, except in the Caſes herein-after mentioned, where any Perſon ſhall not have been aſſeſſed in reſpect of any particular Source or Sources of Profit or Property.

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

CXXXVI. 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 general Purpoſes, or the major Part of them preſent, ſhall ſee Cauſe to allow the Objection of ſuch Surveyor or Inſpector to ſuch Aſſeſſment, the ſaid Commiſſioners 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; or reſpecting the Trade, Manufacture, Adventure, or Concern, in the Nature of Trade, carried on by ſuch Perſon or Perſons, or the Profeſſion, Employment, or Vocation exerciſed by ſuch Perſon or Perſons; and the Amount of the Balance of the Profits and Gains of ſuch Perſon or Perſons ſo chargeable, diſtinguiſhing the particular Amounts derived from each ſeparate Source before mentioned; or reſpecting the Particulars of the Deductions from any of ſuch Profits or Gains made in ſuch Statements or Schedules; 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 mentioned in 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.

Surveyor may object to Statements in Schedule, giving Notice to the Party.

CXXXVII. 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 general Purpoſes 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 general Purpoſes; 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.

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

CXXXVIII. 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 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 ſhall have received no Information of the Inſufficiency thereof, the ſaid Commiſſioners for general Purpoſes 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; provided, that in every Caſe where they ſhall think proper that the ſaid Statement on which the additional Commiſſioners made their Aſſeſſment, or the Schedule delivered to the Commiſſioners for general Purpoſes 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 herein-after mentioned; and every ſuch Perſon to whom ſuch Notice ſhall be given, ſhall and he is hereby required to appear before the ſaid Commiſſioners for general Purpoſes, and on Oath or ſolemn Affirmation as aforeſaid, to verify the Contents of his, her, or their Statement or Schedule,

dule, 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, to the beſt of his or her Judgement or Belief, and that the ſame contains the juſt Balance of the Profits and Gains ariſing from the Source or Sources therein contained, after making ſuch Deductions as are therein ſtated, and that no Deduction or Deductions whatever than ſuch as are therein ſtated, have been made from the Profits or Gains accounted for, and to ſuch Amount only as is therein ſtated: Provided always, that ſuch Perſon ſhall be at liberty to amend ſuch Statement or 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 Statement or Schedule on the Amount therein ſtated, 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.

Commiſſioners may put Queſtions in Writing, touching any Aſſeſſment or Schedules, and receive Anſwers.

CXXXIX. And be it further enacted, That whenever the ſaid Commiſſioners for general Purpoſes ſhall be diſſatisfied with any Aſſeſſment returned by the additional Commiſſioners to them, or with any Schedule delivered to them, 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 any of them, or touching any of the Matters which ought to be contained therein, or any Sums which ſhall have been ſet againſt or deducted from the Profits or Gains to be eſtimated in ſuch Aſſeſſment or Schedule, and the Particulars thereof 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 for general Purpoſes, 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 herein-after 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 herein directed; and every ſuch Schedule ſhall be altered or amended as ſhall ſeem requiſite after ſuch Enquiry or Examination.

CXL. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners for general Purpoſes, in every ſuch Caſe as aforeſaid, whenever the ſaid Commiſſioners ſhall think the ſame neceſſary, to require ſuch Perſon or Perſons upon whom any Aſſeſſment hath been made by the additional Commiſſioners, with which the ſaid Commiſſioners for general Purpoſes are diſſatisfied, or from whom ſuch Schedules or 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 herein-after 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 Statements or Schedules are true to the beſt of his Knowledge and Belief, and contain a full and true Account of the Balance 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, and of all and every Deduction made from his or her Profits or Gains in adjuſting ſuch Balance; 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.

Commiſſioners for general Purpoſes may call upon the Party to verify their Anſwers on Examination upon Oath.

CXLI. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners for general Purpoſes to ſummon in like Manner any Perſon or Perſons, whom they ſhall think able to give Evidence or Teſtimony reſpecting the Aſſeſſment made or to be made on any ſuch Perſon or Perſons, 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 intruſted 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 herein-before provided for the *vivâ voce* 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 to be given; and every ſuch Oath or Affirmation ſhall be ſubſcribed by the Perſon taking the ſame.

May ſummon Witneſſes and examine them upon Oath.

CXLII. And be it further enacted, That if the ſaid Commiſſioners for general Purpoſes, 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, or upon any Objection made by the Inſpector or Surveyor to any ſuch laſt-mentioned Aſſeſſment or Schedule, whether ſuch Inquiry 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 Schedule,

Commiſſioners agreeing to make an Aſſeſſment on the Schedule may do ſo; but in certain Caſes Commiſſioners may make an Aſſeſſment ac-

cording to their Judgement, which ſhall be final.

Schedule, as the ſame ſhall have been returned or altered, or amended upon Appeal 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 contained in the ſaid Act before recited; and if the ſaid Commiſſioners ſhall think proper to require a Verification of the ſaid Schedule, they 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 Judgement, 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.

Where an Aſſeſſment ſhall be increaſed, the Commiſſioners may charge the Party with the Penalty, not exceeding double the Amount

CXLIII. And be it further enacted, That in every Caſe where the ſaid Commiſſioners for general Purpoſes ſhall have made any increaſed Aſſeſſment upon the Amount contained in the Statement or Schedule of the Party to be charged, or ſhall, at any Time during the Continuance of this Act, diſcover that any Increaſe ought to be made, whether upon the Surcharge of the Surveyor or Inſpector, or from his or their Information or otherwiſe, 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 Judgement of the ſaid Commiſſioners ought to be charged at, to be added to the Aſſeſſment, and applied as directed by this Act in other Caſes of increaſed Aſſeſſments; 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.

Penalty on Perſons neglecting to deliver the

CXLIV. And be it further enacted, That if any Perſon required ſo to do by the reſpective Commiſſioners for general Purpoſes, ſhall refuſe or neglect to make out and deliver any Schedule to the Perſon or Perſons to whom

 the

the ſame ought to be delivered in purſuance of this Act, or ſhall refuſe or neglect to appear before the ſaid Commiſſioners, to verify upon 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 Twenty Pounds, and double the Duty at which ſuch Perſon ought to be aſſeſſed, to be recovered as any Penalty may be recovered under the ſaid recited Acts reſpectively.

Schedules, or attend Summons of Commiſſioners

CXLV. Provided always, and be it further enacted, That if any Perſon, who ſhall have delivered a Statement or Schedule, ſhall diſcover any Omiſſion or wrong Statement therein, it ſhall be lawful for ſuch Perſon to deliver an additional Statement or 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, 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 Judgement 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.

Schedules may be amended.

CXLVI. And be it further enacted, That if in the Courſe of any Inquiry before the ſaid reſpective Commiſſioners for the Purpoſe of granting any Exemption or Allowance authorized by this Act, they ſhall think it neceſſary to aſcertain the Amount of the Charge on any Perſon or Perſons 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 been aſſeſſed or charged to ſuch other Duties;

Mode of inquiring into the Amount of the Charge on Property in other Diſtricts.

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 charged to ſuch 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 Exemptions or Allowances may be granted as directed by this Act.

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

CXLVII. 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 any of the Duties contained in Schedule (D.) whether he ſhall have computed his Profits or Gains ariſing as laſt aforeſaid on the Amount thereof in the preceding or current Year, or on an Average of Years, ſhall find, and ſhall prove to the Satisfaction of the Commiſſioners for general Purpoſes, by whom the Aſſeſſment was made, 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, 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 publick 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, or ſhall die before the End of the Year.

CXLVIII. 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 general Purpoſes of the Diſtrict, 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 va-

cated, 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, Re-payment to be made of ſuch Sum as ſhall have been over-paid 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 alledged 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.

Relief from double Aſſeſſments.

CXLIX. 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 herein-before 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 general Purpoſes, acting in or for the Diviſion or Place for which ſuch Perſons ſhall have been ſo aſſeſſed as aforeſaid, for the Purpoſe of being 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 general Purpoſes 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 cauſe the double 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.

Mode of aſſeſſing Commiſſioners to Duties under Schedule (D.)

CL. 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 to the Duties contained in Schedule (D.), if liable thereto, 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 general Purpoſes, neither of whom ſhall be concerned or intereſted in the Determination thereof, either for himſelf 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 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.

Aſſeſſments of the Duties to be charged under the Proviſions 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, where the Parties intend Payment into the Bank, *etc.*

CLI. And be it further enacted, That all Aſſeſſments made upon Profits or Gains under Schedule (D.), made by the Commiſſioners for general Purpoſes, 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, in caſe ſuch Perſon or Perſons ſhall have declared his, her, or their Intention to pay the Duty ſo aſſeſſed into the Bank of *England*, or to the Receiver General or his Deputy, within the Time limited by this Act for Payment thereof, and the ſaid Commiſſioners ſhall be ſatisfied with ſuch Declaration, 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 his Deputy or Deputies, 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, 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.

