

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

***

butions contained in the Schedules of the said Act, marked (A.) (B.) (C.) (D.) and (E.); which Duties are as follows, *(videlicet:)*

SCHEDULE (A.)

Duties by former Act.

For all Lands Tenements Hereditaments or Heritages there shall be charged throughout *Great Britain* in respect of the Property thereof, for every Twenty Shillings of the annual Value thereof, the Sum of One Shilling.

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.

Act 45 G. 3. c. 13.

And whereas by an Act passed in the Forty-fifth Year of the Reign of His present Majesty, an additional Duty was granted of One-fourth Part

of the Net Amount of the Duty charged by any Aſſeſſment under and by virtue of the ſaid firſt recited Act; We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, have freely and voluntarily reſolved to give and grant unto Your Majeſty the additional Duties hereinafter mentioned; and do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from and after the Fifth Day of *April* One thouſand eight hundred and ſix, there ſhall be charged raiſed levied collected and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, during the Term hereinafter limited, on the annual Value and Amount of Profits of all Property Profeſſions Trades and Offices mentioned in the reſpective Schedules of the ſaid firſt recited Act, marked (A.) (C.) (D.) and (E.) after the Rate of Two Shillings for every Twenty Shillings of ſuch annual Value or Amount; and on the annual Value of all Property mentioned in the Schedule marked (B.) of the ſaid firſt recited Act, if ſituate in *England*, *Wales*, or *Berwick-upon-Tweed*, after the Rate of One Shilling and Sixpence for every Twenty Shillings of ſuch annual Value, and if ſituate in *Scotland*, after the Rate of One Shilling for every Twenty Shillings of ſuch annual Value, including therein the Rates and Duties before recited; which Rates and Duties ſhall reſpectively be charged in one Sum at the reſpective Rates before mentioned.

Commons have reſolved to grant Duties.

For charging Duties on Profits of Property, Profeſſions, Trades, and Offices.

II. And whereas it is expedient that the ſaid Duties ſhould be aſſeſſed raiſed levied and paid under the Proviſions of this Act; be it therefore enacted, That upon all Aſſeſſments of the ſaid Duties to be made, for any Year commencing after the Fifth Day of *April* One thouſand eight hundred and ſix, the following Rules Regulations Penalties Clauſes Matters and Things, ſhall be obſerved practiſed and carried into Execution; and all the Powers Proviſions Rules Regulations Clauſes Matters and Things, contained in an Act paſſed in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act to repeal certain Parts of an Act made in the Forty-third Year of His preſent Majeſty, for granting a Contribution on the Profits ariſing from Property Profeſſions Trades and Offices, and to conſolidate and render more effectual the Proviſions for collecting the ſaid Duties*, ſhall reſpectively ceaſe and determine; ſave and except always as to the Deductions Exemptions and Abatements, which may be claimed from any Aſſeſſment of the ſaid recited Duties, or any of them, made for any Year before the Period limited for the Commencement of this Act; and alſo ſave and except the Penalties and Forfeitures in the ſaid Act contained, and the Proviſions for Recovery thereof.

For aſſeſſing and levying the Duties.

III. And 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 directed, ſhall be charged; provided no Rate or Duty ſhall be charged of a lower Denomination than One Penny.

Charging Duties on fractional Parts.

IV. And be it further enacted, That the ſaid Duties ariſing in *England*, *Wales*, and *Berwick-upon-Tweed*, ſhall be aſſeſſed raiſed levied and collected

The Duties in England to be aſſeſſed under

Act 43 G. 3. c. 99 and in Scotland under Act 43 G. 3. c. 150. and subsequent Acts.

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 other Acts relating thereto, or for explaining and amending the same*; and the said 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 other Acts relating thereto, or for explaining and amending the same; 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.

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

Persons appointed Commissioners for General Purposes may continue to act as such.

V. And be it further enacted, That the Persons appointed Commissioners for the General Purposes of the said recited Acts, and acting as such for the Year immediately preceding the Commencement of this Act, shall and may, if willing so to do, continue to act as such Commissioners, without any new or further Appointment under this Act; provided that the Names of such Commissioners be transmitted within Two Calendar Months after the passing of this Act to the Office for Taxes for the Districts in *England*, and to the Barons of the Exchequer in *Scotland* or Comptroller of Taxes there for *Scotland*.

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

VI. 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*, or from and amongst the Persons appointed Commissioners for the Execution of the said Act by any subsequent Act of Parliament passed or to be passed, to act in the Execution of this Act, so far as relates to the Powers hereby vested in such Commissioners; be it further enacted, That the several Persons appointed or to be appointed to be Commissioners for putting in Execution the said Land Tax Act in the respective Parts of *Great Britain* therein mentioned, being respectively qualified to act as Commissioners in the Execution of the said Land Tax 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 Meetings ſhall not have been uſually held in any ſuch County Riding Diviſion Shire Stewartry City Borough Cinque Port Town or Place, then at the 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*, whenever the ſame ſhall have been certified to them to be neceſſary by the Commiſſioners for the Affairs of Taxes for the reſpective Diſtricts or any of them in *England*, or by the Barons of His Majeſty's Court of Exchequer for the reſpective Diſtricts or any of them in *Scotland*, and ſhall be held between the Firſt Day of *March* and the Fifth Day of *April* yearly in every Year in *England*, and between the Fifth Day of *April* and the Thirtieth Day of *May* in *Scotland*, after ſuch Notice ſhall have been given to ſuch Officers accordingly; 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 as aforeſaid, 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 Judgment ſhall be fit and proper Perſons to be Commiſſioners for the Purpoſes aforeſaid, until the Number of Seven in each ſuch Liſt ſhall be completed, although ſuch Perſons ſhall not have been appointed to act as Commiſſioners in the Execution of the ſaid Land Tax Act: Provided alſo, that if at ſuch Meeting the

Manner of chooſing acting Commiſſioners.

And for ſupplying Vacancies.

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

Or from adjoining Diſtricts.

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 for any Diſtrict in *England*, ſhall be tranſmitted to the Tax Office; and thoſe ſo choſen for any Diſtrict in *Scotland*, ſhall be tranſmitted to the Comptroller of Taxes there, 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 continuing to act in the Execution of the ſaid Act, or to be appointed to act in the Execution of this Act, and acting as ſuch at and immediately before the Time of holding ſuch General Meeting, 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 every ſuch Caſe, and ſo from Time to Time, 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 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.

None other to act.

With Powers to Commiſſioners before appointed to continue to act.

Time of holding the Firſt Meeting.

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

VII. 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 has 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*.

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

VIII. 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 or to be appointed in Manner before directed, 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

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

How Vacancies are to be ſupplied.

IX. And be it further enacted, Then when any One or more of the Commiſſioners for General Purpoſes 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, and the ſeveral Perſons herein-after authorized to appoint Commiſſioners for certain Cities and Towns herein mentioned, ſhall, on Notice thereof from the Clerk to the acting Commiſſioners for the ſame Cities and Towns reſpectively 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 General Purpoſes, 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 General Purpoſes in the Diſtrict where ſuch Failure ſhall have happened;

Within certain Places additional Commiſſioners may be choſen.

X. 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 Commiſſioners, and Perſons to ſupply their Vacancies, to act together with the Perſons choſen or appointed, or to be choſen as before directed; 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, the Governor and Directors of the *London* Aſſurance Company, the Directors for conducting and managing the Affairs of the *Weſt India* Dock Company, and the Directors for conducting and managing the *London* Dock Company for the Time being; and that it ſhall 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

and in and for each of the other Cities and Towns before mentioned, it ſhall be lawful for the Magiſtrates and Juſtices of the Peace acting in and for the ſaid City or Town or the County Riding or Diviſion 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 Land Tax Commiſſioners 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: Provided always, that the Perſons already named by the reſpective Corporations Companies and Perſons aforeſaid, in purſuance of the ſaid recited Acts, or any of them, and acting as Commiſſioners at the Time of paſſing of this Act, ſhall continue to be Commiſſioners for General Purpoſes, 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.

XI. Provided alſo, and be it further enacted, That in caſe there ſhall not be a ſufficient Number of Commiſſioners choſen or appointed for General Purpoſes as aforeſaid 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.

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

Commiſſioners of Land Tax Act to execute the Act on neglect of Commiſſioners.

XIII. And be it further enacted, That if in any Diſtrict there ſhall be a Neglect in appointing Commiſſioners for General Purpoſes as hereby is directed, or the Commiſſioners ſo appointed ſhall neglect or refuſe to act or having begun to act ſhall decline to act farther therein, 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 for the Diſtricts in *England*, and of Two or more of the Barons of His Majeſty's Exchequer of *Scotland*, for the Diſtricts in *Scotland*, ſhall and they are

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 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; and if the Perſons aforeſaid to whom ſuch Notice ſhall have been given as aforeſaid, ſhall not take upon themſelves the Execution of this Act, then and in ſuch Caſe it ſhall be lawful for any Two or more of the Commiſſioners for Special Purpoſes, to be appointed under the Authority of this Act, to execute this Act in ſuch Diſtrict in all Matters and Things hereby directed to be done by Commiſſioners for General Purpoſes: Provided always, that where Commiſſioners willing to act in each Diſtrict ſhall not be returned to the Tax Office in *England* and *Scotland* reſpectively as aforeſaid, then and in ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners for the Affairs of Taxes, and Barons reſpectively, 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.

and Commiſſioners for Special Purpoſes on Neglect of Land Tax Commiſſioners.

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

Commiſſioners may appoint a Clerk and Aſſiſtant.

XV. And be it further enacted, That no Perſon herein required to be qualified in reſpect of Eſtate ſhall be capable of acting as a Commiſſioner for General Purpoſes 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 or 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 a Perſonal Eſtate or an Intereſt therein producing an annual Income of Two hundred Pounds, or of Lands Tenements or Hereditaments and Perſonal Eſtate, or an Intereſt therein, being together of the annual Value of Two hundred Pounds, eſtimating in every ſuch Caſe One hundred Pounds Perſonal Eſtate as equivalent to Four Pounds *per Annum*, and an Intereſt from Perſonal Eſtate of Four Pounds *per Annum* as equivalent to One hundred Pounds Perſonal Eſtate, or unleſs ſuch Perſon be the eldeſt Son of ſome Perſon who ſhall be ſeiſed or poſſeſſed of a like Eſtate of Thrice the Value or more as is above required as the Qualification of a Commiſſioner in right of his own Eſtate, for ſuch County at large Riding Diviſion or City.

Qualification of Commiſſioners for Counties in England.

In Monmouth, Wales, Ely, and Towns being Counties of themselves:

XVI. And be it further enacted, That no such Person shall be capable of acting as such Commissioner as last aforesaid for the County of *Monmouth*, or for any County in *Wales*, or for any other City Town or Place being a County of itself, or for the Liberty or Franchise of *Ely*, or for any Cinque Port, unless such Person be seised or possessed of an Estate of the like Nature, and of Three Fifths, of the Value as is herein required for the Estate of a Commissioner acting for any County at large in *England* as aforesaid; nor for any other City Borough 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.

For other Cities, Towns, or Places.

For Counties in Scotland:

XVII. And be it further enacted, That no Person herein required to be qualified in respect of Estate shall be capable of acting as a Commissioner for General Purposes 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 Cities or Boroughs in Scotland.

XVIII. And be it further enacted, That no such 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.

Exemption for Officers particularly authorized.

XIX. 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 any Officer who shall have heretofore acted or may hereafter act as a Commissioner for putting in execution the said Land-Tax Act in the said

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 Merchant's Company, or Deacon Convenor 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.

XX. Provided always, and be it further enacted, That no 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 Acts.

For chooſing additional Commiſſioners.

XXI. 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 ſhall be executed by Commiſſioners other than and in addition to the Perſons choſen or appointed, or to be choſen or appointed as aforeſaid, ſuch additional Commiſſioners ſhall be choſen by the Commiſſioners for General Purpoſes 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 Liſt 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 herein-after is mentioned, and they are hereby authorized to take upon themſelves the Execution of the ſeveral Powers 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 General Purpoſes.

Qualification of additional Commiſſioners.

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

In Default of naming additional Commiſſioners, Commiſſioners for General Purpoſes may act.

XXIII. Provided

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

XXIII. 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 the Provisions contained in this Act for annual Profits however arising to the Amount of Two hundred Pounds or upwards.

Commissioners to assess and levy for former Years.

XXIV. And be it further enacted, That in every Year when a new Appointment of a Commissioner or Commissioners shall take place, he or they shall execute this Act, as well with respect to the Duties which shall not but which ought to have been assessed in any former Year, and with respect to Arrears of Duties assessed in any former Year under the said recited Acts, or this Act, as to the Assessments to be made in such Year in or for which they shall be appointed, and shall have the like Powers to assess levy and collect such Duties and 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.

Two Commissioners to do any Acts.

XXV. 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.

None to have Fee or Reward.

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

XXVI. 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 to them 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 General Purposes, 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 General Purposes, 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 or his Assistant 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.

The Oath, or Affirmation, to be administered to them.

Clerk.

XXVII. Provided

Dividing additional Commissioners into Committees.

XXVII. Provided always, and be it enacted, That it shall be lawful for the Commissioners for General Purposes, whenever in their Judgement the same shall be requisite, to divide such additional Commissioners into District-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 Committee 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.

XXVIII. 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 General Purposes 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.

XXIX. 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 Two 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 Execution of the Powers 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

Two of them to execute the Office of additional Commissioners.

Where none such are appointed, then Commissioners for the 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.

maining 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 the Powers 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.

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

XXX. 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 VI. 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 (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 in the hearing and determining Appeals against or relating to such particular Assessments, wherein he shall have made an Assessment as such additional Commissioner.

Commissioners for special Purposes.

XXXI. And be it further enacted, That the Commissioners for the Affairs of Taxes for the Time being, together with the Persons appointed Assistant Commissioners under the Authority of the said Act passed in the Forty-fifth Year of His present Majesty's Reign, and such other Persons as shall be appointed Assistant Commissioners for special Purposes as herein-after mentioned, shall be Commissioners for the special Purposes of this Act;

Treasury to appoint Assistant Commissioners.

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 to be Assistant Commissioners for such special Purposes, as he or they respectively shall think expedient;

Functions of Special Commissioners:

which said Commissioners for the Affairs of Taxes and Assistant Commissioners, or any Two or more of them, without other Qualification being required than the Possession of their respective Offices, 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 VI. 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 charging and assessing the Profits arising from Annuities Dividends and Shares of Annuities paid in *Great Britain* out of the Publick Revenues of *Ireland*, or any Foreign State as and with the Exception herein mentioned; 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 also shall have full Authority to do any other Act Matter or Thing

hereby

hereby directed or required to be done by Commiſſioners for Special Purpoſes appointed as aforeſaid or 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; and in all Caſes where any Exemptions from the Duties in Schedule (C.) granted by the ſaid recited Acts, ſhall not have been claimed before the paſſing of this Act, it ſhall be lawful for the ſaid Special Commiſſioners to enquire into and allow ſuch Exemptions, under the like Powers and in like Manner as they are authorized to enquire into and allow any Exemptions or Claims to be made in reſpect of the ſaid Duties which ſhall accrue after the paſſing of this Act; and alſo in all Caſes where the Commiſſioners for General Purpoſes in their reſpective Diſtricts ſhall not have proceeded to aſſeſs the Duties contained in Schedule (C.) for any Year prior to the paſſing of this Act, notwithſtanding that Returns of the Amount thereof may have been made to them, the ſaid Commiſſioners for Special Purpoſes ſhall have Authority to examine ſuch Returns, and to aſſeſs the reſpective Parties making ſuch Returns, and alſo all Perſons who ſhall have neglected to make ſuch Returns, by virtue of this Act, with ſuch Powers and under ſuch Proviſions as the Commiſſioners for General Purpoſes might have uſed and exerciſed under the ſaid recited Acts or this Act: Provided always, that it ſhall not be lawful for the ſaid Commiſſioners ſo appointed or to be appointed, to alter any Aſſeſſments made by Commiſſioners in their reſpective Diſtricts, or any Exemption Abatement or Allowance which they might 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 Inquiries 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 authorized 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 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; and if the Clerks to the reſpective Commiſſioners who ſhall have failed to aſſeſs the ſaid Duties contained in Schedule (C.), notwithſtanding ſuch Returns may have been made to them as aforeſaid, or any of them, ſhall refuſe or neglect upon Demand made by any Inſpector herein after mentioned acting under the Authority of the ſaid Commiſſioners for Special Purpoſes, to deliver the Returns made to the ſaid reſpective Commiſſioners for General Purpoſes, in their Cuſtody or Power, or the Cuſtody or Power of any of them, or of the reſpective Commiſſioners under whom ſuch Clerks act, or Copies of ſuch Returns, or of ſuch Parts thereof as relate to the ſaid Duties, or Abſtracts from the ſame, containing the Names and Places of Abode

May grant Exemptions for former Years under Schedule (C.);

May charge the Duty on Schedule (C.) for former Years;

Not to alter Aſſeſſments made;

Their Proceedings to be by Affidavit without Examination.

Clerks to deliver Returns made to them;

Abode of the reſpective Parties making ſuch Returns, and the ſeveral Amounts of Dividends returned under their proper Deſcriptions, within a reaſonable Time after ſuch Demand made, every ſuch Clerk ſo offending ſhall forfeit the Sum of One hundred Pounds.

Appointments of Aſſiſtant Commiſſioners with Salaries to be laid before Parliament.

XXXII. Provided always, and be it further enacted, That whenever the Number of Aſſiſtant Commiſſioners to be appointed as aforeſaid with a Salary ſhall exceed Three, the Lords Commiſſioners of the Treaſury ſhall cauſe an Account of ſuch Appointments and Amounts of Salaries to be laid before each Houſe of Parliament within Twenty Days after ſuch Appointment, if Parliament ſhall then be ſitting, and if Parliament ſhall not be ſitting, then within Twenty Days after the Meeting of the next Parliament.

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

XXXIII. 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 Amount 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 ſuch Commiſſioners ſhall have Authority to uſe exerciſe and apply all the Powers of this Act as effectually as any other Commiſſioners are hereby authorized to uſe exerciſe or apply the ſame, ſo far as the ſame relate to the ſaid laſt-mentioned Duties; which Aſſeſſments ſhall be made under and ſubject to the Rules Regulations and Exemptions contained in Schedule (C.) of this Act.

Directing who ſhall be Commiſſioners for charging Duties on Dividends.

XXXIV. And be it further enacted, That the ſame Perſons reſpectively who ſhall act as Commiſſioners as laſt aforeſaid, for Bank Stock and South Sea Stock, ſhall alſo be Commiſſioners under the Regulations of this Act, and under the like Powers as aforeſaid for the Purpoſes of aſſeſſing and charging the Duties hereby made payable on all Annuities Dividends and Shares of Annuities payable out of the Revenue of *Great Britain*, to any Perſon or Perſons Corporations or Companies whatever, and which ſhall have been entruſted to the ſaid reſpective Companies of the Bank of *England*, and South Sea for ſuch Payment, which Aſſeſſments ſhall be made under and ſubject to the Rules Regulations and Exemptions contained in Schedule (C.) of this Act.

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

XXXV. 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*, commonly called *Bank Stock*, ſhall

as ſuch Commiſſioners for General Purpoſes alſo have like 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 no other Commiſſioners ſhall interfere in the Aſſeſſments of Profits belonging to the ſaid Company.

Appointing Commiſſioners for charging Iriſh or Foreign Dividends payable at the Bank.

XXXVI. And be it further enacted, That the ſame Perſons who ſhall act as Commiſſioners as aforeſaid in reſpect of the Annuities payable out of the Revenue of *Great Britain* at the Bank of *England*, ſhall alſo be Commiſſioners under the Regulations of this Act, and with the like Powers as aforeſaid for the Purpoſes of aſſeſſing and charging the Duties hereby granted and payable on all Dividends and Shares of Annuities payable out of the Revenue of *Ireland*, or of any Foreign State, or of any Colony or Settlement belonging to the Crown of the United Kingdom which ſhall have been entruſted to the ſaid Governor and Company for Payment to any Perſons Corporations or Companies in *Great Britain*, which Aſſeſſments ſhall be made under and ſubject to the Rules Regulations and Exemptions contained in Schedule (C.) of this Act.

Appointing Commiſſioners for charging Iriſh or Foreign Dividends.

XXXVII. And be it further enacted, That the Perſons appointed as aforeſaid or to be appointed Commiſſioners for ſpecial Purpoſes under the Authority of this Act, ſhall be Commiſſioners under the Regulations of this Act, and with the like Powers as aforeſaid for the Purpoſe of aſſeſſing and charging the Duties hereby made payable on all Dividends and Shares of Annuities payable out of the Revenue of *Ireland*, or of any Foreign State, to any Perſon or Perſons Corporations Companies or Societies in *Great Britain*, which ſhall have been or ſhall be entruſted for ſuch Payment to any Perſon or Perſons Corporations Companies or Societies whatever in *Great Britain*, other than and except the Governor and Company of the Bank of *England* as aforeſaid, which Aſſeſſments ſhall be made under and ſubject to the Rules Regulations and Exemptions contained in Schedule (C.) of this Act.

Commiſſioners for Exchequer Annuities.

XXXVIII. 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, as herein-after mentioned, ſhall alſo be Commiſſioners for charging the ſeveral Sums made payable on ſuch Exchequer Annuities, and ſhall have Authority to exerciſe all and every the Powers of this Act in like Manner as is herein-before directed with regard to Stock of the Bank South Sea and Eaſt India Companies reſpectively.

