

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CLXI.

An Act to amend and render more effectual an Act of the Fifty-second Year of His preſent Majeſty, to amend and regulate the Aſſeſſment and Collection of the Aſſeſſed Taxes, and of the Rates and Duties on Profits ariſing on Property, Profeſſions, Trades, and Offices, in that Part of *Great Britain* called *Scotland*. [11th *July* 1815.]

WHEREAS by an Act made in the Fifty-ſecond Year of His Majeſty's Reign, intituled *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, the Mode of collecting the ſaid Aſſeſſed Taxes in *Scotland* has, as far as Circumſtances will admit, been aſſimilated to that of *England*, and it is juſt that the ſame Poundage and other Allowances paid to the Receivers General and Parochial Collectors in *England*, in reſpect of the ſaid Aſſeſſed Taxes, ſhould be allowed to the Principal and Sub-Collectors in *Scotland*, in reſpect of the ſame Taxes: 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 every Principal Collector of Aſſeſſed Taxes of every County, Stewartry, City, Burgh, or Diſtrict in *Scotland*, ſhall have an Allowance of Three Halfpence in the Pound on all Money received by them at any Time ſince the Fifth Day of *April* One thouſand eight hundred and thirteen, or which ſhall be hereafter received by them, under the Authority of any Act

52 G. 3. c. 95.

Collector to have an Allowance of 1½d. in the Pound on the Money collected from April 1, 1813.

or Acts for the Aſſeſſment and Collection of the ſaid Taxes, and paid over to the Receiver General at *Edinburgh*, his Deputy or Deputies, and alſo for what Money ſuch Principal Collector ſhall pay out of ſuch Duties to any Perſon or Perſons in purſuance of any Act or Acts of Parliament, and ſhall duly account to the ſaid Receiver General, or his Deputy, for ſuch Payments; and that in every County, City, Burgh, or Diſtrict where a Sub-Collector or Sub-Collectors ſhall be nominated and appointed in purſuance of the above recited Acts, an Allowance of Three-pence in the Pound on all Monies received by them at any Time ſince the ſaid Fifth Day of *April* One thouſand eight hundred and thirteen, or which ſhall hereafter be received by them and paid to the principal Collectors of the ſaid County, City, or Burgh, ſhall be allowed to the ſaid Sub-Collector or Sub-Collectors in ſuch County or City, in ſuch Proportions, and to ſuch Amount among the ſeveral Sub-Collectors of each County, City, Burgh, or Diſtrict, as the Barons of Exchequer in *Scotland*, on due Conſideration of the Circumſtances of each particular Caſe, and of the Trouble, Expence, and Reſponſibility of the ſeveral Sub-Collectors of each ſuch County, City, Burgh, or Diſtrict, ſhall from Time to Time allow and aſſign for their Remuneration: Provided always, that in the Event of any County, Stewartry, City, or Burgh, not being divided into Diſtricts, and conſequently no Sub-Collector or Sub-Collectors being appointed therein, the Collector nominated and appointed under the Authority of any Act or Acts of Parliament relative to the Aſſeſſed Taxes, and doing the reſpective Duties of both Collector and Sub-Collector, ſhall be entitled to the Allowance of Three Halfpence in the Pound granted as aforeſaid, to principal Collectors, as alſo to an additional Allowance of Three Halfpence in the Pound, amounting in Whole to an Allowance of Three-pence in the Pound, for all Monies which ſhall be received and paid over by him to the Receiver General at *Edinburgh*, or his Deputy or Deputies, and alſo for what Money he ſhall pay over of ſuch Duties to any Perſon or Perſons in purſuance of any Act or Acts of Parliament, and for which he ſhall duly account to the ſaid Receiver General or his Deputy, but declaring always, that in every County, City, or Place which ſhall have been divided into Diſtricts, and Sub-Collectors appointed, it ſhall not be lawful for any principal Collector to act alſo as Sub-Collector, nor for any Sub-Collector to act as Sub-Collector for more than One Diſtrict of any ſuch County or Place, without the ſpecial Authority of the ſaid Barons.

Sub-Collectors to have an Allowance of 3d. in the Pound.

Where no Sub-Collectors are appointed, the Collector to receive an additional Allowance of 1½d, making together 3d. in the Pound.