CLII. And

CLII. And be it further enacted, That in all Cases where the Commissioners shall not have received a Declaration of the intended Payment into the Bank of *England*, or to the Receivers General or their Deputies respectively as aforesaid, of the Duty to be charged under Schedule (D.), or shall not be satisfied with such Declaration, they shall deliver a Duplicate of the Assessments to the Collector or Collectors, with the Names and Descriptions of the Parties charged therewith, together with their Warrants for collecting the same, in such Form and under the like Powers as they are authorized to collect the Duty under any of the other Schedules recited or contained in this Act; and if, after the Receipt of any such Declaration, the Duties shall not be duly satisfied and paid, the said Commissioners shall cause the Names of the Defaulters, and the Amount of Duty assessed on each, to be inserted from Time to Time in the Duplicate of such Collector, and the Warrant for collecting the same shall be of the like Force and Effect as if such Names and Sums had been inserted therein at the Time of issuing such Warrant.

Commissioners to deliver Warrants to Collectors, except where Parties are assessed by a Number or Letter.

CLIII. And be it further enacted, That the Commissioners for general Purposes, 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 or 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 enter their Assessments in Books, and send Accounts to the Tax Office.

CLIV. And be it further enacted, That whenever such Assessments shall be completed in any District, the respective Commissioners for general Purposes 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.

Commissioners to send Duplicates to the Remembrancers and Receivers General.

CLV. And be it further enacted, That it shall be lawful for any Receiver General, at the Request of any Commissioner acting for general Purposes, 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 such of the said last mentioned Duties arising within such City or Town, or within the District where

Appointing Deputy Receivers in certain Places.

where ſuch City or Town ſhall be ſituate, as ſhall be aſſeſſed under a Letter or Number purſuant to a Declaration of the Party's Intention to pay the Duty to ſuch Receiver General or his Deputy as aforeſaid, 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, where Aſſeſſments are made under a Number or Letter under ſuch, with Warrants for receiving the Duties.

CLVI. And be it further enacted, That it ſhall be lawful for the reſpective Commiſſioners for general Purpoſes, to iſſue out and deliver to the reſpective Receivers General, 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 to whom a Certificate hath been delivered, by Letter or Number, 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 to the reſpective Receivers General or Deputy Receivers, 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 herein-after 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.

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

CLVII. And be it further enacted, That the Duties payable on ſuch laſtmentioned Aſſeſſments, ſhall be paid either into the Bank of *England*, or to the Receivers General, or to the Deputy of ſuch Receiver General, where ſuch ſhall be appointed, at the Election of the Party charged, by ſuch Inſtalments as by this Act directed, before the reſpective Days appointed for ſuch Payments, according to the Regulations of this Act, or by Three or Two Inſtalments, or in One Sum in full, as the Parties ſhall chooſe; 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 herein-before directed, it ſhall be lawful for the reſpective Commiſſioners for general Purpoſes, 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.

Payments to be entered in the Books at the Bank.

CLVIII. 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 Name, 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; 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 to be paid in Advance, ſubject to Diſcount.

CLIX. 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 Receiver General, or Deputy of any Receiver General appointed under this Act, any Sum or Sums of Money charged as laſt aforeſaid, 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 Receiver or 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 Receiver or Deputy Receiver as aforeſaid, ſhall give the Perſon 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 Name, 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 Receiver or 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.

Recited Duties in Schedule (E.) and Rules, deemed Part of this Act.

CLX. And be it further enacted, That the Duty contained in the Schedule marked (E.) as herein recited, shall be assessed and charged under the following Rules, which Rules shall be deemed and construed a Part of this Act, and to refer to the said last-mentioned Duty, as if the same had been inserted herein under a special Enactment.

SCHEDULE (E.)

Rules for charging the said Duties.

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

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, Emyloyments, 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 Employments 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.

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

Provision respecting Arrears.

Duties to be assessed for all the Offices in each Department in the Place where the Commissioners shall execute their Offices.

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.

Description of Offices to be charged.

Third.—The said Duties shall be paid on all publick Offices and Employments of Profit, of the Description herein-after 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 any Criminal or Justiciary or Ecclesiastical Court, or Court

of Admiralty, or Commiſſary Court or Court Martial; any publick 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, Cavalry, Infantry, Royal Marines, Royal Garriſon Battalions, or Corps of Engineers, or Royal Artificers; any Officer in the Navy, or in the Militia, or Volunteers; any Office or Employment of Profit held under any Eccleſiaſtical Body, whether Aggregate or Sole, or under any publick Corporation, Company, or Society, whether Corporate or not Corporate; any Office or Employment of Profit under any publick Inſtitution, or on any publick 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 publick Office or Employment of Profit of a publick Nature.

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 Duties on Salaries, Fees, Penſions, *etc.* payable at any publick Office, to be ſtopped in caſe of Non payment.

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 publick 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; and whenever the ſame ſo payable ſhall be aſſeſſed by Commiſſioners for general Purpoſes in their reſpective Diſtricts, they ſhall tranſmit an Account of the Amount of the Duty aſſeſſed, to the Exchequer or Office where the ſame are payable, in order that the Amount ſo aſſeſſed may be there ſtopped and detained.

Duties on Salaries, *etc.* 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, by any Officer or 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.

Stopped by Persons receiving such Salaries, Fees, &c.

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 on Receipt of Salaries, *etc.* or in passing Accounts, or upon the Receipt of Pensions to be deducted.

Tenth.—In all Cases where any Annuities or Pensions shall be payable out of any particular Branch of the Publick Revenue, and at the Office of that Branch of Revenue, the Commissioners acting for that Department shall have Authority to assess and levy the same as a Salary or Wages payable thereout.

Pensions payable out of a Branch of Revenue, to be charged by the Commissioners there.

CLXI. And, for the ordering, raising, levying, and paying of the said Sums of Money hereby made payable thereon, be it further enacted, That the Lord High Chancellor, Judges, and all and every the principal Officer or Officers of each Court or publick 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 have Authority to appoint Commissioners from and amongst the Officers of each Court or 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 Court or Department respectively: Provided always, that in relation to each Department of Office, not being One of His Majesty's Courts Civil, Judicial, or Criminal, or an Ecclesiastical or Commissariate Court, the Lords Commissioners of His Majesty's Treasury for *England*, *Wales*, and *Berwick-upon-Tweed*, and the

Commissioners for the Duties on Offices in the publick Departments, to be appointed by the principal Officers belonging thereto.

the Barons of the Court of Exchequer in *Scotland* ſhall, whenever they think it expedient, ſettle and determine in what particular Departments Commiſſioners ſhall not be appointed, and in ſuch Caſe ſhall ſettle and determine in what other Department of Office, the Officers of that Department wherein Commiſſioners ſhall not be appointed ſhall be aſſeſſed; and alſo whenever there ſhall be any Default in the Officers of any Department, or in any Court aforeſaid, in appointing Commiſſioners, the ſaid Commiſſioners of the Treaſury and Barons of the Exchequer reſpectively, 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 Courts or 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; but nevertheleſs with diſtinct Officers from each Office ſo united for aſſeſſing and collecting the ſame, as directed by this Act; 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 the Commiſſioners of One Department ſhall execute this Act in relation to any other Department, the Aſſeſſors and Collectors for ſuch other Department ſhall be appointed from the Officers of ſuch other Department, with all the Powers and Privileges appertaining to ſuch Appointments: 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 Profit 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.

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

CLXII. And be it further enacted, That the Speaker and the Principal Clerk 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 Perſons executing Offices in either Houſe of Parliament, or in their reſpective Departments of Office, 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 Places, Offices, and Employments of Profit in each Houſe of Parliament, and in each ſuch Department reſpectively, which Appointments 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 ſuch laſt mentioned 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

Appointment of Commiſſioners for Offices in Houſes of Parliament, Counties Palatine, inferior Courts, and under Eccleſiaſtical Bodies.

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.

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

CLXIII. 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 publick 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 ſuch City, Corporation, or Cinque Port, and for all Offices or Employments of Profit, (not being publick 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 that for all Parochial Offices in any County, Riding, Shire, Stewartry, City, Town, or Place, (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

CLXIV. And be it further enacted, That the Appointment of Commiſſioners for executing 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 before mentioned, appointed for the Diſtrict in relation to the Duties on Lands, Tenements, or Hereditaments.

on the Treaſury, or the Commiſſioners of the Diſtrict to execute the Act.

CLXV. And be it further enacted, That ſuch Appointments ſhall be until other Commiſſioners ſhall be appointed, and which Appointments may be renewed annually on or before the Fifth Day of *April* in each Year during the Continuance of this Act: Provided always, that the Commiſſioners already appointed under the ſaid recited Act, or to be appointed under this Act, may continue to act from Year to Year, ſo long as they are reſpectively willing to act, without any new Appointment, unleſs it ſhall be deemed expedient under the Powers of this Act, that any Department for which Commiſſioners have been appointed ſhould be aſſeſſed under the Commiſſioners of any other Department,

Duration of the Appointments.

Commiſſioners appointed may continue to act.

CLXVI. 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.

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

CLXVII. 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,

In what Department Officers ſhall be aſſeſſed.