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

XXXIX. And for the ordering raiſing levying and paying of the ſaid Sums of Money hereby made payable on Offices and Employments of Profit, be it further enacted, That the Lord High Chancellor, Judges, and all and every the principal Officer or Officers of each Court or public Department of Office under His Majeſty throughout *Great Britain*, whether the ſame ſhall be Civil Judicial or Criminal Eccleſiaſtical or Commiſſariate Military or Naval ſhall have Authority to appoint Commiſſioners

from and amongſt the Officers of each Court or Department of Office reſpectively, 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 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 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*, and to the Barons of the Court of Exchequer in *Scotland*; and the want of ſuch Notification in due Time ſhall be deemed full Proof of the want of ſuch Appointment.

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

XL. 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

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 in *England* 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 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.

XLI. 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 that for all Offices or Employments of Profit (not being Publick Offices or Employments of Profit under His Majeſty) in any 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 Commiſſioners for Aids or Taxes or Sheriff of ſuch County Riding Shire Stewartry City Liberty Franchiſe Town or Place, or of any Truſtees or Guardians of any Truſt or Fund in ſuch County Riding Shire Stewartry City Town or Place, and for all Parochial Offices in ſuch County Riding Shire Stewartry City Town or Place (except Corporate Offices in Cities Corporate Towns Boroughs or Places, or Offices in Cinque Ports 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 may 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

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

XLII. 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*, 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, and on the Commissioners of the District, in Succession as aforesaid: 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.

Duration of the Appointments.

Commissioners appointed may continue to act.

XLIII. And be it further enacted, That such Appointment 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.

Commissioners for raising the Duties on Pensions.

XLIV. 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 Pensions or Stipends 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 entitled to Certificates.

XLV. And be it further enacted, That every Person acting as a Commissioner as aforesaid in the Execution of this Act, shall on Request be entitled

titled unto a Certificate thereof under the Hands of Two or more of the Commiſſioners for the Affairs of Taxes, which Certificate ſhall continue in force ſo long as ſuch Perſon ſhall continue to act as ſuch Commiſſioner, but the ſame ſhall be and is hereby revoked on ſuch Perſon ceaſing to act as ſuch Commiſſioner; and ſuch Certificate ſhall be revocable by the Commiſſioners for the Time being of His Majeſty's Treaſury, when it ſhall appear to them that ſuch Perſon hath neglected to perform his Duty as ſuch Commiſſioner, by any Inſtrument in Writing under their Hands or the Hands of any Three or more of them; and the Perſon to whom ſuch Certificate hath been granted ſhall, during the Continuance of this Act, or until Revocation thereof as aforeſaid, be diſcharged of and from all and all Manner of Pariſh and Ward Offices within the Pariſh or Ward wherein ſuch Perſon dwelleth, and from ſerving on Juries in the County wherein ſuch Perſon dwelleth, which ſaid Certificate ſhall be enrolled by the Clerk of the Peace of the County or City in which the ſame ſhall be granted, for which Enrollment the ſaid Clerk of the Peace ſhall have for his Fee the Sum of One Shilling and no more; and the ſaid Clerk of the Peace ſhall cauſe every Certificate revoked in Manner aforeſaid to be taken off the Roll on Notice thereof to be given to him by the Commiſſioners for the Affairs of Taxes.

Commiſſioners to appoint Aſſeſſors and Collectors.

XLVI. And be it further enacted, That the ſaid Commiſſioners for General Purpoſes as aforeſaid, may appoint Aſſeſſors and Collectors for ſuch of the ſaid ſeveral Duties 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 ſo aſſeſſed.

Commiſſioners under the Act to charge Duties for former Years.

XLVII. And be it further enacted, That it ſhall be lawful for the ſeveral and reſpective Commiſſioners acting in the Execution of this Act, for the Time being, or any Two or more of them reſpectively, and they are hereby required, to cauſe the ſaid ſeveral and reſpective Duties granted by the ſaid recited Acts, which at any Time after the Fifth Day of *April* One thouſand eight hundred and ſix, 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 reaſſeſſed levied aſcertained collected and accounted for as fully and effectually as any Commiſſioners appointed by the ſaid recited Acts might have done in that Behalf, and as if the ſaid Duties had ſeverally accrued or been charged after the paſſing of this Act; and the ſaid Aſſeſſors and Collectors and others acting in the Execution of this Act under the ſaid reſpective Commiſſioners, and the ſeveral Receivers and other Officers appointed or to be appointed under the Authority of the ſaid Acts and acting under this Act, ſhall reſpectively aſſeſs reaſſeſs 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.

XLVII. 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 aforeſaid ſeveral Duties; 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 ſaid ſeveral Duties, 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 authoriſed to be appointed for Special Purpoſes as herein-after mentioned.

They and all other Officers to have the like Powers as under the Aſſeſſed Taxes.

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

XLIX. 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 the Powers 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.), 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 or 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;

Clerk and Clerk Aſſiſtant to act under Commiſſioners.

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

Population of the District; and if any Clerk or Clerk's Assistant appointed under the Authority of this Act, who shall have taken the Oath required by this Act, shall wilfully obstruct or delay the Execution of this Act, or shall negligently conduct or wilfully misconduct himself in the Execution of this Act, every such Clerk or Clerk's Assistant shall forfeit the Sum of One hundred Pounds, and shall be dismissed from the said Office, and be rendered incapable of again acting as Clerk or Clerk's Assistant in the Execution of this Act or any other Act for granting Duties under the Management of the Commissioners for the Affairs of Taxes.

Temporary Absentees to be charged as Residents.

L. And be it further enacted, That any Subject of His Majesty, whose ordinary Residence shall have been in *Great Britain*, and who shall have departed from *Great Britain* and gone into any Parts beyond the Seas, for the Purpose only of occasional Residence, at the Time of the Execution of this Act, shall be deemed notwithstanding such temporary Absence, a Person chargeable to the Duties mentioned in 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 6 Months Residence.

LI. 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 mentioned to be charged in Schedule (D.) 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 departing after claiming Exemptions and returning within the Year to be charged.

LII. 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.

LIII. 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

of this Act, in order to the aſſeſſing ſuch Bodies Corporations Companies Fraternities Fellowſhips or Societies to the Duties granted by this Act, and paying the ſame.

Truſtees, Guardians, and Receivers, to be charged.

LIV. And be it further enacted, That the Truſtee or Truſtees, Guardian or Guardians Tutor or Tutors Curator or Curators Committee or Committees of any Perſon or Perſons being Infants or married Women Lunatics Idiots or inſane, and having the Direction Controul or Management of the Property or Concern of ſuch Infants married Women Lunatics Idiots or inſane Perſons, whether ſuch Infants married Women Lunatics Idiots or inſane Perſons ſhall reſide in *Great Britain* or not, ſhall be chargeable to the ſaid 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 Lunatics Idiots or inſane Perſons were capable to act for themſelves; and any Perſon or Perſons not reſident in *Great Britain*, whether Subjects of His Majeſty or not, ſhall be chargeable in the Name or Names of ſuch Truſtee or 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.

LV. 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 herein 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.

LVI. And be it further enacted, That any married Woman acting as a ſole Trader by the Cuſtom of any City or Place or otherwiſe, or having or being entitled to any Property or Profits to her ſole or ſeparate Uſe, ſhall be chargeable to ſuch and the like Duties, and in like Manner, except as hereinafter 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 receives 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.

LVII. 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 of any Person of Persons being of full Age, and resident in *Great Britain* (other than married Women Lunatics 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.

LVIII. 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 hereinafter 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.

Commissioners to summon Assessors.

LIX. And be it further enacted, That for the ordering raising and levying the said Duties, the respective Commissioners for General Purposes 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 said Commissioners 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 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 them, and such Instructions duly filled up, as shall be necessary for carrying this Act into Execution.

To administer Oaths to them.

Aſſeſſors to fix general Notices on Church Doors, requiring Perſons to deliver Liſts.

LX. 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 Commiſſioners for General Purpoſes, 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 Aſſeſſors or Commiſſioners, or to their Clerk, at their reſpective Offices to be deſcribed in ſuch Notice, and as therein directed, 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 affixed 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, ſhall forfeit for every ſuch Offence any Sum not exceeding Twenty Pounds.

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

LXI. 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 Perſon chargeable to the ſaid Duties in reſpect of any Property or Profits ſituate or ariſing 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, or on the Premiſes to be charged by ſuch Aſſeſſment, within ſuch Limits, 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; 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; or if any Perſon occupying any Property or engaged in any Concern within ſuch Limits, on whom ſuch Notice ſhall be ſerved in Manner aforeſaid or for whom ſuch Notice ſhall be left on the Premiſes to be charged as aforeſaid ſhall after Notice thereof, 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 Commiſſioners ſhall forthwith iſſue a Summons under their Hands, or the Hands of any Two or more of them, to all ſuch Perſons making Default as aforeſaid, in order that the Penalty for ſuch Refuſal or Neglect may be duly levied; and the ſaid Commiſſioners ſhall moreover proceed to aſſeſs, or cauſe to be aſſeſſed, every Perſon making ſuch Default in the Manner herein directed.

Liſts and Statements, where to be delivered.

LXII. And be it further enacted, That every ſuch Liſt Declaration or Statement of the Profits, to be charged as aforeſaid, ſhall be delivered to

the

the Aſſeſſor or Aſſeſſors of the ſame Pariſh or Place, or One of them; except Statements containing the Amount of Profits to be charged under Schedule (D.) as aforeſaid, in ſuch Caſes where the Commiſſioners acting for ſuch Pariſh or Place ſhall have cauſed to be inſerted in the Notice that an Office is opened 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 to be charged under Schedule (D.) ſhall be made at ſuch Office to the Perſon there appointed and not elſewhere; 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:

LXIII. 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 chiefly employed in his or their Service 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 any 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.

Omiſſion of Perſons not reſident in their Dwelling Houſes, or exempted from Duty, not to be ſubject to the Penalty.

LXIV. Provided always, and be it further enacted, That no Perſon required by this Act to deliver a Liſt of Lodgers Inmates or other Perſons aforeſaid, ſhall be liable to the Penalties herein-after mentioned, or either of them, for any Omiſſion of the Name or Reſidence of any Perſon in his or her Service or Employ and not reſident in his or her Dwelling Houſe, if it ſhall appear to the Commiſſioners for executing this Act on Enquiry before them that ſuch Perſon is entitled to be exempted from the Payment of all and every the Duties granted as before mentioned.

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

LXV. 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 this Act, of or belonging to any other Perſon or Perſons, in whatever Character the ſame ſhall be received, for which ſuch other Perſon or Perſons is or are chargeable under the Regulations of this Act, 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,

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 annual Value of Property and Amounts of Profits.

LXVI. And be it further enacted, That every Person chargeable under this Act 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 or Statements in Writing, in such Form as this Act requires, signed by him or her, containing the annual Value of all Lands and Tenements in his or her Occupation, whether the same be situate in One or more Parish or Parishes, and the Amount of the Profits or Gains arising to such Person or Persons respectively, from all and every the Sources charged as aforesaid, according to the respective Schedules herein mentioned, which Amount shall be estimated for the Period, and according to the respective Rules contained in the respective Schedules of this Act; to which Statement or Statements shall be added a Declaration, that the same is or are estimated on all the Sources contained in the said several Schedules 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 the Profits and Gains accrued or accruing from Interest of Money, or other annual Payment 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.

Trustees of incapacitated Persons to deliver Statements.

LXVII. 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, and 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 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 respective Schedules, 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 Return only shall be required; and such Return shall be made 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 Commissioners acting in each District where they or any of them shall be called upon for such Statement, in what Parish or Place or

Parishes or Places, they are respectively chargeable by this Act on their or his or her own Account, and in which of the said Parishes or Places they are desirous of being so charged on the Behalf of such other Person or Persons for whom they so act in any of the Characters before mentioned, and they shall be assessed accordingly by One Assessment in such Parish or Place; provided any One of such Persons shall be liable to be charged on his or her own Account in such Parish or Place; and if more than One Assessment shall be made on such Persons or any of them on the same Account, they and every of them shall be relieved from such double Assessment by like Applications to the Commissioners as are allowed in other Cases by this Act.

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

LXVIII. And be it further enacted, That every such Officer before described of any Body Corporation Fraternity Fellowship Company or Society, shall also, within the like Period, prepare and deliver in like Manner a Statement of the Profits and Gains to be charged on such Body Corporation Fraternity Fellowship Company or Society, computed according to the Directions of this Act, together with such Declaration of the Manner of estimating the same as aforesaid; and such Estimate shall be made on the Amount of the annual Profits and Gains of such Body Corporation Fraternity Fellowship Company or Society before any Dividend shall have been made thereof to any other Person or Persons, Corporations or Companies, having any Share Right or Title in or to such Profits or Gains; and all such other Person or Persons and Corporations or Companies 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 *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; but the Statement of the *East India* Company shall include the Interest payable on any Bonds granted by the said Company, which shall become due after the Thirtieth Day of *September* One thousand eight hundred and six.

Penalty on Persons neglecting to deliver in Lists.

LXIX. 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, and if Information thereof shall be given and the Procedings thereupon shall be had before the Commissioners acting in the Execution of this Act, 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 this Act, such Penalty to be recovered as any Penalty contained in this Act is by Law recoverable, 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 Case 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

Penalty and Double Duty on Informations before 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: And every Perſon who ſhall be proſecuted for ſuch Offence by Action or Information in any of His Majeſty's Courts, and who ſhall not have been aſſeſſed in Double the Duty as aforeſaid, ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds.

Penalty on Information in Courts.

In what Caſes not liable to Penalty.

LXX. Provided always, and be it further enacted, That no Perſon to or on whom the Aſſeſſor or Aſſeſſors ſhall have not delivered or ſerved a particular Notice as aforeſaid, ſhall be liable to the Penalties before mentioned, or either of them, for not delivering ſuch Statement as before required, if it ſhall appear to the Commiſſioners for executing this Act, on Inquiry before them or any Two or more of them, that ſuch Perſon is entitled to be exempted from the Payment of all and every the Duties granted as before mentioned.

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

LXXI. And be it further enacted, That the ſaid Aſſeſſor or Aſſeſſors ſhall make out an Alphabetical Liſt, and deliver the ſame to the Inſpector or Surveyor of the Diſtrict, containing the Names of all Perſons to or on whom ſuch Notices have been delivered or ſerved in purſuance of this Act, and the Names of all Perſons having Property or Profits chargeable under this Act within the Limits of ſuch Aſſeſſor or Aſſeſſors, 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 Lodgers or Inmates within ſuch Limits, or as chargeable within ſuch Limits, but having a Reſidence out of the Limits of ſuch Aſſeſſor or Aſſeſſors, 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 Inſpector or Surveyor may at any Time afterwards cauſe ſuch Notices to be delivered to or ſerved on ſuch Perſons by ſuch Aſſeſſors reſpectively, and may alſo from Time to Time cauſe the like Notices to be delivered to or ſerved on any Perſon or Perſons coming to reſide in any Pariſh or Place after the Expiration of ſuch Notices.

Aſſeſſors to verify the Delivery of Notices, and of the affixing of General Notices.

LXXII. And be it further enacted, That the Aſſeſſors, or One of them, for every Pariſh or Place, ſhall perſonally appear before the ſaid Commiſſioners at their Firſt Meeting, or ſuch other Meetings as ſuch Aſſeſſors ſhall be appointed to attend, and ſhall then and there 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, to the beſt of his or their 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 to the Inſpector or Surveyor contains the Name of every Perſon to or on whom ſuch Notices ought to be delivered or ſerved 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

make ſuch Oath or Affirmation, or who ſhall not have returned to ſuch Inſpector or Surveyor 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.

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

LXXIII. 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 Commiſſioners by the Aſſeſſors, or at their Office by the reſpective Parties, 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 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 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.

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

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

SCHEDULE (A.)

No. I. General Rule for eſtimating Lands, Tenements, Hereditaments, or Heritages, mentioned in Schedule (A.) of the ſaid recited Act.

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

The annual Value of Lands Tenements Hereditaments or Heritages charged under Schedule (A.) 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 by Agreement, commencing 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; which Rule ſhall be conſtrued to extend to all Lands Tenements and Hereditaments or Heritages capable of actual Occupation of whatever Nature and for whatever Purpoſe occupied or enjoyed, and of whatever Value except the Properties mentioned in No. II. and No. III. of this Schedule.

No. II.

No. II. Rules for eſtimating the Lands Tenements Hereditaments or Heritages herein mentioned, which are not to be charged according to the preceding General Rule.

Certain Properties charged on the Profits.

The annual Value of all the Properties herein-after 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:

Tythes in Kind.

First.—Of all Tythes belonging to any Lay Impropriator, if taken in Kind, on an Average of Three preceding Years:

Eccleſiaſtical Dues.

Second.—Of all Dues, and Money Payments in lieu of any Tythes (not being Tythes ariſing from Lands) belonging to any Lay Impropriator on the like Average:

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, belonging to any Lay Impropriator as aforeſaid) on the Amount of ſuch Compoſition Rent or Payment for One Year preceding:

The ſaid Duty in each Caſe to be charged on the Lay Impropriator his Leſſee or Tenant entitled to ſuch Tythes or Payments, or his or their Agent or Factor, except in the Caſes mentioned in the Fourth Rule of No. IV. of Schedule (A.):

Manors.

Fourth.—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.

Fifth.—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 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.

Sixth.—Of all other Profits ariſing from Lands Tenements Hereditaments or Heritages not in the actual Poſſeſſion or Occupation of the Party to be charged and 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 IV. herein-after mentioned) to be charged on the Receivers of ſuch Profits or Perſons entitled thereto.

No. III. Rules for eſtimating the Lands Tenements Hereditaments or Heritages herein-after mentioned, which are not to be charged according to the preceding General Rule.

The annual Value of all the Properties herein-after 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.

First.

First.—Of all Tythes belonging to any Eccleſiaſtical Perſon in Right of his Church or by Endowment, if taken in Kind, on an Average of Three preceding Years: Tythes.

Second.—Of all Dues and Money Payments in Right of the Church or by Endowment, or in lieu of any Tythes (not being Tythes ariſing from any Lands) and on all Teinds in *Scotland*, belonging to any Eccleſiaſtical Perſon as aforeſaid, on the like Average: Payment in lieu of Tythes.

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) belonging to any Eccleſiaſtical Perſon as aforeſaid, on the Amount of ſuch Compoſition Rent or Payment for One Year preceding: Compoſition for Tythes on Land.

The ſaid Duty in each Caſe to be charged on the Eccleſiaſtical Perſon his Leſſee or Tenant entitled to ſuch Tythes or Payments, or his or their Agent or Factor, except in the Caſes mentioned in the 4th Rule No. IV. of Schedule (A.):

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

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

Sixth.—Of Iron Works Salt Springs or Works Alum Mines or Works Waterworks Streams of Water Canals Inland Navigations Docks Drains and Levels Fiſhings Rights of Markets and Fairs Tolls Ways Bridges Ferries and other Concerns of the like Nature from or ariſing out of any Lands Tenements Hereditaments or Heritages, on the Profits of the Year preceding: Iron Works, &c.

The Duty in each of the Three laſt Rules to be charged on the Perſon or Perſons Corporations Companies or Societies of Perſons whether Corporate or not Corporate carrying on the Concern, or on their reſpective Agents Treaſurers or other Officers having the Direction or Management thereof, or being in the Receipt of the Profits thereof, on the Amount of the Produce or Value thereof, and before paying rendering or diſtributing the Produce or the Value, either between the different Perſons or Members of the Corporation Company or Society engaged in the Concern, or to the Owner or Owners of the Soil or Property, or to any Creditor or other Perſon whatever having a Claim on or out of the ſaid Profits, and all ſuch Perſons Corporations Companies or Societies, ſhall allow out of ſuch Produce or Value a proportionate Deduction out of the Duty ſo charged, and the ſaid Charge ſhall be made on the ſaid Profits excluſively of any Lands uſed or occupied in or about the Concern:

The Computation of Duty ariſing in reſpect of any ſuch Mine carried on by a Company of Adventurers ſhall be made and ſtated jointly in one Sum, provided, that if any Adventurer ſhall declare his Proportion or Share in ſuch Concern in order to a ſeparate Aſſeſſment, it ſhall be lawful to charge ſuch Adventurer ſeparately, and nothing hereincontained ſhall be conſtrued to reſtrain any Adventurer ſo ſeparately aſſeſſed from deducting or ſetting againſt his Profits acquired in one or more of ſuch Concerns, his Loſs ſuſtained in any other of the ſaid Concerns over and above the Profits thereof, provided that ſuch Loſs ſhall not exceed the Proportion of ſuch Adventurer which ſhall have

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been duly proved by the Company in their Computation of Duty, and shall have been allowed by the respective Commissioners, and in every such Case, one Assessment only shall be made on the Balance of such Profit and Loss of the Adventurer so separating his Account in the Parish or Place where such Adventurer shall be chargeable to the greatest Amount, and the Amount of each Person's Share so proved and allowed shall be deducted from the general Assessment of the Company or Companies to which such Adventurer shall belong, and the respective Commissioners shall cause the Assessments on the said Companies to be rectified as the Case may require; and the Certificate of the Commissioners making such separate Assessment shall be an Authority to the Commissioners acting in another District to cause the Assessments on the respective Companies to which such Assessment shall belong to be rectified; and in case such Loss shall arise in a different District than where such separate Assessment shall be to be made, a Certificate of the Amount of such Loss and the Proportion of such Adventurer therein shall be Proof of the Deduction to be made by the Commissioners making such Assessment.

No. IV. 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, except as hereinafter is excepted:

Except Canals and Roads.

