ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. XCV.

An Act to amend and regulate the Aſſeſſment and Collection of the Aſſeſſed Taxes, and of the Rates and Duties on Profits ariſing from Property, Profeſſions, Trades and Offices, in that Part of *Great Britain* called *Scotland*. [9th *July* 1812.]

WHEREAS it is expedient that certain of the Powers and Proviſions contained in an Act, paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled *An Act for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſaid Acts, ſo far as the ſame relate to that Part of* Great Britain *called* Scotland; and alſo in another Act, paſſed in the ſame Year, 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 Goachmakers, 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 alſo an Act, paſſed in the Forty-fifth Year of the Reign of His ſaid Majeſty, intituled *An Act to amend ſo much of an Act of the Forty-third Year of His preſent Majeſty, for conſolidating certain of the Proviſions of the Acts relating to the Duties in* Scotland, *under the Management of the Commiſſioners for the Affairs of Taxes, as relates to the Appointment of Aſſeſſors and Sub-Collectors, and the Notices required to be delivered to Perſons aſſeſſed to the ſaid Duties;* 43 G. 3. c. 150. 43 G. 3. c. 161. 45 G. 3. c. 95.

and also in an Act, passed in the Forty-sixth Year of the Reign of His
46 G. 3. c. 65. 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 also in an Act passed in the Forty-eighth Year of the Reign of His
48 G. 3. c. 55. said Majesty, intituled *An Act for repealing the Duties of Assessed Taxes, and granting new Duties in lieu thereof, and certain additional Duties to be consolidated therewith, and also for repealing the Stamp Duties on Game Certificates, and granting new Duties in lieu thereof, to be placed under the Management of the Commissioners for the Affairs of Taxes;* and also in an Act, passed in the Fiftieth Year of the Reign of His said Majesty, intituled
50 G. 3. c. 104. *An Act for altering the Amount of certain Duties of Assessed Taxes granted by an Act passed in the Forty-eighth Year of His present Majesty's Reign, and for granting to His Majesty certain other Duties of Assessed Taxes on the Articles therein mentioned*; and in any other Act relating to the Taxes to be raised by Assessment under the Management of the Commissioners for the Affairs of Taxes, 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 Sheriff Depute and Sheriff Substitute, in each Shire or Stewartry in *Scotland*, shall and are hereby directed and required, by virtue of their Offices aforesaid, without other Qualification or Nomination, to act as Commissioners in the Execution of the said recited Act passed in the Forty-sixth Year of the Reign of His present Majesty, and of all and every other Act or Acts relating to the Rates and Duties on Profits arising from Property, Professions, Trades and Offices, in the Shire or Stewartry or District thereof for which they are appointed Sheriff Depute or Sheriff Substitute respectively, and shall not be liable to any Penalty or Forfeiture for acting therein as Commissioners without the Qualification required by the before recited Acts; and such Sheriff Depute and Sheriff Substitute shall have the same Powers, Jurisdiction, Privileges and Authority, as are by the said last recited Act vested in the Commissioners named and appointed in virtue of the Provisions therein contained: Provided always, that before they act as Commissioners aforesaid, they shall take the Oath or Oaths prescribed by the said last recited Act: And the Commissioners named and appointed in the several Shires and Stewartries in *Scotland*, in virtue of the Provisions contained in the said last recited Act, are hereby required and directed to meet as soon after the passing of this Act as conveniently may be, of the Time of which Meeting due Notice shall be given to the Sheriffs Depute and Sheriffs Substitute of the said respective Shires and Stewartries; and the said Sheriffs Depute and Sheriffs Substitute are hereby required to give their Attendance at such Meeting, and to take the Oath or Oaths prescribed by the said Act or Acts, which Oath or Oaths any One of the said Commissioners is hereby authorized to administer: Provided always, that if it shall

Sheriff Deputes and Substitutes to be Commissioners under Property Acts.

ſhall ſo happen that any of the ſaid Sheriffs Depute or Subſtitute ſhall be prevented, by Sickneſs or otherwiſe, from attending ſuch Meeting ſo to be appointed as aforeſaid, he or they may attend at any future Meeting of the ſaid Commiſſioners to take the Oath or Oaths as aforeſaid.

Commiſſioners of Supply may divide Counties into Diſtricts, ſubject to Approval of Barons of Exchequer.