Treaſury, then the Officer holding the ſame ſhall be aſſeſſed in that Department where the Office ſhall have been executed: Provided alſo, that nothing herein contained ſhall be conſtrued to limit the Right herein-before 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.

CLXVIII. 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, or ſhall reſpectively appoint Commiſſioners from and amongſt the Officers of thoſe Departments for ſuch Purpoſes.

Commiſſioners for Exchequer Annuities.

CLXIX. And be it further enacted, That in reſpect of the Duties hereby granted on Annuities payable at the Exchequer, commonly called *Exchequer Annuities*, whether for Lives or Years, or depending on Survivorſhip, the ſame Commiſſioners who ſhall act in relation to Penſions payable by His Majeſty at the ſaid Exchequer, ſhall alſo be Commiſſioners for ordering, raiſing, levying, and paying the ſeveral Sums made payable on ſuch Exchequer Annuities, and ſhall have Authority to exerciſe all and every the Powers of this Act in relation to Publick Annuities, and to retain and ſtop the Duty payable thereon in like Manner as is herein-before directed with regard to Bank Stock or *South Sea* Stock.

Allowances to be made to the Truſtees of the *Britiſh Muſeum*, and Exemptions allowed in the ſame Manner as now allowed to charitable Inſtitutions.

CLXX. Provided alſo, and be it further enacted, That the like Allowances ſhall be granted to the Truſtees of the *Britiſh Muſeum*, in reſpect of any Charge under Schedule (A.) to be made on the Lands and Tenements veſted in ſuch Truſtees, as are granted to Colleges and other Properties mentioned in No. V. of that Schedule, and the like Exemptions ſhall be allowed in reſpect of any Dividends of Stock veſted in ſuch Truſtees, or any of them, or in any other for their Uſe, as are granted to charitable Inſtitutions by this Act; and no Salary or Payment made or to be made out of His Majeſty's Exchequer to ſuch Truſtees, for the Uſe of ſuch Inſtitutions, ſhall be charged at the ſaid Exchequer; provided all Salaries of Officers or Perſons employed under the ſaid Truſtees ſhall be charged on the ſaid Officers reſpectively.

Commiſſioners to appoint Clerk, Aſſeſſors, and Collectors from the Officers in their Departments.

CLXXI. 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,

and in the respective Departments under their Cognizance, 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.

Assessors to have Access to Documents, and may require Returns.

CLXXII. 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 other Assessments.

The full Value of Offices to be stated although Abatements or Exemptions are claimed.

CLXXIII. 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

Deputies to pay for Principals where they are in the Receipt of the Profits.

Officers receiving Salaries or Fees to be answerable for Duties.

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 to be furniſhed with Liſts to aſcertain the Value, and may require Returns, and to deliver a Certificate of Aſſeſſment.

CLXXIV. And be it further enacted, That the proper Officers or their reſpective Deputies, and the Receivers and Paymaſters in every publick 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, 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 in Pariſhes 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: Provided always, that in all Caſes where any Salaries, Fees, Wages, Perquiſites, or Profits of any Publick 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 herein-after directed.

Department of Office to be anſwerable for Deficiencies, and Arrears to be re-aſſeſſed.

CLXXV. 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.

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 Warrants for levying the ſame.

CLXXVI. 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 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

execute such Warrant accordingly, and which shall be executed under the like Powers and in like Manner as is herein-after 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 publick Annuities.

CLXXVII. 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.

CLXXVIII. 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.

CLXXIX. 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 Proof that the Income is less than 60*l.*; and Abatements allowed at the Rates in the Table upon Income amounting to 60*l.* but less than 150*l.* *per Annum.*

CLXXX. 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 Income is less than the Sum of Sixty Pounds, be exempted from the Payment of the said Duties, and from all Deductions or Payments on Account thereof, or by reason of this Act, in Manner hereinafter mentioned, without any Alteration or Discharge of the Assessment; 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 Allowance as may be necessary to reduce the Payment in each Case respectively, in the Proportion stated in the following Table; (that is to say),

TABLE

TABLE of the ABATED RATES of DUTY.

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

	For every Twenty Shillings of such Amount:
Where the said aggregate annual Amount shall be Sixty Pounds or more, and less than Seventy Pounds, the Sum of — — —	Three-pence.
Where the said aggregate Amount shall be Seventy Pounds or more, and less than Eighty Pounds, the Sum of — — —	Four-pence.
Where such aggregate annual Amount shall be Eighty Pounds or more, and less than Ninety Pounds, the Sum of — — — —	Five-pence.
Where such aggregate Amount shall be Ninety Pounds or more, and less than One hundred Pounds, the Sum of — — —	Sixpence.
Where such aggregate Amount shall be One hundred Pounds or more, and shall be less than One hundred and ten Pounds, the Sum of — —	Seven-pence.
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 —	Eight-pence.
Where such aggregate Amount shall be One hundred and twenty Pounds or more, and less than One hundred and thirty Pounds, the Sum of —	Nine-pence.
Where such aggregate Amount shall be One hundred and thirty Pounds or more, and less than One hundred and forty Pounds, the Sum of —	Ten-pence.
Where such aggregate Amount shall be One hundred and forty Pounds or more, and less than One hundred and fifty Pounds, the Sum of —	Eleven-pence.

Claim to Abatement to be proved before the Commissioners.

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 general Purposes 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.

Apportioning Abatement equally on Persons chargeable by several Schedules.

CLXXXI. And, in order that such Exemption or Allowances, 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 Allowances, the Income 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 if in *Scotland*, at One Half of such annual Value; and after such Estimate, such Person shall be entitled to such Exemption as aforesaid, or to such Allowances as will reduce the Payment on the Whole of his, her, or their Income respectively, in the Proportions stated in the foregoing Table.

Abatements for Children.

CLXXXII. And be it further enacted, That every Perſon having more than Two Children born in lawful Wedlock, and *bonâ fide* maintained at the Expence of ſuch Perſon, ſhall, for every Child above Two, be entitled to the reſpective Abatements following; (that is to ſay) where the aggregate annual Amount of the Income of ſuch Perſon is Sixty Pounds or upwards, and under Four hundred Pounds a Year, there ſhall be allowed for each Child above Two, a Sum after the Rate of Four Pounds *per Centum* on ſuch aggregate annual Amount, and in proportion to the Duty chargeable on that Amount, to be aſcertained by ſuch Tables as have been or ſhall be tranſmitted to the reſpective Commiſſioners for that Purpoſe; 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 Income is 60*l.* and under 400*l.* for each Child above Two, 4*l. per Cent.*; 400*l.* and under 1,000*l.* for each Child above Two, 3*l. per Cent.*, 1,000*l.* and under 5,000*l.* for each Child above Two, 2*l. per Cent.*; 5,000*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.

CLXXXIII. And, in order that due Proviſion may be made for granting the ſaid Exemption or Allowances in the Three preceding Clauſes, be it further enacted, That every Perſon claiming ſuch Exemption or Allowances as aforeſaid, in reſpect of the Duties aſſeſſed upon him or her ſhall, within the Time limited by this Act for making Returns of the Duty chargeable as directed by this Act, or within ſuch further Time as the reſpective Commiſſioners ſhall, for ſpecial Cauſe aſſigned, allow, deliver, or cauſe to be delivered, to the Aſſeſſor or Aſſeſſors of the Pariſh or Place where ſuch Claimant ſhall reſide, and not elſewhere, a Declaration in Writing, ſigned by him or her, of his or her Intention to claim ſuch Exemption or Allowances, 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 Income ſhall ariſe, and the particular Amount ariſing from each Source, and alſo every Sum of annual Intereſt, or other annual Payment reſerved or charged thereon, whereby the Income ſhall or may be diminiſhed, to which Declaration every Surveyor or Inſpector ſhall have Acceſs to take 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 Forty 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 Allowances, as the Caſe may require, in the Manner herein-after directed, without altering the Aſſeſſment; but in caſe the Surveyor or Inſpector ſhall object thereto in Writing, ſuggeſting that he hath reaſon to believe that the Income of ſuch Perſon is not truly declared therein in any Particular or Particulars, or not conformable to the

Aſſeſſment or Aſſeſſments thereupon, 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 to be made where the Claimant reſides; Non-reſidents to claim by Affidavit.

CLXXXIV. Provided always, and be it further enacted, That every ſuch Claim ſhall be made to the Commiſſioners of the Diſtrict where the Claimant ſhall reſide; and if ſuch Claimant ſhall be out of *Great Britain*, an Affidavit, ſtating the ſeveral Matters required by this Act, taken before any Perſon having Authority to adminiſter an Oath in the Place where ſuch Claimant ſhall reſide, in any Matter relating to any Part of the Publick Revenue of *Great Britain*, may be received by the reſpective Commiſſioners for executing this Act, in relation to the Aſſeſſment on which ſuch Claim ſhall be founded.

