

ANNO QUINQUAGESIMO

GEORGII III. REGIS.

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CAP. CV.

An Act to regulate the Manner of making Surcharges of the Duties of Aſſeſſed Taxes, and of the Tax upon the Profits ariſing from Property, Profeſſions, Trades, and Offices; and for amending the Acts relating to the ſaid Duties reſpectively.

[20th *June* 1810.]

WHEREAS it is expedient, that certain of the Powers and Proviſions contained in any Act or Acts relating to the Duties of Aſſeſſed Taxes, or to the Duties ariſing from the Profits of Property, Profeſſions, Trades, and Offices, ſhould be amended, in the Particulars herein-after mentioned; may it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the paſſing of this Act, the ſeveral Surveyors and Inſpectors appointed or to be appointed by His Majeſty in purſuance of the ſaid Acts, to carry into Execution the Powers therein given to them, in that Part of *Great Britain* called *England*, ſhall, in making any Increaſe of Duty either on the Returns of Parties or the Eſtimates of Aſſeſſors, or the Aſſeſſments made by Commiſſioners under the ſaid Acts, obſerve the following Rules and Directions for their Government, and ſhall be ſubject to the ſeveral Proviſions therein contained; which Rules and Directions ſhall be of the like Force and Effect as if the ſame were herein inſerted under a ſpecial Enactment.

RULES and DIRECTIONS for making Objections and Charges, and for limiting the Times of making the ſame in certain Caſes, in that Part of *Great Britain* called *England*.

Surveyors and Inſpectors to examine Returns and Aſſeſſments, and may amend them, &c.

First.—Every Surveyor and Inſpector appointed or to be appointed in purſuance of the ſaid Acts or any of them, ſhall be and they are hereby empowered and ſtrictly enjoined and required to inſpect and examine all and every the Returns of Liſts, Statements, Declarations, Accounts or Eſtimates, made by any Perſon or Perſons chargeable to the ſaid Duties or any of them, or by any Aſſeſſors of any of the ſaid Duties, according to the Directions of any Act or Acts before-mentioned, and alſo all and every the firſt Aſſeſſments of the ſaid Duties or any of them, made for any Pariſh, Ward, or Place for any Year, as well before as after the reſpective Commiſſioners acting in the Execution of the ſaid Acts reſpectively ſhall have ſigned and allowed the firſt Aſſeſſments made for ſuch Pariſh, Ward, or Place, for that Year: And if he or they ſhall diſcover any Error or wrong Amount or Computation of Duty therein; or that any Perſon who ought to be charged with the ſaid Duties or any of them ſhall have duly made a Return as required by the ſaid Acts reſpectively, but ſhall have been omitted to be charged with the ſaid Duties or any of them, or ſhall be under-rated in the ſaid firſt Aſſeſſment, and that the ſaid Return doth contain Matters ſufficient whereby the ſaid Surveyor or Inſpector may rate ſuch Perſon in the ſaid firſt Aſſeſſment to the full Duties chargeable upon him or her, according to, or by or from ſuch Return, it ſhall be lawful for the ſaid Surveyor or Inſpector and they reſpectively are hereby required, before ſuch Allowance, to correct and amend ſuch Aſſeſſments, and to charge ſuch Perſon to the full Amount and at the full Rate of Duty at which he or ſhe ought to be charged, according to his or her Return ſo delivered.

After Aſſeſſments are allowed, the Surveyor to certify Omiſſions to the Commiſſioners by Way of Surcharge.

Second.—If any ſuch Surveyor or Inſpector ſhall, after any ſuch Aſſeſſment or Aſſeſſments in reſpect of the Duties of Aſſeſſed Taxes ſhall be ſigned and allowed by the ſaid Commiſſioners, or if any ſuch Surveyor or Inſpector ſhall, after any ſuch Aſſeſſment or Aſſeſſments in reſpect of the Duties ariſing from the Profits of Property, Profeſſions, Trades, or Offices, ſhall be ſigned or allowed by the Commiſſioners acting for the general Purpoſes of the Acts relating to the ſaid Duties, find or diſcover upon his Survey or Examination, or otherwiſe, that any Perſon liable to the ſaid Duties or any of them, in reſpect of which ſuch Liſts, Statements, Accounts, or Eſtimates as aforeſaid ought to have been delivered, hath not made any Return as by the ſaid Act or Acts is required, or hath omitted any Perſon, or any Property, or Profits, or the Amount or Value thereof, or any Article, Matter, or Thing, or any Deſcription of the ſame, which ought to have been returned, or hath not returned the full Amount or Value of any Property, or Profits as required by any of the ſaid Acts, ſo that he, or ſhe ſhall not on Account of ſuch Default or Omiſſion have been charged to the Amount which ought to be paid by him or her, or that any Exemption, Allowance, or Deduction, which is not allowed by the reſpective Acts relating to the ſaid Duties, ſhall have been claimed in or by ſuch Return, then and in every ſuch Caſe it ſhall be lawful for the ſaid Surveyor or Inſpector to certify the ſame in Writing, together with an Account of every ſuch Default, Omiſſion, or Claim, with the Name or Deſcription of the Perſon or Thing not returned or omitted, to the beſt of his Knowledge and Belief,

Belief, and the full Amount of the Single Duty by which the Aſſeſſment ought to be increaſed, explicitly ſtating the Particulars in reſpect of which ſuch Charge has been made, and to deliver the ſame to any Two or more of the ſaid Commiſſioners for putting in Execution the ſaid Acts reſpectively, or to their Clerk, in order to have ſuch Default, Omiſſion, or Claim, and the Under-rate occaſioned thereby, rectified; and ſuch Commiſſioners are, upon the Delivery of any ſuch Certificate, and upon Oath being firſt made either by the Inſpector or Surveyor, or any other credible Witneſs or Witneſſes who ſhall have ſerved the ſame, that a Notice to the Effect herein-after mentioned was duly ſerved, required to ſign and allow the ſaid Certificates, and to cauſe ſupplementary Aſſeſſments to be made according to ſuch Certificates, ſubject to Appeal as herein-after is allowed.

Upon Delivery of ſuch Certificate, and upon Oath being made that Notice was given to the Party, the Commiſſioners to allow the Certificates.

Third.—Every Perſon in whoſe Cuſtody any ſuch Liſts, Statements, Accounts or Eſtimates 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 aforeſaid, taking his Receipt for the ſame; and every Perſon in whoſe Cuſtody any ſuch Aſſeſſment 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.