Provided, That the Profits arising from Canals Inland Navigations Streams of Water Drains or Levels, 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 of such Concern shall have been usually made up; and it shall be lawful for the said Proprietors or Trustees, having paid the Duties so chargeable, either to deduct a just Proportion thereof from the Interest payable to the Creditors of the said Properties, or any of them, or to pay such Interest in full, without making any such Deduction; and it shall be lawful for the said Creditors to receive such Interest in full, and they or any of them shall not be liable thereupon to the Penalty herein-after 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 or Persons, shall be brought into every Account thereof required to be delivered by such Person or Persons under this Act, whether the same shall be occupied by such Person or Persons 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 wherein any Part of such Lands are situate, and

and a ſeparate Eſtimate ſhall be given of Lands in the ſame Occupation belonging to diſtinct Owners; and if any Occupier of Lands ſituate in different Pariſhes or Places ſhall wilfully omit to deliver an Account of the Lands ſo occupied in each Pariſh or Place, although ſuch Occupier may not reſide in one or more of ſuch Pariſhes or Places, every ſuch Occupier, over and above the Penalty herein impoſed, ſhall be charged for the Lands ſo omitted at double the Rate contained in this Act:

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, in caſe the Whole of the ſaid Lands ſhall be ſituate in the ſame Diſtrict of Commiſſioners; and if the ſaid Lands extend into different Diſtricts of Commiſſioners, then the Aſſeſſment ſhall be made in that Diſtrict where the Occupier of ſuch Lands doth reſide:

Houſes under 10l. charged on Landlords.

Third.—For any Dwelling-Houſe in the Occupation of a Tenant, which with the Buildings or Offices belonging thereto and the Land occupied therewith, ſhall be under the annual Value of Ten Pounds, and for all Lands and Tenements let to any Tenant for a leſs Period than One Year 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:

Tythes may be charged on Occupiers of Land.

Fourth.—For any Compoſitions Rents or other Payments in lieu of Tithes, the Aſſeſſment thereupon may, if the Commiſſioners for executing this Act think fit, be made on the reſpective Occupiers of the Lands from which ſuch Tithes ariſe, or on the reſpective Perſons liable to the Payment of ſuch Compoſitions Rents or other Payments; and the ſaid Commiſſioners may direct Notices to be delivered to ſuch Perſons reſpectively, for the Purpoſes of obtaining Returns of the Value of ſuch Compoſitions Rents and Payments, ſubject to the like Penalties and under the Regulations of this Act for Returns of the annual Value of Lands:

Mines failing, or failed.

Fifth.—If any Mine, enumerated in the Fifth Rule, No. III. 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 Abatement on Account of Diminution of Duty within the current Year, as is herein provided in other Caſes; and 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:

Provided always, That whenever any ſuch Mine ſhall be ſituate or the Produce thereof ſhall be manufactured in a different Place than where the Produce thereof ſhall be ſold, the Profits ariſing therefrom

shall be assessed and charged in the Parish and District where the said Mine is situate, or where the Produce thereof is manufactured and not elsewhere:

Duties may be ascertained according to the Length of Possession.

Sixth.—If in estimating the Value of any of the Properties enumerated in No. II. or No. III. of this Schedule 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 Profits received within 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 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:

Occupiers 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 in respect of the Rent payable to the Landlord or Landlords for the Time being, (all Sums allowed by the Commissioners being first deducted) as a Rate of Two Shillings for every Twenty Shillings thereof, would by a just Proportion amount unto, which Sums shall be deducted out of the First Payment 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 Assessment, 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 Rents 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 may recover from others having Interest at the like Rate.

Tenth.—Where any such 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 Land-

lords Owners and Proprietors being reſpectively Occupiers and charged to the ſaid Duties, ſhall abate and deduct, and detain and keep in their Hands, out of every ſuch Rent Charge Annuity Fee Farm Rent Rent Service Quit Rent Feu Duty Teind Duty Stipend or other Rent or annual Payment aforeſaid, ſo much of the ſaid Duties or Payments, on Account of the ſame, (the juſt Proportion of the Sums allowed by the Commiſſioners being firſt deducted), as a like Rate of Two Shillings for every Twenty Shillings on ſuch Rent Charge Annuity Fee Farm Rent Rent Service Quit Rent Feu Duty 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 anyway entitled unto ſuch Rents Duties Stipends or annual Payments, their Receivers Deputies or Agents, are hereby required to allow ſuch Deduction and Payments according to ſuch Rate, 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 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 before Payment of the Duty, 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:

Deductions how to be allowed.

Fourteenth. No Deduction from the Eſtimate or Aſſeſſment on any Lands Tenements Hereditaments or Heritages ſhall be allowed in any Caſe not authorized by this Act, nor 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

ſtant to the Notice delivered by ſuch Aſſeſſor or Aſſeſſors; and if any ſuch Deduction ſhall have been made or allowed contrary to this Act, or without ſuch Account in Writing as aforeſaid, it ſhall be lawful for the Surveyor or Inſpector to ſurcharge the Aſſeſſment, and to charge therein a Sum equal to the Amount of Duty by which the Aſſeſſment ſhall have been diminiſhed on occaſion of ſuch Deduction, which Surcharge ſhall not be annulled or vacated under any Pretence whatever, but ſhall ſtand Part of the Aſſeſſment.

Deductions.

No. V. Particular Deductions from Schedule (A).

Tenths, &c. First—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. Second.—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. Third—For Repairs, of Collegiate Churches and Chapels, and Chancels of Churches, or of any College or Hall in any of the Univerſities of *Great Britain*, by any Eccleſiaſtical or Collegiate Body Rector Vicar or other Perſon or Perſons 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. Fourth.—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. Fifth—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 Two Shilling for every Twenty Shillings of the Sums paid would by a juſt Proportion amount unto:

Allowances to Eccleſiaſtical Bodies, &c. how to be made. Provided always, That the Allowances to be granted in purſuance of the firſt ſecond or third Caſes, may be granted, to the Eccleſiaſtical or Collegiate Body Rector Vicar or other Perſon or Perſons aforeſaid 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. VI. 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*, in reſpect of the publick Buildings and Offices belonging to ſuch College or Hall, and not occupied by any individual Member or Members thereof, or by any Perſon paying Rent for the ſame, and for the Repairs of the publick Buildings and Offices of ſuch College

College or Hall, and the Gardens Walks and Grounds for Recreation repaired and maintained by the Funds of such College or Hall;

Or on any Hospital publick School or Alms-house in respect of the publick Buildings Offices and Premises belonging to such Hospital publick School or Alms-house, and not occupied by any individual Officer or the Master thereof, whose Profits or Emoluments however arising shall exceed Fifty Pounds per Annum, or by any Person paying Rent for the same, and for the Repairs of such Hospital publick School or Alms-house and Offices belonging thereto, and of the Gardens Walks and Grounds for the Sustenance or Recreation of the Hospitallers Scholars and Alms-men, repaired and maintained by the Funds of such Hospital School or Alms-house:

For the Duties charged on any Cottage or Tenement not exceeding the annual Value of Forty Shillings belonging to and occupied by any Person not otherwise chargeable to any of the Duties contained in this Act:

The said Allowances to be granted by the Commissioners for General Purposes in their respective Districts:

Or on the Rents and Profits of Messuages Lands Tenements or Hereditaments belonging to any Hospital public School or Alms-house or vested in Trustees for charitable Purposes, so far as the same are applied to charitable Purposes: Rents of Hospitals and Charity Lands.

The said Allowances to be granted on Proof before the Commissioners appointed as aforesaid or to be appointed under the Authority of this Act for special Purposes 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 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 where such Person shall reside, stating the Amount of the Duties chargeable, and the Application thereof, and to be carried into effect by the said Commissioners for special Purposes, 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.

LXXV. And be it further enacted, That the Duties hereby granted including the Duties contained in the Schedule marked (B.) as herein recited, and the said additional Duties before mentioned, shall be assessed and charged in one Sum 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 under a special Enactment. Rented Duty, and additional Duties in Schedule (B.), and Rules deemed Part of the Act.

SCHEDULE (P.)

No. VII.—Rules for assessing and charging the Properties under Schedule (B.)

The Duties last before-mentioned shall be charged in addition to the Duties to be charged under Schedule (A.) on all the Properties in this Act To be charged in Addition to Schedule (A.) on the same

Properties, except for Dwelling Houſe, diſtinct from Farms and Tythes.

Act directed to be charged to the ſaid Duty, according to the General Rule in N° 1. Schedule (A.) before-mentioned on the full Amount of the annual Value thereof eſtimated as by this Act is directed (except a Dwelling-houſe, and the domeſtic Offices thereunto belonging, and which Dwelling-houſe and Offices ſhall not be occupied by virtue of one and the ſame Demiſe 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; and except Warehouſes or other Buildings occupied for the Purpoſe of carrying on a Trade or Profeſſion); provided, that in all Caſes where Lands in *England* are not ſubject to Tythes, 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 ſuch Lands are ſubject to a Modus or Compoſition Real, and not ſubject to any Tythes, 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; and in all Caſes where ſuch Lands are ſubject to a Modus or Compoſition Real in lieu of certain ſpecific Tythes, and alſo are ſubject to certain other ſpecific Tythes, or where ſuch Lands are free of certain ſpecific Tythes, and are ſubject to certain other ſpecific Tythes, the annual Value of ſuch Lands ſhall, for the Purpoſe of charging the Duties under this Schedule, be eſtimated at the Rack Rent at which the ſame would let by the Year if wholly free from Tythes, and there ſhall be deducted therefrom the Amount or Value of One-eighth of the ſaid Duties chargeable on the ſaid Eſtimate, as in Caſes of Tythe-free Lands: Provided alſo, that any Perſon being Leſſee and Occupier of Tythes or Teinds taken in Kind, or being the Occupier of the Lands from whence ſuch Tythes or Teinds ſhall ariſe, and compounding for the ſame, ſhall be charged, in reſpect of the Occupation, at the Rate of Sixpence for every Twenty Shillings of the annual Value thereof, eſtimated as aforeſaid: Provided alſo, that the ſeveral Properties herein-after deſcribed in N° VIII. ſhall be aſſeſſed and charged in Manner therein mentioned.

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

Leſſees and Occupiers of Tythes to pay Sixpence for every Twenty Shillings.

No. VIII.—Rules for eſtimating the Properties herein-after next mentioned, under Schedule (B.)

Nurſeries or Gardens.

Lands occupied as Nurſeries or Gardens for the Sale of the Produce, and Lands occupied for the Growth of Hops, ſhall be charged to the Duties in Schedule (B.) on the Profits of One Year, on an Average of the Three preceding Years, except where the Lands ſo occupied for the Growth of Hops ſhall be Part of a Farm held under One Demiſe, or by the ſame Perſon as Owner, and ſhall not exceed One-tenth Part of ſuch Farm, in which Caſe the Duty thereon under this Schedule ſhall be charged, together in One Sum as for a Farm, by the ſaid General Rule in Schedule (A.) mentioned.

No. IX. Rules for charging the ſaid Duties under Schedules (A.) and (B.)

To be paid by the Occupier.

First.—The ſaid Duties, except where other Proviſions are made as aforeſaid for eſtimating particular Properties, ſhall be eſtimated according to the General Rule contained in Schedule (A.) and ſhall be charged on, and paid by the Occupier or Occupiers for the Time being his her and their Executors Adminiſtrators and Aſſigns.

Second.

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 : Having the Uſe of Lands to be deemed Occupiers.

Third.—The ſaid ſeveral Duties ſhall on each Aſſeſſment thereof be levied on the Occupier or Occupiers for the Time being without any new Aſſeſſment notwithſtanding any Change in the Occupation thereof: To be in force for One Year.

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 Payment of ſuch Aſſeſſment ſhall be liable in like Manner as the Teſtator or Inteſtate would have been if living: 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. X. Rules for eſtimating the annual Value of Properties before deſcribed in Schedules (A.) and (B.) or either of them.

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 Compoſition for Tythes; or where any Rector Vicar or other Perſon entitled to any Rent or other annual Payment to be made in lieu of Tythes, or any Compoſition for Tythes, ſhall pay and ſatisfy out of the Amount thereof all or any ſuch Parochial Rates Taxes or Aſſeſſments charged on ſuch Tythes Rents Compoſitions or other annual Payments aforeſaid; then and in every ſuch Caſe the annual Value ſhall be eſtimated for the Purpoſes of this Act excluſive of ſuch Rates Taxes or Aſſeſſments, and of ſuch Compoſitions for Tythes, to be computed on the Amount thereof *bonâ fide* paid by ſuch Landlord or other Perſon aforeſaid, in and for the Year preceding the Year of Aſſeſſment; or where the Owner ſhall be alſo Occupier of ſuch Lands or Tenements, and ſhall have paid any Parochial Rates Taxes or Aſſeſſments charged on the ſame or any Compoſitions for Tythes thereon, then and in ſuch Caſe the ſaid annual Value ſhall be alſo eſtimated excluſive of ſuch Rates Taxes and Aſſeſſments, and Compoſitions for Tythes, to be computed in like Manner as aforeſaid : Money Payments paid by Landlord on Account of Occupier to be deducted from 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.) with the like Addition thereto of the Amount of ſuch Payment. Amount of Money paid by Tenant on Account of Landlord to be added to the Rent.

In aſcertaining Rent according to Price of Corn or Grain

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 Purpoſe of charging the Duties in Schedule (A.) ſhall be made on the Amount payable according to the average Prices or Fiars fixed in the Year preceding the Year appointed for Payment of the Duty 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 of Corn or Grain delivered or to be delivered in the Year appointed for Payment of the Duty; 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:

And according to Produce.

Fourth.—Where the Amount of Rent reſerved on Lands 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 appointed for Payment of the Duty according to the Prices fixed, and according to the Quantity produced in that Year by the ſame Rules and in the ſame Manner, by which ſuch Rents have uſually been aſcertained between the Proprietors and their Leſſees or Tenants, and where the Prices or Fiars ſhall vary in the Two Years of Aſſeſſment, or the Amount of Produce ſhall vary in thoſe Years, the Aſſeſſment ſhall on Appeal or Surcharge be rectified accordingly:

In Scotland the Eſtimate to be made according to the General Rule.

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 Schedule (A.) to the beſt of the Belief and Judgment of the Commiſſioners, Aſſeſſors, and others employed in charging the ſaid ſeveral Duties.

For eſtimating Lands and Tenements.

LXXVI. And be it enacted, That upon every Account of the annual Value of the ſeveral Properties aforeſaid, to be charged under Schedules (A.) and (B.), delivered in Manner before directed to the Aſſeſſor or Aſſeſſors, 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, and no ſuch Return ſhall have been made, then the ſaid Aſſeſſor or Aſſeſſors ſhall make an Eſtimate, to the beſt of his or their Judgment, of the annual Value of the ſaid Property of which no ſufficient Account ſhall have been delivered; and in doing ſo it ſhall be lawful for ſuch Aſſeſſor or Aſſeſſors and he and they in every Caſe relating to Lands or Tenements to be eſtimated according to the ſaid General Rule by the annual Value thereof, where ſuch annual Value cannot be otherwiſe aſcertained, is and are hereby required to make ſuch Eſtimate according to the following Rules; *videlicet*,

No. XI.

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

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: To be entered to full Value if made on proportionate Sums.

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

Fourth.—In all Caſes not falling within the Three 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 all or any of the Properties 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 Properties on the Amount of ſuch Rents reſpectively, and the Amount contained in the Eſtimates 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 a Sum bearing the ſame Proportion, as near as the ſame can be computed, to the Amount of ſuch Firſt Eſtimates, as the Sums at which all ſuch other Properties of which the Rent hath been ſo aſcertained are valued at in ſuch Rate bear to the Sum charged in the ſaid Rate on the ſaid Properties firſt eſtimated; and they ſhall apportion the Sum ſo eſtimated, on ſuch other Properties, in the ſame Proportion, as near as the ſame can be computed, as they are reſpectively rated at in ſuch Rate, and ſhall make their Eſtimate under this Act in ſuch Sums reſpectively; 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. Where the Proportions are not known.

LXXVII. 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 Aſſeſſor allowed to eſtimate Meſſuages, &c. under 10l.

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 requiring a Return of the annual Value as aforeſaid, unleſs the Surveyor or Inſpector ſhall object to ſuch Eſtimate, and ſhall require a Notice for that Purpoſe to be delivered; and if any Aſſeſſor, not having given ſuch Notice, ſhall neglect to eſtimate the ſaid Properties, and make a Return of the true annual Value thereof according to this Act, every ſuch Aſſeſſor ſhall forfeit any Sum not exceeding Ten Pounds.

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

LXXVIII. And be it further enacted, That in caſe any Tenant at Rack Rent ſhall produce to the Aſſeſſor or Aſſeſſors the Leaſe or Agreement in Writing under which he or ſhe immediately holds any Premiſes to be charged as aforeſaid according to the general Rule, the Production of which Leaſe or Agreement every ſuch Aſſeſſor is hereby authoriſed to demand whenever the ſame ſhall appear to him neceſſary; 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, whether in Money or Value for the Demiſe, or the Rent *bonâ fide* paid for the ſame, or that the Rent reſerved is leſs than the Rack Rent on Occaſion of Repairs or Improvements done or to be done by the Leſſee or Aſſigns, 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, or hath been aſſigned to ſuch Tenant, or any former Tenant, for any Conſideration in Money or Value paid or agreed to be paid: Provided always, that regard ſhall be had to the Caſes before mentioned, where the Amount of the reſerved Rent ſhall be increaſed by reaſon of any Covenant or Agreement by the Landlord, to diſcharge the Tenants Taxes Rates Aſſeſſments or Duties before mentioned, or where the ſame ſhall be decreaſed by reaſon of any Covenant or Agreement by the Tenant to diſcharge the Landlord's Taxes Rates or Aſſeſſments, or on Occaſion of any Expences incurred or to be incurred by the Leſſee or Aſſigns whether mentioned or not mentioned in ſuch Leaſe or Agreement, and to the Deductions to be made on Account of any Aid or publick Rate or Aſſeſſment before deſcribed.

If ſuch Leaſe ſhall be *bonâ fide* at Rack Rent.

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

LXXIX. 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, 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 that the Rent reserved is less than the Rack Rent on Occasion of any Payments as aforesaid made or to be made by such Tenant, 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 the Premises.

LXXX. 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 directed to be charged as aforesaid, computed on the annual Value of the Premises held under such Demise, estimated according to this Act; and the said Inspectors and Surveyors are hereby required to surcharge the same, and the Commissioners are hereby required to make an Assessment accordingly.

Tenants in Scotland to produce their Leases on Notice:

LXXXI. 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 or other Place 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 Estimate as directed in the foregoing Rules.

To be left with a Justice of Peace, &c. in a certain Case.

LXXXII. Provided always, and be it further enacted, That if the Farm occupied by such Tenant shall be distant more than Ten Miles from the Dwelling

Dwelling Houſe of ſuch Aſſeſſor, it ſhall be competent to ſuch Tenant to lodge his or her Leaſe or Note in Writing of the Rent with the neareſt Juſtice of the Peace, or with the Clergyman of the Pariſh where the Farm is ſituated; and the ſaid Juſtice of the Peace or Clergyman reſpectively, ſhall be obliged to ſhew the ſaid Leaſe or Note of the Rent to the ſaid Aſſeſſor when required.

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

LXXXIII. 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 ſuch Perſon or Perſons 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.

Aſſeſſments on Houſes unoccupied to be diſcharged.

Mode of levying the Duties charged on Tythes.

LXXXIV. 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 on Compoſitions for Tythes, Manors, or Royalties, Markets, Fairs, Tolls, Fiſheries, &c.

LXXXV. 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 or Payments ſhall be anſwerable for the Duties ſo charged, and may deduct the ſame out of the next Payment on account thereof; 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 may retain and deduct the ſame out of ſuch Profits; 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.

How Aſſeſſors are to make their Eſtimates.

LXXXVI. 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;

Aſſeſſors to apply to Commiſſioners and Surveyors for Inſtructions.

LXXXVII. 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.

LXXXVIII. 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, or by any Two or more of the reſpective Commiſſioners, 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 Inſpector or Surveyor of that Diſtrict for the Uſe of the ſaid Commiſſioners, 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 allege and ſhew to the Satisfaction of the ſaid Commiſſioners that the ſaid Eſtimates or any of them have not been made according to the Directions of this Act, examine the ſaid Aſſeſſors and alſo the Overſeers of the Poor for the ſame Pariſh or Place, or any of them, being duly ſummoned for that Purpoſe, on their Oaths or ſolemn Affirmation, 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 the Profits or on an Average of the Profits according to this Act; and the ſaid Inſpectors and Surveyors ſhall carefully examine the Eſtimates made by the ſame Aſſeſſors with the laſt Rate made for the Relief of the Poor, in order that they may the better aſcertain whether

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 the Commiſſioners make an Aſſeſſment thereon, as herein is directed; and in ſo doing may purſue, if they think fit, the Rules in Number XI. 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.

LXXXIX. 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.

XC. 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 the Commiſſioners.

XCI. And be it further enacted, That in Caſes where the Occupier or Occupiers, or other Perſon or Perſons chargeable, ſhall upon due Notice under this Act, 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 to act in the Execution of this Act, and every of them throughout *Great Britain*, having firſt obtained an Order in that Behalf, ſigned by any Two or more of the ſaid Commiſſioners, and taking to their Aſſiſtance ſuch Perſon or Perſons of Skill as ſhall be named in ſuch Order, ſhall,

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 a Survey thereof, 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.

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

XCII. 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 this Act, according to the ſaid reſpective Schedules, 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.

XCIII. 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 Aſſeſſments to be notified.

XCIV. 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; which Notice may be given 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, to be affixed as aforeſaid 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, and ſuch Notices ſhall be made and given at leaſt Fourteen Days before the Day of Appeal ſo fixed.