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

CLXXXV. And be it further enacted, That every Perſon claiming ſuch Exemption or Allowance in reſpect of any Deductions to which ſuch Perſons may be liable, out of any annual Payment from which Deductions are herein authorized to be made, which ſhall be payable to ſuch Claimant, 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 further Declaration of his or her Intention to make ſuch Claim; and every ſuch laſt-mentioned Declaration ſhall ſpecify the annual Amount of every 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 acting for ſuch Diſtrict or Department ſhall grant to ſuch Claimant a Certificate, to be made out in ſuch Form as may be directed under the Authority of this Act; and in every Caſe where ſuch Claimant ſhall derive his or her Income, for which ſuch Exemption or Allowance is made, from annual Payments from different Perſons, a ſeparate Certificate, in the Form before preſcribed, ſhall be delivered for each of ſuch ſeparate Payments, in a due Proportion to the Amount of each Payment reſpectively, in order that each ſuch Certificate may be ſeparately applied as herein directed; and if any Perſon or Perſons ſhall be guilty of any Fraud or Contrivance in making ſuch Claim, or in obtaining any ſuch Exemption or Allowance, or ſhall fraudulently conceal or untruly declare any Income or Amount of Income, or ſhall make a ſecond Claim for the ſame Cauſe, he, ſhe, or they ſo offending ſhall forfeit the Sum of Twenty Pounds, and Treble the Duty chargeable in reſpect of all the Sources of Income of ſuch Perſon or Perſons, and as if ſuch Claim had not been allowed.

Commiſſioners to grant Certificate of Exemption or Abatement; and ſeparate Certificates for ſeparate Amounts due from different Sources.

Perſons guilty of Fraud in making Claims, or obtaining Certificate, to forfeit 20*l.*

CLXXXVI. Provided

In Claims for Allowance for Children, Income may be ſtated in one Sum.

CLXXXVI. Provided always, and be it further enacted, That where the Claim ſhall be confined to the Allowance for Children maintained at the Expence of the Claimant, it ſhall be deemed a ſufficient Compliance with the Directions of this Act, if the Income ſhall be ſtated in One Sum, without ſpecifying the particular Sources from whence ſuch Income ſhall have ariſen or ſhall ariſe, unleſs the Commiſſioners ſhall be diſſatisfied with the Amount ſo ſtated, and ſhall require the ſame to be proved; in which Caſe they ſhall proceed as in other Caſes of Claims to Allowances under this Act.

Exemptions and Allowances granted by following Rules.

CLXXXVII. And be it further enacted, That the Exemptions and Allowances granted under the Authority of this Act, ſhall be granted according to the following Rules, and as the ſame are applicable to the Caſe in queſtion; which Rules ſhall be deemed a part of this Act, as if the ſame had been enacted herein under a ſpecial Enactment.

How granted on Income wholly ariſing in the Pariſh of Reſidence.

First.—In all Caſes where Claims ſhall be preferred on the Ground of the Amount of Income, or for Children, and ſhall be made in reſpect of the Charge on Property or Profits of the Claimants ſituate or ariſing wholly in the ſame Pariſh or Place where the Claimant ſhall reſide, the Commiſſioners ſhall cauſe an Entry thereof to be made in their Books, with the Names of the Claimants, and the Amounts of their reſpective Incomes, as proved, and the Amount of the Sums allowed to each Claimant, diſtinguiſhing the Allowances on the Ground of Income from the Allowances for Children; and whenever all ſuch Claims ſhall have been determined, they ſhall ſign One Schedule of all ſuch Allowances, with Reference to the particular Aſſeſſments from which ſuch Allowances are to be taken, and deliver the ſame to the Collector or Collectors of the Pariſh or Place where ſuch Claimants are charged, without altering the Aſſeſſment, which Schedule ſhall be received by ſuch Collector or Collectors as Caſh.

How granted on Income ariſing in different Pariſhes in the ſame Diſtrict;

Second.—In all Caſes where any ſuch Claim as aforeſaid ſhall be made in reſpect of the Charge on Property or Profits of the Claimants ſituate or ariſing in different Pariſhes or Places in the ſame Diſtrict, and by the ſame Commiſſioners, or partly on ſuch Property or Profits, and partly in reſpect of any annual Payment ariſing out of Property or Profits charged upon any Perſon or Perſons other than the Claimant, and the Aſſeſſment on ſuch Claimant in any One Pariſh or Place in the Diſtrict where ſuch Claim ſhall be made, ſhall be ſufficient to anſwer the Amount of the Allowance made to ſuch Claimant, it ſhall be lawful for the Commiſſioners to allow the whole Sum in ſuch One Pariſh or Place, and to proceed therein, as in the Firſt Rule, as if the whole Property or Profits of the Claimant had ariſen in ſuch One Pariſh or Place; and where One ſuch Aſſeſſment ſhall not be ſufficient, they ſhall apportion the Allowance between Two or more ſuch Aſſeſſments, in ſuch Manner as they ſhall think fit, without Regard to the Proportion in which ſuch Property or Profits in each ſuch Pariſh or Place ſhall have been aſſeſſed, and ſo as to give Relief to the Party in the moſt convenient Manner, and ſhall make their Entries of Diſcharge in the Books of the reſpective Pariſhes accordingly; and where ſuch Claim ſhall be made in reſpect of the Charge on Property or Profits of the Claimant ſituate or ariſing in different Pariſhes or Places ſituate in different Diſtricts of Commiſſioners, then the Commiſſioners by whom the Claim

or in different Diſtricts.

ſhall have been allowed, ſhall grant a Certificate for ſuch Part of the Allowance as ſhall be to be made out of that Diſtrict where the Claim was ſo allowed; all which Certificates ſhall be delivered to the Collectors of the reſpective Pariſhes where the Aſſeſſments to which ſuch Certificates relate ſhall have been made; and the Collector or Collectors ſhall receive ſuch Certificates as Caſh, and ſhall act in all Reſpects as if the Amount of the Allowance in each Pariſh or Place had been in Proportion to the Aſſeſſment therein; and ſhall be returned to the Commiſſioners of the ſame Diſtrict in the Manner directed by the Seventh Rule herein-after ſet forth, in order that the ſaid Commiſſioners may enter the ſame in their Books in Diſcharge of the Sums ſo certified, and as if the ſame Allowances had been granted by them in the Manner directed in other Caſes falling within the ſaid Firſt and Second Rules.

Where the Income ariſes from annual Payments from Property charged on others, which cannot be ſatisfied by an Aſſeſſment on the Party, a Certificate to be granted,

Third.—In all Caſes where any ſuch Claim as aforeſaid ſhall be made in reſpect of any annual Payment, ariſing out of Property or Profits charged upon any Perſon or Perſons other than the Claimant, either wholly or in Part, and which cannot be ſatisfied out of any Aſſeſſments made on the Claimant according to the Second Rule, a Certificate, ſigned by the Commiſſioners granting the Allowance, ſhall in each Caſe be delivered to ſuch Claimant in reſpect of ſuch annual Payment, ſpecifying the Amount of Income of the Claimant, the Amount of ſuch annual Payment, and by whom payable, and the Amount of the Allowance in reſpect of ſuch annual Payment, which ſhall in every Caſe be the Sum by which the Duty of One Shilling on every Twenty Shillings of ſuch annual Payment, is diminiſhed by ſuch Allowance.

Certificates to be delivered to the Party making the Payment;

Fourth.—Every Certificate granted according to the Third Rule, ſhall be delivered to the Perſon from whom the annual Payment mentioned therein ſhall be payable at the Time of ſuch Payment, and ſhall be an Authority to the Claimant to demand the Amount of ſuch Allowance, together with the Reſidue of ſuch annual Payment, without further Deduction thereout than ſuch Sums, if any, as ſhall after ſuch Allowance remain chargeable in reſpect of ſuch annual Payment.

and by him to the Collector.

Fifth.—Every Certificate granted under the Third Rule, and delivered to the Perſon mentioned therein as liable to ſuch annual Payment, ſhall be transferred to the Collector or Collectors of the Pariſh or Place where ſuch Perſon ſhall reſide, by Indorſement under the Hand of ſuch Perſon, and ſhall be received from ſuch Perſon by ſuch Collector as Caſh, on Account of the Perſon indorſing the ſame.

Certificates to operate by ſatisfying the Aſſeſſment unpaid, or to entitle the Bearer to Repayment.

Sixth.—Every Certificate granted under the Authority of this Act, and delivered to any Collector or Collectors as aforeſaid, either by the Commiſſioners or the Perſon named therein, ſhall be applied in Diſcharge or Satisfaction of ſo much of the Duty charged on and then payable by the Perſon delivering the ſame, or on whoſe Account the Allowance was granted; and in caſe the Aſſeſſments on ſuch Perſons ſhall have been fully paid and ſatisfied before the Delivery of ſuch Certificates, or in caſe ſuch Aſſeſſment ſhall be inſufficient, or no ſuch Aſſeſſment ſhall have been made on ſuch Perſons in the Pariſh where ſuch Certificates ſhall be delivered, the ſaid Collector or Collectors ſhall pay, to the Perſons on whoſe Account ſuch Certificates were granted, or by whom the ſame was transferred by Indorſement, the Amount of the Allowances granted thereby, or ſo much thereof as ſhall be neceſſary.