Liſts to be delivered to the Surveyors, and Aſſeſſments to be produced for taking Copies.

Fourth.—The ſaid Inſpectors and Surveyors ſhall give or cauſe to be given to every Perſon ſo charged, or leave or cauſe to be left at his or her laſt or uſual Place of Abode, in the Diſtrict where ſuch Charge was made, or on the Premiſes charged with the Aſſeſſment, as the Caſe ſhall require, and as ſhall have been directed by the ſeveral Acts relating to the ſaid Duties reſpectively, Notice in Writing of ſuch Charge, and of the Amount of Duty to be included in the Certificate of ſuch Charge, and the Particulars thereof; which Charges the ſaid Inſpectors and Surveyors are hereby empowered to make, at or before ſuch Times as are directed by the ſaid Acts or this Act for the Delivery of the Certificates of ſuch Charges to the ſaid reſpective Commiſſioners.

Notice to be given to Perſons charged.

Fifth.—In Default of a Meeting of the ſaid reſpective Commiſſioners before the Time limited by the ſaid Acts or this Act, for the Hearing of any Appeals from the Charges of the ſaid Surveyor or Inſpector, or if the ſaid Surveyor or Inſpector ſhall not have had Notice of a Meeting of the ſaid reſpective Commiſſioners, it ſhall be lawful for the ſaid Commiſſioners and they are hereby required, at their Firſt Meeting to be held thereafter, to ſign and allow the ſaid Certificates, and afterwards to hear and determine all Appeals therefrom.

Delivery of Certificate of Surcharge to the Clerk, in Default of Meeting of the Commiſſioners, to be ſufficient.

Sixth.—The Certificate delivered to the Commiſſioners containing the Day or Days of Service of the Notice delivered to the Party charged ſhall be deemed ſufficient Proof of the Contents thereof, unleſs the contrary be ſhewn on the Production of ſuch Notice to the ſaid reſpective Commiſſioners by the Party charged; and no Proof of the Contents of any ſuch Notice ſhall be required by the ſaid Commiſſioners to be given to them, either by a Copy thereof or otherwiſe, previous to their ſigning or allowing the ſaid Certificates, nor upon Appeal therefrom, nor other Proof in any

Certificate to be deemed ſufficient Proof of Contents of Notices.

Matter relating to the ſame; except as aforeſaid; and except the Oath of the Perſon or Perſons who ſhall have ſerved ſuch Notices as herein-before directed, and which ſhall be in the Form and to the Effect following; that is to ſay,

'I *A. B.* do ſwear, That a Notice in Writing was duly ſerved upon each Perſon mentioned in the above Certificate, containing the Particulars as ſet forth therein reſpectively, on the Day or Days mentioned in the ſaid Certificate.'

Aſſeſſments or Charges not to be impeached on account of Miſtakes in the Names or Deſcriptions.

Seventh.—No Aſſeſſment made or to be made by any Aſſeſſor or Aſſeſſors of the ſaid Duties reſpectively, nor any Charge made or to be made by any Surveyor or Inſpector upon ſuch Aſſeſſment, ſhall be impeached or affected by reaſon of any Miſtake in the Chriſtian or Surname or either of them, of any Perſon liable to any of the ſaid Duties, nor by reaſon of any Miſtake in the Deſcription of any Property or Profits, or of any Servant or Perſon, or of any Article, Matter, or Thing for which the Perſon ſo charged ſhall be liable to any of the ſaid Duties, nor by reaſon of any Miſtake in the Amount of the Duty charged, nor by any Variance between the Notice and the Certificate of Charge, whether ſuch Miſtake ſhall appear in or ſuch Variance ſhall ariſe from the Notice and Certificate to be delivered or made in ſuch Caſe, or in either of them; but that all ſuch Aſſeſſments and Charges ſhall be valid and effectual to all Intents and Purpoſes, notwithſtanding any ſuch Miſtake or Variance; provided, that in Caſes of Charge the Notice thereof be duly ſerved on the Perſon intended to be ſo charged, and ſuch Notice and Certificate do ſeverally contain in Subſtance and Effect the ſeveral Particulars on which ſuch Charge ſhall have been made; and every ſuch Charge ſhall be heard and determined on the Merits, in ſuch Manner as in the ſaid Acts or in this Act is directed.

Double Duty may be avoided by making a Return before the Day of Appeal, with a Declaration annexed.

Eighth.—It ſhall be lawful for any Perſon to whom ſuch Notice of Charge ſhall be given as aforeſaid, on Occaſion of his or her having neglected to make any Return as required by the ſaid Act or Acts, 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 Charge, a true, perfect and complete Liſt, Statement, Account, or Eſtimate, of all Matters and Things required by the ſaid Act or Acts to be returned; ſo that he or ſhe may from ſuch laſt-mentioned Liſt, Statement, Account, or Eſtimate, ſo to be delivered, be charged to the ſaid Duties reſpectively the full Sum at which he or ſhe ought to be charged by virtue of the ſaid Act or Acts; provided, that to every ſuch Liſt, Statement, Account, or Eſtimate, there ſhall be annexed a Declaration in Writing in the Form and to the Effect herein-after mentioned; and if the ſaid Surveyor or Inſpector ſhall be ſatisfied with ſuch Liſt, Statement, Account, or Eſtimate, and the Declaration annexed thereto, than he ſhall certify ſuch Return and Declaration annexed thereto to Two or more of the ſaid Commiſſioners, 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 Single Duty as ſet forth in the ſaid ſeveral Acts reſpectively, to be charged on the Perſon making ſuch Return, without further Trouble or Delay; but if upon Examination of ſuch Liſt or Return, and Declaration annexed thereto, the ſaid Surveyor or Inſpector ſhall ſee juſt Cauſe to object thereto, he

The Surveyor may certify the ſame, and the Party ſhall be charged at Single Duty.

But if diſſatisfied ſhall ſtate his Objection.

ſhall thereupon certify ſuch Return and Declaration annexed thereto, together with the cauſe of his Objection, to Two or more of the ſaid Commiſſioners, who ſhall thereupon cauſe the Aſſeſſment to be made according to ſuch laſt-mentioned Certificate in double the Amount of the Duty at which he or ſhe ſhall be charged, and from which Charge no Abatement ſhall be made on any Pretence, unleſs on Appeal as herein-after is directed; of which Objection, Notice ſhall be given by the Surveyor or Inſpector to the Perſon to be charged thereby, together with the Cauſe of his Objection to the ſaid Return and Declaration to be annexed thereto; and the ſaid Commiſſioners ſhall determine the ſaid Objections on the Merits, without further Notice of Appeal from the Party ſo charged.

