ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LXXXIV.

An Act to grant certain Allowances out of the Duties, under the Management of the Commissioners for the Affairs of Taxes, to Persons in respect of the Number of their Children. [12th *July* 1806.]

WHEREAS it is expedient to grant an Allowance, out of the Duties charged by 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 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 out of the Duties granted by 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*; and also out of the Duties granted by an Act of this Session of Parliament, 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, to Persons having more than Two Children to maintain; be it therefore 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 every Person having more than Two Children born in lawful Wedlock, and *bonâ fide* maintained at the Expence of such Person, shall for every such Child above Two be entitled to an Allowance after the Rate of Four Pounds *per Centum* on the Amount

43 G. 3. c. 161.

45 G. 3. c. 13.

Allowances out of the assessed Duties under recited Acts to Persons having more than Two Children.

Amount of all the Aſſeſſments on ſuch Perſon by virtue of the ſaid recited Acts, in caſe the total Amount of all the ſaid Aſſeſſments ſhall be under Forty Pounds in any one Year; which Allowance ſhall be made annually out of the Duties ſo charged, at any Time in the Year of Aſſeſſment, on Delivery of a Declaration in Writing, containing the whole Number of ſuch Children, and their reſpective Names and Places of Reſidence, and which of them are of the Family, or reſide elſewhere.

Children by a former Marriage to entitle to Allowance.

II. And be it further enacted, That the Children by any former Marriage either of the Huſband or Wife, or of the Huſband or Wife deceaſed, ſhall equally entitle the Huſband or Wife, or ſurviving Huſband or Wife maintaining ſuch Children, to the Benefit of ſuch Allowances as his or her own Children.

Allowance not to be granted for a Child chargeable to Duties.

III. Provided always, and be it further enacted, That the ſaid Allowances ſhall not be granted in reſpect of any Child who ſhall perſonally be charged to any of the ſaid Duties, or who ſhall be a Houſeholder.

Commiſſioners under recited Acts to grant Allowances.

IV. And be it further enacted, That the reſpective Commiſſioners acting in the Execution of the ſaid Acts, ſhall and are hereby empowered to grant the ſaid Allowances in their reſpective Diſtricts, and therein to uſe, practiſe, and apply all and every the Powers and Authorities of the ſaid firſt mentioned Act; and all the Powers and Proviſions of the ſaid Act ſhall in the Execution of this Act be ſeverally applied and conſtrued in the like Manner as if the ſaid Powers and Proviſions were ſeverally and ſpecially enacted in this Act; and all and every the Proviſions of this Act ſhall in the Execution of the ſaid firſt mentioned Act, be ſeverally and reſpectively conſtrued in like Manner as if the ſame Proviſions ſeverally formed a Part of the ſaid Act and were ſpecially enacted therein; and the ſaid Allowances ſhall be aſcertained and allowed in the ſame Manner as any Rate or Duty may be aſcertained and charged by the ſaid firſt mentioned Act.

Perſons claiming Allowances to make full Returns.

V. And be it further enacted, That every Perſon intending to claim ſuch Allowance ſhall cauſe the whole Number of his or her Servants, Carriages, Horſes, Mules, and Dogs, and other Articles chargeable on him or her under the ſaid Acts, and of which a Return is required by the ſaid firſt-mentioned Act, to be returned in the Pariſh or Place where ſuch Claim ſhall be to be made; and if ſuch Perſon or Perſons ſhall have Two or more Dwelling Houſes ſituate in different Pariſhes or Places, then and in ſuch Caſe the Amount or Amounts of Duty charged in reſpect of any ſuch Dwelling Houſe or Dwelling Houſes ſituate elſewhere than where ſuch Claim ſhall be to be made, ſhall be certified by and under the Hands of Two Commiſſioners reſpectively acting for the Pariſh or Pariſhes, Place or Places where ſuch other Dwelling Houſe or Dwelling Houſes are ſituate; and no Allowance ſhall be granted on the Amount of any Duty not charged in the Aſſeſſment of the Pariſh or Place where ſuch Claim is made, except the Duties charged in reſpect to ſuch Dwelling Houſe or Dwelling Houſes ſituate elſewhere than in ſuch Pariſh or Place which ſhall have been certified in Manner before directed, nor ſhall any ſuch Allowance be granted unleſs the Perſon claiming the ſame ſhall deliver at the Time of making ſuch Claim a Declaration in Writing to the Aſſeſſor or Aſſeſſors of the Pariſh or Place where ſuch Claim is to be made, declaring the Pariſh or Place, and the ſeveral Pariſhes and Places, and

County, Riding, Diviſion, or Counties, Ridings, or Diviſions in which his or her Dwelling Houſe or Dwelling Houſes are ſituate.