II. And whereas, in order to render the Aſſeſſment and Collection of the different Duties in *Scotland* under the Management of the Commiſſioners for the Affairs of Taxes, ſo far as relates to the Aſſeſſed Taxes, more convenient and effectual, it is expedient to give Power and Authority to the Commiſſioners of Supply in each County, Shire, or Stewartry, to divide themſelves into Diſtricts in ſuch Counties, Shires, or Stewartries, wherein a Diviſion ſhall be practicable and expedient; which Diviſion is to be approved of as after mentioned; be it further enacted, That it ſhall be lawful for the Convenor of each County, Shire, or Stewartry, or in the Event of his Abſence or Failure, for the Sheriff Depute or Subſtitute of ſuch County, Shire, or Stewartry, and they are hereby reſpectively directed and required, as ſoon after the paſſing of this Act as conveniently can be done, to ſummon a General Meeting of the ſaid Commiſſioners of Supply, to be held within the Place where ſuch Meetings are uſually held, upon a Day to be named in the ſaid Summons, and which Summons ſhall ſtate the ſpecial Purpoſe of ſuch Meeting; and the ſaid Commiſſioners, or ſo many of them as ſhall be preſent at ſuch Meeting, or the major Part of them then and there preſent, taking into their Conſideration the Extent and Population of their reſpective Counties, Shires, or Stewartries, and the Number of Perſons reſident therein, authorized and capable of acting as Commiſſioners aforeſaid, are hereby authorized, and it ſhall be lawful for them to divide their reſpective Counties, Shires, and Stewartries into ſuch and ſo many Diſtricts or Diviſions as to them ſhall ſeem expedient for the Purpoſe of carrying into Effect the Purpoſes of the ſaid recited Acts reſpectively, according to the Proviſions of this Act, and they are hereby required upon ſuch Diviſion to aſcertain and ſet down in Writing the Names of the ſeveral Pariſhes forming each and every ſuch Diſtrict or Diviſion, and to appoint Commiſſioners to act for every ſuch Diſtrict or Diviſion, from amongſt thoſe who ſhall be reſident within or near unto ſuch Diſtrict, ſo that not leſs than Three ſeveral Commiſſioners ſhall be ſo ſet down and appointed for each and every ſuch Diſtrict reſpectively, excluſive of the Sheriff Depute or Subſtitute in ſuch Diſtrict; and the ſaid Commiſſioners ſhall do every Thing in their reſpective Diſtricts concerning the ſaid Duties, as is preſcribed and directed to be done by the Commiſſioners appointed by the Acts before recited, to act for the whole of ſuch County, Shire, or Stewartry: Provided always, that no more than One Sheriff Subſtitute ſhall act at any Meeting in any County, Shire, or Stewartry, or any Diviſion or Diſtrict thereof: And provided alſo, that the ſaid Commiſſioners or any of them ſhall not be reſtrained from acting as Commiſſioners in any other Part of the County, Shire, or Stewartry, in which they are appointed Commiſſioners; and the ſaid Commiſſioners, after they ſhall have at ſuch General Meeting divided the County, Shire, or Stewartry into Diſtricts or Diviſions as directed by this Act, are hereby required to ſend a Roll or Liſt of the ſeveral Pariſhes forming each ſuch Diſtrict or Diviſion, and alſo a Liſt of the Names of the Commiſſioners who are to act in each Diſtrict or Diviſion, to the King's Remembrancer of the Exchequer at *Edinburgh*, who ſhall lay the ſame before the Barons of Exchequer for their Approbation, and if approved of by them, ſhall record the ſaid Liſt in his Office.

Diſtrict Commiſſioners to be appointed, not leſs than Three in Number.

Diſtrict Commiſſioners may act in any other Part of the Shire or Stewartry.

Commiſſioners of Supply may appoint Commiſſioners for Diſtricts.

III. And be it further enacted, That for the better Execution of the aforeſaid Acts for granting Duties on Profits ariſing from Property, Profeſſions, Trades and Offices, paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty, in any County which ſhall be divided into Diſtricts in purſuance of this Act, it ſhall be lawful for the ſaid Commiſſioners at their General Meeting, and they are hereby directed to appoint ſuch Number of Commiſſioners duly qualified agreeably to the ſaid laſt mentioned Acts, as ſhall ſeem to them neceſſary and expedient, not exceeding Seven nor leſs than Three, (excluſive of the ſaid Sheriffs Depute and Sheriffs Subſtitute), to act in Execution of the ſaid laſt mentioned Acts in each ſuch Diſtrict or Diviſion within the ſaid County, Shire, or Stewartry; and alſo to appoint a like Number, as above mentioned, of Perſons ſo qualified as aforeſaid, to ſupply Vacancies ariſing in each Diſtrict or Subdiviſion within ſuch Shire or Stewartry, in Manner directed by the ſaid laſt mentioned Acts, who reſpectively ſhall be Commiſſioners for executing the ſaid Acts in each of their ſaid reſpective Diſtricts.

Cities and Boroughs may be divided into Diſtricts.