Certificates to be delivered to Commissioners by Collector, who shall receive a Schedule of Discharge.

Seventh.—Every Certificate transferred to any Collector or Collectors by Indorsement, shall be numbered progressively by him or them, and, before the Accounts for that Year shall be closed, shall be delivered to the Clerk of the Commissioners of the District by the respective Collectors, taking the Clerk's Receipt for the same; who shall enter the same in a Book to be provided for that Purpose in their Order as numbered progressively; and the said Commissioners shall cause a Schedule thereof to be carefully prepared for each Parish or Place in their District, which shall be signed by them, and delivered to the Receiver General in discharge of so much of the Assessments in such Parishes or Places respectively; all which Schedules, made and signed under the Authority of this Act, shall be allowed in the Accounts of the respective Receivers General.

Exemption in respect of Incomes under 60*l.*

CLXXXVIII. Provided always, and be it further enacted, That where the Income returned shall be under Sixty Pounds, and shall arise as hereinafter described, the Exemption in respect thereof shall be granted according to the following Rules; which Rules shall be deemed a Part of this Act as if the same had been enacted herein under a special Enactment.

Manner of exempting Income under 60*l.* by Parish Inquisitions.

Whenever the Assessor or Assessors of any Parish or Place shall have received any Declaration of Claim to an Exemption, wherein the Income shall wholly arise from Profits within the same Parish or Place, as less than Sixty Pounds *per Annum*, he or they shall forthwith deliver the same, if in *England*, to the Churchwardens and Overseers of the Poor or One of them, and if in *Scotland*, to One of the Elders of the said Parish or Place; and such Churchwarden or Overseer of the Poor and Elder respectively, shall forthwith call a Vestry or Meeting of the principal Inhabitants of such Parish or Place, to inquire into the Truth of such Declarations on their Oaths (which Oaths the said Churchwarden or Overseer of the Poor and Elder respectively is hereby authorized and required to administer to any Number of such Vestry or Inhabitants, not in any Case exceeding Seven) diligently to inquire and make true Presentments of the Amount of Income of the respective Claimants to the best of their Judgement and Belief; and the said Churchwarden or Overseer of the Poor and Elder respectively, may examine such Claimants, and may require the Attendance of any competent Persons to give Evidence, and may examine such Persons touching the Income of such Claimants, and after such Inquiry the Jury shall ascertain by their Verdict, or the Verdict of the major Part of them, the full and just Amount of the annual Profits and Gains of every such Claimant; and in and by their Verdict in Writing under their Hands shall return the several Amounts to the Assessor or Assessors aforesaid, as also the several Amounts of any Interest or other annual Payment to which such Claimants are liable, who shall deliver the same to the respective Commissioners for general Purposes of the same District: Provided always, that the said Commissioners, before the Allowance of such Claims, shall examine the Assessor or Assessors, who shall respectively attend the Commissioners for that Purpose at such Time and Place as they shall appoint, touching the Inquiry and Return so made; and if the said Commissioners shall be satisfied with the Returns so made, they shall cause the Estimates to be entered in their Books as returned in such Verdict, and make an Assessment

thereon at the Rate prescribed in the said recited Duties and this Act, and afterwards grant such Exemptions or Allowances as they may grant under the Authority of this Act, on the Amount of each Person's Income returned in such Verdict; but in case the said Commissioners shall be dissatisfied with any Return by such Verdict, they shall hear and determine the Merits of such Claim as an Appeal, of which the Party shall have due Notice: And whenever the Vestry, or substantial Inhabitants of any Parish or Place, shall be so numerous as to require the Selection of Seven Persons to be summoned to the Meeting for the Purpose of such Inquiry as aforesaid, such Selection shall be made at the Discretion of the Commissioners for general Purposes acting for the District where such Parish or Place is situate, and the Expediency of such Selection shall be determined by them in every Case, of which they shall give Notice to the officiating Minister; and none other of the Vestry, or of the Inhabitants of such Parish or Place, shall be sworn upon such Inquiry.

Commissioners to select Seven in large Parishes to make the Inquisition.

CLXXXIX. And be it further enacted, That Coparceners, Joint Tenants, or Tenants in Common of the Profits of any Property whatever, and any Tenants of Messuages, Lands, Tenements, Hereditaments, or Heritages, being in the actual Occupation thereof in Partnership, and entitled to the Profits thereof in Shares, and any Partners carrying on Trade, or exercising any Profession together, and entitled to the Profits thereof in Shares, may severally claim such Exemptions or Abatements, according to their respective Shares and Interests; and such Claims being duly proved to the Satisfaction of the Commissioners to whom the same are made, may be proceeded upon as in the Cases of several Interests: Provided always, that the Profits so arising shall not in any Case be charged separately to the Duty in respect of the Occupation of Lands so as to diminish the Rate chargeable on the Whole of the Profits of Lands comprized in one and the same Demise; nor where Lands shall be let without relinquishing the Possession by the Lessor; or where the Lessee shall not be exclusively in the Possession and Occupation of the Lands so let: Provided also, that the Profits arising from any Trade or Profession carried on in Partnership, shall not be charged separately so as to diminish the Rate chargeable thereon, on Occasion of the Claim of any Partner therein, other than the ostensible acting Partners in such Trade or Profession.

Joint Tenants, *etc.* may severally claim Abatements;

except Farms in one Demise, or not in exclusive Possession;

and except sleeping Partners.

CXC. 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 herein-before described, in such Manner as they may act for others, for the Purpose of being assessed on their Account in the first Instance, as herein-before directed.

Claims may be made by Agents or Trustees on Account of others.

CXCI. And be it further enacted, That in every Case of a Claim of Abatement as aforesaid, if the Commissioners for general Purposes 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

Claims to Abatements to be verified on Oath if required.

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 Judgement 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.

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

CXCII. 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 out of Profits or Gains charged by virtue of this Act, no Assessment shall be made upon the Person entitled to such Annuity, Interest, or other annual Payment, but the Whole of such Profits or Gains shall be charged with Duty on the Person liable to such annual Payment, without distinguishing such annual Payment, and the Person so liable to make such annual Payment, whether out of the Profits or Gains charged with Duty, or out of any annual Payment liable to Deduction, or from which a Deduction hath been made, 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 herein-before is mentioned, authorizing a Deduction at a lower Rate, or exempting the Payment on such Deduction; and the Person or Persons to whom such Payments are to be made, as are liable to Deduction, shall allow such Deduction accordingly upon the Receipt of the Residue of such Money; and the Person charged to the said Duties, or being liable to or having made such Deduction, 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; 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; or where any such Payment shall be made from Profits or Gains not charged by this Act, or where any Interest of Money shall not be reserved, or charged or payable under the Period of One Year, then and in every such Case 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

ſeveral and reſpective Proviſions by which the Duty in Schedule (D.) may be charged, and according to the Rules in the Caſe applicable thereto.

Penalty on Perſons not allowing Deductions for Annuities and Intereſt.

CXCIII. And be it further enacted, That if any Perſon ſhall refuſe to allow any Deduction authorized to be made by this Act out of any Rent or other annual Payment mentioned in the Ninth and Tenth Rules of Schedule (A.) or out of any Annuity, yearly Intereſt of Money, or other annual Payment mentioned in the preceding Clauſe, according to the Directions of this Act, or ſhall accept any Rent, Annuity, yearly Intereſt of Money, or other annual Payment aforeſaid, without ſuch Deduction being made, every ſuch Perſon ſhall forfeit the Sum of Fifty Pounds, and ſhall be liable to be charged for ſuch Payment at Treble the Rate of Duty contained in this Act.

Deductions on Payment of Intereſt of Money and other Payments from Profits charged under Schedule (D.) to be made by virtue of a Certificate from the Commiſſioners.

CXCIV. 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 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 publick Annuities as are herein mentioned, but ſuch Deductions may be made without having obtained ſuch Certificate.

Commiſſioners to iſſue their Warrants of Collection.

CXCV. 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, or any of them, and they are hereby reſpectively required, for the Diſtricts for which they act, within One Calendar Month after the Firſt Day of hearing Appeals, all Appeals then made being firſt determined, to iſſue out and deliver to the reſpective Collectors Duplicates of the aforeſaid Duties, charged at the reſpective Rates mentioned in the reſpective Schedules herein recited, without Alteration on Account of any Exemption or Allowance made or to be made therefrom,

therefrom, together with their Warrants, as directed by the ſaid recited Acts reſpectively, for the ſpeedy and effectually 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, diſtinguiſhing the Amount charged on each of the ſaid recited Schedules; and ſuch Part thereof as cannot be levied and collected according to the Powers of this Act, in the Pariſh or Place where the ſame are charged, ſhall 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.

Pariſh to be anſwerable for Collectors.

CXCVI. And be it further enacted, That the Pariſh or Place in which any Aſſeſſment ſhall have been made, or ſhall be made, of the aforeſaid Duties, ſhall be anſwerable for the Amount of the Duties which ſhall ſo have been or be charged in ſuch Pariſh or Place, and for the ſaid Duties being duly demanded of the reſpective Perſons charged therewith, according to the Regulations contained in the ſaid recited Acts 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.