Declaration to contain a ſatisfactory Account in Excuſe of the Party, and to be atteſted by credible Witneſſes.

Ninth.—Every ſuch Declaration, in Caſes where no Return hath been previouſly made by the Perſon ſo charged for the ſame Year, ſhall alledge and declare in Subſtance, or to the Effect as follows; (that is to ſay)—That he or ſhe the ſaid Exhibitant was not at his or her Dwelling-houſe or other Place of Abode at the Time appointed for the fixing, or delivery, of General or other Notices for making a Return as required by the ſaid Act or Acts, nor between that Day and the Time limited for making ſuch Return to the Aſſeſſor, and that he or ſhe hath not received or had any Knowledge of any ſuch Notice; or, that he or ſhe was diſabled by Sickneſs from making ſuch Return; or, that the non-delivery of ſuch Return was occaſioned by the following Miſtake or Accident, without any Intention to defraud the Revenue, *videlicet* [*here ſet forth the Cauſe of ſuch Default*;] and that the Return to which the Declaration of the ſaid Exhibitant is annexed is a full, perfect, and complete Return of all Matters and Things required of the ſaid Exhibitant by the ſaid Act or Acts, or by this Act, to the beſt of his or her Judgement and Belief:—Which Declaration and Return ſhall ſeverally and reſpectively be ſigned by the Party making the ſame, in the proper Name and Handwriting or Sign of the ſaid Party, and atteſted by any One or more credible Witneſs or Witneſſes, who ſhall have ſeen the ſaid Party ſubſcribe or ſign the ſame, and ſhall atteſt the Signature thereof in the proper Names and Handwriting of the ſaid Witneſs or Witneſſes reſpectively; provided every ſuch Witneſs ſhall be an Inhabitant of the ſame Ward, Pariſh, or Place where the ſaid Party ſhall reſide, and who ſhall be rated in the Aſſeſſment of the ſame Duties for the ſame Ward, Pariſh, or Place aforeſaid, or if in any Place there ſhall be no Inhabitant competent to be ſuch Witneſs, then the ſaid Declaration ſhall be atteſted by ſome credible Witneſs, rated as aforeſaid, and reſiding in the next adjoining Pariſh where the ſaid Party ſhall reſide.

On Charges for any Omiſſion in a Return the Double Duty may be avoided by making a new Return with a Declaration annexed.

Tenth.—It ſhall be lawful for any Perſon to whom ſuch Notice of Charge ſhall be ſerved on Occaſion of his or her having omitted in the Return before made for the ſame Year, any Perſon, Property, Profits, Deſcription, Statement, Account or Eſtimate, or any Article, Matter or Thing which ought to have been contained in ſuch former Return, or which ſhall be mentioned in ſuch Notice of Charge not to be contained in ſuch former Return, or of having claimed any Exemption, Allowance or Deduction not allowed by the ſaid Act or Acts reſpectively, or of having returned the Amount or Value of any Property or Profits at leſs than the Sum which ought to be returned according to the ſaid Acts reſpectively, if he or ſhe ſhall conſent or agree to ſuch Charge, to give Notice in Writing of his or her Conſent accordingly to the ſaid Surveyor or Inſpector; and

the ſaid Surveyor or Inſpector ſhall certify ſuch Conſent, and the Amount of the Single Duty which ought to be charged to the ſaid Commiſſioners, according to which Certificate the Party charged, and conſenting thereunto, ſhall be aſſeſſed in the Single Duty, and ſuch Conſent ſhall be deemed equivalent to an amended Return and Declaration as required by this Act; or ſuch Perſon ſo charged, if he or ſhe ſhall not ſo conſent or agree in Manner aforeſaid, may amend ſuch former Return, by delivering to the Surveyor or Inſpector as aforeſaid, a Supplementary Liſt, Statement, Account or Eſtimate, according to the Directions of the ſaid Acts reſpectively, and as the Caſe may require, to which a Declaration in Writing ſhall be annexed to the Effect herein-after mentioned; and the ſaid Surveyor or Inſpector ſhall be at Liberty to certify his Satisfaction therewith, or his Objection thereto, to the ſaid reſpective Commiſſioners; according to which Certificate the Party charged ſhall be aſſeſſed in the Single Duty if ſuch Surveyor or Inſpector ſhall be ſatisfied therewith, or in the Double Duty in the Manner herein-before directed, in Caſes where no previous Return ſhall have been made, and as the Caſe may require, ſubject to the like Power of Appeal from ſuch Objection, and to the like Proceedings in all other Reſpects as are before given.

Charge to be made in the Single Duty, unleſs Surveyor certify his Objection.

Form of Declaration in Caſes of Charge for defective Returns.

Eleventh.—Every ſuch laſt-mentioned Declaration ſhall alledge and declare the Grounds and Cauſe of each Omiſſion made or mentioned in ſuch Notice of Charge, to have been made in ſuch former Return, and alſo the Grounds and Cauſe of each Claim of Exemption, Allowance or Deduction, and alſo that the Return to which the ſaid Declaration is annexed is a full, perfect and complete Return of all Matters and Things required of him or her by the ſaid Act or Acts, or by this Act, to which the ſaid Charge ſhall relate, to the beſt of his or her Judgement and Belief, and that ſuch Omiſſion or Claim was not made with Intention to defraud the Revenue; which ſaid laſt-mentioned Declaration and Return ſhall ſeverally and reſpectively be ſigned and atteſted in the Manner before directed in Caſes of other Declarations and Returns before mentioned.

No Declaration to be required if the Party give Notice in Writing to Surveyor that his Return is correct, &c.

Twelfth.—No Return or Declaration ſhall be required of any Property, Profits, Article, Matter or Thing, of which the Party charged ſhall have made a due Return for the ſame Year, but the ſaid Party ſhall be at Liberty to give Notice in Writing to the ſaid Surveyor or Inſpector that he or ſhe doth abide by ſuch former Return; or may make out and deliver a Supplementary Return and Declaration in the Manner before directed; which Return and Declaration, together with the Return before made, ſubject nevertheleſs to the Objection of the ſaid Surveyor or Inſpector in Manner aforeſaid, ſhall be deemed full, perfect and complete Returns, if the ſame ſhall together include all Articles, Matters and Things for which the Party ſo charged ſhall be chargeable; and no Perſon ſhall be liable to the Penalties contained in this Act for any Article, Matter, or Thing which ſhall have been returned by him or her in Manner aforeſaid, ſo that he or ſhe might have been fully charged to the ſaid reſpective Duties chargeable thereon, but only for ſuch Articles, Matters or Things which ſhall not have been returned by him or her in Manner aforeſaid.

