

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LXXVIII.

An Act for granting to His Majesty an additional Duty on the Amount of the Duties under the Management of the Commissioners for the Affairs of Taxes therein mentioned. [3d *July* 1806.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom, in Parliament assembled, towards raising the necessary Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant to Your Majesty the Duty herein-after mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That there shall be assessed, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, throughout *Great Britain*, upon every Assessment made or to be made after the Fifth Day of *April* One thousand eight hundred and six, under or by virtue of an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties under the Management of the Commissioners for the Affairs of Taxes, and granting new Duties in lieu thereof; for granting new Duties in certain Cases therein mentioned; for repealing the*

An additional Duty of 10l. per Cent to be paid on Assessments made under 43 G. 3. c. 162. and 45 G. 3. c. 12.

Duties of Excise on Licences, and on Carriages constructed by Coachmakers, and granting new Duties thereon, under the Management of the said Commissioners for the Affairs of Taxes; and also new Duties on Persons selling Carriages by Auction, or on Commission; and under or by virtue of an Act, made in the last Session of Parliament, intituled, *An Act for granting to His Majesty Additional Duties in* Great Britain *on Horses used in riding, or for drawing certain Carriages; and for consolidating the said additional Duties with the present Duties thereon;* an additional Rate or Duty after the Rate of Ten Pounds *per Centum* upon such Assessments.

Commissioners and other Officers under recited Acts to put this Act in Execution.

II. And be it further enacted, That the Commissioners authorised or appointed or who shall be authorized or appointed to put in Execution the said several Acts before mentioned, on the Amount of which the said additional Rate or Duty is hereby imposed, shall be Commissioners for executing this present Act; and that the several Receivers General appointed or who shall be appointed to receive the Rates and Duties to be assessed and collected under or by virtue of the said Acts shall, without any new Commission or Commissions, or any further Security to be had, obtained, or given, be Receivers General of the said additional Rate or Duty hereby imposed within their respective Districts or Collections; and that the several Surveyors, Inspectors, Assessors, and Collectors respectively appointed or to be appointed to put in Execution the said Acts before mentioned, or any of them, shall be Surveyors, Inspectors, Assessors, and Collectors, to put in Execution this present Act according to the respective Powers and Authorities given to them by the said Acts; and the said Commissioners, Receivers General, and other the Persons aforesaid, being duly qualified to act in the Execution of the said Acts before mentioned relative to the said former Rates or Duties, 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 additional Rate or Duty hereby imposed, in the like and in as full and ample a Manner as they or any of them are or is authorized to put in Execution the said former Acts relative to the said Rates and Duties, or any Matters or Things therein respectively contained.

Duties to be payable as the former Duties

III. And be it further enacted, That, from and after the said Fifth Day of *April* One thousand eight hundred and six, the said additional Rate or Duty hereby imposed shall be paid Quarterly in each Year, on the same Days and Times on which the Rates and Duties assessed under the said Acts shall be payable, and upon every Assessment to be made after the said Fifth Day of *April* One thousand eight hundred and six, under or by virtue of the said Acts, the Clerks to the respective Commissioners, and in their Default, the respective Surveyors and Inspectors appointed or to be appointed in pursuance of the said Acts before mentioned, or any of them, shall ascertain the Amount of the said additional Rate or Duty hereby imposed; which said additional Rate or Duty so computed shall be added to the Amount of the former assessed Rates and Duties, and shall be collected, raised, levied, and received, under the Rules, Regulations, and Directions prescribed by the said former Acts, subject nevertheless to such proportionable Increase or Abatement in the Amount thereof as shall be necessary in case the said former Rates or Duties so assessed shall be increased or diminished by any Surcharge thereupon or Appeal therefrom in pursuance of the said Acts: Provided always, that in the Computation of the Duty granted by this Act no Rate of Duty shall be charged of a lower Denomination than One Fourth of a Penny.

IV. And

IV. And be it further enacted, That the additional Rate or Duty by this Act impoſed ſhall and may be reſpectively aſcertained, managed, collected, paid, recovered, paid over, and accounted for, under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch general Rules, Methods, and Directions, by which all the former Rates and Duties on the Amount of which the ſaid additional Rate or Duty is by this Act impoſed, or according to ſuch ſpecial Rules, Methods, and Directions, by which ſuch of the former Rates and Duties upon the Amount of which the ſaid additional Rate or Duty may be chargeable by virtue of this Act were or might be aſcertained, managed, collected, paid, recovered, paid over, and accounted for, (except as far as any of the ſaid Rules, Methods, and Directions are expreſsly varied by this Act); and all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in any Act or Acts of Parliament relative to the ſaid former Rates and Duties, or any of them, now in force and not hereby otherwiſe provided for the computing, ſurcharging, recovering, paying, and accounting for the ſaid Rates and Duties by the ſaid Acts granted, as far as the ſame are applicable to the additional Rate or Duty by this Act impoſed, and not repugnant to the particular Directions of this Act, ſhall be in full force, and be duly obſerved, practiſed, and put in Execution throughout *Great Britain*, for computing, ſurcharging, recovering, paying, and accounting for the additional Rate and Duty by this Act granted, as fully and effectually to all Intents and Purpoſes as if the ſame or the like Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

Powers of Acts relative to former Duties to extend to this Act.

V. And be it further enacted, That all the Monies ariſing by the ſaid Rate and Duty hereby granted (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 the ſaid Money ſo paid into the ſaid Receipt ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Money to be carried to the Conſolidated Fund.

VI. Provided always, and be it further enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall for the Period of Ten Years from the Commencement of this Act, cauſe a ſeparate and diſtinct Account of the Duties granted by this Act to be prepared and annually laid before Parliament purſuant to an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain Publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in uſe*; and the Monies ariſing from the ſaid Duties ſhall be deemed a permanent Increaſe to the Publick Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan made or Stock created by Authority of any Act of Parliament paſſed or to be paſſed in the preſent Seſſion of Parliament.

Separate Account of the Duty to be kept, &c.

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