IV. And be it further enacted, That it ſhall be lawful for the Commiſſioners empowered to act for the ſeveral Cities and Boroughs in *Scotland*, to divide the ſame into Diſtricts or Diviſions, and to appoint ſuch Commiſſioners to act for ſuch Diſtricts or Diviſions as are by Law at preſent authorized to act therein, and to do every Thing that the Commiſſioners of Supply for the ſeveral Counties and Stewartries are authorized to do by this Act with regard to Diviſion of Diſtricts, but ſubject always to the Approbation of the Barons of Exchequer as aforeſaid, and under the ſame Regulations and Proviſions herein enacted; and ſuch Diſtrict Commiſſioners ſhall have the ſame Powers and Authority within their ſaid ſeveral Diſtricts, as hereby granted to the Commiſſioners of Diſtricts of Counties or Stewartries.

Commiſſioners for Diſtricts to hear and determine Appeals under Aſſeſſed Taxes.

V. And be it further enacted, That it ſhall be lawful for the ſaid reſpective Commiſſioners to hear and determine Appeals under the ſaid recited Acts paſſed in the Forty-third, Forty-fifth, Forty-eighth, and Fiftieth Years of the Reign of His preſent Majeſty, impoſing and regulating the Duties of Aſſeſſed Taxes, and this Act, in their reſpective Diſtricts for which they are appointed Commiſſioners, at the Time or Times therein mentioned, and at ſuch Places as to them ſhall ſeem expedient; and it ſhall be lawful for the ſaid Commiſſioners, or the major Part of them preſent at the Firſt Meeting to be held for any Year, to appoint and employ a fit Perſon to be their Clerk within ſuch Diſtrict, to attend them on each Day appointed to hear and determine Appeals under the ſaid Acts during that Year, and ſo yearly, and the ſaid Clerk ſhall diſtinctly minute all Appeals brought before the ſaid Commiſſioners, with the Determination of the Commiſſioners thereon, in a Book to be kept by him for that Purpoſe, and ſhall carefully write the Determination or Judgment of the ſaid Commiſſioners, with the Amount of the Sum relieved, if any Relief is given, upon the Petition or other Document containing the Reaſons of Appeal.

Allowance to Clerks to Commiſſioners.

VI. And be it further enacted, That every Clerk ſhall, for his Trouble in attending the Commiſſioners on Appeals relative to the ſaid Aſſeſſed Taxes, and their tranſacting ſuch Matters as ſhall be required of him, receive an Allowance not exceeding ſuch Allowance as ſhall from Time

to Time be certified to be proper by Two or more of the ſaid Commiſſioners to the ſaid Barons of Exchequer in *Scotland*, who may nevertheleſs and they are hereby empowered to reſtrict the Sum ſo certified to ſuch leſſer Sum or Sums as they ſhall think reaſonable, and to grant Warrant for Payment thereof; and ſuch Clerk ſhall not, under any Pretence whatever, demand, receive or take any Fee, Gratuity or Perquiſite, for any Matter or Thing to be done by him touching the ſaid Appeals, from any Perſon or Perſons, other than the Allowance to be granted to him as aforeſaid, under the Penalty of Fifty Pounds.

District Commiſſioners to appoint Sub-Collectors, who are to account Monthly to the Collector of the Duties for the Shire, Stewartry, City, or Borough.

VII. And be it further enacted, That the Commiſſioners for each Diſtrict or Diviſion ſhall hold their Meeting at ſome City, Borough, Town or Place ſituated within the ſaid Diſtrict or Diviſion, which ſhall be moſt central and convenient; and they are hereby authorized and required annually to appoint One or more ſufficient Perſons to be Sub-Collector or Sub-Collectors of the Monies which ſhall be aſſeſſed under the ſaid Acts within their reſpective Diſtricts or Diviſions, which Sub-Collectors for Diſtricts or Diviſions ſhall have Power and Authority to collect and receive from all and every Perſon or Perſons within ſuch Diſtricts or Diviſions for which they are appointed, all and every the Sums of Money for which ſuch Perſons are aſſeſſed under the Authority of the before recited Acts, both as to Duties ariſing from the Aſſeſſed Taxes, and upon Profits from Property, Profeſſions, Trades and Offices; and the ſaid Sub-Collectors ſhall pay over the ſaid Duties ſo received by them, without Delay, or at fartheſt on or before the Firſt Day of the next Month after receiving the ſaid Duties, to the Collector of the ſame Duties reſpectively for the County, Stewartry, City, or Borough, within which ſuch Diſtrict or Diviſion, or Part thereof, is ſituated; and the ſaid Collector for the County, Stewartry, City or Borough, is hereby required to grant to ſuch Sub-Collectors a Receipt for ſuch Monies, in Duplicate, *gratis*, and ſhall be in Charge for the Monies ſo received; one Duplicate of which Receipts the ſaid Sub-Collectors are hereby required immediately to tranſmit to the King's Remembrancer of Exchequer at *Edinburgh*, and which Receipts ſhall not be liable to any Stamp Duty whatever; and for their Trouble in collecting and receiving ſuch Duties, each Sub-Collector ſhall have an Allowance of ſuch a Proportion of the Statutory Poundage at preſent payable to Collectors, as the ſaid Barons ſhall, upon due Conſideration of the Circumſtances of the Caſe, think juſt and reaſonable; and which Allowance to be ſo made ſhall be paid to the ſeveral Sub-Collectors by the Collectors of the ſame Duties reſpectively for the reſpective Counties, Stewartries, Cities or Boroughs, upon an Order from the ſaid Barons, out of the ſaid Statutory Poundage; and which ſaid ſeveral Sub-Collectors ſhall, before entering into the Execution of the ſaid Office, and before he ſhall receive any Money on the ſaid Duties, enter into Bond, and do every other Thing at preſent required to be done by the ſaid recited Acts, by the Collector for the County, Shire, Stewartry, City or Borough, ſo far as reſpects the Diſtrict or Diviſion to which he or they ſhall be appointed Sub-Collector or Sub-Collectors.

