

ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XCV.

An Act to amend so much of an Act of the Forty-third Year of His present Majesty, for consolidating certain of the Provisions of the Acts relating to the Duties in *Scotland* under the Management of the Commissioners for the Affairs of Taxes, as relates to the Appointment of Assessors and Sub-Collectors, and the Notices required to be delivered to Persons assessed to the said Duties.

[10th *July* 1805.]

WHEREAS an Act was passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the said Acts, so far as the same relate to that Part of* Great Britain *called* Scotland: And whereas certain Inconveniences have been found to arise from the Appointment of Assessors under the Provisions of the said Act, it is expedient that the same should be amended in the Particulars after mentioned; 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 43 G. 3. c. 150.

In case Commissioners (shall not hold) their usual Meeting on April 30, appoint Assessors, or where Assessors shall not signify their Acceptance of the Appointment, Surveyor may make the Assessment, &c.

the Authority of the same, That in case the Commissioners appointed to put into Execution the said recited Act, or any other Act or Acts for granting Duties to be assessed under the Regulations of that Act, shall not, at their usual annual Meeting held on the Thirtieth Day of *April* in each Year, appoint Assessors for each Parish or other small District, within the Shire, Stewartry, City, or Borough, for which they the said Commissioners act, or where such Assessors, if appointed, shall not signify to the Surveyor of the Shire or District their Acceptance of the Appointment within Thirty Days thereafter, that then and in every such Case it shall be lawful to and for such Surveyor forthwith, without lodging any Complaint before the Sheriff or other Magistrate, to assess and charge, as mentioned in the said Act, the several Inhabitants of the respective Parishes, Districts, or Places wherein such Default shall have happened, and to make Certificates of Assessment of the several Duties charged by the said Acts; and the said Surveyors are hereby required to make Two Duplicates of the said Assessments, One of which is to be sent to the Comptroller General of Taxes of *Edinburgh*, and the other to be delivered to the Collectors to be appointed as directed by the said Act, for the Shire, Stewartry, City, or Borough respectively, and the Collectors to whom the same shall be delivered shall have the same Powers to collect, receive, and recover the said Duties as such Collectors would have had in case the said Assessments had been allowed by the said Commissioners as mentioned in the said Act.

List of Persons assessed affixed to the Church Door, deemed good Notice to the Parties.

II. And whereas in the said Part of *Great Britain* called *Scotland*, certain Inconveniencies and Delays have been found to arise from the Notices required by the said Act to be given by Collectors of the Assessment made on the Parties within the District for which such Collectors are appointed; be it therefore enacted, That, instead of such Notices being sent or delivered to the respective Parties, it shall be sufficient for the Assessor, or if no Assessor is appointed, then for the Surveyor, to affix to the Church Door of each Parish within his District a List, containing the Names and Descriptions of all and every Person within each respective Parish assessed to the said Duties, together with the Article or Articles, and the Sum or Sums of Money for which they are respectively assessed, which List being so affixed shall be deemed and held to be an effectual Notice to the Parties for all the Purposes of the said recited Act, as fully as if the same had been delivered to such Parties separately, and the said respective Surveyors shall cause the said Notices of Assessment from Time to Time to be replaced, if necessary, for Three successive *Sundays*; and every Person wilfully removing, tearing, defacing, or obliterating any such Notice so affixed, shall forfeit for every such Offence a Sum not exceeding Twenty Pounds nor less than Five Pounds, which Penalty shall be recovered in Manner directed by the said recited Act, as to the Penalties therein mentioned.

Penalty for removing or obliterating such List.

Barons of the Exchequer in Scotland may appoint Sub-Collectors.

III. And be it further enacted, That the Barons of His Majesty's Court of Exchequer in *Scotland* shall have Power and Authority in any District or Districts, where the Commissioners appointed as aforesaid shall recommend the Appointment of a Sub-Collector or Sub-Collectors, to nominate and appoint such Person or Persons as the Commissioners shall so recommend, and for whom the said Commissioners shall be answerable, to be Sub-Collector or Sub-Collectors for such Districts, or such Parts of Districts as to the said Barons shall seem necessary or expedient, which Sub-Collector

lector or Sub-Collectors shall have Power and Authority to collect and receive from any Person or Persons within such Districts or Parts of Districts, paying the same to him or them the Sum or Sums of Money for which they are respectively assessed; provided the Sum payable on each Assessment does not exceed Twenty Shillings; and the said Sub-Collectors shall send or remit the said Duties so collected or received by them without Delay, or at furthest on or before the First Day of the next Month after receiving the said Duties, to the Collector of the County within which such District or Part of a District is situated, and the said Collector is hereby required to grant to them a proper Receipt for such Monies, and shall be in charge for the Monies so received, which Receipts are to be transmitted by the said Sub-Collectors to the Remembrancer of Exchequer at *Edinburgh*, and for their Trouble in collecting and receiving such Duties, each Sub-Collector shall have such Allowance or Reward as the said Barons of the Court of Exchequer, on a due Consideration of the Circumstances of the Case, shall think just and reasonable, not exceeding Three Halfpence in the Pound, which Sums to be so allowed shall be paid by the Collectors of the respective Counties upon an Order from the said Barons.

Duty of Sub-Collectors.

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