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

XCV. 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 by any Perſon or Perſons to be named by the ſaid Commiſſioners, the Coſts 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 through any Default of the ſaid Appellant, they ſhall direct the ſame to be paid by the Collector or Collectors of the Pariſh or Place, who on the Certificate of any Two or more Commiſſioners preſent at the Time of the Determination ſhall pay the ſame, and the Sums ſo paid ſhall be allowed to ſuch Collector or Collectors in his or their Accounts with the Receiver General on delivering to him or his Deputy ſuch Certificate together with the Receipt and Voucher for ſuch Payment.

In caſe of Diſpute, a Valuation of all the Land in the Pariſh may be taken.

XCVI. Provided alſo, and be it further enacted, That if the Diſpute ſhall ariſe touching the Valuation or relative Value of ſeveral Properties or all 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, or in ſuch Proportion by the reſpective Occupiers and the ſaid Collector 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.

XCVII. 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 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 Rent hath been fixed by Agreement commencing 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 under which ſuch Occupier ſhall hold the ſame, or that the Rent *bonâ fide* paid by ſuch Occupier 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.

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

XCIX. 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 grieved 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 against this Act 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.

C. And be it further enacted, That the first Assessment to be made after the Fifth Day of *April* One thousand eight hundred and six, of the said Duties which are chargeable under either of the Schedules marked (A.) or (B.) of this Act, shall be and remain in force for the Space of Two Years, if this Act shall so long continue, without requiring Returns from the Parties charged therein for the Second Year of such Assessment, and without altering the Names of the Parties charged, notwithstanding a Change in the Occupation or Interest of or in the Premises charged in such Assessment may have happened; and the like Sums shall be levied thereon for the Second Year as shall or ought to have been levied thereon for the First Year, and the Assessment shall be subject to the like Exemptions and Allowances for the Second Year as were granted for the First Year; and the Amount charged in such Assessment shall be paid by Four Instalments in each Year, on the Days and Times herein specified for Payment of such Instalments, subject nevertheless to be varied and altered in the following Cases; *videlicet*, First Assessment under Schedules (A.) and (B.) to remain in force for Two Years.

First.—If any Surveyor or Inspector shall find or discover that any Person hath been under-rated in such Assessment, or omitted to be charged therein for the First Year, or hath obtained an Exemption or Allowance for the First Year which ought not to be allowed for the Second Year, it shall be lawful for such Surveyor or Inspector to surcharge such Assessment for the Second Year, in like Manner in all Respects as he or they is or are hereby authorized to surcharge the Assessment under the like Unless under-rated;

Circumstances

Circumstances for the First Year of Assessment, provided that such Surcharges shall be always made in the single Duty, and no Increase shall be made thereon above the Rate of Duty hereby granted, unless the Commissioners shall be of Opinion that the Assessment for the First Year was, in the Particular surcharged, occasioned through the wilful Default or Neglect of the Party charged in the Assessment:

For fresh Person becoming chargeable;

Second.—If any Person not chargeable in the First Year of Assessment, shall become chargeable in the Second Year of Assessment, it shall be lawful for the Assessor Surveyor or Inspector, to require the like Returns, and to proceed to the Assessment of such Person in like Manner for the Second Year, as if the whole Assessment of the Parish Place or District had commenced in that Year:

Or upon Appeal;

Third.—If any Person shall find himself aggrieved by the Continuance of such Assessment for the Second Year, by Occasion of his being overrated therein, he may appeal from the same in that Year, on delivering Ten Days Notice of such his Intention to the Surveyor or Inspector, and a true and perfect Schedule of the annual Value of the Property charged on him for that Year, in like Manner as he might have appealed against the same Assessment under the like Circumstances for the First Year, and no Payment on such Assessment for the First Year shall be construed to preclude such Appeal; provided, that for any vexatious Appeal without reasonable Cause, it shall be lawful for the Commissioners to award reasonable Costs for the Attendance of the Assessor Surveyor or Inspector to be added to the Assessment and levied therewith for the Use of such Assessor Surveyor or Inspector, and which shall be paid to such Assessor Surveyor or Inspector in like Manner as any other Payments under this Act may be made to them:

To be levied on the Occupier.

Fourth.—It shall be lawful for the respective Collectors to levy and gather the Assessment for the Second Year on the Occupiers for the Time being, by the same Rate or Book which shall have been delivered to them for the First Year, unless the said Commissioners for executing this Act shall revoke the Appointment of the said Collectors, or shall alter or vary the Assessments, and deliver to them a new Rate or Book for the Second Year:

Commissioners Duplicates to be made for each Year.

Fifth.—The Duplicates of the Commissioners shall be made for each Year, and delivered to the Receiver General and at the Tax Office, containing the like Particulars for the Second Year as is herein required for the Year of Assessment, varying only the Amounts therein to be specified, if the Case shall require the same; and all the Powers, Regulations, Matters, and Things contained in this Act for rectifying any Assessment, or increasing or diminishing the Duty according to circumstances, or for levying the same, shall be in force for the Second Year, in respect of the Sums to be levied in that Year, and shall be applied in that Year as fully and effectually as if the Assessment had been made for that Year under the Directions and Regulations of this Act.

Like Assessments to be made at the Commencement of the Third and alternate Years.

CI. And be it further enacted, That at the Commencement of the Third Year, and so on at the Commencement of the Fifth and of every alternate Year thereafter, during the Continuance of this Act, a like Assessment shall be made in each Parish or Place, pursuing therein the Directions and Regulations of this Act; which Assessment so made shall respectively continue in force for Two Years, under and subject to the Provisions before contained, for the First Assessment to be made under this Act.

CII. Provided

CII. Provided always, and be it further enacted, That no Inſtalment of the Duties aſſeſſed in ſuch Aſſeſſment ſhall be levied or collected for the Second Year of ſuch Aſſeſſment, which ſhall not be due and payable within the Meaning of this Act, before the Period limited for the Continuance of this Act, but the Aſſeſſment on which ſuch Inſtalments would have accrued, ſhall from thenceforth ceaſe and determine. That no Inſtallment ſhall be levied for the Second Year which ſhall not have become due before the Expiration of the Act.

CIII. And be it further enacted, That the Duties hereby granted, including the Duties contained in the Schedule marked (C.) as herein recited, and the additional Duties to be charged on the Amount thereof, ſhall be aſſeſſed and charged in one Sum, 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 under a ſpecial Enactment. Recited and additional Duties in Schedule (C.) and Rules, deemed Part of this Act.

SCHEDULE (C.)

Rules for aſſeſſing and charging the Duties under Schedule (C.)

The ſaid laſt-mentioned Duty ſhall be paid by the Perſons and Corporations reſpectively intruſted with the Payment of the Annuities Dividends and Shares therein charged, on Behalf of the Perſon or Perſons Corporations Companies or Societies entitled thereto, his her or their Executors Adminiſtrators or Aſſigns, and ſhall be aſſeſſed by the Commiſſioners hereby authorized to be appointed for thoſe Purpoſes; and ſhall extend to all publick Annuities whatever payable in *Great Britain* out of any Publick Revenue in *Great Britain* or elſewhere, and to all Dividends and Shares thereof which ſhall become payable after the Fifth Day of *April* One thouſand eight hundred and ſix, except in the following Caſes of Exemption from the ſaid Duties; viz. By whom to be paid. To what Stock the Duty extends.

1ſt. 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 for Special Purpoſes appointed as aforeſaid, or to be appointed by this Act: Stock of Friendly Societies exempted.

2d. The Stock or Dividends of any Corporation, Fraternity, or Society of Perſons, or of any Truſt, eſtabliſhed for charitable Purpoſes only; or 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; or the Stock or Dividends in the Names of any Truſtees applicable to the Repairs of any Cathedral College Church or Chapel and to no other Purpoſe and in ſo far as the ſame ſhall be applied to ſuch Purpoſes, provided the Application thereof to ſuch Purpoſes ſhall be duly proved before the Commiſſioners for Special Purpoſes appointed as aforeſaid, or 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: Stock of charitable Inſtitutions exempted.

3d. The Stock or Dividends which ſhall have been transferred to the Commiſſioners appointed or to be appointed by virtue of an Act, intituled, *An* Not to extend to Funds in the Name of Commiſſioners of the National Debt.

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; provided that the Governor and Company of the Bank of *England* ſhall from Time to Time cauſe to be tranſmitted to the Commiſſioners for Special Purpoſes appointed as aforeſaid or to be appointed under this Act, an Account of the total Amount of Stock which ſhall have been transferred to the ſaid Commiſſioners:

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

4th. The Stock or Dividends 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; provided that 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 Stock which ſhall have been transferred to the ſaid reſpective Accounts:

Not to extend to Foreigners.

5th. The Annuities Dividends and Shares, *bonâ fide* belonging to any Perſon not being a Subject of His Majeſty, and not being reſident in *Great Britain* or elſewhere within the Dominions of His Majeſty, during ſuch Time as the ſame ſhall continue the Property of ſuch Perſon, and ſuch Perſon ſhall not be reſident in *Great Britain*, or elſewhere within the Dominions of His Majeſty as aforeſaid; provided that ſuch Property ſhall be duly claimed and aſcertained in the Manner herein-after mentioned:

Not to extend to Stock belonging to His Majeſty, or to accredited Miniſters.

6th. The Stock or Dividends belonging to His Majeſty, in whatever Name the ſame may ſtand in the Books of the Bank of *England*, and alſo the Stocks or Dividends of any accredited Miniſter of any foreign State reſident in *Great Britain*; provided the Property thereof ſhall, if ſtanding in the Name or Names of any Truſtee or Truſtees, be duly proved before the Commiſſioners for Special Purpoſes by ſuch Truſtee or any one of ſuch Truſtees.

Companies, entruſted with the Payment of Annuities, to deliver to the Commiſſioners for aſſeſſing the ſame, Accounts of the Amount thereof, who ſhall charge the ſame.

CIV. And, for the aſſeſſing and charging the ſaid Annuities payable to the Company of the Bank of *England*, called *Bank Stock*, or to the *Eaſt India* Company, called *Eaſt India Stock*, or to the *South Sea* Company, called *South Sea Stock*, and the Profits attached thereto reſpectively, and alſo for the aſſeſſing and charging the ſaid Annuities payable at the Exchequer commonly called *Exchequer Annuities*, and the Dividends and Shares of all other Annuities, payable out of the Revenue of *Great Britain*, which are or ſhall be intruſted for Payment to the Companies of the Bank of *England* and *South Sea* reſpectively, and alſo the Dividends and Shares of Annuities payable out of the Revenue of *Ireland*, which are or ſhall be intruſted for Payment to the Governor and Company of the Bank of *England* as aforeſaid; be it further enacted, That the reſpective Companies Corporations and Perſons having the Diſtribution or Payment of the ſaid ſeveral Annuities Dividends and Shares, ſhall from Time to Time as often as the Payments thereon ſhall become due deliver to the reſpective Commiſſioners, appointed for the Purpoſe of aſſeſſing the Duties thereon as aforeſaid, true and faithful Accounts in Writing in Books to be provided for that Purpoſe, of the ſeveral Amounts of ſuch Annuities and Profits attached to the ſame, which ſhall be paid to the ſaid Companies reſpectively, in reſpect of their Corporate Stock, and of ſuch Dividends and Shares of Annuities as ſhall be entruſted to them or any of them for Payment to the Perſons Corporations and Companies entitled thereto, and the Amount of Duty chargeable thereon

thereon at the Rate before directed, without Deduction on any Pretence whatever, except as herein is allowed, diſtinguiſhing therein the ſeparate Account or Accounts of each Perſon Corporation and Company, or Perſons or Societies, entitled unto any Part Dividend or Share of ſuch Annuities reſpectively, as the ſame ſhall ſtand in the Books of the ſaid reſpective Companies, or at the ſaid Exchequer, in ſuch Manner as that the Part Dividend and Share of each Perſon Corporation and Company or Perſons or Societies, of or to ſuch Annuities reſpectively, may be diſtinctly charged and aſſeſſed to the ſaid Duty; and the ſaid reſpective Commiſſioners ſhall from Time to Time make an Aſſeſſment of the Duty which ſhall appear to be chargeable on the Accounts ſo delivered to the beſt of their Judgement and Belief, and ſhall from Time to Time deliver the ſaid Books of Aſſeſſments (except as to Bank Stock) ſigned by any Two or more of them reſpectively, to the ſaid Commiſſioners for Special Purpoſes appointed or to be appointed as aforeſaid; and the ſaid Commiſſioners for Special Purpoſes ſhall forthwith cauſe three Certificates on Parchment to be made out, under their Hands and Seals or the Hands and Seals of any two or more of them, containing the total Amounts of Duty, and of the Annuities Dividends and Shares, whereon the ſaid Duty ſhall have been charged, contained in each Aſſeſſment, together with the proper Title or Deſcription of the Corporation Company or Perſons, having the Diſtribution or intruſted with the Payment of ſuch Annuities Dividends and Shares reſpectively; and they ſhall tranſmit one of ſuch Certificates to the reſpective Commiſſioners for making ſuch Aſſeſſments, and one other Certificate to the Office for Taxes, for the Uſe of the King's Remembrancer in the Exchequer, and the other thereof to the Auditor appointed to paſs the Accounts of the ſaid Duty at the ſaid Receipt of Exchequer.

Companies to ſet apart and retain Sums aſſeſſed.

CV. And be it further enacted, That the reſpective Corporations Companies and Perſons entitled unto ſuch Annuities and Profits attached thereto, or intruſted with the Payment of the Annuities Dividends or Shares of ſuch publick Annuities as are herein-before deſcribed, ſhall, on Notice of the Amount of each Aſſeſſment, from Time to Time to be made as aforeſaid (which Notices ſhall be given from Time to Time, as and when the Annuities Dividends and Shares aforeſaid ſhall become payable, and before Payment thereof) ſet apart and retain the Amount of Duty ſo aſſeſſed for the Purpoſes of this Act; and every ſuch ſetting apart and retaining of the ſaid Duties ſhall be deemed a Payment thereof by and on the Behalf of the Perſons Corporations and Companies entitled unto the ſaid Annuities Dividends and Shares reſpectively; and all and every the Perſons Corporations and Companies entitled to ſuch Annuities, or Profits attached thereto, or to any Part thereof, or to ſuch Dividends or Shares of Annuities as aforeſaid, are hereby required on Receipt of the Reſidue of the ſaid Annuities Profits Dividends and Shares, over and above the Duty ſo aſſeſſed, to allow ſuch Payments at the Rate before preſcribed in reſpect of the ſaid Aſſeſſments; and the Corporations and Perſons having the Diſtribution of ſuch Annuities or entruſted with ſuch Payments, ſhall be and are hereby acquitted and diſcharged of ſo much Money as if the ſame had actually been paid unto the Perſon or Perſons to whom ſuch Annuities Profits Dividends and Shares did or might belong, or were by Law payable.

Monies ſet apart to be paid into the Bank.

CVI. And be it further enacted, That all Monies ſo ſet apart at the Bank of *England*, *Eaſt India* or *South Sea* Houſes, as before directed, ſhall be paid from Time to Time into the Account to be kept at the Bank of *England* with the Commiſſioners of the Treaſury, as herein-after directed, accompanied with a Certificate of the Amount of the Aſſeſſment under which the ſame ſhall be ſo paid under the Hands of Two or more of the Commiſſioners making ſuch Aſſeſſment; and the ſaid Governor and Company ſhall alſo cauſe the Amount of ſuch Aſſeſſment as ſhall from Time to Time be charged on the Trading Profits of the ſaid Company, to be paid into the ſaid Account, together with or diſtinct from any other Monies before directed to be paid into the ſaid Account by the ſaid Governor and Company, as they ſhall chooſe; and the Monies ſo paid into the ſaid Account at the Bank of *England* ſhall be liable to the Payment of all Sums of Money herein-after directed to be paid to any Perſons Corporations Companies or Societies, on account of any Exemptions from the ſaid Duty claimed and allowed before and by the ſaid Commiſſioners for Special Purpoſes as herein directed; and the ſaid Governor and Company of the Bank of *England* ſhall be allowed to retain in their Hands from Time to Time ſo much of the ſaid Monies as ſhall have been, or ſhall from Time to Time be certified to them by the ſaid Commiſſioners for Special Purpoſes to be neceſſary to ſatisfy ſuch Exemptions, according to the beſt Eſtimate they ſhall be enabled from Time to Time to make of the Amount thereof, and the Reſidue of the ſaid Monies ſo paid to the ſaid Account ſhall be paid from Time to Time into the ſaid Receipt of Exchequer, to the Account of Duties charged by this Act.

How ſmall Dividends ſhall be charged.

CVII. Provided always, and be it further enacted, That in reſpect of any of the Annuities Dividends and Shares of Annuities, chargeable under Schedule (C.) by the reſpective Commiſſioners for thoſe Purpoſes, it ſhall not be required to make an Aſſeſſment by them for any Amount or Payment, where the Half-yearly Payment on ſuch Annuities Dividends or Shares, would or ſhall not amount to Twenty Shillings; but that the Annuities Dividends and Shares, whereof the Half-yearly Payment ſhall not amount to Twenty Shillings, ſhall be aſſeſſed accounted for and charged under the Third Rule of Schedule (D.) by which Profits of an uncertain annual Value are directed to be charged: Provided alſo, that no Perſon ſhall be required to return any Statement of the Profits of ſuch Annuities Dividends or Shares, as ſhall be aſſeſſed as aforeſaid, or be liable to any Penalty for not returning the ſame; but all ſuch Dividends and Shares, whereof the Half-yearly Payment ſhall not amount to Twenty Shillings, and which ſhall be paid without Aſſeſſment, ſhall be duly returned in the Manner before directed, under the Penalty before contained.

Perſons entruſted with the Payment of Iriſh or Foreign Annuities, ſhall deliver Accounts thereof.

CVIII. And be it further enacted, That every Perſon (other than the Governor and Company of the Bank of *England*) intruſted with the Payment of Annuities, or any Dividends or Shares of Annuities payable out of the Publick Revenue of *Ireland*, or of any Colony or Settlement belonging to the Crown of the United Kingdom, to any Perſon or Perſons Corporations or Companies in *Great Britain*, or acting therein as Agent or in any other Character before deſcribed, ſhall, without further Notice or Demand thereof, deliver or cauſe to be delivered into the Office for Taxes at *Somerſet Houſe Middleſex*, an Account in Writing containing their

Names and Residence, and a Description of the Annuities Dividends and Shares entrusted to them for Payment, within One Calendar Month after the same shall have been required by Publick Notice in the *London Gazette*; and also shall, on Demand by the Inspector authorized for that Purpose by any Three or more of the Commissioners for the Affairs of Taxes, deliver or cause to be delivered to him for the Use of the said Special Commissioners, true and perfect Accounts of the Amount of Annuities Dividends and Shares payable by them respectively, and the Special Commissioners aforesaid shall make an Assessment thereon under Schedule (C.) at the Rate before prescribed, subject to Diminution on Occasion of any Exemptions to be allowed by the said Special Commissioners, giving Notice of the Amount thereof to the respective Persons entrusted with such last-mentioned Payments, who shall respectively pay the Duty on the said Annuities Dividends and Shares at the Rate before prescribed, on Behalf of the Persons Corporations and Companies entitled unto the same, out of the Monies in their Hands; and they shall be acquitted of such Payments in like Manner, and the like Proceedings in all Respects shall be had under the said Special Commissioners as is before directed in respect of Annuities payable out of the Publick Revenue of *Great Britain*: Provided always, that the Persons entrusted with such Payments shall from Time to Time pay the Duty so assessed thereon into the Bank of *England*, to the Account to be kept at the Bank of *England* as aforesaid with the Commissioners of the Treasury, and shall be answerable for such Payment; and which Duty so assessed shall, in Default of such Payment, be recoverable against the Persons entrusted with such Payments, as other Duties charged on the Parties may be recovered against them; and if any Person or Persons entrusted with the Payment of any such last-mentioned Annuities, or any Dividends or Shares thereof, in the Manner hereinmentioned, or acting therein as Agent, or in any other Character herein described, shall neglect or refuse to deliver an Account of his Name and Residence in the Manner herein directed, or after Demand shall neglect or refuse to deliver an Account as aforesaid of the Amount of such Annuities Dividends and Shares as he or they is or are entrusted with the Payment of, or in the Payment of which he or they shall act as Agent, or in any other Character herein described, he or they shall forfeit the Sum of One hundred Pounds over and above the Duty chargeable on such Annuities Shares or Dividends.

Special Commissioners to make Assessment thereon.

CIX. And be it further enacted, That any Interest payable out of the Publick Revenue on Securities which shall be issued at the Exchequer, Navy, or other Publick Office, after the Tenth Day of *October* next after the passing of this Act, by whatever Names such Securities shall be called, shall be charged to the said Duties, under the Rules contained in Schedule (C.) by the Commissioners for assessing the Profits of Offices in the said Exchequer, Navy, or other Office aforesaid, at which the same shall be made payable, which said Commissioners respectively shall execute this Act, in relation to the Profits arising from such Securities, in like Manner as Commissioners for the General Purposes of this Act are empowered to assess the Profits arising from Annuities payable out of the Publick Revenue in other Cases, and the said Commissioners for Offices respectively shall appoint Assessors and Collectors of the said Duties arising from such Publick Securities from and amongst the Officers entrusted with the Payment or Discharge of such Securities, who shall respectively at the Time of

Securities issued at the Exchequer, Navy, or other public Office, to be charged under Schedule (C.)