Commiſſioners may divide their Shires or Stewartries into Diſtricts, at any gene-

VIII. And be it further enacted, That whenever the Commiſſioners aſſembled at any General Meeting held for any County, Shire or Stewartry in *Scotland*, ſhall deem it expedient, it ſhall be lawful for them, without any Summons from the Convenor or Sheriff as aforeſaid, to divide ſuch County, Shire or Stewartry, into Diſtricts or Diviſions, and to appoint

ral Meeting, without any Summons from the Convenor.

Commiſſioners to act for ſuch Diſtricts or Diviſions, and to do every Thing which they might have done or are authorized to do by this Act when ſuch Meeting is ſpecially ſummoned by the Convenor or Sheriff as herein-before directed.

Arrears due previous to Diviſions and Diſtricts, to be collected by former Collector, unleſs the Commiſſioners ſhall order otherwiſe.

IX. Provided always, and be it further enacted, That all Duties in Arrear at the Time when the ſaid Counties, Shires, Stewartries, Cities or Boroughs, ſhall be firſt divided into Diſtricts or Diviſions in purſuance of this Act, may be collected by the reſpective Collectors of the ſame Duties reſpectively for each County, Shire, Stewartry, City or Borough; and the Commiſſioners for the reſpective Counties, Shires, Stewartries, Cities and Boroughs at large may act in all Matters relating to ſuch Arrears of Duties, as if no Diviſion had taken place, unleſs the ſaid Commiſſioners ſhall be of Opinion that the ſame ſhould, and ſhall direct the ſame to be collected by the Collectors of Diſtricts, under the Controul and Superintendence of the Diſtrict Commiſſioners.

Commiſſioners failing to meet and divide their reſpective Shires, Cities, or Borough Stewartries, Barons of Exchequer may, and alſo appoint Commiſſioners for Diſtricts, Clerks and Collectors.

X. And be it further enacted, That if any Failure ſhall happen on the Part of the Commiſſioners aforeſaid for any County, Shire, Stewartry, City or Borough in *Scotland*, to meet and divide their reſpective Counties, Shires, Stewartries, Cities or Boroughs, into Diſtricts or Diviſions in Manner herein-before directed, and at the Times herein-before mentioned, it ſhall be lawful for the Barons of the Exchequer in *Scotland*, if they think it proper and expedient, upon taking into their Conſideration the Extent and Population of ſuch County, Shire, Stewartry, City or Borough, and of the Number of Perſons reſident therein, authorized and capable of acting as Commiſſioners aforeſaid, forthwith to cauſe ſuch County, Shire, Stewartry, City or Borough, to be divided into ſuch and ſo many Diſtricts and Diviſions as to them ſhall ſeem expedient for the Purpoſe of carrying into Effect the Purpoſes of this Act, and to fix and aſcertain the Names of the Pariſhes forming each and every ſuch Diſtrict or Diviſion, and appoint Commiſſioners, Sub-Collectors and Clerks, in the ſame Manner and under the ſame Regulations and Proviſions as are herein-before enacted.

Surveyors to leave Notices of Aſſeſſments with Perſons charged.

XI. And whereas, in the ſaid Part of *Great Britain* called *Scotland*, certain Inconveniences and Delays in the Collection of the ſaid Duties have been found to ariſe, from the preſent Mode of giving the Notices of Aſſeſſment, which by the ſaid recited Acts muſt be given to the Parties charged with the ſaid ſeveral Duties; be it therefore enacted, That the ſeveral Surveyors appointed under the Authority of the aforeſaid Acts, ſhall and they are hereby enjoined and required, on or before the Firſt Day of *November* in each Year, to deliver to the Perſons charged within their reſpective Diſtricts, either perſonally or at the Places of their laſt Abode, or on the Premiſes charged with the Aſſeſſment, as the Caſe may require, a Note of the ſeveral Duties for which ſuch Perſon or Perſons is or are aſſeſſed, and which Notice ſhall ſpecify the Time and Place when and where the ſaid Duties are to be paid, and ſhall alſo ſpecify within what Time all ſuch Perſon or Perſons who may conſider themſelves aggrieved by the ſaid Aſſeſſment, may appeal to the ſaid Commiſſioners for Relief, agreeably to the Regulations in the ſaid recited Acts in that Caſe made and provided.