CXCVII. And be it further enacted, That any of the 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.

Commiſſioners to adjuſt Times of Payment if the appointed Days are elapſed, and Sums to be paid not leſs than the Amount of Two Inſtalments on each Day.

CXCVIII. 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, or within the Year of Aſſeſſment, it ſhall be lawful for the Commiſſioners for general Purpoſes, 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 Number of Days appointed for the Payment of Inſtalments then to come (if any) in the Year of making the Aſſeſſment;

Assessment; provided, that on or before every Quarterly Day of Payment as herein mentioned, after the making such Assessment, in the same or any subsequent Year, the said Commissioners shall direct at least the Amount of Two Quarterly Payments to be made, until all Arrears either for that or any former or subsequent Year, shall have been completed.

Assessments to be for One Year, payable by Four Instalments.

CXCIX. 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 ought to have been made, and such Year shall commence from the Fifth Day of *April* One thousand eight hundred and five, 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 Proportions 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.

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

CC. And be it further enacted, That if any Person or Persons shall come into any Parish or Place wherein such Person or Persons shall not have been before charged to the said last-mentioned Duties, contained in any of the said Schedules, for the said Year, the Assessor or Assessors, or 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 as aforesaid 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 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 or Statement 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

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.*

forfeit and pay a Sum not exceeding Twenty Pounds; and when in any Caſe it ſhall not appear in the Aſſeſſment of any Pariſh or Place for that Year, that any Perſon or Perſons reſiding or being therein, ſhall have been aſſeſſed to the ſaid Duties in the ſame Pariſh or Place, then and in ſuch Caſe it ſhall be lawful to the reſpective Commiſſioners acting for the ſaid Diſtrict, and they are hereby required to proceed in Manner before directed to aſſeſs ſuch Perſons to the ſaid ſeveral Duties, or either of them, in like Manner in every Reſpect as if ſuch Perſon had been reſident in ſuch Pariſh or Place at the Time of the Publication of Notices as directed by this Act, unleſs ſuch Perſon ſhall prove to their Satisfaction, that he or ſhe hath been duly charged in ſome other Pariſh or Place, and hath paid or ſatisfied the Duties ſo charged; and if any Perſon or Perſons, before or 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, with Intent to evade an Aſſeſſment; or if any 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 in every ſuch Caſe, and alſo in every Caſe where any Perſon or Perſons ſhall reſide, in any other Pariſh or Place than the Pariſh or Place where the Charge ſhall be made on him, her, or them, in purſuance of this Act, and the ſame ſhall be certified to the Commiſſioners for the Affairs of Taxes to be in Arrear and unſatisfied, in the Whole or in Part, 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 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.

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 where the Party ſhall reſide, and if ſufficient Effects cannot be found, the Deficiency to be recoverable as a Debt of Record.

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

CCI. 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, or between the Occupier for the Time being and any former Occupier of any Meſſuages, Lands, Tenements, Hereditaments, or Heritages, his, her, or their Executors, Adminiſtrators, or Aſſigns, touching the Proportion of Duty to be paid or allowed

allowed by either Party, the respective Commissioners for general Purposes, or any Two or more of them in their several Districts, shall have Authority, and they are hereby required to settle the Proportions of such Payments and Deductions as shall be according to the Directions of this Act; and the Judgement and Determination of such Commissioners shall be final.

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

CCII. 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 Repayments shall be made and allowed accordingly, notwithstanding such Contracts, Covenants, or Agreements.

Penalty on Persons fraudulently changing their Residence, or converting Property, or delivering false Statements.

CCIII. 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 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 fraudulent, 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, wilful Neglect, 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 general Purposes acting for the District wherein such Person shall be chargeable, 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 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, to be added to such Assessment and applied as in other Cases as aforesaid.

Commissioners acting in relation to the Duties in Schedule (D.) may rectify Assessments when made upon Property

CCIV. 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 general Purposes in relation to the Duties contained in Schedule (D.) on due Proof thereof to their Satisfaction,

Satisfaction, to cauſe ſuch Aſſeſſments, on 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 on thoſe Facts on the Oath or Oaths of any credible Witneſs or Witneſſes: And whenever ſuch Commiſſioners ſhall certify to the Commiſſioners for the Affairs of Taxes, that ſuch Double Aſſeſſment hath been made, and is not vacated, and that Payment hath been made of both Aſſeſſments, it ſhall be lawful for the ſaid Commiſſioners for the Affairs of Taxes, to order and direct the Receivers General who ſhall have received the Sums ſo doubly aſſeſſed, to repay the ſame to the Party, which Order ſhall be an Authority to ſuch Receiver General to repay the ſame, and ſuch Repayment ſhall be allowed in his Accounts.

What Deductions ſhall not be allowed on making the Eſtimates.

CCV. 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 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, 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 Profits or Gains ariſing from any Property herein deſcribed, nor from any Office or Employment of Profit, on Account of Diminution of Capital employed, or of Loſs ſuſtained in any Trade, Manufacture, Adventure, or Concern.

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

CCVI. 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

CCVII. And be it further enacted, That if any Perſon upon any ſuch Examination on Oath or Affirmation, or in any Affidavit, Depoſition, or

or Affirmation authorized by this Act, 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. falſely, liable to the Penalties of Perjury.

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

CCIX. 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 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 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 any ſuch Receipt, with Intent to defraud His Majeſty, His Heirs or Succeſſors, or any Body or Bodies Politick 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. Puniſhment of Perſons guilty of forging or altering Certificates or Receipts given under this Act.

CCX. And be it further enacted, That if upon the Trial of any Indictment, Information, Action, Suit, or Proſecution whatſoever, or in any Proceedings relative thereto, under and by virtue of this and the ſaid recited Act, any Queſtion ſhall ariſe whether any Perſon be a Commiſſioner or Officer of or for the ſaid Duties, or commiſſioned or appointed to act as ſuch, then and in every ſuch Caſe, Proof may be made and admitted, that ſuch Perſon was reputed to be or had acted as ſuch Commiſſioner or Officer, or acted under ſuch Commiſſion or Appointment at the Time and Times reſpectively, when the Matter or Matters in controverſy upon ſuch Trial or Trials, or other Proceedings, ſhall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular Commiſſion, Appointment, Nomination, or other Authority, whereby ſuch Commiſſioner or Officer was conſtituted and appointed; and that in every ſuch Caſe ſuch Proof ſhall be deemed and taken by all Judges, Juſtices, or Commiſſioners, before whom any ſuch Trial or Proceedings ſhall be had, to be good and legal Evidence, unleſs by other Evidence the contrary ſhall be made to appear; any Law or Uſage to the contrary thereof notwithſtanding. Preſcribing the Evidence to be received in Court, of Perſons being Commiſſioners or Officers.

CCXI. And

Voluntary Contributions may be received at the Bank.

CCXI. 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 Politick, 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 authorized 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 Politick or Corporate respectively, towards effecting the Purposes of this and the said recited 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.

CCXII. 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.

Power to return Money erroneously paid.

CCXIII. And be it further enacted, That where any Person or Persons shall have paid, or shall hereafter pay into the Bank of *England*, or to any Receiver General, any Sum or Sums of Money on Account of the Duties herein recited, and it shall be proved, to the Satisfaction of the Commissioners for the Affairs of Taxes, that such Sum or Sums, or any Part thereof, was so paid by Mistake, and is not included in any Assessment or Charge made of the said Duties, and that the same, according to the true Intent and Meaning of this Act, ought to be repaid, it shall be lawful for the said Commissioners for the Affairs of Taxes, or any Three or more of them, to certify the same to the Cashier or Cashiers of the Bank of *England*, and to such Receiver or Receivers General respectively; and the Certificate of the said Commissioners for the Affairs of Taxes shall be an Authority to such Cashier or Cashiers to repay such Sum of Money to or for the Party who shall have so paid the same, and shall be a Discharge to such Cashiers and Receivers General respectively, for such Repayment.

Special Commissioners to certify Allowances granted by them to the Receiver General for Payment.

CCXIV. And be it further enacted, That where any Allowance mentioned in Number V. Schedule (A.) shall be granted by the Commissioners for Special Purposes to be appointed under the Authority of this Act, it shall be lawful for such Commissioners, or any Two or more of them, to certify the same to the Receiver General of the County or Place, where the Property in respect of which such Allowances shall have been granted is situate, and the Certificate of such Commissioners shall be an Authority to every such Receiver General to pay the Amount so certified to the Party entitled thereunto, and shall be a Discharge to such Receiver General for such Payment.

CCXV. And

CCXV. 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 and the said recited 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.

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

CCXVI. 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.

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

CCXVII. And be it further enacted, That upon the Delivery of any such Certificate at 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.

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

CCXVIII. 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 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 paid to Deputy Receivers or Collectors to be paid to Receivers General.

CCXIX. 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

Monies stopped at the Receipt of Exchequer and paid at the Bank, to be

paid over to the proper Officer in the Exchequer.

or Cashiers of the said Bank of *England* shall from Time to Time pay to 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, for which Payment no Fee shall be demanded or taken at the said Receipt of the Exchequer.