Providing againſt vexatious Charge.

Thirteenth.—If any Surveyor or Inſpector ſhall wilfully make any falſe and vexatious Charge of any of the ſaid Duties, or ſhall wilfully deliver or cauſe to be delivered to the reſpective Commiſſioners for executing the ſaid Acts or any of them, any falſe and vexatious Certificate of Charge

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of any of the ſaid Duties, or any falſe and vexatious Certificate of Objection to any Supplementary Return, or ſhall be guilty of any fraudulent, illegal, or unjuſt Conduct in the Proſecution of any Charge of any of the ſaid Duties, or ſhall wilfully neglect the Duty of his Office, or in any Manner offend againſt the Laws for regulating the Duty of his ſaid Office, and the ſame ſhall be proved on the Certificate of the ſaid reſpective Commiſſioners of the Diviſion where ſuch Offence ſhall be committed, or any Two or more of them, or on the Affidavit on Oath or ſolemn Affirmation, to be taken before any One of the ſaid reſpective Commiſſioners, of any credible Perſon or Perſons to the Satisfaction of the Commiſſioners for the Affairs of Taxes, or any Two or more of them, or by the Confeſſion of the ſaid Surveyor or Inſpector, it ſhall be lawful for the ſaid Commiſſioners for the Affairs of Taxes, for any ſuch Offence, to ſuſpend the Payment to the ſaid Surveyor or Inſpector of all or any Reward, Emolument or Advantage which the ſaid Surveyor or Inſpector would be entitled to under the ſaid Acts or any of them, for any Increaſe of Duty or Overplus above the Rate of Duty occaſioned by the Information or Charge of the ſaid Surveyor or Inſpector, or ſuch Part thereof as the ſaid Commiſſioners for the Affairs of Taxes ſhall deem juſt and neceſſary, and finally to withhold the ſame, and direct the ſame to be paid by the Receiver General into His Majeſty's Receipt of Exchequer; unleſs the Lords Commiſſioners of His Majeſty's Treaſury ſhall think fit to reſtore the ſame to the ſaid Surveyor or Inſpector, or to mitigate and leſſen the Sum ſo to be withheld and paid over into His Majeſty's Exchequer: Provided always, that nothing herein-before contained ſhall be conſtrued to impeach or affect any Action or Suit for the Recovery of any Penalty or Penalties impoſed by any former Act or Acts, againſt ſuch Surveyor or Inſpector for any ſuch Offence or Offences as aforeſaid, or for any falſe and vexatious Charge of any of the ſaid Duties; but all ſuch Penalties, and the Powers for Recovery thereof, ſhall be and remain in force notwithſtanding the Powers of this Act, or any Act or Thing done in purſuance thereof.

Perſons overcharged may appeal to the Commiſſioners.

Fourteenth.—Where any Perſon or Perſons thinking himſelf, herſelf or themſelves reſpectively overcharged or over-rated by any Charge or Certificate of Objection by any Surveyor or Inſpector as aforeſaid, or by any Aſſeſſment to be made by virtue or in purſuance of ſuch Charge or Certificate, ſhall have appealed therefrom to the ſaid Commiſſioners according to the Directions of the ſaid Acts reſpectively, the Appellant ſhall, upon the hearing ſuch Appeal, in all Caſes where a Liſt, Statement, Account or Eſtimate in Writing, ſhall or ought to have been delivered by the ſaid Appellant to the Aſſeſſor, produce or cauſe to be produced before the ſaid Commiſſioners a true, perfect and complete Liſt, Statement, Account or Eſtimate, as the Caſe may require, to the beſt of the Judgement and Belief of the ſaid Appellant, with a Declaration in Writing thereunto annexed, to the Effect herein-after mentioned, (that is to ſay); the ſaid Appellant ſhall declare that the Liſt, Statement, Account or Eſtimate to which the ſaid Declaration is annexed, doth contain all Matters and Things required of the ſaid Appellant to be returned by him or her, for which he or ſhe is chargeable by virtue of any Act or Acts, to the beſt of his or her Judgement and Belief; which Return and Declaration ſhall ſeverally and reſpectively be ſigned by the ſaid Appellant in the proper Name and Hand Writing of the ſaid Appellant; and in Default of the Production of ſuch Liſt, Statement, Account or Eſtimate, by or on the Behalf of the ſaid Appellant, with ſuch Declaration

Upon Hearing of Appeals the Appellant ſhall produce Liſts, &c.

Charges to be confirmed in Default of

Production of such Lift, &c.

Declaration annexed, the ſaid Commiſſioners ſhall confirm the Charge or Objection againſt which ſuch Appeal was made.

Aſſeſſments to be made in Double Duty, &c.

Fifteenth.—Upon every Charge allowed or confirmed by the reſpective Commiſſioners, in the Whole or in Part, upon which any Increaſe of Duty ſhall be made, the Aſſeſſments thereupon ſhall be made in Double the Amount of Duty which ſhall have been charged in the Supplementary Aſſeſſments on Occaſion of ſuch Charge, unleſs where the ſame is otherwiſe provided for by this Act.

Double Duty may be remitted, where the Surveyor might have amended the Aſſeſſment by the Return.

Sixteenth.—Where an amended Return, with a Declaration annexed thereto, ſhall not be delivered to the Surveyor or Inſpector, and where no Liſt, Statement, Account or Eſtimate with ſuch Declaration annexed as aforeſaid ſhall be produced to the ſaid Commiſſioners, on the Hearing of ſuch Appeal, it ſhall not be lawful for the ſaid reſpective Commiſſioners to make any Abatement, Defalcation or Remiſſion of the ſaid Double Duty or any Part thereof, but the ſame ſhall ſtand good and remain Part of the annual Aſſeſſment; unleſs the Party charged ſhall have given Notice of his or her Conſent to the Charge of the ſaid Surveyor or Inſpector, or unleſs the ſaid reſpective Commiſſioners ſhall be of Opinion, that the ſaid Surveyor or Inſpector was or were enabled to correct or amend the firſt Aſſeſſments of the ſaid Duties for that Year, according to the Directions of this Act, by Means of or by Reference to the original Return of the Party ſo charged, in which Caſes it ſhall be lawful for the ſaid Commiſſioners who ſhall have confirmed ſuch Charge, at the ſame Time to remit and ſtrike off the Whole of the ſaid Double Duty.