XII. And

Clerks to deliver to Assessors of Districts, a Copy of Assessment, with an Order for the Assessor to notify to the Party the Sum charged;

XII. And be it further enacted, That the several Clerks appointed under the Authority of the said recited Act, passed in the Forty-sixth Year of the Reign of His present Majesty, imposing certain Rates and Duties arising from Profits on Property, Professions, Trades and Offices, shall and they are hereby authorized and required, within Six Days after the Assessment for the Year shall be made up for any District, to deliver to the Assessor of such District, appointed by the Commissioners acting under the said last-mentioned Act, a Copy under their Hands of the said Assessment for such District, with an Order thereon for such Assessor delivering a Note of the Sum charged to the Parties charged therewith, either personally or at the Places of their last Abode, or on the Premises charged with the Assessment, as the Case may require, and which Note shall specify the Time and Place when and where the Duties so charged are to be paid, and shall also specify within what Time all such Persons may, if they consider themselves aggrieved by such Charge or Assessment, appeal for Relief to the said Commissioners acting under the last recited Act, agreeably to the Regulations of the Statute in that Case made and provided; and the Assessor to whom such Copy and Order shall be delivered, shall, within Fourteen Days after Receipt thereof, make Notification as aforesaid thereupon, and return the said Copy to the Clerks from whom he received the same, with a Certificate, upon Oath before one of the Commissioners aforesaid, that he did notify the same in the Manner prescribed by this Act.

Assessor to certify compliance.

Recovery of Duties.

XIII. And be it further enacted, That in case any Person or Persons shall not pay the several Sum or Sums charged upon him, her or them, by any Act or Acts herein mentioned, according to the Directions contained in such Act or Acts or by this Act, it shall be lawful to and for any Two of the Commissioners aforesaid for any Shire, Stewartry, City, Borough, or District thereof respectively, or for the Sheriff Depute or Substitute for such Shire or Stewartry, and they are hereby required respectively, under the Penalty of Ten Pounds Sterling, upon Certificate made to them or either of them by the Sub-Collector or Sub-Collectors that such Duties are resting and not duly paid, to issue and grant a Warrant or Warrants under their Hands for the said Sub-Collectors recovering the said Duties, by pointing and distraining the Goods and Effects of any Person or Persons mentioned in such Certificate, and who shall not have paid the Sums thereby assessed upon him, her or them; which Warrant shall be executed by the Constables or Sheriff Officers of the County, Shire, Stewartry, City or Borough, by pointing and distraining the Goods and Effects belonging to such Person or Persons at the Time the said Duties became in Arrear; and the Goods and Effects so pointed and distrained shall be detained and kept on the Ground or at the House where the same were pointed or distrained, or in such other Place, of which the Owner shall have Notice, near to the said Ground or House, as the Officer or Constable so pointing and distraining the same shall think proper, for the Space of Four Days, during which Time the said Goods and Effects shall remain in the Custody of the said Officer or Constable, liable to the Payment of the whole Duty in Arrear, and to the Costs to be paid to the Officer or Constable who pointed the same, as herein-after directed, unless the Owner from whom the same were pointed and distrained shall redeem the same within the said Space of Four Days by Payment of the said Duties in Arrear and Costs to the Officer or Con-

ſtable, to be ſettled in the ſame Manner as if the ſaid Goods and Effects had been ſold as herein-after directed.

Sale of Effects poinded.