Payment or Diſcharge thereof, compute the Duty thereon, and after ſuch Computation ſhall enter the ſame in a Certificate of Aſſeſſment, and certify the ſame to the proper Officer appointed for the Payment or Diſcharge of ſuch Security, which Officer and Officers is and are hereby empowered to ſtop and detain the ſaid Duty, and to pay the ſame into His Majeſty's Exchequer, in Diſcharge of ſuch Aſſeſſment; and every Perſon receiving or purchaſing any ſuch Security in Circulation, with current Intereſt thereon, ſhall be entitled, and is hereby empowered to deduct from ſuch Intereſt the Proportion of Duty which will become chargeable thereon, in like Manner and under the like Powers and Penalties as may be done in other Caſes of Payment of Intereſt, and as if ſuch current Intereſt was then due and charged to the ſaid Duty; and the like Computation and Aſſeſſment ſhall be made whenever a new Security ſhall be iſſued in Diſcharge of any former Security with Intereſt, or in Diſcharge of Intereſt due on any former Security, and the Perſon or Perſons receiving ſuch new Security in Exchange for any former Security with Intereſt, or for ſuch Intereſt, ſhall pay to the proper Officer at the Time of receiving ſuch new Security the full Duty computed on the Intereſt payable on the ſaid former Security.

Claims of Exemption to be made to the Special Commiſſioners, according to following Rules.

CX. Provided always, and be it further enacted, That all Claims to the Exemptions from the ſaid Duties or Annuities payable out of the Revenue of *Great Britain*, ſhall be made to the Special Commiſſioners appointed or to be appointed as aforeſaid, according to the following Rules; *videlicet*,

First.—Every Claim ſhall be made in Writing, in ſuch Form as the ſaid Commiſſioners for Special Purpoſes ſhall direct, and the ſaid Commiſſioners ſhall require the ſame to be verified on the Affidavit of ſuch Perſon or Perſons as they ſhall think neceſſary, ſuch Affidavit to be made as before directed in all Caſes cognizable before the ſaid Commiſſioners, and they ſhall have Authority to demand and require, from ſuch Perſon or Perſons as they ſhall think proper to be examined touching ſuch Claim, true Anſwers upon Oath, to be made as before directed, to all ſuch Queſtions as they ſhall think material in ſuch Claim:

Second.—Whenever the ſaid Commiſſioners for Special Purpoſes, or any Two or more of them, ſhall have allowed any ſuch Exemption, they ſhall certify the ſame to the Governor and Company of the Bank of *England*, and the Certificates of the ſaid Commiſſioners for Special Purpoſes ſhall be an Authority to the ſaid Governor and Company of the Bank of *England*, to pay the Amount of the Sums ſo certified to the reſpective Claimants, or to the Attornies and Agents who ſhall have been authorized to receive the ſaid Annuities Dividends and Shares on Behalf of the ſaid Claimants:

Third.—Whenever the Stock for which any Exemption as aforeſaid 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 Exemptions 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,

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:

Fourth.—The ſaid Commiſſioners for Special Purpoſes ſhall from Time to Time cauſe Certificates to be made of the Amount of all Exemptions ſo allowed by them, and to be delivered to the King's Remembrancer and the ſaid Auditor in Diſcharge of the Certificates of Aſſeſſment before directed, and all ſuch Certificates ſhall be admitted at the ſaid Receipt of Exchequer in Diſcharge of ſuch Aſſeſſments, and ſhall be an Acquittal to the Governor and Company of the Bank of *England* for all Payments made under the Authority of ſuch Certificates.

Puniſhing Perſons pretending that Stock is the Property of Foreigners.

CXI. 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 charged on ſuch Annuities, or any Dividends or Shares thereof, 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 Claims 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 before preſcribed.

Recited and additional Duties in Schedule (D.) and Rules, deemed Part of the Act.

CXII. And be it further enacted, That the Duty hereby granted, including the Duty contained in the Schedule marked (D.) as herein recited, and the ſaid additional Duties, ſhall be aſſeſſed and charged in one Sum 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 under a ſpecial Enactment.

SCHEDULE (D.)

To what the Duty extends, and by whom to be paid.

The ſaid laſt-mentioned Duty ſhall extend to every Deſcription of Property or Profits, which ſhall not be contained in either of the ſaid Schedules (A.) (B.) or (C.) and to every Deſcription of Employment of Profit not 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 ſaid laſt-mentioned Duties in the particular Caſes herein mentioned.

Rules for aſcertaining the Duties.

Firſt Caſe.—Duties to be charged in reſpect of any Trade Manufacture Adventure or Concern in the Nature of Trade not contained in any other Schedule of this Act.

RULES.

Computation of Duty on Trade.

1ſt. 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

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.

To whom the Duty extends.

2d.—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; except always ſuch Adventures or Concerns on or about Lands Tenements Hereditaments or Heritages, as are mentioned in Schedule (A.) and directed to be therein charged.

Deductions not to be allowed.

3d.—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 in ſuch Trade Manufacture Adventure or Concern; nor for any Capital employed in Improvement of Premiſes occupied for the Purpoſes 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.

No Deduction for annual Intereſt.

4th.—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*, or in any other of His Majeſty's Dominions.

Second Case.—The Duty to be charged in respect of Professions Employments or Vocations, not contained in any other Schedule of this Act.

RULES.

1st.—The said Duty on Employments shall be construed to extend to every Employment, by Retainer in any Character whatever, whether such Retainer shall be annual, or for a longer or shorter Period; and to all Profits and Earnings of whatever Value, subject only to such Exemptions and Allowances as are herein-after granted: To what the Duty shall extend.

2d.—The Duty to be charged 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: Computation of Duty on Profession.

3d.—The Third and Fourth Rules in the First Case, shall also extend to the Profits arising under the Second Case, as far as they are applicable. Certain Rules of the First Case to extend to the Second.

RULES applying to both the preceding Cases.

1st.—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 or 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 domestic Offices, or any Part of such Dwelling-house or domestic Offices, except such Part thereof as may be used for the Purposes of such Trade or Concern, not exceeding the Proportion of the said Rent or Value herein-after mentioned; nor for any Sum expended in any other domestic or private Purposes, distinct from the Purposes of such Trade Manufacture Adventure or Concern, or of such Profession Employment or Vocation: Deductions not to be allowed on First and Second Cases.

2d.—The Computation of the Duty to be charged in respect of any Trade Manufacture Adventure or Concern, or any Profession 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 for the Purpose of such Profession Trade Manufacture Adventure or Concern: Duty on Trade carried on by One Person, how to be charged.

3d.—The Computation of Duty arising in respect of any Trade Manufacture Adventure or Concern, or any Profession, 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 the Return of the Duty on Trade carried on by Two or more Persons, how to be charged.

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 under the Penalty herein contained for Default in making any Return required by this Act to make ſuch Return on Behalf of himſelf and the other Partner or Partners, whoſe Names and Reſidences ſhall alſo be declared in ſuch Return) ſhall be ſufficient Authority to charge ſuch Partners jointly: Provided always, that where no ſuch Partner ſhall be reſident in *Great Britain*, then the Statement ſhall be prepared and delivered by their Agent Manager or Factor reſident in *Great Britain*, jointly for ſuch Partners; and ſuch joint Aſſeſſment ſhall be made in the Partnerſhip Name Stile Firm or Deſcription; and no ſeparate Statement ſhall be allowed in any Caſe of Partnerſhip, except for the Purpoſes of the Partners ſeparately claiming an Exemption or Allowance as herein directed, or of accounting for ſeparate Concerns; provided that if any Partners being entitled to be charged at different Rates, or to any Exemption or Allowance, ſhall declare the Proportions of their reſpective Shares in ſuch Profeſſion or Concern, in order to a ſeparate Aſſeſſment for the above Purpoſe, it ſhall be lawful to charge them ſeparately and reſpectively at the Rate which ſuch Proportions ſhall be chargeable with, by virtue of this Act; but if no ſuch Claim 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.

4th.—If amongſt any Perſons engaged in any Trade Manufacture Adventure or Concern, or in any Profeſſion 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 Trade Manufacture Adventure or Concern, or any Profeſſion 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 Manufacture 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

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 alleged to them, since such Change or Succession took place, or by reason thereof:

5th.—Every Statement of Profits to be charged under this Schedule, shall include all and every Source and Sources so chargeable on the Person or Persons delivering the same on his or their own Account, or on Account of any other Person or Persons; 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 shall be engaged in different Partnerships, or 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 shall be made in respect of each Concern at the Place where such Concern if singly carried on ought to be charged as herein directed), 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 shall be delivered in that Division where such Person or Persons Corporations Fellowships Fraternities Companies or Societies would be chargeable, if acting on his her or their own Behalf.

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

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

1st.—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:

Computation of Duty on uncertain Profits.

2d.—The Profits on all Securities bearing Interest, payable out of the Public Revenue (except Securities before directed to be charged under the Rules of Schedule C.) 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:

On Interest, not being annual.

3d.—Whenever the Commissioners shall, on Examination, find that any Lands occupied by a Dealer in Cattle, or by a Dealer in or Seller of Milk, (which Lands shall have been estimated and charged on the Rent or annual Value,) are not sufficient for the Keep and Sustenance of the Cattle brought on the said Lands, so that the Rent or annual Value of the said Lands cannot afford a just Estimate of the Profits of such Dealer, it shall be lawful for the said Commissioners to require a Return of such Profits, and to charge such further Sum thereon, as, together with the Charge in respect of the Occupation of the said Lands, shall make up the full Sum wherewith such Trader ought to be charged in respect of the like Amount of Profits charged according to the First Rule in this Case.

On Dealers in Cattle, and Sellers of Milk.

Computation of Duty from Securities in Ireland.

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, except such Annuities Dividends and Shares, payable out of the Revenue of *Ireland*, as are directed to be charged under Schedule (C.) of this Act.

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

Computation of Duty from Possessions in Ireland.

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

The Duty to be charged in respect thereof shall be computed at not less than the full Amount of the actual Sums annually received in *Great Britain*, either for Remittances from thence payable in *Great Britain*, or from Property imported from thence into *Great Britain*, or from Money or Value received in *Great Britain*, and arising from Property 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.

Computation of Duty on undescribed Profits.

Sixth Case.—The Duty to be charged in respect of any annual Profits or Gains not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act,

The Nature of such Profits or Gains, and the Grounds on which the Amount thereof shall have been computed, and the Average taken thereon (if any), shall be stated to the Commissioners, and the Computation shall be made either on the Amount of the full Value of the Profits and Gains received annually, or according to an Average of such Period greater or less than One Year as the Case may require, and as shall be directed by the said Commissioners; and such Statement and Computation shall be made to the best of the Knowledge and Belief of the Person or Persons in receipt of the same, or entitled thereto.

Persons carrying on Two or more Concerns may set the Loss sustained in One against the Profits acquired in the other Concern.

CXIII. 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, or to reſtrain any of ſuch Perſons from making ſeparate Statements thereof; or to reſtrain any ſuch Perſon or Perſons renting a Dwelling Houſe Part whereof ſhall be uſed by him her or them for the Purpoſes of any Trade or Concern or any Profeſſion hereby charged from deducting or ſetting off from the Profits of ſuch Trade Concern or Profeſſion ſuch Sum not exceeding Two Third Parts of the Rent *bonâ fide* paid for ſuch Dwelling Houſe with the Appurtenances as the ſaid reſpective Commiſſioners ſhall on due Conſideration allow; and the reſpective Commiſſioners ſhall have Authority to allow ſuch Deductions as in other Caſes, and to aſſeſs ſuch Perſon or Perſons accordingly.

Charging with Duty all annual Intereſt not otherwiſe charged.

CXIV. 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 by virtue of any Deed or Will or otherwiſe 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 Two Shillings without Deduction according to and under and ſubject to the Proviſions by which the Duty in the Third Caſe of Schedule (D.) may be charged; provided that in every Caſe where the ſame ſhall be payable out of Profits or Gains brought into Charge 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 Two Shillings for every Twenty Shillings of the Amount thereof (except where the Payment is to be made in reſpect of any Annuity or Annuities deſcribed in the Schedule of Particulars hereinafter ſet forth, and the Party ſhall produce a Certificate of Exemption or Allowance 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 (except ſuch Annuities as aforeſaid, to an Amount ſubject to Exemption or Allowance) ſhall allow ſuch Deduction, at the full Rate of Duty hereby directed to be charged, upon the Receipt of the Reſidue of ſuch Money, and under the Penalty herein-after contained, and the Perſon charged to the ſaid Duties, 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; and the Perſon or Perſons, to whom ſuch Annuities ſubject to Allowances are to be paid, ſhall allow ſuch Deduction as remains to be made after granting the Allowance before authorized upon the Receipt of the Reſidue of ſuch Annuity under the like Indemnity as aforeſaid; 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

Intereſt from Profits charged liable to Deduction.

All other Intereſt to be charged under Schedule (D.)

Property or Foreign Security, or otherwiſe, be received or receivable without any ſuch Deduction as aforeſaid, and in every Caſe 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 for 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 the Third Caſe of Schedule (D.) may be charged: Provided always, that where any Creditor on any Rates or Aſſeſſments not chargeable by this Act as Profits ſhall be entitled to ſuch Intereſt, it ſhall be lawful to charge the proper Officer having the Management of the Accounts with the Duty payable on ſuch Intereſt, and every ſuch Officer ſhall be anſwerable for doing all Acts Matters and Things neceſſary to a due Aſſeſſment of the ſaid Duties and Payment thereof as if ſuch Rates or Aſſeſſments were Profits chargeable under this Act, and ſuch Officer ſhall be in like Manner indemnified for all ſuch Acts as if the ſaid Rates and Aſſeſſments were chargeable.

Intereſt ſecured on Rates to be charged on the Officer managing the Accounts.

Penalty on refuſing the Deductions.

CXV. 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 Payment of annual Intereſt of Money lent or other Debt bearing annual Intereſt, whether the ſame be ſecured by Mortgage or otherwiſe, ſhall forfeit for every ſuch Offence Treble the Value of ſuch Principal Money or Debt; and 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 No. IV. Schedule (A.), or out of any Annuity or annual Payment mentioned in Schedules (C.) or (E.) or in the next preceding Clauſe ſave ſuch annual Intereſt as aforeſaid, every ſuch Perſon ſhall forfeit the Sum of Fifty Pounds; and all Contracts Covenants and Agreements made or entered into or to be made or entered into for Payment of any Intereſt Rent or other annual Payment aforeſaid in full, without allowing ſuch Deduction as aforeſaid, ſhall be utterly void.

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

CXVI. 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 or other annual Payment, to abate and deduct ſo much thereof as a like Rate on ſuch Intereſt Annuity or other annual Payment would amount unto; and all Perſons to whom ſuch Intereſt Annuity or other annual Payment ſhall be paid, ſhall allow ſuch Deductions and Payments upon Receipt of the Reſidue of ſuch Intereſt Annuity or other annual Payment; 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 or other annual Payment, ſhall have been due and payable; provided

vided no such Certificate shall be required where such Payments are to be made out of the Profits or Gains arising from Lands Tenements Hereditaments or Heritages as before-mentioned, or of any Office or Employment of Profit, or out of any Annuity Pension Stipend or any Dividend or Share in such public Annuities as are herein mentioned; but such Deductions may be made without having obtained such Certificate.

In what Districts the Duties are to be charged.

CXVII. And be it further enacted, That every Person, being a Householder (except Persons engaged in any Trade Manufacture Adventure or Concern, or any Profession Employment or Vocation) 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 all and every Person or Persons engaged in any Trade Manufacture Adventure or Concern, or any Profession Employment or Vocation, shall be chargeable by the respective Commissioners acting for the Parish or Place where such Trade Manufacture Adventure or Concern shall be carried on, or where such Profession Employment or Vocation shall be exercised, whether such Trade Manufacture Adventure or Concern shall be carried on, or such Profession Employment or Vocation shall be exercised wholly, or in Part only, in *Great Britain*, or whether such Person or Persons shall be engaged in One only or more of such Concerns, except where the same Person or Persons shall be engaged in different Concerns, and a Loss from One Concern shall be set off or deducted from the Profits of another Concern; and every Person not being a Householder, nor engaged in any Trade Manufacture Adventure or Concern, nor in any Profession Employment or Vocation, 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, or shall first come to reside after the Time for giving such general Notices; 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 Trade Manufacture Adventure or Concern, or in any Profession Employment or Vocation, or not, and if he or she shall be so engaged in any Trade Manufacture Adventure or Concern, or any Profession Employment or Vocation, also declaring the Place or Places where the same shall be carried on or exercised, and the particular Concern Profession or Employment in which he she or they shall be engaged in such Place in *Great Britain*, whether wholly in *Great Britain*, or in Part only as aforesaid; provided, that where any Trade shall be carried on in *Great Britain* by the Manufacture of Goods Wares or Merchandize, the Assessment thereon shall be at the Place of Manufacture, although the Sales of such Goods Wares or Merchandize shall be elsewhere: Provided always, that every Person not being engaged in any Trade Manufacture Adventure or Concern, or in any Profession Employment or Vocation, 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

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.

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: Provided always, 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 (except the Profits and Gains ariſing from public Annuities Dividends and Shares of Annuities payable out of the Revenue of *Ireland* to any Perſons Corporations or Companies in *Great Britain*, for which other Proviſions are herein made, and which Duty ſhall have been aſſeſſed and charged according to the ſaid Proviſions) may be ſtated to and aſſeſſed by the reſpective Commiſſioners acting for the reſpective Places where the Perſons receiving, or entitled unto the ſame, ſhall reſide; 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: Provided alſo, that the reſpective Perſons holding Offices in *Ireland*, or ſerving in Parliament, who ſhall or may be exempted from any Duties under the Management of the Commiſſioners for the Affairs of Taxes ſhall, under the like Circumſtances under which ſuch Exemptions are to be claimed, be chargeable to the Duties under this Act in like Manner only as Subjects of His Majeſty reſiding out of *Great Britain*: Provided alſo, 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 Gains, ſhall be charged for the ſame, and ſhall be anſwerable for the doing all ſuch Acts Matters and Things, as ſhall be required by this Act to be done, in order to the aſſeſſing ſuch Profits to the Duties granted by this Act, and paying the ſame, whether the Perſon or Perſons to whom the ſaid Profits belong ſhall be reſident in *Great Britain* or not.

Poſſeſſions in Ireland how to be aſſeſſed.

Perſons not holding Offices in Ireland, &c. reſident in Great Britain, as ſuch to be chargeable as Subjects reſident out of Great Britain.

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

Statements to be delivered at each Place of Reſidence.

CXVIII. And be it further enacted, That every Perſon having two Reſidences, or carrying on any Trade or Trades or exerciſing any Profeſſion or Profeſſions in different Places, or in any Place different from the Place of his or her ordinary Reſidence, ſhall, if required by the reſpective Commiſſioners, deliver at each ſuch Pariſh or Place the like Lifts 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 containing the Amount of Profits chargeable under Schedule (D.) shall or may be delivered sealed up, if superscribed with the Name, and Place of Abode of or 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.

Of Profits chargeable under Schedule (D.) to be delivered under Seal.

CXIX. And be it further enacted, That all Statements of Profits and Gains described in Schedule (D.) shall be laid before the several and respective additional Commissioners in their respective Districts, or the Commissioners for General Purposes acting as additional Commissioners in pursuance of this Act, who 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 additional 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.

Additional Commissioners to consider Statements, and make Assessments on such as are satisfactory.

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

Where the Surveyor is dissatisfied with an Assessment, he may state a Case.

CXXI. 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

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

Sum as according to the beſt of their Judgment ought to be charged on ſuch Perſons by virtue of this Act, which Aſſeſſment ſhall be ſubject to an Appeal, according to the Directions herein-after contained.

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

CXXII. 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.

CXXIII. 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 Judgment ſhall require Amendment, he ſhall certify the ſame to the ſaid additional Commiſſioners by whom the Aſſeſſment ſhall have been made, and the ſaid additional Commiſſioners, upon ſufficient Cauſe being ſhewn to them, ſhall amend the ſame as in their Judgment the Caſe ſhall require.

Surveyor to ſtate his Objections to Aſſeſſments in Writing, and to give Notice to the Party.

CXXIV. 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, in ſupport of ſuch Aſſeſſment.

Additional Commiſſioners to deliver Certificates of Aſſeſſments.

CXXV. And be it further enacted, That the ſaid additional Commiſſioners ſhall cauſe Certificates of Aſſeſſments to be duly made out from Time to Time as the ſame ſhall be completed, diſtinguiſhing the Ward, Pariſh, or Place within their reſpective Diſtricts, for which each ſuch Aſſeſſment ſhall be made which ſhall contain the Names and Surnames of the Parties charged, and the Sums which they reſpectively ought to pay by virtue of this Act, and ſhall cauſe ſuch Certificates to be entered in Books provided for that Purpoſe, according to ſuch Forms as ſhall be tranſmitted to them by the Commiſſioners for the Affairs of Taxes, and they or any Two or more of them ſhall from Time to Time ſign the ſame, and from Time to Time deliver the ſame ſo entered and ſigned to the Commiſſioners for General Purpoſes in the ſame Diſtrict under Cover ſealed

ſealed up, and ſhall alſo cauſe the Statements returned to them by the Party or Parties ſo aſſeſſed, or by the Aſſeſſors relating to ſuch Aſſeſſments, to be delivered at the ſame Time to the ſaid Commiſſioners for General Purpoſes; provided that no Aſſeſſment made by additional Commiſſioners or Perſons acting as ſuch ſhall be delivered to the reſpective Parties until the Expiration of Fourteen Days after the Aſſeſſment ſo ſigned as aforeſaid ſhall have been delivered to the Commiſſioners for General Purpoſes, or the Perſons acting as ſuch, and the Inſpector or Surveyor ſhall have had Notice thereof.

Perſons aggrieved to appeal.

CXXVI. 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.

For fixing the Time for hearing Appeals.

CXXVII. And be it further enacted, That the Commiſſioners for General Purpoſes ſhall from Time to Time appoint Days for receiving Appeals as ſoon after any 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 to the reſpective Appellants, 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 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.