Double Duty may be remitted where the Default has been corrected by the Party's Return.

Seventeenth.—Upon every Charge confirmed upon Appeal, if the ſaid Commiſſioners ſhall, after Examination of the Appellant, or by other lawful Evidence produced on his or her Behalf, as directed by the ſaid Acts reſpectively, be of Opinion that the alledged Default, Neglect, Omiſſion or Claim of Exemption, Allowance or Deduction, hath been duly accounted for, and that the Cauſe or Cauſes have been truly ſtated in any amended Return and annexed Declaration, and that the Appellant had a juſt or reaſonable Cauſe of controverting the ſaid Charge, and that the ſaid Default, Neglect, Omiſſion or Claim of Exemption, Allowance or Deduction, was not wilfully made and with Intention to defraud the Revenue, it ſhall be lawful for the ſaid Commiſſioners who ſhall have determined the ſaid Appeal, although they ſhall have confirmed the Charge in Part or in the Whole, at the ſame Time to remit and ſtrike off the Whole of the Double Duty.

Moiety of Double Duty may be remitted where the Default has not been fraudulent.

If prevented from making amended Return by Sickneſs, &c.

Eighteenth.—Upon every Charge confirmed upon Appeal, although no amended Return ſhall have been delivered to the Surveyor or Inſpector as allowed by this Act, if the ſaid Commiſſioners ſhall after Examination of the Appellant, or by other lawful Evidence produced on his or her Behalf, as directed by the ſaid Acts reſpectively, be of Opinion that the alledged Default, Neglect, Omiſſion, or Claim of Exemption, Allowance or Deduction, was not wilfully made, and with Intention to defraud the Revenue, it ſhall be lawful for the ſaid Commiſſioners who ſhall have determined the ſaid Appeal, at the ſame Time to remit and ſtrike off any Part of the ſaid Double Duty, not exceeding One Moiety thereof; provided that in every ſuch Caſe if the Appellant ſhall prove to the Satisfaction of the ſaid Commiſſioners

sioners, that he or she hath been prevented from making such amended Return within the Time herein limited by Absence or Sickness or other sufficient Cause, and that such Default, Neglect, Omission or Claim as aforesaid was not wilfully made, and with Intention to defraud the Revenue, it shall be lawful for the said Commissioners to remit and strike off the Whole of the said Double Duty. the Whole of Double Duty may be remitted, &c.

Nineteenth.—Nothing herein contained shall be construed to grant the Double Duty, or any Part thereof, on any of the said Duties, if the Party charged shall not by the Laws in Force at and immediately before the passing of this Act, be directed to return the Article, Matter or Thing on which the said Duties shall be chargeable, and for which the said Party was so charged. No Double Duty where the Party is not required to make a Return.

Twentieth.—Every Increase of Duty made by Occasion of such Charges, whether the Whole of the Double Duty shall be remitted or not, and also the Double Duty, or such Part thereof which shall not be remitted, shall be certified on the Supplementary Assessments to be made for each Year under the Hands of the said respective Commissioners or any Two of them, to the Commissioners for the Affairs of Taxes; and the said Commissioners for the Affairs of Taxes shall have Authority to direct the Receiver General who shall have received the said Increase and Double Duty, to pay to the said Surveyor and Inspector out of the same in such Proportions as they shall think proper, or to either of them as they see fit, 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 Increase of Duty; and the Certificate of the said Commissioners for the Affairs of Taxes or any Three or more of them, shall be a Warrant to the said Receiver General to pay the same. Reward may be given to Officers.

Twenty-first.—The Determination of the Commissioners acting for the General Purposes of the Acts relating to the Duties arising from the Profits of Property, Professions, Trades or Offices, upon any Objection made by the Surveyor or Inspector of the said Duties to the Estimate or Value of any Property, or to the Estimate of the Profits of any Profession, Trade, or Office on which any Assessment after Appeal shall be made, shall be construed to preclude any Surveyor or Inspector from afterwards making a further Charge on the same Person or Persons for the same Property or Profits for the same Year of Assessment; and in like Manner, the Determination of the said Commissioners upon every such Objection to the Estimates or Value delivered by the Assessors of the Property in any Parish, Ward or Place in which Assessments after Appeal shall be made, shall preclude the Surveyor or Inspector from afterwards making a further Charge on the same Property in the same Parish, Ward or Place in that Year. Charges not to be made after Objections to the Estimates of same Property.

Twenty-second.—The Objection of any Surveyor or Inspector to the Estimate or Estimates of any Person or Persons, or of the Assessor or Assessors of any Parish, Ward, or Place, or to any Assessment or Assessments of additional Commissioners in pursuance of the said last-mentioned Acts, in relation to the Duties arising from the Profits of Property, Professions, Trades, and Offices, shall not be construed to preclude any Surveyor or Inspector from afterwards charging the same Person or Persons for any Charges may be made after Objections in certain Cases.

other Property, or the Profits of any other Profeſſion, Trade or Office not included in the Eſtimate or Eſtimates, Aſſeſſment or Aſſeſſments before objected to, and determined as aforeſaid; nor to preclude any Surveyor or Inſpector from afterwards objecting to any other Eſtimate or Eſtimates, or Aſſeſſment or Aſſeſſments, or from afterwards charging any other Perſon or Perſons in the ſame Pariſh, Ward, or Place, or in any other Pariſh, Ward, or Place in the ſame or any other Diviſion, in reſpect of any Property, or the Profits of any Profeſſion, Trade, or Office, not before objected to and determined as aforeſaid; and the reſpective Commiſſioners acting for the General Purpoſes of the ſaid laſt mentioned Acts are hereby ſtrictly enjoined and required to ſign and allow ſuch laſt mentioned Objections and Charges according to the Directions of the ſaid Acts, in reſpect of the Powers therein given to ſuch Surveyor and Inſpector; provided, that all ſuch Objections and Charges be made within the Times herein reſpectively limited.

Objection to be made before Aſſeſſment.