XIV. And be it further enacted, That the Goods and Effects ſo poinded or diſtrained ſhall, after the Expiration of the ſaid Four Days, be valued and appraiſed by any Two Perſons to be appointed by the Officer or Conſtable, (which Two Perſons ſhall be obliged to value the ſame, under the Penalty of Forty Shillings Sterling for each Neglect or Refuſal), and ſhall be ſold and diſpoſed of at a Sum not leſs than the Value, by the Officer or Conſtable who does poind the ſame, and the Value to be applied in the Firſt Place to the Satisfaction and Payment of the Duties owing by the Perſon whoſe Goods are ſo poinded, and in the Second Place to the Payment for the Trouble of the Officer or Conſtable ſo poinding, at the Rate of Two Shillings *per* Pound of the Duties for which the Goods ſhall be ſo poinded and diſtrained, unleſs the Owner from whom the ſame were poinded or diſtrained ſhall redeem the ſame by Payment of the appraiſed Value, within the Space of Four Days after the Valuation, to the Officer who poinded the ſame; and in caſe any Surplus ſhall remain of the Price or Value, after Payment of the ſaid Duties, and after Payment of what is allowed to be retained by the Officer or Conſtable in Manner herein directed, ſuch Surplus ſhall be returned to the Owner from whom the Goods were poinded or diſtrained; and in caſe no Purchaſer do appear at the ſaid Sale, then the ſaid Goods and Effects ſo poinded and diſtrained ſhall be conſigned and lodged in the Hands of the Sheriff Depute of the County, or his Subſtitute, and if not redeemed by the Owner within the Space of Four Days after the Conſignment in the Hands of the ſaid Sheriff Depute or Subſtitute, that the ſame ſhall be rouped, ſold and diſpoſed of, by Order of the Sheriff, in ſuch Manner and at ſuch Time and Place as he ſhall appoint, he always being liable to the Payment of the Duties to the ſaid Sub-Collector, and to Payment to the Officer or Conſtable who ſhall have poinded and diſtrained the ſame, for their Trouble and Expence as before ſtated, and to the Fees due to the Officer or Conſtable, and ſhall be in the Third Place entitled to One Shilling *per* Pound of the Value of the Goods ſo diſpoſed of, for his own Pains and Trouble, after Preference and Allowance of the ſaid Duties, and of what is appointed to be paid to the Officer or Conſtable for their Trouble; and that there likewiſe ſhall be allowed to the Officer or Conſtable ſo poinding and diſtraining, the Expence of preſerving the ſaid Goods and Effects, and of maintaining the Cattle, if there ſhould happen to be any among the Goods and Effects ſo poinded and diſtrained, from the Time of poinding and diſtraining the ſame, during the Period allowed to the Owner to redeem them, and alſo the Expence of the Sale; and in like Manner the Expence ſhall be allowed to the Sheriff, for preſerving and maintaining the Goods or Cattle poinded and diſtrained, during the Period that the Owner is allowed to redeem after Conſignment in his Hands, and until the Sale thereof, and alſo the Expence of the Sale; and where no Goods or Effects ſufficient for Payment of the ſaid Duties can be found to be ſo poinded and diſtrained, and the Perſon liable ſhall neglect or refuſe to pay the ſame, in every ſuch Caſe any One of the Commiſſioners aforeſaid, or the Sheriff Depute or Subſtitute, ſhall be and is hereby authorized and required, under his Hand, to commit ſuch Perſon to the Common Gaol, there to be kept without Bail until Payment ſhall be made.

XV. And be it further enacted, That every Collector and Collectors of the ſaid ſeveral Duties, now appointed or hereafter to be appointed to collect or receive the ſaid ſeveral Duties for any Shire, Stewartry, City, or Borough in *Scotland*, wherein the ſaid ſeveral Duties or any Part thereof ſhall be reſting and unpaid to the ſaid Collector or Collectors on the Firſt Day of *Auguſt* next enſuing the paſſing of this Act, ſhall within Thirty Days after the paſſing of this Act, and they reſpectively are hereby required to tranſmit to the King's Remembrancer of the Exchequer at *Edinburgh*, a Liſt or Schedule, containing the Names, Surnames, and Places of Abode, of every Perſon in Arrear for the ſaid Duties, together with the Sums due and owing by every ſuch Perſon reſpectively, diſtinguiſhing the Year and Years in which the ſaid Duties in Arrear were aſſeſſed, and the Day or Days when the ſame reſpectively became due, which Liſt or Schedule being verified upon Oath in the Manner hereinafter directed with reſpect to Arrears accruing in any Year now to come, ſhall be laid before the ſaid Barons in like Manner as is alſo herein-after directed with reſpect to future Arrears, who may at their Diſcretion direct the ſaid Arrears to be levied and paid in like Manner and under the like Powers as the ſaid Barons are herein-after empowered to cauſe the ſaid future Arrears to be levied and paid.

Collectors to tranſmit Liſts of Arrears annually to King's Remembrancer in Exchequer.