CXXVIII. 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.

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

CXXIX. 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, 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.

CXXX. 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; 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 nor 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.

CXXXI. 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; 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, 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 Statement or 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 Statement or 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 Statement or Schedule, shall be final and conclusive as to the Matters contained in such Statement or Schedule.

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

CXXXII. 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, within Seven Days after the iſſuing of ſuch Precept or Precepts, 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 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.

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

CXXXIII. 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, with which the ſaid Commiſſioners are diſſatisfied to appear and 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 Oath or Affirmation reſpectively ſhall be, that the Contents of the Statements or Schedules are true to the beſt of his or their 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.

May ſummon Witneſſes and examine them upon Oath.

CXXXIV. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners for General Purpoſes to ſummon in like Manner any Per-

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ſon 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 Perſons taking the ſame.

Commiſſioners agreeing to make an Aſſeſſment on the Schedule may do ſo, but in certain Caſes Commiſſioners may make an Aſſeſſment according to their Judgement, which ſhall be final.

CXXXV. 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 Enquiry or Examination as aforeſaid ſhall have taken place or not, ſhall agree to make an Aſſeſſment according to the Statement or Statements contained in the ſaid 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 contained in this Act; 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 herein-before 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 Perſons ought to be charged, and to make an Aſſeſſment accordingly, which Aſſeſſment ſhall be final and concluſive.

CXXXVI. And

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

CXXXVI. 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 Schedules or attend Summons of Commiſſioners.

CXXXVII. 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 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 may be amended.

CXXXVIII. 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 upon 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 Judgment no Fraud or Evaſion

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 Perſon 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.

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

CXXXIX. 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 herein directed to be paid to 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.

CXL. 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, on 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 or be bankrupt or inſolvent before the End of the Year for making ſuch Aſſeſſment, or ſhall, from any other ſpecifick 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, as the Case may require, and to give such Relief to the Party charged, his or her Heirs Executors Administrators or Assigns, as shall be just; and in Cases requiring the same to direct, in Manner before mentioned, Repayment to be made of such Sum as shall have been overpaid on the Assessment amended or vacated: Provided always, that where any Person shall have succeeded to the Trade or Business of the Party charged, no such Abatement shall be made, unless it shall be proved, to the Satisfaction of the said Commissioners, that the Profits and Gains of such Trade or Business have fallen short from some specifick Cause, to be alleged to them and proved, since such Change or Succession took place, or by reason thereof; but such Person so succeeding to the same, shall be liable to the Payment of the full Duties thereon without any new Assessment.

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

CXLI. 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 among 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 Provision of Schedule (D.) to be entered, and Certificates of the Amount to be delivered by a Number or Letter with-

CXLII. And be it further enacted, That all Assessments upon Profits or Gains under Schedule (D.) made by the Commissioners for General Purposes, shall be entered in Books, with the Name and Names, and 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

ſhall have cauſed to be made any ſuch Entry in ſuch Book, in caſe the Perſon or Perſons charged by ſuch Aſſeſſment, 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 in caſe the ſaid Commiſſioners ſhall be ſatisfied with ſuch Declaration, they ſhall deliver to ſuch Perſon or Perſons, or ſuch other Perſon as ſhall be there attending on his her or their Behalf, a Certificate under the Hands of Two or more of ſuch Commiſſioners, ſpecifying the Amount of the Sums to be paid within One Year upon ſuch Aſſeſſment; and every ſuch Certificate ſhall be numbered or lettered with the ſame Number or Letter as the Entry in the Book of the ſaid Commiſſioners to which ſuch Certificate ſhall relate ſhall be marked and numbered or lettered, without naming or otherwiſe deſcribing the Perſon or Perſons charged thereby; which Certificate ſhall, on Production thereof, be a ſufficient Authority to the Governor and Company of the Bank of *England*, and to the reſpective Receivers General or their reſpective Deputies in *England*, and to 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 or Letter marked thereon as before directed.

Omit the Name of the Parties aſſeſſed, where the Parties intend Payment into the Bank, &c.

CXLIII. 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 contained in this Act; and if after the Receipt of any ſuch Declaration the Duties ſhall not be duly ſatisfied and paid accordingly, 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.

CXLIV. And be it further enacted, That whenever ſuch Aſſeſſments under Schedule (D.) 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 Offices for the Affairs of Taxes for *England* and *Scotland* reſpectively for the Uſe of the King's Remembrancer's Office of the Exchequer in *England* and *Scotland*

Commiſſioners to ſend Duplicates to the Remembrancers and Receivers General.

land respectively; and the said Commissioners shall also deliver a like Duplicate unto the respective Receivers General in *England* and *Scotland* respectively.

Appointing Deputy Receivers in certain Places.

CXLV. And be it further enacted, That it shall be lawful for any Receiver General, at the Request of any Commissioners 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 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 Commissioners for the Affairs of Taxes in *England* and for the Barons of the Exchequer in *Scotland* to allow to the respective Deputies so appointed, such Salary and Reward for their 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 and Barons respectively, not exceeding the Rate of One Penny Halfpenny of the Sum received by such Deputies respectively, and paid over to such Receiver General; and every 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, with Warrants for receiving the Duties.

CXLVI. 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 and every 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 such of the said Duties charged by such Commissioners respectively when 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, and such Part thereof as shall not be so paid to them, shall be levied and collected as herein 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

CXLVII. And be it further enacted, That the Duties payable on such last-mentioned Assessments, shall be paid either into the Bank of *England*, or to the Receiver General, or to the Deputy of such Receiver General where

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 on 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 Sum 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.

to the Receiver or Collector at their Election; and in Default the Duties may be levied under the Commiſſioners for the Affairs of Taxes.

CXLVIII. 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 Receivers General and Deputy Receivers ſhall, on the like Receipt, cauſe the ſame to be wrote off in their reſpective Duplicates; and the ſaid Caſhier or Caſhiers, Receiver or Receivers General, or Deputy or Deputies to ſuch Receivers, 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 Receivers General or Deputies 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, when required by them ſo to do, a true Account of the Sum ſo paid.

Payments to be entered in the Books at the Bank.

CXLIX. 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, any Sum or Sums of Money charged as aforeſaid, and to require a Certificate or Certificates acknowledging ſuch Payments; and it ſhall be lawful for the Caſhier or Caſhiers of the ſaid Bank of *England*, 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 the Payment thereof; and in

Duties to be paid in Advance, ſubject to Diſcount.

every ſuch Caſe the ſaid Caſhier or Caſhiers, 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 paying the ſame; and all Certificates made out by the Caſhier or Caſhiers of the Governor and Company of the Bank of *England* as aforeſaid, 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.

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

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

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

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

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

CLII. And be it further enacted, That the Duty hereby granted, including the Duty contained in the Schedule marked (E.) as herein recited, and the ſaid additional Duties, ſhall be aſſeſſed and charged in one Sum, 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 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 annually charged on the Perſon or Perſons reſpectively having uſing or exerciſing ſuch Offices or Employments of Profit, or to whom ſuch Annuities Penſions or Stipends ſhall be payable, for all Salaries Fees Wages Perquiſites or Profits whatſoever, accruing by reaſon of ſuch Offices Employments or Penſions,

after deducting the Amount of Duties payable or chargeable on the ſame by virtue of any Act or Acts of Parliament where the ſame have been really and *bonâ fide* paid and borne by the Party to be charged; and each Aſſeſſment in reſpect of ſuch Offices or 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 Act of Parliament to be deducted.

Proviſion reſpecting Arrears.

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

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

Third.—The ſaid Duties ſhall be paid on all Public Offices and Employment 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 public Office held under the Civil Government of His Majeſty, or in any County Palatine, or the Duchy of *Cornwall*; any Commiſſioned Officer ſerving on the Staff or belonging to His Majeſty's Army in any Regiment of Artillery 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 public Inſtitution, or on any public Foundation of whatever Nature or for whatever Purpoſe the ſame may be eſtabliſhed; any Office or Employment of Profit in any County Riding or Diviſion Shire or Stewartry, or in any City Borough Town Corporate or Place, or under any Truſts or Guardians of any Fund Tolls or Duties, to be exerciſed in ſuch County Riding Diviſion Shire or Stewartry City Borough Town Corporate or Place, and every other public Office or Employment of Profit of a public Nature:

Deſcription of Offices to be charged.

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

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

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, &c. payable at any publick Office, to be stopped in case of Nonpayment.

Fifth.—In all Cases where any Salaries Fees Wages or other Perquisites or Profits, or any Annuities Pensions or Stipends shall be payable at the Receipt of the Exchequer, or at any 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 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 the 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 or detained:

Duties on Salaries, &c. not arising from Offices mentioned in the foregoing Rule, to be stopped by Persons receiving such Salaries, Fees, &c.

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, 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:

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.

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:

Duty charged upon the Principal in an Office upon Salaries paid to his Deputy or Clerk, to be deducted out of such Salaries.

Eighth.—Such Portion of the said Duties, charged on any Office or Employment of Profit executed by any Deputy or Clerk, or other Persons 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:

Payments on Receipt of Salaries, &c. or in passing Accounts, or upon the Receipt of Pensions, to be deducted.

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:

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

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.

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

CLIII. 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 Departme..t under which such Office or Employment shall be held, and shall be rated for such Office or Employment as if exercised at such Head Office, although the Duties of such Office or Employment shall be performed, or the Profits or any Part thereof arising from such Office or Employment shall be payable elsewhere, within or out of *Great Britain*; and all Assessments made on any inferior Officer or Officers wherever they shall exercise their Office or Employment, shall be rated accordingly in the same District where such head Office shall be established.

In what Departments Officers shall be assessed.

CLIV. And be it further enacted, That every Office shall be deemed to belong to, and to be assessed by or under the principal Officers of that Department by or under whom the Appointment to such Office was made, provided that where such Appointment shall be made by any inferior Officer in any Department, then such Office shall be assessed by the same Commissioners by whom such inferior Officer shall be chargeable for his Office: Provided also, that where any such Appointment shall be held under the Great Seal or Privy Seal, either of *England* or *Scotland*, or shall be made under the Royal Sign Manual, or where any such Appointment shall be under the Hands or Seals of the Commissioners of His Majesty's Treasury, and the same shall not be exercised in the Department of the Treasury, then the Officer holding the same shall be assessed in that Department where the 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.

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

CLV. Provided always, 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. VI. 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

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 Clerks, Aſſeſſors, and Collectors, from the Officers in their Departments.

CLVI. 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 Penſions or Stipends, as ſoon after their reſpective Appointments as conveniently can be done in their reſpective Departments, ſhall meet in ſome convenient Place in order to qualify themſelves by their taking the Oaths preſcribed by the ſaid recited Act, and ſhall have Power to elect a Clerk, and an Aſſeſſor or Aſſeſſors; and in Caſes where the Duties cannot be ſtopped and detained at the Department of Office of the ſaid Commiſſioners, or for which the ſaid reſpective Commiſſioners ſhall act, a Collector or Collectors of the ſaid Duties to be aſſeſſed by them from and amongſt the Officers in their reſpective Departments, and ſeparate Aſſeſſors and Collectors in each ſuch Department, under the Cognizance of the ſame Commiſſioners, 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 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 or Stipends, and the ſeveral Sums of Money they ought to pay by virtue of this Act, at the Rate of Two Shillings 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 or Stipends, to charge and aſſeſs all Perſons entitled unto any ſuch Penſions or Stipends, 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 or Stipends, 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.

Statements of Profits ariſing from Offices not required under a general Notice.

CLVII. Provided always, and be it further enacted, That no Perſon ſhall in reſpect of the Profits ariſing from Offices or from Penſions or Stipends, chargeable before the reſpective Commiſſioners appointed for thoſe Purpoſes in their reſpective Departments of Office as aforeſaid, be liable to

the Penalty herein contained for not returning a Statement of the Profits arising from such Office Penſion or Stipend, in purſuance of any general Notice herein-before directed, nor in any Caſe except where the Aſſeſſor for thoſe Profits reſpectively ſhall have required a Return thereof in purſuance of the next preceding Clauſe.

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

CLVIII. And be it further enacted, That in every Caſe where any Perſon holding ſuch Offices or Employments, or being entitled unto any Penſion or Stipend as aforeſaid, ſhall claim an Allowance 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 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.

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

Officers receiving Salaries or Fees to be anſwerable for Duties.

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

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

CLX. 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 and Stipends 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 Docu-

ments

ments 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 in all Cases, where Collectors are authorized to be appointed, 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 the Duties, and any Salaries Fees Wages Perquisites or Profits of any Publick Office shall be detained and stopped out of the same, or out of any Monies which shall be paid thereupon, the respective Commissioners shall cause the like Duplicates to be delivered to the proper Officers in the respective Offices, who shall keep true Accounts of all Monies stopped and detained under the Authority of this Act, and shall be answerable for the same; 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.

CLXI. 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 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 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 Pensions and Stipends respectively on which the said Duties shall have been charged, by duly apportioning the same among 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.

CLXII. And

Duties of 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.

CLXII. 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 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 to the ſaid Duties on ſuch Office or Employment.

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

CLXIII. 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.

CLXIV. 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.

CLXV. 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.

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

CLXVI. 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 Judgements 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 every Perſon wilfully obſtructing ſuch Inſpector or Surveyor in the due Performance of his Duty as aforeſaid ſhall forfeit and pay the Sum of One hundred Pounds, and if any ſuch Surveyor or Inſpector ſhall find or diſcover upon his Survey or Examination, or otherwiſe, that any Perſon Corporation Company or Society, 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 in the Aſſeſſment, or that any Perſon or the Officer of any Corporation Company or Society liable to the ſaid Duties, or any of them, 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 Corporations Companies or Societies according to the Intent of this Act, ſo that ſuch Perſon or Perſons Corporations Companies or Societies ſhall not have been charged to the Amount which ought to have been paid; 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 a Notice of ſuch Surcharge was given to or left in Writing at the Dwelling Houſe or other Place of Abode of the Perſon ſo ſurcharged, or at the Office of ſuch Corporation Company or Society, or with the proper Officer of ſuch Corporation Company or Society hereby required to ſign and allow the ſaid Surcharges, and to cauſe the ſaid Aſſeſſments to be rectified,

tified, 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; and if such Surveyors or Inspectors shall, at any Time during the Continuance of this Act, find or discover that any Person hath omitted to make a Return within the Time herein limited, and an Assessment hath not been made of any of the said Duties by reason of such Omission, it shall be lawful for such Surveyors and Inspectors respectively to surcharge such Person in like Manner as they are authorized to surcharge any Person who hath been under-rated in the Assessment.

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.

CLXVII. 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, or of any other Source or Sources of Profits to be charged according to the Directions of this Act, 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.

CLXVIII. 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 also a true perfect and complete Schedule of the Amount of annual Profits however arising, and which ought to be assessed by and under the Commissioners of and in the District where such Surcharge shall be delivered, in such Form as shall be directed under the Authority of this Act, and as the Case may require, so that he or she may from such Schedule so delivered be charged to the said Duties the full Sum at which he or she ought to be charged by virtue of this Act, in such District: Provided always, that to every such Schedule there shall be annexed an Affidavit in Writing to the Effect hereinafter mentioned; and if the said Surveyor or Inspector shall be satisfied with such Schedule and Affidavit, then he shall certify such Return and Affidavit to Two or more of the said Commissioners respectively, with the Amount of the Duty to be charged, who shall thereupon cause the Assessment to be made according to such Certificate, and the same Rate of Duty as set forth in the respective Schedules mentioned in this Act, to be charged on the Person making such Return without further Trouble or Delay; but if upon Examination of such Schedule, or such Affidavit, the said Surveyor or Inspector shall see just Cause to object thereto, he shall

thereupon certify such Return and Affidavit, together with the Cause of his Objection, to Two or more of the said Commissioners respectively, who shall thereupon cause the Assessment to be made according to such last-mentioned Certificate in the Amount of the Duty at which such Person shall be surcharged, and from which Surcharge no Abatement shall be made on any Pretence, unless on Appeal as hereinafter is directed, of which Certificate Notice shall be given by the Surveyor or Inspector to the Person to be charged thereby.

The Form of Affidavit.

CLXIX. 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 this Act.

Persons overrated may appeal to the Commissioners.

CLXX. Provided also, and be it enacted, That if any Person or Persons shall think himself herself or themselves respectively overcharged or overrated by any Certificate of any Inspector or Surveyor as last 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 this Act.

On Appeal Schedule to be produced.

CLXXI. 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.

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

CLXXII. 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, in Cases where no such Affidavit shall have been delivered as is before required, or the Commissioners shall be dissatisfied with the same, the Assessment shall be made in double the Rates of Duty prescribed in the said Schedules respectively 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 Appeal, if the Affidavit before required shall have been delivered, and if the said Commissioners shall be satisfied therewith, and 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, or a Part thereof only, at the same Time to remit and strike off the Whole or any Part of the double

double Duty; and the Overplus of the Sum so charged above the said Rate of Duty, and which shall not be so remitted or struck off as aforesaid, shall be paid to the Receiver General to the Use of His Majesty, His Heirs and Successors; which Increase of Duty made by Occasion of such Surcharge, together with the Overplus aforesaid above the said Rate of Duty, and all other Increase of Duty occasioned by the Surcharge or Information of any Inspector or Surveyor under this Act, the Commissioners for executing this Act who shall have confirmed such Surcharge or made such Increase, 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* respectively; and the said Commissioners and Barons respectively shall have Authority to direct the said Receiver General to pay to the said Surveyor or Inspector out of the said increased Duty and Overplus aforesaid, in such Proportions as they respectively shall think proper, any Sum of Money not exceeding the Rate which shall have been settled by the Lords Commissioners of the Treasury, or the High Treasurer for the Time being, as a Reward for their Labour and Diligence in making such Surcharges; 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.

Persons whose Income doth not exceed 50*l.* to be exempt.

CLXXIII. Provided always, and be it further enacted, That every Person whose annual Amount of Income, estimated according to this Act, shall be less than One hundred and fifty Pounds, and who shall be assessed to the Duties charged on the Properties or Profits described in the Schedule of Particulars contained in this Clause, or any of them, or who shall be liable to the Payment of Duty by way of Deduction in respect thereof, shall be entitled, on proving as herein-after mentioned that such Income doth not exceed Fifty Pounds, to be exempted from the Payment of the Duties charged, or such of them as shall have been charged on the Properties or Profits so described in the said Schedule of Particulars, or any of them, and from all Payments by way of Deduction in respect of any Properties of the same Description; and in all Cases where such Income shall exceed Fifty Pounds and shall be less than One hundred and fifty Pounds, such Person shall be entitled to an Allowance out of the Duties charged on the Properties or Profits so described in the said Schedule of Particulars, or any of them, or payable in respect thereof as aforesaid, at and after the Rate of One Shilling for every Twenty Shillings by which the Income proved and allowed according to this Act, shall be less than One hundred and fifty Pounds, and in that Proportion for any lesser Sum than Twenty Shillings, provided that the Duties charged on the Properties or Profits so described or payable in respect thereof as aforesaid, shall be sufficient for that Purpose, and so far as the said Allowance can be satisfied out of the said Duties.

Allowances for Income under 150*l.*

SCHEDULE of the Particulars of the Properties and Profits on which the aforesaid Allowances, in Reduction of the Duties, are to be taken in the Cases mentioned in this Clause.

First, Profits arising from any Properties belonging to any ecclesiastical Person in Right of his Church or by Endowment or from any Properties mentioned in No. III. of Schedule A. and Stipends of licensed Curates:

Second.—Profits arising from the Occupation of Lands and Tenements chargeable under Schedule (B.):

Third.—Profits arising from any Trade Manufacture Adventure or Concern in the Nature of Trade, or from any Profession Employment or Vocation, chargeable under the First or Second Cases of Schedule (D.):

Fourth.—Profits arising from any Office or Employment of Profit chargeable under Schedule (E.):

Fifth.—The Amount of any Pension or Stipend payable out of the Publick Revenue, chargeable under Schedule (E.):

Sixth.—The Amount of any Annuity or Annuities for Life or for Terms of Years, arising out of any Kind of Property whatever, or out of Profits which respectively belong to any other Person or Persons Bodies Politick Corporations Companies or Societies whether Corporate or not Corporate, or which shall be limited for the Use of or in Trust for any such other Persons Bodies Corporations Companies or Societies to take Effect after the Determination of such Annuity or Annuities; provided that such Annuity or Annuities shall have been charged on such Property or Profits by any Will or Deed whereto the Claimant shall not be a Party, and shall be payable by virtue of such Will or Deed to such Claimant; provided also, that all such Claims shall be made and proved according to the Directions of this Act: Provided also, that no Exemption or Allowance shall reduce, alter, or in any Manner affect or impeach the Rate or Amount of Duty charged or to be charged on any Kind of Property or Profits not included in the above Schedule of Particulars.

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

CLXXIV. And, in order that due Provision may be made for granting the Exemption and Allowances in this Act authorized, be it further enacted, That every Person claiming such Exemption or Allowances as aforesaid, in respect of the Duties to be 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 said 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 Claimants shall reside, and not elsewhere, except as herein-after is mentioned, 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 stated herein in any Particular or Particulars, or not conformable to the Assessment

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.