Twenty-third.—From and after the paſſing of this Act, every Objection to the Eſtimates directed to be made by the ſaid laſt-mentioned Acts, in relation to the Duties ariſing from the Profits of Property, Profeſſions, Trades, or Offices, ſhall be made before the Firſt Aſſeſſments on ſuch Eſtimates ſhall have been ſigned and allowed by the Commiſſioners for the General Purpoſes of the ſaid Acts, and not afterwards.

Charges to be made in a limited Time.

Twenty-fourth.—No Charge upon any Aſſeſſment under the ſaid laſt-mentioned Acts, in relation to the Duties ariſing from the Profits of Property, Profeſſions, Trades, or Offices, ſhall be allowed or ſigned, unleſs the Certificate thereof ſhall be delivered to the reſpective Commiſſioners before the Expiration of Three Calendar Months after the Fifth Day of *January* in the Year of ſuch Aſſeſſment, in caſe ſuch Aſſeſſment ſhall have been made on or before the ſaid Fifth Day of *January*, or if ſuch Aſſeſſment ſhall not then have been made, unleſs the Certificate of Charge thereon ſhall be delivered to the ſaid Commiſſioners within Three Calendar Months after ſuch Aſſeſſment ſhall have been made, except in the Caſes herein-after mentioned.

When Charges of Property omitted may be made.

Twenty-fifth.—If any Perſon or Perſons ſhall have neglected to make a Return of Property or Profits as required by the ſaid laſt mentioned Acts, and no Eſtimate of the ſaid Property or Profits, nor any Aſſeſſment ſhall be made thereupon for any Year, it ſhall be lawful for the Surveyor or Inſpector, on Diſcovery thereof at any Time within Twelve Calendar Months after the Expiration of the Year when ſuch Return ought to have been made, to charge ſuch Perſon or Perſons to the Amount which ought to have been returned, in like Manner as ſuch Perſons might have been charged within the Year of Aſſeſſment; and the like Proceedings ſhall be thereupon had, as if ſuch Diſcovery and Charge had been made within the Year of Aſſeſſment; and every Aſſeſſment thereupon made ſhall be added to the current Aſſeſſments of the Pariſh, Ward, or Place, in the Manner herein directed.

In caſe of Fraud, Charge to be made.

Twenty-ſixth.—If any Perſon or Perſons ſhall by any Falſehood, wilful Neglect, Fraud, Covin, or Contrivance whatever, eſcape from Taxation for the Profits of any diſtinct Property, Profeſſion, Trade or Office for any Year, it ſhall be lawful for the Surveyor or Inſpector, within the like Period

of

of Twelve Calendar Months as aforeſaid, to charge ſuch Perſon or Perſons to Double the Amount of Duty which ought to have been charged in the Year of Aſſeſſment upon ſuch diſtinct Property, Profeſſion, Trade or Office; and upon Proof of ſuch Falſehood, wilful Neglect, Fraud, Covin or Contrivance, to the Satisfaction of the Commiſſioners to whom ſuch Charge ſhall be certified, the Aſſeſſment on the ſaid Double Duty ſhall ſtand good, and be added to the Supplementary Aſſeſſments of the current Year of the Pariſh, Ward, or Place; and no Part thereof ſhall be remitted on any Pretence whatever.

Proviſions before mentioned relating to Charges in Single Duty, and relating to Surcharges in the Double Duty, ſhall be conſtrued as applicable to the Proviſions of 43 G. 3. c. 161. and 46 G. 3. c. 65. &c.

II. And be it further enacted, That the ſeveral Proviſions in the preceding Clauſe of this Act, relating to Charges in the Single Duty as aforeſaid, ſhall be conſtrued, ſo far as the ſame reſpect the Duties of Aſſeſſed Taxes in that Part of *Great Britain* as aforeſaid, as applicable to the Proviſions 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 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 Commiſſion;* and any other Act or Acts for regulating the ſaid Duties reſpectively, and relating to Surcharges in the Double Duty, and as far as the ſaid Proviſions reſpect the Duties ariſing from the Profits of Property, Profeſſions, Trades, and Offices in that Part of *Great Britain* as aforeſaid, the ſame ſhall be conſtrued as applicable to the Proviſions of an Act paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty, 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;* and any other Act or Acts for regulating the ſaid Duties reſpectively, and relating to Surcharges in the Double Duty, and as if the ſaid Proviſions in the ſaid Clauſe of this Act relating to Charges in the Single Duty had been expreſsly applied to the Proviſions of the ſaid Acts reſpectively relating to Surcharges in the Double Duty, and had been reſpectively enacted therein; and all Proviſions, Clauſes, Matters, and Things in the ſaid ſeveral Acts reſpectively, which are repugnant to the Proviſions in the ſaid Clauſe of this Act, and for which other Proviſions are made in this Act, except ſuch Proviſions, Clauſes, Matters and Things therein as relate to Surcharges in the Double Duty which are herein declared to be applicable to the Proviſions of this Act ſhall ſeverally ceaſe and determine.

Proviſions in recited Acts repugnant hereto repealed.

Commiſſioners acting not liable to Suits.

III. And be it further enacted, That in caſe any Commiſſioner or Commiſſioners acting in the Execution of any ſuch Act or Acts herein mentioned, or of this Act, ſhall by Information, or other Proceſs or Proceedings whatſoever at the Suit or on the Behalf of His Majeſty, His Heirs or Succeſſors, be proceeded againſt or impleaded for or by Reaſon of any Matter or Thing

he or they may do or determine, or may refuſe or omit to do in or about the Execution of any ſuch Act or Acts, and upon the Trial of ſuch Information or other Proceſs a Verdict ſhall be given, or any Order or Rule of Court ſhall be made for ſuch Commiſſioner or Commiſſioners, or ſuch Information or other Proceſs or Proceeding ſhall be diſcontinued or withdrawn, or diſmiſſed the Court in which they ſhall have been proſecuted, then and in either of the ſaid Caſes, ſuch Commiſſioner or Commiſſioners ſhall be entitled to his or their full Coſts of Suit, to be taxed by the proper Officer of ſuch Court as between Attorney and Client; and it ſhall be lawful for the Commiſſioners for the Affairs of Taxes to direct the Receiver General of the County within which any ſuch Commiſſioner or Commiſſioners ſhall act, and the ſaid Receiver General is hereby required to pay ſuch taxed Coſts out of any Money in his Hands ariſing from the Duties of Aſſeſſed Taxes, and which ſhall be allowed in the Accounts of the ſaid Receiver General.