XVI. And be it further enacted, That every Collector or Collectors of the ſaid ſeveral Rates and Duties for the Shires and Stewartries, Cities and Boroughs, or Diſtricts thereof, ſhall and they are hereby required reſpectively under the Penalty of Twenty Pounds Sterling, on or before the Firſt Day of *Auguſt* in each Year, or within Ten Days thereafter, to tranſmit to the King's Remembrancer of the Exchequer at *Edinburgh*, a Liſt or Schedule containing the Names, Surnames, and Places of Abode of every Perſon in Arrear for the ſaid Duties, together with the Sums due and owing by every ſuch Perſon reſpectively for the Year preceding the ſaid Firſt Day of *Auguſt* in each Year as aforeſaid; and which Liſt or Schedule ſhall be verified upon Oath before the Sheriff Depute or Subſtitute of the Shire or Stewartry, or before the Chief Magiſtrate of the City or Borough for which he or they is or are Collector or Collectors of the ſaid ſeveral Duties; and the King's Remembrancer aforeſaid ſhall, immediately upon receiving the ſaid Liſt or Schedule, lay the ſame before the ſaid Barons, or any One of them, who are or is hereby authorized and empowered, if he or they ſhall judge it expedient, to iſſue his or their Order to the ſaid ſeveral Commiſſioners of the ſame Shire, Stewartry, City, or Borough, or Diſtrict thereof, to levy the Arrear or any Part thereof in the ſaid Liſt or Schedules contained, and Triple Duties by Diſtreſs in the Way and Manner directed by the ſaid recited Act paſſed in the Forty-third Year of the Reign of His preſent Majeſty: Provided always, that the Baron or Barons iſſuing ſuch Order on the ſaid Commiſſioners to levy by Diſtreſs, may, if he or they think fit, reſtrict the Penalty of the Triple Duties to a Moiety or other ſmaller Part thereof; and the Warrant of the Commiſſioners to be iſſued thereupon to the Collector or Collectors muſt recite the Order of the Barons, and be iſſued for the Duties unpaid, and for the Triple Duties, or the Moiety or other ſmaller Part of the Triple Duties, as in ſaid Order, and for the Coſts, as directed by this Act.

Collectors to tranſmit to Exchequer, annually, Accounts of Arrears.

XVII. And be it further enacted, That every Collector or Collectors of the aforeſaid Rates and Duties for the ſaid Shires, Stewartries, Cities and Boroughs or Diſtricts thereof, ſhall on or before the Twelfth Day of *November*

Collectors to tranſmit to Exchequer annually, Ac-

Accounts of Sums levied in Name of Triple Duties.

November in each Year (under the Penalty of Twenty Pounds Sterling) make up and transmit to the King's Remembrancer of the Exchequer at *Edinburgh*, an Account of all Sums which may have been levied and received by them under the Authority of the Order of the said Barons or any One of them as aforesaid; and which shall not have been paid over to the Collector of the same Duties respectively, for the same Shire, Stewartry, City, or Borough, or to the Receiver General at *Edinburgh*; and also an Account of all such Sums as have been paid over by him or them to the said Receiver General; which Account shall be verified upon Oath before the Sheriff Depute or Stewart Depute of the Shire or Stewartry, or his Substitute, or before the Chief Magistrate of the City or Borough for which he or they is or are Collector or Collectors of the said several Duties; and the King's Remembrancer shall, so soon as conveniently may be after the Receipt thereof, lay the same before the said Barons, who shall consider the same, and direct the Amount then resting with the said Collectors or any of them, to be paid over to the Receiver General at *Edinburgh*, or his Deputy or Deputies, who shall remit and pay the same into the Receipt of His Majesty's Exchequer at *Westminster*.

Deficiencies of Duties, arising from the Failure or Default of Collectors, to be re-assessed by Order of the Barons of Exchequer.

XVIII. And be it further enacted, That in case the Duties assessed in *Scotland* shall not be paid to the Receiver General, by reason of any Failure of the Collectors, either in the Performance of his Duty, or in not paying over the Money received by him according to the Directions of this and the said recited Acts or any of them, and any Deficiency shall remain after Diligence used against such Collector or his Surety or Sureties, or in case of Death, against his Executors or Administrators, then and in such Case it shall be lawful for the said Barons, and they are hereby authorized and required to issue their Order to the Commissioners, or to the Surveyor or Surveyors of the District, requiring them to cause the deficient Sum to be re-assessed within the said Shire, Stewartry, City, or Borough or District thereof in *Scotland*, where such Failure has happened, so soon as the same can be done after the Amount of such Deficiency is ascertained, upon those Persons subjected to the Payment of the like Duties in the Year when the Re-assessment shall be made, by duly apportioning the Amount of such Deficiency amongst them, according to each Person's Assessment, as near as the Case will admit, and by like Rules and Modes by which the original Assessments were made of the Duties assessed in that Year; which Sum so re-assessed shall be levied and collected in such Manner as the said Duties may be raised and levied in *Scotland*.

Process by Horning, &c. to issue in the Name of the Receiver General of Scotland.

XIX. And be it further enacted, That all competent and legal Process of the Court of Exchequer in *Scotland*, whether by Horning or otherwise, directed by the before recited Statute passed in the Forty-third Year of the Reign of His present Majesty, to issue upon Bonds granted by Collectors and their Sureties, for the faithful Performance of their Duty, and the duly paying over the several Duties collected by them to the Receiver General at *Edinburgh*, or his Deputy or Deputies, or by Sub-Collectors nominated under the Authority of this Act, for the faithful Performance of their Duty, and for their duly paying over the Duties collected by them to the Collector of the same Duties respectively, may issue in the Name of the said Receiver General at *Edinburgh* for the Time being, or his Deputy or Deputies.