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

CLXXV. And be it further enacted, That every Perſon claiming ſuch Exemption or Allowance, in reſpect of any Deductions to which any Annuity or Annuities deſcribed in the ſaid Schedule of Particulars and payable to ſuch Claimant, may be liable, ſhall within the like Period and in like Manner as aforeſaid, deliver or cauſe to be delivered to the Commiſſioners for General Purpoſes 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 Annuity, 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 in reſpect of any Annuity or Annuities deſcribed in the ſaid Schedule of Particulars before ſet forth, unleſs the Claimant ſhall produce to the ſaid Commiſſioners the Will or Deed under which ſuch Payment as aforeſaid ſhall be to be made, or ſuch Parts thereof as relate to ſuch Annuity or Annuities, or an attеſted Copy of ſuch Will or Deed, or ſuch Parts thereof as aforeſaid, on which no Stamp ſhall be required; and no ſuch Claim ſhall be allowed until ſuch Will or Deed, or ſuch atteſted Copy thereof, or ſuch Parts thereof, ſhall have been ſeen and examined by the Commiſſioners for Special Purpoſes appointed or to be appointed under the Authority of this Act, and ſuch Claim ſhall have been ſanctioned by the Judgement and Determination of the ſaid Commiſſioners for Special Purpoſes, or any Two or more of them, as coming within the Deſcription and the true Intent and Meaning of this Act; and in caſe any ſuch laſt mentioned Claim ſhall be ſanctioned as aforeſaid by the Commiſſioners for Special Purpoſes, the Commiſſioners acting for ſuch Diſtrict ſhall proceed to determine upon ſuch Claim, and on Allowance thereof to 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 Fifty 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 Certificate for ſeparate Amounts due from different Sources.

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

Rules for eſtimating Income on which Exemption or Allowances may be granted.

CLXXVI. And be it further enacted, That the Income on which an Exemption or Allowance may be granted ſhall be eſtimated according to the following Rules, which ſhall be deemed a Part of this Act, as if the ſame had been inſerted under a ſpecial Enactment.

First.

Aggregate Income. First.—In Cases of Aggregate Income arising from Two or more Sources, where any Part thereof shall arise from Property or Profits not included in the Particulars for which an Exemption or Allowance is directed to be made, the Amount of Duty hereby charged on such Property or Profits shall be deducted from the Estimate of Income, and the Amount of Income shall be estimated after such Deduction made; provided that the Charge on Property or Profits, not included in the said Particulars, shall not be affected by such Deduction or Estimate, but shall be charged and levied as if no such Claim had been made:

Income from Lands. Second.—The Income arising from the Occupation of Lands or Tenements, if in *England*, shall be estimated for the Purpose of granting such Exemption or Allowance at Three-fourths of the annual Value thereof, on which the Duty under Schedule (B.) hath been charged, and if in *Scotland* at One Half of such annual Value; and the Income arising from a Lease of or Composition for Tythes shall be estimated at One-Fourth of such annual Value thereof; and the Exemption or Allowance in respect of such Income shall be granted on the Amount so estimated:

Partnership. Third.—In Cases of Partnership, none but an acting Partner shall be admitted to claim such Exemption or Allowance, and in case only such Partner shall have declared his Proportion of Profits in order to a separate Assessment:

Joint Occupancy of Lands. Fourth.—In Cases of joint Occupancy of Lands, none but the Occupiers personally acting therein shall be admitted to make such Claim, and in Cases only of such separate Assessments as aforesaid:

Person not to be denied the Benefit of Claims in certain Cases. Fifth.—No Person acquiring an Income by Means of the Occupation of Lands, or of any Concern in working the Soil, or by Means of any Trade Manufacture Adventure or Concern in the Nature of Trade, or of any Profession Employment or Vocation, shall be denied the Benefit of such Claim by reason of the Property or Capital *bonâ fide* employed in or about the Concern, or under Pretence that the Profits arising therefrom are derived from the Property or Capital so employed.

Exempting Artisans whose Wages do not exceed a certain Sum per Week, and not having other Income. CLXXVII. And be it further enacted, That whenever the Income of any Person shall have arisen wholly from Labour at daily or weekly Wages, or by the Task or Piece either as a Labourer Artisan or Handicraftsman Mechanic or Manufacturer and the Wages received shall not have exceeded in any One Week in the preceding Year, or in any subsequent Week previous to the Assessment, the Sum of Thirty Shillings, or other greater Wages or Earnings from Employment in Husbandry in Time of Harvest, and the same shall be proved by the Declaration in Writing of such Person signed by him or her in his or her own Name in the Form and Manner directed in this Act, and by the Certificate of any Person or Persons by whom such Wages or any Part thereof shall have been paid, certifying the Rate of such Wages and the Duration of Service, and his her or their Belief in the Truth of the Matters of such Declaration as far as they may be within his or their Knowledge, and in case it shall appear that such Person shall not be in the Receipt of any Sum or Sums of Money arising from any other Source, then and in every such Case it shall be lawful for the respective Commissioners and others acting in the Execution of this Act, without further Account to adjudge the Income so arising for the preceding Year as not amounting to Fifty Pounds, and to grant an

Exemption

Exemption from the said Duty in respect of such Income; Provided always, that nothing herein contained shall be construed to restrain any such Person from claiming and proving his Claim to any other Exemption or Allowance granted by this Act in the Manner directed by the preceding Clauses of this Act: Provided also, that no Labourer Artisan Handicraftsman Mechanic or Manufacturer shall be excluded from the Benefit of such Exemption in respect of such Wages as aforesaid by reason of his deriving a Part of his Income from Property not exceeding the annual Value of Five Pounds.

Premium for Insurance on Lives to be allowed.

CLXXVIII. Provided also, and be it further enacted, That in case any Person shall have duly claimed and proved his Title to such Allowance as aforesaid for Income less than One hundred and fifty Pounds *per Annum*, and such Person shall have made Insurance on his Life or on the Life of his Wife, the Amount of the annual Premium whereon shall have been included in the Amount of such Income, there shall be granted out of the Duties so charged a further Allowance, bearing the like Proportion to the Amount of Duty charged as the Amount of such Premium bears to the Amount of Income proved.

Claim to be made where the Claimant resides; Non-residents to claim by Affidavit.

CLXXIX. 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, whether such Claimant shall be personally charged in such District or not; except where the whole Income of the Claimant shall arise from an Office or Employment of Profit, the Duties whereon are cognizable before the Commissioners of a Department of Office, or from a Pension or Stipend, in all which Cases the Claim may be made to, and allowed by the Commissioners of such Department of Office wherein the said Duties are cognizable under the Regulations of this Act; 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 Public 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.

Exemption and Allowances granted by following Rules.

CLXXX. 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 inserted under a special Enactment.

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

First.—In all Cases where Claims shall be made in respect of the gross Charge on Property or Profits of the Claimants, 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; and in Cases of Exemption shall exclude the whole Sum from the Net Assessment, and in Cases of Allowances shall include in the Net Assessment the Difference only between the gross Assessment and the Sum allowed; and shall cause Certificates of the Net Assessments to be

delivered

delivered to the Collectors, but without discharging in any other Manner the gross Assessment or striking the same out of their Books;

How granted on Income wholly arising in the 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, 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 Annuity or Annuities 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, arising in different Parishes or Places, situate in different Districts of Commissioners, and the Assessment or Assessments on such Claimant in the District where such Claim shall have been made shall not be sufficient to answer the Allowance to be made to such Claimant, then the Commissioners by whom the Claim shall have been allowed shall grant a Certificate for such Part of the Allowance as cannot be made in that District where the Claim was so allowed, and, in case the Deficiency can be satisfied out of any Assessment on the said Claimant in any other District, shall grant a Certificate thereof stating the Amount of the Allowance to be made in such other District; 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 the Certificate 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:

or in different Districts.

Where the Income arises from annual Payments from Property charged, on others, which cannot be satisfied out of any 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 Annuity or Annuities before described, 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, or in respect of any such Annuity or Annuities charged on Public Annuities Dividends and Shares, the Duty whereon shall be paid by the respective Persons and Corporations entrusted with the Payment of such Public Annuities Dividends and Shares, a Certificate signed by the

the Commiſſioners granting the Allowance, ſhall in each Caſe be delivered to ſuch Claimant in reſpect of ſuch Annuity or Annuities, ſpecifying the Amount of Income of the Claimant, the Amount of ſuch Annuity or Annuities, and by whom payable, and the Amount of the Allowance in reſpect of ſuch Annuity or Annuities;

Fourth.—Every Certificate granted according to the Third Rule, except for Annuities payable out of Publick Annuities as aforeſaid in the actual Receipt of the Annuitants, ſhall be delivered by the Claimant to the Perſon by whom the Annuity or Annuities 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 Annuity or Annuities, without further Deduction thereout than ſuch Sums, if any, as ſhall after ſuch Allowance remain chargeable in reſpect of ſuch Annuity or Annuities, and every ſuch Certificate granted in reſpect of any Annuity payable out of Publick Annuities as aforeſaid in the actual Receipt of the Annuitants, ſhall be delivered by the Claimant to the Collector or Collectors of the Pariſh or Place where ſuch Annuitants ſhall reſide, by Indorſement under the Hand of ſuch Perſon, and ſhall be received by ſuch Collector as Caſh, and applied by him according to the Sixth Rule hereinafter mentioned: Certificates to be delivered to the Party making the Payment;

Fifth.—Every Certificate granted under the Third Rule, and delivered to the Perſon mentioned therein as liable to the Payment of ſuch Annuity or Annuities, 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 ſuch Perſon indorſing the ſame: and by him to the Collector,

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 transferring ſuch Certificates, by Indorſement, the Amount of the Allowances granted thereby, or ſo much thereof as ſhall be neceſſary: Certificates to operate by ſatisfying the Aſſeſſment unpaid, or to entitle the Bearer to Repayment,

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

Eighth.

Claims in respect of Annuities not to be admitted, unless the Claimant shall have returned a Statement of his whole Income.

Eighth,—No Claim in respect of any Annuity or Annuities shall be admitted, unless the Claimant shall have duly returned, or caused to be returned within the Time in this Act limited, and in the Manner herein directed, a full true and perfect Statement of the Whole of his or her Income, estimated according to this Act to the best of his or her Judgement or Belief, from whatever Source or Sources the same may arise, and also a Declaration annexed to such Statement of his or her Intention to make such Claim.

Joint Tenants, &c. may severally claim Abatements.

CLXXXI. And be it further enacted, That Coparceners, Joint Tenants, or Tenants in Common, of the Profits of any Property whatever, and any Joint Tenants or Tenants of Lands or Tenements in Partnership, being in the actual and joint Occupation thereof in Partnership, and entitled to the Profits thereof in Shares, and personally labouring therein, or managing the same; and any Partners carrying on Trade, or exercising any Profession together, and entitled to the Profits thereof in Shares, and personally acting therein, may severally claim such Exemptions or Allowances, according to their respective Shares and Interests in the Manner before directed; 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, where Lands shall be let, or under-let without relinquishing the Possession by the Lessor, or where the Lessee or Lessees, Tenant or Tenants, shall not be exclusively in the Possession and Occupation of the Lands so let.

Except Farms in One Demise, or not in exclusive Possession.

Commissioners for Offices may proceed with Claims to Exemptions, or Allowance for Pensions or Stipends.

CLXXXII. And be it further enacted, That the respective Commissioners for the Departments of Office, before whom any Claims for Exemptions or Allowances in respect of Pensions or Stipends payable at those Offices respectively shall be made, may proceed therein upon Reference to the Documents in their respective Offices, without requiring the Production by the Claimant of any Grant of such Pensions or Stipends, or other Documents, authorizing such Payments, and without obtaining the Judgement and Determination of the Commissioners for Special Purposes therein.

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

CLXXXIII. And be it further enacted, That any such Claim or Appeal may be made by any Guardian Trustee Attorney Agent or Factor on Account of others, in any Case where satisfactory Proof shall be made that the Party claiming such Exemption or Allowance 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 to Abatements to be verified on Oath, if required.

CLXXXIV. And be it further enacted, That in every Case of a Claim of Exemption or Allowance 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 Persons claiming such Exemption or Allowance, 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 or 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.

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

CLXXXV. 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; and the said last-mentioned Commissioners shall, on the 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.

Relief from Double Assessments.

CLXXXVI. And be it further enacted, That whenever any Person or Persons shall have been or shall be assessed in One District to the 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.

CLXXXVII. And

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

CLXXXVII. And be it further enacted, That the Commiſſioners for General Purpoſes, 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 iſſue their Warrants of Collection.

CLXXXVIII. 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, 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 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, or by Certificate in any other Pariſh or Place according to the Directions of the Acts herein-mentioned, 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.

CLXXXIX. 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 by the Commiſſioners for General Purpoſes, under any of the Schedules marked (A. B. or D.) 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.

CXC. 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.

CXCI. 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; 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.

CXCII. 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 or Years, and shall be in force for such Year or Years; and every Assessment made after the Expiration of any Year in which the same ought to have been made, shall be deemed to be for the Whole of the Year or Years 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 six, 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 in each Year 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 Assessment to be regulated as

as to the Proportion of the Sums and Times of Payment by the reſpective Commiſſioners, purſuant to the Directions herein-before contained.

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

CXCIII. 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 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 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

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.

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

Arrears to be levied by Diſtreſs in the Diſtrict where the Party reſides; and if ſufficient Effects cannot be found, the Deficiency to be recovered as a Debt on Record.

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 ſhall 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.

Commiſſioners to ſettle Difference between Landlord and Tenant.

CXCIV. 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 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 in default of Payment to levy the ſame reſpectively under the like Powers as they might have levied the ſame if the Aſſeſſment had been made in the ſame Proportions and to pay over the ſame to the Collector or Party as the Caſe may require, and the Judgement and Determination of ſuch Commiſſioners ſhall be final.

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

CXCV. 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 charged thereon as aforeſaid, 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.

CXCVI. And be it further enacted, That if any Perſon who ought to be charged as directed by 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 which ſhall have been otherwiſe charged under this Act.

CXCVII. And be it further enacted, That if by any Error an Aſſeſſment, or any Part thereof, ſhall be made upon the Profits or Gains ariſing from any Property, or from any Office or Employment of Profit which ſhall have been otherwiſe charged, 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, 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 Re-payment ſhall be allowed in his Accounts.

What Deductions ſhall not be allowed in making the Eſtimates.

CXCVIII. 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, or from any Office or Employment of Profit on account of Diminution

minution of Capital employed, or of Loſs ſuſtained in any Trade Manufacture Adventure or Concern, or in any Profeſſion Employment or Vocation.

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

CXCIX. 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 Perſon 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 Perſon ſo dying.

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

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

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

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

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

CCII. 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 under this Act, or the Amount 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

thereof lawfully convicted, shall be adjudged guilty of Felony, and shall be transported for the Term of Fourteen Years.

Prescribing the Evidence to be received in Court of Persons being Commissioners.

CCIII. 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 or the said recited Acts, or for any Thing done in pursuance of this Act, or for any Offence committed against this Act, or in any Matter arising out of this Act, or on Occasion thereof, 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.

Voluntary Contributions may be received at the Bank.

CCIV. 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, at any Time or Times during the Continuance of this Act, 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 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 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.

CCV. 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 Monies arising from the Duties charged at the said Bank of *England*, and also 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, except such Monies as shall be paid at the said Bank of *England*, under a Certificate lettered or numbered, authorizing such Payment in respect

respect of particular Assessments as before directed to be placed to another Account.

CCVI. 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, and to such Receiver or Receivers General respectively, 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, and shall entitle them respectively to take Credit for such Payments in their respective Books and Accounts. Power to return Money erroneously paid.

CCVII. And be it further enacted, That where any Allowance mentioned in Number VI. 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 Hospital School or Alms House 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; and where such Property and such Hospital School or Alms House shall be in different Counties, it shall be lawful for the said Commissioners to certify the whole Amount in the County where the greatest Assessment of the Property has been made, or where such Hospital School or Alms House is situate. Special Commissioners to certify Allowances granted by them to Receiver General for Payment.

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

and such Parts of the said Duties, as the Person delivering the same shall indorse thereon.

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

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

CCX. 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 all the Monies paid into the Bank of *England*, or there placed to the Account of the Commissioners of the Treasury as aforesaid, and the Monies from Time to Time paid into the said Bank of *England* in pursuance of this Act, by any Person or Persons, shall be paid by the Cashier or Cashiers of the said Bank into the Receipt of His Majesty's Exchequer, within One Week after such Payment or Transfer 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.

CCXI. And be it further enacted, That the several Assessors and Collectors shall have Three-pence in the Pound for what Money of the several Duties aforesaid the several Collectors shall pay to the Receiver General, his Deputy or Deputies, to be divided in each separate Collection between the said Assessors and Collectors, in such Proportion as the respective Commissioners for General Purposes shall order; and that for the careful writing and transcribing the said Assessments, Warrants Estreats and Duplicates in due Time, and for the due speedy and effectual executing all Matters and Things directed to be performed under the said Commissioners, and for the bearing and sustaining all incidental Expences attending the Execution of this Act, under the Direction of the said respective Commissioners in their several Districts, the Clerk of the respective Commissioners, who shall perform the Duties of his Office within the respective Times limited by this Act, and shall have borne and sustained such incidental Expences, 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, Two-pence 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; and the Clerk who shall not have borne and sustained such incidental Expences shall by like Warrant have and receive One Penny in the Pound of all such Monies as aforesaid; 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 be made, and the Duplicates 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

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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 Assessor or 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 of any Sums paid by the respective Parties into the said Bank, nor to any Receiver, nor to any of the Persons or Corporations entrusted with the Payment of Annuities Dividends and Shares paid out of any publick Revenue of *Great Britain* or elsewhere as aforesaid, other than such Sum or Sums as shall be directed to be paid to such Collectors Receivers Corporations or Persons aforesaid, 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.

Further Allowance to Clerk.

CCXII. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Treasury, or any Three or more of them, or the Lord High Treasurer for the Time being, to cause such further Allowance to be made to such Clerk as aforesaid who shall have faithfully performed his Duty under this Act, and shall have borne and sustained such incidental Expences as aforesaid, of any Sum not exceeding One Penny in the Pound on the Amount of such Part of the Gross Assessments as shall have been discharged on Occasion of Claims made and allowed under this Act, on the Ground of Income, as they or he respectively shall, on Consideration of the Extent and Population of the District, and the Number of Claims allowed, think proper to direct, and the Certificate of the Commissioners for the Affairs of Taxes, or any Three or more of them, shall be an Authority to the Receivers General respectively to pay such further Allowance.

Payment of Duties not to confer a Settlement.

CCXIII. 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.

CCXIV. 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 in regard to the pecuniary Penalties and Forfeitures imposed by the said Acts respectively, passed in the Forty-third Year of the Reign of His present Majesty, the Regulations whereof are hereby made applicable to the Duties in this Act contained.

Monies arising from the Duties to be paid into the exchequer.

CCXV. 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,

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 six, 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 of His Majesty, to be employed in the Execution of this Act, and otherwise in relation thereto, and also to discharge such incident Charges and Expences of such Officers as shall necessarily attend the Execution of this Act, as the said Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the Time being, shall think fit and reasonable in that Behalf.

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

No Person to be exempt by Letters Patent.

CCXVI. 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, nor any Statute granting any Salary Annuity or Pension, to any Person or Persons free of any Taxes Deductions or Assessments, 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 Statutes or Letters Patent made or to be made in bar of this Act, are hereby declared to be void and of none Effect; any such Statutes Letters Patent Grants or Charters or any Clause of *non obstante*, or other Matter or Thing therein contained, or any Law or Statute to the contrary notwithstanding.

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

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

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

CCXVIII. 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 under a special Enactment, provided that the several Oaths therein mentioned shall be deemed and understood, and taken to refer only to the Duties contained in Schedule (D.)

SCHEDULE

SCHEDULE (F.)

Form of an 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 the 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-sixth 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 or Statement, delivered with respect to any Duties charged under the Provisions and Regulations relating to Schedule (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.

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 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 or Schedule, with respect to any Duties charged under the Provisions and Regulations relating to Schedule (D.) or any Evidence or Answer given by any Person who shall be examined, or shall make Affidavit Deposition or Affirmation respecting the same, in pursuance of the said Act, 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 committed in such Examination Affidavit Deposition or Affirmation.

'So help me GOD.'

Form of Oath or Affirmation to be taken by Aſſeſſors as aforeſaid.

Aſſeſſor's Oath.

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

Oaths for Collectors and Deputy Receivers.

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

'So help me GOD.'

Form of Oath or Affirmation to be taken by a Clerk or Clerk's Aſſiſtant to the Commiſſioners aforeſaid.

Clerk's Oath.

'I *A. B.* do ſwear [*or*, affirm] That I will diligently and faithfully execute the Office of a Clerk or Aſſiſtant Clerk (*as the Caſe may be*) according to an Act, paſſed in the Forty-ſixth 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 reſpecting the ſame (except in ſuch Caſes where I ſhall be directed ſo to do by the Regulations of the ſaid Act, or any Two or more of the Commiſſioners under whom I act, or of the Commiſſioners for the Affairs of Taxes, 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.

CCXIX. And be it further enacted, That the Schedule marked (G.) with the Rules and Directions therein contained, ſhall, in making Returns of the Amount of annual Value or Profits on which any Duty is chargeable as aforeſaid, ſo far as the ſame are reſpectively applicable to the Caſe of

of each Perſon Corporation Company or Society, deſcribed or mentioned in this Act, on Behalf of themſelves, and alſo of others for whom they act, in any of the Characters deſcribed in this Act, or herein-after mentioned, 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 Rent and annual Value, or the annual Value as the Caſe ſhall require, of all Lands Tenements and Hereditaments or Heritages, occupied in every Pariſh or Place, diſtinguiſhing the Proportions in each Pariſh or Place, and 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, diſtinguiſhing the ſame as follows; *videlicet*,

Lands and Tenements occupied as Owners:
Lands and Tenements let at Rack Rent within Seven Years:
Lands and Tenements let at Rack Rent before the Period of Seven Years, with the Rent and annual Value thereof eſtimated ſeparately:
Lands and Tenements let, but not at Rack Rent, with the Rent and annual Value thereof eſtimated ſeparately:
The Amount of the Compoſition Rent or annual Payment, paid in the preceding Year to the Rector or Vicar, or other Perſon, for Tythes of the above Lands and Tenements:
The Amount of each Deduction claimed in reſpect thereof, and ſtating if Tythe-free in Part or in the Whole, and the Amount of any Modus or real Compoſition.