Proviſions of 43 G. 3. c. 161. reſpecting giving Notice of beginning or ceaſing to keep the different Subjects of Taxation repealed.

IV. And be it further enacted, That ſo much of an Act made 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*, as directs that every Perſon who ſhould begin to retain or employ any Male Servant, or other Male Perſon therein deſcribed, or keep or uſe any Carriage, (ſuch Servant or Carriage not being in the Place or Stead of any former one liable to the like Duty), or to uſe or exerciſe the Trade of an Horſedealer, or Coachmaker or Maker of ſuch Carriages, or a Seller thereof by Auction or on Commiſſion, or to wear or uſe Hair Powder, or any Armorial Bearings or Enſigns, or who ſhould ceaſe to retain or employ any Male Servant, or to keep or uſe any Carriage liable to the Duty without retaining or employing any other Male Servant or other Male Perſon therein deſcribed, or keeping or uſing any other Carriage liable to the like Duty in the Place or Stead of ſuch Servant or Carriage, or who ſhould ceaſe to uſe or exerciſe the ſaid Trade or Buſineſs of an Horſedealer, or of a Coachmaker or Maker of ſuch Carriages, or a Seller thereof by Auction or on Commiſſion, or to wear or uſe any Hair Powder, or any Armorial Bearings or Enſigns, ſhould within Twenty Days after he or ſhe ſhould ſo begin or ceaſe to retain or employ ſuch Servant or other Male Perſon, or to keep or uſe ſuch Carriage, or to uſe or exerciſe ſuch Trade or Trades, or to wear or uſe any Hair-Powder or any Armorial Bearings or Enſigns, cauſe Notice thereof in Writing to be given to the Aſſeſſor or Aſſeſſors for the Diſtrict, Pariſh or Place, where he or ſhe ſhould reſide, and a Liſt of the Number of ſuch Servants and Carriages, and the Increaſe or Decreaſe made thereby, and the particular Rate of Duty to which he or ſhe ſhould be liable as having uſed or exerciſed ſuch Trade or Trades, or worn or uſed Hair Powder or Armorial Bearings or Enſigns, deſcribing in ſuch Notice every ſuch Servant or other Male Perſon by his proper Name, and the ſeveral Capacities in which Servants or other Male Perſons reſpectively ſhould be or ſhould have been retained or employed, and alſo deſcribing every ſuch Carriage by its uſual Name and Deſcription, diſtinguiſhing the Number of Bodies uſed with and of Wheels

belonging to each ſuch Carriage, and the Number of Horſes uſed in drawing any ſuch Carriage with leſs than Four Wheels, and alſo diſtinguiſhing each ſuch Carriage liable as a Taxed Cart, and the Name or Names and Place of Abode of the Perſon or Perſons who ought to return ſuch Liſts; ſhall be and the ſame is hereby repealed.

Time for making out and delivering Duplicates of Aſſeſſments under recited Acts enlarged.

V. And whereas by the ſaid laſt mentioned Act of the Forty-third Year of His preſent Majeſty's Reign it is enacted, That the reſpective Commiſſioners ſhould cauſe Two Duplicates of every Aſſeſſment to be made out on Parchment by their Clerk, within One Month at fartheſt after the Tenth Day of *February*, after the making the ſaid Aſſeſſment yearly, to be delivered as therein is mentioned under a Penalty on the Clerk to the ſaid Commiſſioners who ſhall neglect or refuſe to make out and deliver ſuch Duplicates within the Time before directed: And whereas it is neceſſary to give further Time for making out and delivering ſuch Duplicates, be it further enacted, That in reſpect of the Duties of Aſſeſſed Taxes, the ſaid reſpective Commiſſioners ſhall cauſe the Duplicates required by the ſaid Act to be made out after the Time appointed by the ſaid Act for making the Supplementary Aſſeſſments of the ſaid Duties yearly, and within One Month at fartheſt after all Appeals from the ſaid Supplementary Aſſeſſments ſhall have been heard and determined, and ſo that the ſame may be delivered to the Receiver General, and to the Commiſſioners for the Affairs of Taxes reſpectively, on or before the Day to be appointed for the Receipt of the laſt Inſtalment of the ſaid Duties next after the Fifth Day of *April* yearly; and in reſpect of the Duties ariſing from the Profits of Property, Profeſſions, Trades, and Offices, the ſaid reſpective Commiſſioners ſhall cauſe the Duplicates required by the ſaid Act to be made out after the Time appointed by this Act, for making the Supplementary Aſſeſſments of the ſaid laſt mentioned Duties yearly, and within One Month at fartheſt after all Appeals from the ſaid Supplementary Aſſeſſments ſhall have been heard and determined, and ſo that the ſame may be delivered to the Receiver General and to the Commiſſioners for the Affairs of Taxes reſpectively, on or before the Day to be appointed for the Receipt of the laſt Inſtalment of the ſaid laſt mentioned Duties next after the Fifth Day of *July* yearly; and no Clerk to the ſaid reſpective Commiſſioners who ſhall make out and deliver the reſpective Duplicates required by the ſaid Act within the Time aforeſaid ſhall be ſued or proſecuted for, or liable to the Penalty contained in the ſaid Act by Reaſon of not making out or delivering the ſaid reſpective Duplicates within the Time directed by the ſaid Act.

No Perſon having made out Liſts of the greateſt Number of Servants, &c. ſhall be compellable to make out a freſh Liſt.