Auctioneers, to give Notices of Sales or

XX. And be it further enacted, That every Auctioneer or Seller by Commission, selling by Auction in *Scotland* any Goods or Effects whatsoever

ever by any Mode of Sale at Auction, ſhall, at leaſt Three Days before he, ſhe, or they do begin any Sale by way of Auction, deliver or cauſe to be delivered to the Collector of the ſaid Duties reſpectively within whoſe Diſtrict ſuch Sale is intended to be, a Notice in Writing, ſigned by ſuch Auctioneer or Seller by Auction, ſpecifying therein the particular Day when ſuch Sale is to begin, and the Name and Surname of the Perſon or Perſons, with his or their Place of Reſidence, whoſe Goods and Effects are to be ſold; and if any ſuch Auctioneer or Seller by Auction ſhall preſume to ſell any ſuch Goods and Effects by Way of Auction, without delivering the Notice herein-before required to be delivered, every ſuch Auctioneer, or Perſon ſelling by Auction, offending therein, ſhall for ſuch Offence forfeit and loſe the Sum of Fifty Pounds Sterling.

Auctions, to Collectors of the Diſtricts where they reſide, under a Penalty.

XXI. And be it further enacted, That no Order or Certificate made or granted by the Commiſſioners appointed for the Execution of the ſaid recited Act paſſed in the Forty-ſixth Year of His preſent Majeſty's Reign, for Payment of the Poundage allowed by Law to the Clerk of the ſaid Commiſſioners, or to his Aſſiſtant, or to any Aſſeſſor of the ſaid Duties, ſhall be valid or effectual, without the Order of the Barons of Exchequer in *Scotland* firſt obtained thereon; and it ſhall be in the Power of the ſaid Barons, by their ſaid Order, to withhold the Allowance of ſuch Poundage or ſuch Part thereof, in caſe of any culpable Neglect, Omiſſion or Delay in the ſaid Clerk or Aſſiſtant Clerk, or Aſſeſſor, in the Execution of his or their reſpective Duties, as to the ſaid Barons, on full Conſideration of the Caſe, ſhall appear juſt and proper; and in the Event of the Suſpenſion or Diſmiſſal of any ſuch Clerk or Aſſiſtant or Aſſeſſor from the reſpective Offices by the ſaid Barons, it ſhall be lawful for and in the Power of the ſaid Barons to nominate and appoint any Perſon or Perſons to do the Duty of the ſaid ſeveral Offices, in the Place or Stead of ſuch Perſon or Perſons ſo ſuſpended or diſmiſſed, until the ſaid Commiſſioners ſhall nominate and appoint a fit Perſon or Perſons to perform the ſeveral Duties of the ſaid Offices, as empowered or required by the ſaid recited Act; and the Perſon or Perſons ſo to be appointed by the ſaid Barons ſhall be entitled to the ſeveral Allowances authorized by Law to be made to the reſpective Clerks or Aſſeſſors.

No Poundage to be paid to Clerks or Aſſeſſors acting under Property Duty Acts, without Orders from the Barons.

XXII. And be it further enacted, That no Clerk or Aſſiſtant Clerk, or Collector, acting under the Authority of the ſaid laſt recited Act or this Act, ſhall on any Pretence whatever, directly or indirectly, hold or enjoy, or exerciſe or receive, or be entitled to the whole or any Part of the Emoluments, more than one, of the ſaid Situations of Clerk or Aſſiſtant Clerk, or Collector, under the ſaid Act; and if any Clerk or Aſſiſtant Clerk, or Collector, ſhall act in the contrary, he or they ſhall forfeit the Sum of Fifty Pounds Sterling, and further be rendered incapable of again acting as Clerk or Clerk's Aſſiſtant, or Collector, in the Execution of this Act, or of any other Act granting Duties under the Management of the Commiſſioners for the Affairs of Taxes.

No Collector or Clerk to hold more than one Office.

XXIII. And be it further enacted, That all Rules, Regulations, Clauſes, Matters and Things contained in the ſaid recited Acts, ſo far as the ſame are applicable, and are not hereby altered or varied, ſhall be in force in Relation to this Act, and ſhall be conſtrued herewith in all reſpects, as if the ſame were inſerted herein and formed a Part thereof.

Rules and Regulations not altered, to remain in force.

XXIV. And

Recovery of Penalties.

XXIV. 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 by the ſaid recited Acts reſpectively in regard to the pecuniary Penalties and Forfeitures thereby impoſed.

Act may be altered.

XXV. Provided always, and be it further enacted, That this Act, or any of the Proviſions thereof, may be amended, altered, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1812.