II.—By every Lay Impropriator, and by every Eccleſiaſtical Rector Vicar or other Perſon deſcribing himſelf receiving any Tythes in Kind, or any Payments in Right of the Church or by Endowment, or in lieu of any Tythes, and on all Teinds in *Scotland*, to be charged under Schedule (A.) diſtinguiſhing the ſame as follows:

The Amount of the Profits from Tythes taken in Kind for One Year, on an Average of Three Years:
The Amount of Dues and Money Payments in Right of the Church or by Endowment, or in lieu of Tythes not ariſing from Lands, on the above Average:
The Amount of Compoſitions Rents and Payments in lieu of Tythes, ariſing from Lands for the preceding Year.

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, in the preceding Year:

Of Iron Works Salt Springs or Works Alum Mines or Works Water-works Streams of Water Canals Inland Navigations Docks Drains Levels Fiſhings Rights of Markets and Fairs Tolls Way 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, or for ſuch leſſer Period ſince the Intereſt thereon commenced, and an Eſtimate of the average Value for One 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 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.

VIII.—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.

IX.—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.

X.—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.

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

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

XII.—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.

XIII.—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.

XIV.—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.

XV.—General Declaration by each Perſon returning a Statement of Profits under Schedules (A.) (B.) (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.

XVI.—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, and 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.

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

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

Second.—Declaration of the Amount of Rents Intereſts 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.

Preſcribing the Form of Labourers, &c. Certificate.

CCXX. And be it further enacted, That every Perſon gaining his Livelihood by daily Labour as aforeſaid, ſhall, in order to be exempted from Payment of the ſaid Duties, produce to the Commiſſioners a

Declaration signed by him or herſelf, with a Certificate annexed in the following Form.

'I *A. B.* do declare, That I exerciſe and follow the Employment of a 'Labourer in Huſbandry, or other Work, [*naming it*] or Artiſan, 'Handicraftman or Mechanic, in the Trade of [*naming it*] or Manufac- 'turer in the Manufacture of [*naming it*] for daily [*or*, weekly] Wages; 'that I have not received in any one Week within the Year preceding for 'my Work or Labour, any Sum exceeding [*name the Sum*] [except in 'Employment in Huſbandry in Time of Harveſt] and that within the 'Time above mentioned I have worked for 'of and that I have not received within the preceding 'Year any Sum or Sums of Money from any Source other than Labour 'as aforeſaid.

'Signed

'I of hereby certify, That the above- 'ſigned was in my Employ as a for 'within the Year preceding, and that the Wages paid by me did not 'exceed the Rate above-mentioned, and to the beſt of my Belief the 'Matters contained in the above Declaration are true as far as the ſame 'are within my Knowledge.

'Signed

Commiſſioners of Taxes to diſperſe proper Forms, &c. for executing this Act.

CCXXI. 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.

Certificates for Allowances.

CCXXII. And be it further enacted, That whenever any Certificate ſhall be granted authoriſing any Allowance in reſpect of Income, the following Forms ſhall be obſerved *mutatis mutandis*, and the Sums allowed ſhall be inſerted therein in Words at length.

Property

Property Acts, Year 180 .

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 Allowance from Aſſeſſments, viz.

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-ſixth 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 Three Acts of the Forty-third Forty-fifth and Forty-ſixth Years of the Reign of His ſaid Majeſty, doth not exceed the Sum of and that is entitled to the following Allowance, which cannot be taken from any Aſſeſſment made on the ſaid in this Diſtrict, viz.

	£.	s.	d.
Income -			

	£.	s.	d.
Amount of Allowance			

	£.	s.	d.
In reſpect of an Aſſeſſment in the Pariſh of in the County of ſituate out of our Diſtrict, the Sum of - -			

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

To the Commiſſioners of

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 on the ſaid Party, 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, the Amount mentioned in this Certificate.

Property Acts, Year 180 .

CERTIFICATE of Allowance in respect of an Annuity made to the Claimant out of the Property of another.



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 Allowance in respect of an Annuity, viz.

THESE are to certify, That of hath proved to our Satisfaction, that the Whole of Income, estimated according to an Act passed on the Day of in the Forty-sixth 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 Three Acts of the Forty-third Forty-fifth and Forty-sixth Years of the Reign of His present Majesty, doth not exceed the Sum of and that is entitled to the following Allowance, which cannot be made out of any Assessment made on the said

	£.	s.	d.
Income -			
Allowance -	£.	s.	d.

	£.	s.	d.
In respect of an Annuity of payable by of the Sum of - -			

For which Amount, 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 indorsed 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 indorsing it, to be applied as directed by the Act, either in discharge of so much of the Assessment made on him, or if such Assessment shall be insufficient for the Purpose, or shall have been paid, to pay him out of the Monies in his the Collector's Hands, of the Duties granted by the Acts within mentioned, the Amount mentioned in this Certificate.

Property Acts, Year 180 .

CERTIFICATE of Allowance in respect of an Annuity charged on the Dividends payable out of any public Revenue.



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 Payment in respect of an Annuity, viz.

THESE are to certify, That of hath proved to our Satisfaction, that the Whole of Income, estimated according to an Act passed in the Forty-sixth 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 Three Acts of the Forty-third Forty-fifth and Forty-sixth Years of the Reign of His present Majesty, doth not exceed the Sum of £. and that the Sum of arises from an Annuity charged on the Dividends of the Stock called the [*here state the Description of the Stock*] payable out of the public Revenue of and that is entitled to the following Allowance, which cannot be made out of any Assessment made on the said

	£. s. d.
Income -	
Allowance -	£. s. d.
In respect of an Annuity charged on [*here state the Description of the Stock*] the Sum of -	

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

Given under our Hands this Day of

Commissioners.

Form of Indorsement thereon.

This Certificate, on delivery thereof to the Collector of the Parish of will authorize him to pay to the Party mentioned herein, out of the Monies in his the Collector's Hands of the Duties granted by the Acts within mentioned, the Amount mentioned in this Certificate.

CCXXIII. Provided

CCXXIII. 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.*

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

CCXXIV. 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.

Act may be altered or repealed in this Session.

CCXXV. And whereas the Publick Service requires that the Duties granted by this Act, or made payable according to the Directions of this Act, should be assessed levied and collected without Delay: And whereas in some Districts in this Kingdom the Assessments which ought to have been made in former Years under the said recited Acts may not yet be completed, and it is necessary that the same should be completed forthwith, and also that the Assessments under this Act should be carried into effect in each Year notwithstanding such former Assessments may remain to be made or collected; be it further enacted, That the Assessments to be made under this Act shall not be suspended by Reason or under Pretence that the Assessments which ought to have been made in any former Year under the said recited Acts or this Act shall not have been proceeded upon, or shall not have been completed, or that the Duties assessed in any such former Year shall not have been fully levied or paid, nor shall any Proceedings of Commissioners Assessors Collectors or others employed in the Execution of this Act, for the Purpose of charging assessing levying or collecting the Duties made payable by this Act for the current Year, be adjourned suspended or delayed on Account or on Pretence that the Assessments for any former Year have not been proceeded upon or have not been completed, or that the Duties charged thereby have not been levied and paid or fully accounted for.

Assessments not to be suspended on account of Assessments for former Years not having been proceeded on.

CCXXVI. And in order to facilitate the Proceedings necessary for making Assessments at the same Time for Two or more Years; be it further enacted, That in every District of Commissioners wherein the Assessments which ought to have been made for any former Year shall not have been completed within the Year appointed for such Assessment, or wherein the Duties assessed for any former Year shall not have been paid and fully accounted for at the Time or Times required and directed by the said recited Acts respectively or this Act, the Commissioners Inspectors Surveyors Assessors and Collectors and others employed or to be employed in the Execution of the said recited Acts or this Act in such Districts respectively shall, and they respectively are hereby strictly enjoined and required to proceed in the Execution of the said recited Acts and this Act according to the following Rules and Directions, and to do and perform all such Acts as are required of them in the Manner herein directed; which Rules and Directions shall be deemed a Part of this Act as if the same had respectively been inserted under a special Enactment.

Manner of Proceeding in Districts where former Assessments are not completed.

N° I.

Rules and Directions for proceeding to assess the Duties under the said recited Acts in such Districts of Commissioners as are in Default as aforesaid.

1st.—The respective Commissioners who shall have acted in the Execution of the said recited Acts in any District so in Default as aforesaid, and

who ſhall not have declined acting therein within ſuch Time before the paſſing of this Act as that others have been appointed in their Stead, ſhall and they are hereby ſtrictly enjoined and required to continue to act in the Execution of the ſaid recited Acts until all Aſſeſſments under the ſaid Acts ſhall have been completed and the Duties contained therein ſhall have been fully levied collected or paid and accounted for to His Majeſty, unleſs on Account of Sickneſs or other juſt Cauſe, to be allowed by Three or more of the Commiſſioners of His Majeſty's Treaſury for the Time being, any ſuch Commiſſioner ſhall be excuſed from further Attendance:

2d.—The laſt Appointment of Aſſeſſors for any Pariſh or Place ſituate in any Diſtrict ſo in Default as aforeſaid, ſhall continue in force until all Aſſeſſments under the ſaid recited Acts ſhall have been completed and fully made; and the Aſſeſſors ſo appointed ſhall continue to act for each Year now elapſed ſubſequent to the Time of their reſpective Appointments without any further or new Appointment until all the Aſſeſſments under the ſaid recited Acts ſhall have been completed for their reſpective Pariſhes or Places, under the Penalty contained in the ſaid Acts or any Act therein referred to for Neglect of Duty, unleſs the Commiſſioners of the Diſtrict ſhall within Fourteen Days next after Notice of this Act and a Copy thereof ſhall have been delivered to them or any of them, or to their Clerk, appoint other Perſons to be Aſſeſſors for the ſame Pariſhes or Places reſpectively for ſuch ſubſequent Year;

3d.—In all Caſes where Aſſeſſors ſhall have made their Eſtimates required by the ſaid recited Acts for any Year or Years now elapſed, and ſhall not have made any Eſtimates under the ſaid recited Acts for the ſubſequent Year or Years alſo elapſed: It ſhall be lawful for the ſaid Commiſſioners to make their Aſſeſſments for each ſubſequent Year or Years elapſed on the laſt Eſtimates ſo made without further Eſtimates being required; ſuch Eſtimates remaining ſubject to the Examination or Review of, and Alteration or Amendment and to the increaſed Charge by the ſaid Commiſſioners, in like Manner as if the Eſtimates had been duly made in ſuch and each ſubſequent Year, and ſuch Aſſeſſments being reſpectively ſubject to Appeal on the Part of the Perſon or Perſons to be charged, and to ſurcharge on the Part of the Surveyor or Inſpector, as if the ſame had been made on Eſtimates delivered in ſuch ſubſequent Year:

4th.—In all Caſes where the Parties to be charged ſhall have made their Returns of Profits as required by the ſaid recited Acts for any Year or Years now elapſed, and ſhall not have made the like Returns under the ſaid recited Acts for the ſubſequent Year or Years alſo elapſed, it ſhall be lawful for the ſaid Commiſſioners to make their Aſſeſſments for each ſubſequent Year or Years elapſed on the laſt Return ſo made, without further Returns being required; ſuch Returns remaining ſubject to the Examination or Review of, and to increaſed Charge by, the ſaid Commiſſioners, in like Manner as if Returns had been duly made in ſuch and each ſubſequent Year; and ſuch Aſſeſſments being reſpectively ſubject to Appeal on the Part of the Perſon or Perſons to be charged, and to ſurcharge on the Part of the Surveyor or Inſpector, as if the ſame had been made on Returns delivered in ſuch ſubſequent Year:

5th.—In all Caſes where the Clerks Abſtracts required to be made by the ſaid recited Acts ſhall have been made for any Year or Years now elapſed,

elapſed, and ſhall not have been made for the ſubſequent Year or Years, on occaſion of ſuch Eſtimate or Returns not having been delivered in ſuch Year, or for any other Cauſe, the laſt Abſtract made for any of ſuch Years ſhall be a ſufficient Document to charge the Duty for any Year or Years now elapſed ſubſequent to the Year for which ſuch laſt Abſtract was made, ſuch Abſtract being ſubject to Alteration or Amendment as the Caſe may require; and it ſhall be lawful to make out Certificates to the Collectors of the Duties for each ſuch Year on the Aſſeſſment ſo made, adding thereto the additional Duty impoſed by the ſaid recited Act paſſed in the Forty-fifth Year of His Majeſty's Reign, for the Year ending the Fifth Day of *April* One thouſand eight hundred and ſix:

6th.—In purſuing the Rules and Directions before-mentioned, it ſhall be lawful for the Commiſſioners and their Clerks, and for the Inſpectors Surveyors Aſſeſſors and Collectors reſpectively, to practiſe uſe and apply all and any of the Rules before contained in this Act, touching or concerning the Aſſeſſments under Schedules (A.) and (B.) to be made after the Fifth Day of *April* One thouſand eight hundred and ſix, as far as the ſame relate to the Continuance of ſuch Aſſeſſments, for Two Years; which Rules ſhall be conſtrued in like Manner as if the ſame had been inſerted in this Clauſe and actually applied to the Caſes herein mentioned:

7th.—The Rules before mentioned ſhall be conſtrued not to extend to any Diſtrict wherein the Commiſſioners ſhall have proceeded to aſſeſs the Duties for the Year ending on the Fifth Day of *April* One thouſand eight hundred and ſix, at the Time Notice of this Act, and a Copy thereof, ſhall be given to them as aforeſaid.

No. II.

Rules and Directions for proceeding to aſſeſs the Duties under this Act, in the Diſtricts of Commiſſioners who have not completed the Aſſeſſments under the ſaid recited Acts, for all the Years elapſed under the ſaid recited Acts.

1ſt.—The reſpective Commiſſioners who are herein-before required to continue to act until all the Aſſeſſments under the ſaid recited Acts ſhall be completed, and the Duties thereupon ſhall be collected, are alſo enjoined and required to act in the Execution of this Act during ſuch Period, and further until all the Aſſeſſments under this Act which ſhall have been or ought to have been made during ſuch Period ſhall alſo have been completed, and the Duties thereupon ſhall be fully collected and accounted for, and ſo that the Aſſeſſments under this Act ſhall be made within the Year appointed by this Act for ſuch Aſſeſſments and the Duties thereupon be collected or paid within or immediately after the Expiration of ſuch Year, unleſs any ſuch Commiſſioner or Commiſſioners ſhall be excuſed from further Attendance purſuant to the Rule, and for any of the Cauſes before mentioned:

2d.—The reſpective Aſſeſſors for any Pariſh or Place, who are herein-before directed to continue in Office until the ſaid recited Acts be fully executed, ſhall alſo execute this Act as Aſſeſſors within the Limits of their Appointment under the Penalty before mentioned, unleſs and until the reſpective Commiſſioners ſhall, under the Regulations of this Act, appoint other Perſons to be Aſſeſſors for ſuch Pariſhes and Places reſpectively:

3d.—Unleſs the reſpective Commiſſioners ſhall meet within Fourteen Days after Notice of this Act, and after a Copy thereof ſhall have been delivered to them, or any of them, or to their Clerk for the Firſt Aſſeſſment under this Act, and in every ſubſequent Year within Fourteen Days after the Fifth Day of *April* in ſuch Year; and unleſs Precepts ſhall at ſuch Firſt Meeting in every Year be iſſued for the Appointment of Aſſeſſors, and unleſs ſuch Appointments ſhall take place and all Inſtructions Notices and other Papers be delivered to the ſaid Aſſeſſors according to the Directions of this Act, within the Time limited for thoſe Purpoſes in each Year, which the ſaid reſpective Commiſſioners acting in the Execution of this Act for the Time being are hereby ſtrictly enjoined and required to do yearly, without Delay; then and in every ſuch Caſe of Default it ſhall be lawful for the Inſpector or Surveyor appointed for the ſaid Diſtrict at any Time afterwards, to iſſue Inſtructions to the Perſons appointed Aſſeſſors under the laſt precept iſſued by the ſaid Commiſſioners by virtue of the ſaid recited Acts or this Act, for each Pariſh or Place within the Diſtrict of ſuch Commiſſioners, without further Warrant or Precept, and the ſaid Aſſeſſors ſhall act in Obedience to the Inſtructions ſo iſſued under the Penalty before mentioned, as if the Precept of the Commiſſioners had been granted to them for that Purpoſe, and the ſaid Inſtructions had been iſſued with and under the Precept of the ſaid Commiſſioners:

4th.—In all Caſes where any Inſpector or Surveyor ſhall have iſſued ſuch Inſtructions to Aſſeſſors appointed under any former Precept of Commiſſioners, in purſuance of the next preceding Rule, and without further Precept on Occaſion of ſuch Default as aforeſaid, all Eſtimates and Returns to be made in purſuance of this Act for that Year ſhall be delivered to ſuch Inſpector or Surveyor; and ſuch Inſpector or Surveyor ſhall, by virtue of his Office, act as Clerk to the ſaid Commiſſioners for that Year, and no other Perſon except the Aſſiſtant or Aſſiſtants to ſuch Surveyor ſhall interfere or be entitled as Clerk to any Allowance under this Act in reſpect of the Duties charged in the ſame Diſtrict of Commiſſioners:

5th.—The Rules contained in No. II. of this Clauſe ſhall be conſtrued not to extend to any Diſtrict wherein the Commiſſioners ſhall have completed their Aſſeſſments for the Year ending the Fifth Day of *April* One thouſand eight hundred and ſix, at the Time Notice of this Act and a Copy thereof ſhall be given to them as aforeſaid.

No. III.

Rules and Directions for collecting the Duties under the ſaid recited Acts or this Act whenever the Duties of any former Year have not been collected.

1ſt.—Whenever the Warrants for Collection of the Duties upon Aſſeſſments made under the ſaid former Acts or this Act ſhall not have been or ſhall not be iſſued to the Collectors before the Expiration of the Year for which the ſaid Duties ought to have been aſſeſſed, ſuch Year ending on the Fifth Day of *April* in each Year, the reſpective Commiſſioners are ſtrictly enjoined and required to cauſe the Whole of the ſaid Duties ſo aſſeſſed in ſuch Year to be collected and paid by equal Moieties on the Two Quarter Days next after the Allowance of ſuch Aſſeſſment:

2d.—Whenever

2d.—Whenever the Warrants for Collection of the ſaid Duties ſhall not have been or ſhall not be iſſued to the Collectors before the Expiration of the Year next after the Year for which the ſaid Duties ought to have been aſſeſſed, and the Duties for Two or more Years ſhall not be paid, the reſpective Commiſſioners are in ſuch Caſe ſtrictly enjoined and required to cauſe the Whole of the Duties ſo aſſeſſed for the Firſt of the ſaid Years to be collected and paid by equal Moieties on the Two Quarter Days next after the Allowance of ſuch Aſſeſſment for the Firſt of the ſaid Years; and the Whole of the Duties ſo aſſeſſed or to be ſo aſſeſſed for the Second of the ſaid Years to be collected and paid by equal Moieties on the Two next ſucceeding Quarter Days which ſhall happen after ſuch former Payment; and the Whole of the Duties ſo aſſeſſed for each ſubſequent Year to be collected and paid in Succeſſion by equal Moieties on the Two next ſucceeding Quarter Days which ſhall happen after the laſt Payment; and no Interval of Payment ſhall be allowed beyond ſuch Quarter of a Year, nor ſhall any Payment be allowed or directed leſs than a Moiety of One Year's Aſſeſſment until all the Duties which have been or ought to have been aſſeſſed under the ſaid recited Acts ſhall have been fully paid and ſatisfied, and until the Duties to be aſſeſſed under this Act ſhall come into the due Courſe of Payment yearly by quarterly Inſtalments according to the general Directions of this Act;

3d.—Where, by the Rules of this Clauſe, it ſhall be found neceſſary to iſſue Warrants for Collection for or upon the ſubſequent Year's Aſſeſſment before the Duties on a former Year's Aſſeſſment have been fully paid and accounted for, then and in every ſuch Caſe the reſpective Commiſſioners ſhall appoint other Perſons to be Collectors of ſuch ſubſequent Year's Aſſeſſment, and it ſhall not be lawful for the ſaid Commiſſioners to appoint the ſame Perſon or Perſons to be Collector or Collectors for Two or more ſucceſſive Years Aſſeſſments, unleſs at the Times when the Warrants for collecting the Second or other ſubſequent Year's Aſſeſſment ought to be delivered according to the preceding Rules, ſuch Collector or Collectors ſhall have collected and duly accounted for all the Duties given to him or them in Charge, and which ſuch Collector or Collectors might have collected on ſuch former Aſſeſſment.

Commencement and Continuance of the Act.

CCXXVII. 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 ſix, and together with the Duties therein contained ſhall continue 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 the ſaid Duties ſhall not ceaſe in ſuch Diſtricts where the Aſſeſſments for the preceding Year ſhall not have been completed before the ſaid Sixth Day of *April*; but that all the Powers and Proviſions of this Act ſhall continue in force, for making and 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, or to be aſſeſſed, and ſuch Arrears of Duties as ſhall remain unpaid at the Determination of the ſaid Duties; and alſo for re-aſſeſſing the ſame in Default of Payment, in the Manner herein directed, and for the ſuing for adjudging and recovering any Penalty or Forfeiture which ſhall have been incurred prior to the Determination of the ſaid Duties.

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