VI. Provided always, and be it further enacted, That no Perſon who ſhall in the Year One thouſand eight hundred and ten, or in any Year, have made out, ſigned and delivered in the Manner directed by the ſaid laſt-mentioned Act made in the Forty-third Year of the Reign of His preſent Majeſty, or ſhall in any future Year make out, ſign and deliver in like Manner Liſts of the greateſt Number of Servants or other Male Perſons retained or employed, and of Carriages, Horſes, Mules and Dogs kept by ſuch Perſon, or of having worn or uſed Hair Powder or any Armorial Bearings or Enſigns, in the Courſe of the Year ending on the Fifth Day of *April* preceding the Delivery of ſuch Liſt, and who ſhall continue to retain or employ the like Number and Deſcription of Servants or other Male Perſons, and keep the like Number and Deſcription of Carriages, Horſes, Mules and Dogs reſpectively, or wear or uſe Hair Powder or Armorial

Bearings or Enſigns, in the like Manner ſubject to the like Duty as in the Year to which ſuch Liſt related, and in the ſame Ward, Pariſh or Place ſhall be obliged to make out, ſign and deliver ſuch Liſts or either of them, in any ſucceeding Year, nor be ſubject or liable to any Penalty for omitting or neglecting ſo to do, ſo long as ſuch Perſon ſhall continue to reſide in ſuch Ward, Pariſh or Place, and ſhall not be chargeable in any other Ward, Pariſh or Place, for any Servant, Carriage, Horſe, Mule or Dog kept by ſuch Perſon: Provided always, that ſuch Perſon ſhall in each Year deliver or cauſe to be delivered to the Aſſeſſor or Aſſeſſors of the Ward, Pariſh or Place, Notice in Writing that he or ſhe is deſirous of being charged for the ſame Articles, Matters and Things as in the preceding Year; and every ſuch Notice ſhall be an Authority for the ſaid Commiſſioners to charge ſuch Perſon in the Firſt Aſſeſſments for that Year for the ſame Articles, Matters and Things reſpectively, for which ſuch Perſon ſtood charged in the Aſſeſſments of the preceding Year.

In Caſes of Charge where the Omiſſion was not wilfully made, Double Duty to be ſtruck off.

VII. And be it further enacted, That in all Caſes of Charge by any Surveyor or Inſpector as aforeſaid, of any of the Duties on Servants, Carriages, Horſes, Mules, and Dogs, and for uſing Hair Powder, or Armorial Enſigns, where it ſhall be proved on Appeal to the Satisfaction of the ſaid Commiſſioners acting for the Diviſion, that there was any Doubt whether the Article or Articles ſo charged was or were rateable within the Meaning of the ſaid Acts, or any of them, and that the Omiſſion thereof or alleged Default was not wilfully made and with Intention to defraud the Revenue, it ſhall and may be lawful for ſuch Commiſſioners to remit or ſtrike off the whole of the Double Duty chargeable on the Perſon or Perſons ſo charged.

Allowing Time for delivering in amended Return.

VIII. And be it further enacted, That every Perſon to be charged in purſuance of this Act by the Certificates of any Surveyor or Inſpector, ſhall have the full Period of Ten Days after Service of the Notice of ſuch Charge, to deliver his or her amended Return to ſuch Surveyor or Inſpector, according to the Directions of this Act, and no Certificate of ſuch Charge ſhall be ſigned or allowed by the ſaid Commiſſioners, nor any Appeal ſhall be heard from ſuch Charge, before the Expiration of ſuch Period of Ten Days; and if the Perſon ſo charged ſhall before the Expiration of the ſaid Period deliver a Return and Declaration as aforeſaid, which the ſaid Surveyor or Inſpector ſhall object to, then ſuch Return and Declaration ſhall be deemed to be a ſufficient Notice of Appeal from ſuch Charge to the Commiſſioners of the Diviſion, who are hereby required to hear and determine the Matter thereof, according to the Directions of this Act; and if the Perſon ſo charged ſhall not before the Expiration of the ſaid Period of Ten Days deliver a Return or Declaration as aforeſaid, it ſhall be lawful for the ſaid Commiſſioners, upon the Appearance before the ſaid Commiſſioners of the Perſon charged, or ſome Perſon on his or her Behalf, and the Delivery to them of ſuch Liſt, and Declaration as is hereinbefore required on the Day or Days appointed for hearing Appeals from the Charges of ſuch Surveyor or Inſpector, to hear and determine the Matter of ſuch Charge, according to the Directions of this Act, notwithſtanding the Perſon ſo charged ſhall not have given any previous Notice of his or her Intention to appeal; provided that in Default of the Appearance of the Party charged before the ſaid Commiſſioners, or ſome Perſon on his or her Behalf, on ſuch Day or Days of Appeal, or in Default of the Production

tion of such List, or Declaration as aforesaid, the Certificate of such Charge shall be confirmed by the said Commissioners.

Persons making false Declaration, guilty of a Misdemeanor.

IX. And be it further enacted, That if any Person in any such Declaration as aforesaid shall wilfully and fraudulently declare any Matter or Thing which shall be false or untrue, every Person so offending, and being thereof lawfully convicted, shall be judged guilty of a Misdemeanor, and shall be committed to the Gaol of the County, Riding or Shire where such Offence shall be tried, for any Space of Time not exceeding Six Calendar Months, and shall be fined in such Sum, not exceeding Treble the Amount of Duty for which such Person shall have been charged, as the Court before whom such Trial shall be had shall think fit to order.

Indictment for false Declaration to be laid in the County, &c. where exhibited.

X. And be it further enacted, That any Indictment for such Misdemeanor in making a false Declaration as aforesaid, whether such Declaration shall be made within *Great Britain* or without, shall be laid, tried and determined in the County, Riding, or Shire where such Declaration shall be exhibited, to the respective Commissioners of the Duties to which such Declaration shall relate.

Arrears of Duties may be collected by Collectors.

XI. And whereas by an Act passed in the Forty-eighth Year of the Reign of His present Majesty, intituled, *An Act to amend the Acts relating to the Duties of Assessed Taxes, and of the Tax upon the Profits of Property, Professions, Trades and Offices, and to regulate the Assessment and Collection of the same*, certain Rules and Directions are contained for paying to the Receiver General and accounting for the Duties received by the Collectors in that Part of *Great Britain* as aforesaid: And whereas it is expedient that the same should be altered and amended in certain Particulars, be it further enacted, That whenever any Schedule of Arrears shall have been or shall be transmitted by the respective Commissioners acting in the Execution of the Acts in Relation to the Duties therein mentioned, or any of them, to the Receiver General of the said respective Duties, and the Commissioners for the Affairs of Taxes shall be of Opinion that the said Duties in Arrear might more conveniently be collected by the respective Collectors of the said Duties in their respective Districts, according to the Directions of the several Acts granting the said Duties, or other Acts relating to the said respective Duties, than by Process to be issued out of the Court of Exchequer, it shall be lawful for the said Commissioners for the Affairs of Taxes, to direct the said Receiver General to return the said Schedules to the said respective Commissioners from whom he or they received the same; and the said respective Commissioners shall cause the said Duties in Arrear to be levied under all or any of the Powers, and by any of the Ways and Methods prescribed in the said Acts respectively, without Delay.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1810.