Claimants to deliver in Declaration.

VI. And be it further enacted, That every Perſon claiming ſuch Allowance ſhall deliver or cauſe to be delivered, to the Aſſeſſor or Aſſeſſors of the Pariſh or Place where ſuch Claim ſhall be made for the preſent Year, on or before the Thirtieth Day of *Auguſt* One thouſand eight hundred and ſix, and for every ſubſequent Year within the Time when the Aſſeſſors are required to prepare and deliver their Certificates of Aſſeſſment under the ſaid firſt-mentioned Act, a Declaration or Declarations in Writing to the Effect before-mentioned; to all which Declarations any Inſpector or Surveyor acting in the Execution of this Act ſhall have Acceſs, to take Copies of or Extracts from, under the like Powers as in Caſes of Returns made under the ſaid Act; and in every Caſe where the Inſpector, Surveyor, or Aſſeſſor ſhall not object to ſuch Declaration before all the Appeals for that Year are determined, it ſhall be lawful for the Commiſſioners to grant ſuch Allowances on the Amount of the Duties charged in the Aſſeſſments for that Year, in the Pariſh or Place where ſuch Claim ſhall be made, adding thereto the Amount of any Duties charged for the ſame Year on the Claimants in reſpect of any Dwelling Houſe or Dwelling Houſes inhabited by ſuch Claimant, and not ſituate in the Diſtrict of the ſaid Commiſſioners, the Amount whereof ſhall have been certified to them as aforeſaid; but in caſe the Inſpector, Surveyor, or Aſſeſſor ſhall object to ſuch Claims, giving Notice thereof in Writing to the reſpective Claimants, then the Merits thereof ſhall be heard upon Appeal before the ſaid Commiſſioners, ſubject to ſuch Rules, Regulations, and Penalties, as Appeals under the ſaid firſt-mentioned Act are directed to be heard and determined.

Puniſhing Perſons for acting fraudulently.

VII. And be it further enacted, That if any Perſon or Perſons ſhall make any ſuch Claim without declaring or cauſing to be declared in Manner before directed the full Amount of all the Duties chargeable on him, her, or them under the ſaid Acts, or ſhall be guilty of any Fraud or Contrivance whatever in making ſuch Claim, or in obtaining ſuch Allowance, or ſhall deliver any Declaration which ſhall be falſe, with Intent to obtain the ſaid Allowance contrary to this Act, or not granted thereby, or ſhall fraudulently cauſe to be certified any Amount of Duty not actually charged on him or her, or ſhall make a Second Claim for the ſame Cauſe, he, ſhe, or they ſo offending ſhall forfeit the Sum of One hundred Pounds, to be recovered and applied as any Penalty for Offences againſt the ſaid Acts may be recovered and applied.

Amount of Allowances to be ſet down in Certificate of Aſſeſſment.

VIII. And be it further enacted, That the Amount of every Allowance ſo granted ſhall be ſet down in Figures, and remain on the Certificate of Aſſeſſment for the Pariſh or Place where ſuch Claim is made, under the Head of "Allowances for Children," and the Whole of ſuch Allowance ſhall be granted out of the Duties charged in the ſaid Pariſh or Place, by deducting the Sums allowed from the Amount of Duty there charged; and the Sum to be paid, after deducting the Whole of the ſaid Allowance, ſhall be ſet down as the Net Duty to be paid by ſuch Claimant in the ſaid Pariſh or Place, and the Duplicate thereof to be delivered to the Collector ſhall be made or amended in ſuch Manner ſo that the Net Duty only, after deducting ſuch Allowance, may remain to be paid on the ſaid Aſſeſſment.

IX. Provided

Separate Account of Allowances to be made, and a Sum equal to the Amount ſhall be paid into the Conſolidated Fund.

IX. Provided always, and be it further enacted, That a ſeparate Account ſhall be kept of all Allowances made under this Act, and that a Sum equal to the total Amount thereof ſhall be paid into the Receipt of the Conſolidated Fund at the Exchequer, out of any Monies ariſing under an Act of the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty, during the preſent War, and until the Sixth Day of* April *next after the Ratification of a Definitive Treaty of Peace, further additional Rates and Duties in* Great Britain, *on the Rates and Duties on Profits ariſing from Property, Profeſſions, Trades, and Offices; and for repealing an Act paſſed in the Forty-fifth Year of His preſent Majeſty, for repealing 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*; for the Year within which ſuch Allowances were made.

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