Allowances to Officers for Collection.

CCXX. 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 shall be assessed in or 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 the 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 under the Authority of this Act, or paid into the Bank of *England*, or in respect thereof, 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 such Collectors or Receivers, 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.

Payment of Duties not to confer a Settlement.

CCXXI. 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.

Recovery of Penalties.

CCXXII. 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.

CCXXIII. And

CCXXIII. 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 *Westminster*, distinctly and apart from all other Branches of the Publick Revenues, and that there shall be provided and kept in the Office of the Auditor of the said 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 five, 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.

Monies arising from Duties to be paid into the Exchequer.

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

CCXXIV. 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.

No Person to be exempt by Letters Patent.

CCXXV. 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 expresly and particularly directed; any Thing herein contained to the contrary notwithstanding.

Provisions applied to any particular Schedule may extend to another Schedule in charging the Duty.

CCXXVI. And

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

CCXXVI. And be it further enacted, That the Schedule herein-after 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 Schedules (C.) or (D.), and to such other Duties as are directed to be charged under the same Provisions and Regulations.

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.)

Oath to be taken by Commissioners for Purposes of the Act, and additional Commissioners acting in respect of the Duties contained in Schedule (D.)

'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-fifth 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.) as recited in the said Act, 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.

'So help me GOD.'

Form of Oath or Affirmation to be taken by Inspectors and Surveyors as aforesaid.

Form of Oath to be taken by Inspectors and Surveyors.

'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 or 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, or any Three or more of them, and that I will not disclose any Particular 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, Deposition, or Affirmation re- 'specting 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 Commissioners for the Affairs of 'Taxes, or in order to or in the Course of a Prosecution for Perjury com- 'mitted 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 Execu- 'tion 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 Prosecution 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 In- 'dividual 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 Sche- 'dules (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 Exa- 'mination 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 exe- 'cute the Office of a Clerk or Assistant Clerk, [*as the Case may be*] 'according to an Act, passed in the Forty-fifth Year of the Reign of 'His present Majesty, intituled, *An Act* [*here set forth the Title of this Act*], to the best of my Knowledge and Judgement; 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, re- 'specting 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.'

Schedule (G.) to be obſerved in executing the Act

CCXXVII. And be it further enacted, That the Schedule marked (G.) with Rules and Directions therein contained, in making Returns of the Amount of annual Value or Profits on which any Duty is chargeable by the ſaid recited Act and this Act, ſo far as the ſame are reſpectively applicable to the Caſe of each Perſon, Corporation, Company, or Society, deſcribed or mentioned in this Act, on the Behalf of themſelves, and alſo of others for whom they act in any of the Characters deſcribed in this Act, or hereinafter mentioned, ſhall be obſerved by each ſuch Perſon, Corporation, Company, or Society, or by his, her, or their Agents or Officers, in the Caſes where ſuch Agents or Officers are authorized to make ſuch Returns.

SCHEDULE (G.)

I.—By every Occupier of Lands, Tenements, Hereditaments, or Heritages, throughout *Great Britain*, to be charged under Schedules (A.) and (B,) or either of them.

A Statement of the annual Value of all Lands, Tenements, and Hereditaments, or Heritages, occupied in the Pariſh of eſtimating ſeparately ſuch as are occupied as Owner or Tenant; and alſo ſuch as are held under different Landlords; and alſo ſuch as are chargeable by the Rent or annual Value, or on the Amount of Profits; and alſo eſtimating ſeparately the Rent or annual Value chargeable in reſpect of the Property, and the Amount chargeable in reſpect of the Occupation; *videlicet*,

Lands and Tenements occupied as Owners:

Lands and Tenements let at Rack Rent within Seven Years:

Lands and Tenements let before the Period of Seven Years:

The Amount of the Compoſition, Rent, or Annual Payment, paid in the preceding Year to the Rector or Vicar, or other Perſon, for Tithes of the above Lands and Tenements:

The Amount of each Deduction claimed in reſpect thereof.

II.—By every Rector, Vicar, or other Perſon receiving any Tithes in Kind, or any Payments in lieu of any Tithes, not being Tithes from Lands; and on all Teinds, in *Scotland*, to be charged under Schedule (A.)

The Amount of the Profits ariſing therefrom, on an Average of Three Years.

III.—By

III.—By every Perſon, Corporation, or Company, carrying on any Concern herein-after mentioned, or their Agents or Officers, in the Caſes authorized to be charged under Schedule (A).

The Amount of Profits from Quarries of Stone, Slate, Limeſtone, or Chalk:

Of Iron Works, Salt Springs or Works, Alum Mines or Works, Water Works, Streams of Water, Canals, Inland Navigations, Docks, Fiſhings Rights of Markets and Fairs, Tolls, Ways, Bridges, and Ferries, in the preceding Year:

Of Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines, on an Average of Five Years.

IV.—By every Lord or Lady of a Manor or other Royalty, or Tenant of the ſame.

The Amount of all Dues and other Services, or other caſual Profits (except Rents and annual Payments of ſuch Manors or Royalties) on an Average of Seven Years.

V.—By the Receiver of any Fine paid in Conſideration of a Demiſe of Lands or Tenements (except cuſtomary) to be charged under Schedule (A.)

The Amount of ſuch Fines in the preceding Year.

VI.—By every Perſon entitled to Profits ariſing from Lands, Tenements, Hereditaments, or Heritages, not ſtated as before, to be charged under Schedule (A.)

The Amount on a fair Average, to be allowed by the reſpective Commiſſioners.

VII.—By or on the Behalf of every Perſon entitled to any Dividend, or Share of any Annuity, payable out of the Revenue, except corporate Stocks of the Bank, South Sea, or Eaſt India Companies, or at the Exchequer, to be charged under Schedule (C.)

A Statement of the following Particulars, except where the Duty ſhall be paid into the Bank of *England*:

Firſt.—The Deſcription of the Capital Stock, and the Amount of ſuch Stock:

Second.—The Amount of the Dividends receivable on each Stock Half-yearly:

Third.—The Name or Names in which each Stock is inveſted:

Fourth.—A Declaration whether the Charge is to be made Half-yearly or Yearly:

Fifth.—In caſe a Truſtee or other Perſon, in whoſe Names any Stock is veſted, ſhall not receive the ſame, a Declaration of the Name and Reſidence of the Perſon or Perſons receiving the ſame ſhall be a ſufficient Return:

Sixth.—In caſe the Duty ſhall be paid into the Bank of *England*, and the Particulars before-mentioned be delivered at the Office for that Purpoſe, a Notice of ſuch Intention to pay the ſame into the Bank of *England* ſhall be a ſufficient Return.

VIII.—By or for every Perſon carrying on any Trade, Manufacture, Adventure, or Concern, in the Nature of Trade, to be charged under Schedule (D.)

The Amount of the Balance of the Profits thereof, upon a fair and juſt Average of Three Years, or for ſuch ſhorter Period as the Concern has been carried on.

IX.—By every Perſon exerciſing any Profeſſion, Employment, or Vocation, to be charged under Schedule (D.)

The Amount of the Balance of the Profits, Gains, and Emoluments thereof within the preceding Year.

X.—By every Perſon entitled to Profits of an uncertain Value, not before ſtated, to be charged under Schedule (D.)

The full Amount of the Profits or Gains ariſing therefrom within the preceding Year.

XI.—By every Perſon receiving, in *Great Britain*, Intereſt from Securities out of *Great Britain*, to be charged under Schedule (D.)

The full Amount that has been received or will be received, as far as the ſame can be computed, in the current Year.

XII.—By every Perſon receiving, in *Great Britain*, Profits from Profeſſions out of *Great Britain*, to be charged under Schedule (D.)

The full Amount annually received therefrom, either by Remittances or Importation of Property, or Money or Value from Property not imported, or on Credit, or on Accounts in reſpect of Remittances, Property, or Value, on an Average of the Three preceding Years.

XIII.—By

XIII.—By every Perſon entitled to any annual Profits, not falling under any of the foregoing Rules, and not charged by any of the other Schedules, to be charged under Schedule (D).

The full Amount thereof received annually, or according to the Average directed to be taken by the Commiſſioners on a Statement of the Nature of ſuch Profits, and the Grounds on which the Amount has been computed, and the Average taken, to the beſt of the Party's Knowledge and Belief.

XIV.—Declarations to be delivered in reſpect of the Duty to be charged under Schedule (D.)

Firſt.—Declaration by the precedent acting Partner, or by the Agent, if none of the Partners are reſident in *Great Britain*, of the Names of the ſeveral Partners, their reſpective Reſidences, and the Place of carrying on the Trade or Concern, or exerciſing the Profeſſion, and the Style or Deſcription of the Firm:

Second.—Declaration by any Partner, not being the precedent acting Partner, of his being aſſeſſed with the Firm, deſcribing the ſame, and the Place where the Return of the precedent Partner was made:

Third.—Declaration which may be made by each Partner deſirous of being and entitled to be ſeparately aſſeſſed, deſcribing the Firm, and his or her Proportion of the Profits.

XV.—Statement of Profits of any Office not chargeable by Commiſſioners ſpecially appointed in the Department where the Office is held.

The Amount of the Salary, Fees, Wages, Perquiſites, and Profits of Office in the preceding Year, or on an Average of Three Years, as the Caſe ſhall require:

The like Statement to be delivered to the Commiſſioners appointed in the Department, if required.

XVI.—General Declaration by each Perſon returning a Statement of Profits under Schedules (A.), (B.), (C.), (D.), or (E.).

Declaring the Truth thereof, and that the ſame is fully ſtated on every Deſcription of Property or Profits included in the Act relating to the ſaid Duties, and appertaining to the Party, eſtimated to the beſt of his Judgement and Belief, according to the Directions and Rules of this Act.

XVII.—Liſt and Declaration for facilitating the Execution of the Act in relation to the Duties chargeable on others.

Firſt.—Liſt containing the Name of every Lodger or Inmate in any Dwelling Houſe, with the ordinary Place of Reſidence of ſuch Lodger or

Inmate, if he ſhall have an ordinary Place of Reſidence elſewhere at which he is deſirous of being aſſeſſed:

Second.—Liſt of every Perſon in the Service or Employ of any Maſter or Miſtreſs, whether reſident in his or her Dwelling Houſe or not, and the Place of Reſidence of thoſe not reſiding with the Maſter or Miſtreſs:

Third.—Liſt to be delivered by every Truſtee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, of the Name and Place of Reſidence of the Perſon or Perſons for whom they act in ſuch Character, deſcribing them, and the Names of them who are joined in Truſt:

Fourth.—Declaration on whom the Duty is chargeable in reſpect of ſuch Truſt:

Fifth.—Liſt containing the proper Deſcription of every Corporation, Company, Fraternity, Fellowſhip, Society, or Truſt, for which any Perſon is anſwerable as Treaſurer, Auditor, or Receiver:

Where any Perſon before deſcribed is anſwerable for the Duty to be charged in reſpect of the Property or Profits of others, ſuch Liſts as aforeſaid ſhall be delivered, together with the required Statements of ſuch Profits.

XVIII.—Liſts, Declarations, and Statements of Diſcharge, or in order to obtain Exemptions, Abatements, or Allowances.

First.—Declaration of the Amount of Value of Property or Profits returned, or for which the Claimant hath been aſſeſſed:

Second.—Declaration of the Amount of Rents, Intereſt, Annuities, or other annual Payments, for which the Party is liable to allow and deduct the Duty, with the Names of the reſpective Perſons by whom ſuch Payments are to be made; diſtinguiſhing the Amount of each Payment:

Third.—Declaration of the Amount of Intereſt, Annuities, or other annual Payments, to be made out of the Property or Profits aſſeſſed on the Claimant; diſtinguiſhing each Source:

Fourth.—Statement of the Amount of Income derived according to the Three preceding Declarations:

Fifth.—Declaration of the whole Number of Children of the Claimant maintained at his or her Expence.

Commiſſioners of Taxes to diſperſe proper Forms, *etc.* for executing this Act.

CCXXVIII. And be it further enacted, That the Commiſſioners for the Affairs of Taxes ſhall cauſe proper Forms to be made out and diſperſed, for returning all ſuch Matters and Things as are required to be returned by this Act, containing the Liſts, Declarations, and Statements mentioned in Schedule (G.), with proper References and Schemes for including ſuch Returns, and all ſuch other Liſts, Declarations, and Statements, and all other Matters and Things as are required by this Act, and which may be neceſſary to be made out in the due Execution of this Act, in ſuch Manner and Form as ſhall appear to them to be moſt expedient.

CCXXIX. And

CCXXIX. And be it further enacted, That the additional Duty granted by an Act of the preſent Seſſion of Parliament on the Amount of Aſſeſſments to be charged on the Profits ariſing from Property, Profeſſions, Trades, and Offices, ſhall be charged, levied, and accounted for under the Regulations of this Act; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in this Act, applicable to the ſaid additional Duties, ſhall be ſeverally and reſpectively duly obſerved, practiſed, and put in Execution, with Reference to the ſaid additional Duties, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things herein contained, were expreſsly applied to the ſaid additional Duties.

Additional Duty on Amount of Aſſeſſments ſhall be charged under the Regulations of this Act.

CCXXX. And be it further enacted, That whenever any Certificate ſhall be granted authorizing any Allowance in reſpect of Income or for Children, the following Forms ſhall be obſerved, *mutatis mutandis*, and the Sums allowed ſhall be inſerted therein in Words at Length.

Certificates for Allowance in reſpect of Children.

PROPERTY

CERTIFICATE of ALLOWANCE in respect of ASSESSMENTS made on the Claimant out of the District.

BY the Commissioners acting for the of in the County of

On the Day of 180 the other Part hereof was delivered to of , authorizing the following Allowances from Assessments, viz.

Income - £.

	Under 43 Geo. 3.	Under 45 Geo. 3.
	£. s. d	£. s. d.
Allowance on Income		
Ditto for Children		
Total		

To the Commissioners of

These are to certify, That of the Parish of hath proved to our Satisfaction, that the Whole of Income, estimated according to an Act passed on the Day of in the Forty-fifth Year of His present Majesty's Reign, in relation to the Contributions granted to His Majesty on the Profits arising from Property, Professions, Trades, and Offices, by Two Acts of the Forty-third and Forty-fifth Years of the Reign of His said Majesty, doth not exceed the Sum of and that he is entitled to the following Allowances, viz.

	Under 43 Geo. 3.	Under 45 Geo. 3.
	£. s. d.	£. s. d.
In respect of an Assessment in the Parish of in the County of situate out of our District, on the Ground of Income, the Sums of		
In respect of the same Assessment for Children above Two, maintained by at own Expence, the Sums of		
Amounting altogether to the Sums of		

For which several Amounts, and no more, this Certificate shall be a sufficient Authority.

Given under our Hands this Day of 180 } Commissioners.

To the Commissioners of

FORM of INDORSEMENT thereon.

THIS Certificate, on Delivery thereof to the Collector of the Parish of where the within named Party is assessed, will authorize the Collector to receive the same, in Discharge of so much of the Assessment made, or if such Assessment shall be insufficient for the Purpose, or shall have been paid, to pay to the Party, out of the Monies in his, the Collector's, Hands, of the Duties granted by the Acts within mentioned.

PROPERTY ACTS, Year 180 .

CERTIFICATE of ALLOWANCE in respect of ANNUAL PAYMENTS made to the Claimant.

On the Day of 180 the other Part hereof was delivered to of authorizing the following Allowances in respect to Annual Payments, viz.

Income £.

	Under 43 Geo. 3.	Under 45 Geo. 3.
	£. s. d.	£. s. d.
Allowance on Income		
Ditto for Children		
Total		

BY the Commissioners acting for the of in the County of

These are to certify, That of the hath proved to our Satisfaction that the Whole of Income, estimated according to an Act, passed on the Day of in the Forty-fifth Year of His present Majesty's Reign, in relation to the Contributions granted to His Majesty on the Profits arising from Property, Professions, Trades, and Offices, by Two Acts of the Forty-third and Forty-fifth Years of the Reign of His said Majesty, doth not exceed the Sum of and that he is entitled to the following Allowances, viz.

	Under 43 Geo. 3.	Under 45 Geo. 3.
	£. s. d.	£. s. d.
In respect of an Annual Payment of £ payable by of on the Ground of Income, the Sums of		
In respect of the same Annual Payment for Children above Two, maintained by at own Expence, the Sums of		
Amounting together to the Sums of		

For which several Amounts, and no more, this Certificate shall be a sufficient Authority.

Given under our Hands this Day of 180 } Commissioners.

FORM of INDORSEMENT thereon.

THIS Certificate, on Delivery thereof to the Person making the Annual Payment herein mentioned, is to be received by him in Discharge of the Sum thereby allowed, and will be endorsed and delivered by him to the Collector of the Parish where he resides, by whom it will be taken as Cash, on Account of the Person so endorsing it, to be applied as directed by the Act.

Nothing in the Act shall impeach any of the Provisions in 44 G. 3. c. 3. relating to *East India* Bonds.

CCXXXI. Provided always, and be it further enacted, That nothing in this Act contained shall be construed to impeach any of the Provisions contained in an Act, passed in the Forty-fourth Year of the Reign of His present Majesty, intituled, *An Act to regulate the Bonds issued by the* East India *Company with respect to the Rate of Interest, and the Duty payable thereon.*

Act may be altered or repealed this Session.

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

Commencement and Continuance of Act.

CCXXXIII. 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 five, and, together with the recited Duties therein contained, shall continue to be in Force during the present War, and until the Sixth Day of *April* next after the Ratification of a Definitive Treaty of Peace, and no longer; provided, that all the Powers and Provisions of this Act shall continue in Force for completing all such Assessments as ought to have been made during the Continuance of the said Duties, and for levying and recovering the Duties so assessed, and such Arrears of Duties as shall remain unpaid at the Determination of the said Duties.

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