II. And whereas by the aforeſaid Statute, it is enacted, that the ſaid Sub-Collectors ſhall pay over the ſeveral Duties ſo received by them without Delay, or at fartheſt on or before the Firſt Day of next Month after receiving the ſaid Duties to the Collector of the ſame Duties reſpectively, for the County, Stewartry, City, or Burgh, within which ſuch Diſtrict or Diviſion or Part thereof is ſituated; and Inconvenience having ariſen from the ſaid Mode of Payment by the principal Collectors being obliged upon the Fifth Day of *January*, Fifth Day of *April*, Fifth Day of *July*, and Tenth Day of *October*, to pay over the Whole of the Duties received by them to the Receiver General, by which Means it frequently happens that they have not Money in their Hands to make Payment of the ſeveral Sums directed to be paid by various Acts of Parliament; be it therefore further enacted, That it ſhall be lawful for the ſaid Barons to allow the ſaid ſeveral Sub-Collectors to retain in their reſpective Hands ſo much of the ſaid Monies as ſhall appear to the ſaid Barons to be neceſſary to enable the ſaid

Barons to allow Sub-Collectors to retain Money in their Hands to anſwer Payments to be made under any Act.

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Sub-Collectors, to anſwer the Payments to be made by them, under and by virtue of the ſaid Acts of Parliament, for and during ſuch Time as the ſaid Barons ſhall order, not later than the Twelfth Day of the ſucceeding Month after the ſaid Sub-Collectors ſhall have received the ſame, any Thing in the aforeſaid Statute contained to the contrary notwithſtanding.

III. And whereas by an Act made in the Forty-third Year 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 by the ſaid Act made in the Fifty-ſecond Year of His preſent Majeſty, it is enacted, that the reſpective Collectors of the Duties therein mentioned to be appointed for the ſeveral Counties, Cities, and Burghs, ſhall make Returns of quarterly Statements of Taxes, and of Liſts of Arrears of Taxes, which ſaid Returns and Liſts ſhall be verified on Oath before the Sheriff Depute or Subſtitute of the Shire or Stewartry, or before the Chief Magiſtrate of the City or Burgh for which he or they is or are Collector or Collectors, Sub-Collector or Sub-Collectors of the ſaid ſeveral Duties: And whereas from the Places of Reſidence of many of the Collectors and Sub-Collectors, the Verification of the ſaid Statements and Liſts before Sheriffs and Stewards Depute, or their Subſtitutes, or the Chief Magiſtrates of Burghs, has in certain Caſes been found inconvenient; be it therefore enacted by the Authority aforeſaid, That it ſhall and may be lawful for the ſaid Collectors and Sub-Collectors appointed or to be appointed to verify the ſaid Statements and Liſts before any of His Majeſty's Juſtices of Peace in the Counties or Burghs in which they ſhall be Collector or Sub-Collector, as well as before the Sheriffs and Stewards Depute, or their Subſtitutes, or the Chief Magiſtrates of Burghs, any Thing in the Two recited Statutes before mentioned notwithſtanding. 43 G. 3. c. 156.

Collectors to verify Statements of Taxes before Juſtices as well as before Sheriffs or Chief Magiſtrates.

IV. And be it further enacted, That all and every Perſon or Perſons who ſhall wilfully give falſe Evidence, or make any falſe Oath or Affirmation or Affidavit before the Commiſſioners for executing this or any other Act or Acts for granting Duties to be aſſeſſed under the Regulations of the Act, made in the Forty-third Year of His Majeſty's Reign, 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, or before the Sheriff Depute, Sheriff Subſtitute, Juſtices of the Peace or Magiſtrates of Burghs or others, by the ſaid Act or by this Act empowered to adminiſter the ſame, touching any Matter or Thing within the Intent and Meaning of the ſaid Acts, ſhall forfeit the Sum of Two hundred Pounds Sterling, and be rendered incapable of again acting as Collector or Sub-Collector in the Execution of any Act or Acts granting Duties under the Management of the Commiſſioners for the Affairs of Taxes.

Penalty on making falſe Oath, &c.

43 G. 3. c. 150.

V. And be it further enacted, That if any Perſon or Perſons ſhall at any Time hereafter obſtruct any Commiſſioner or Commiſſioners, Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors, Collector or Collectors, Sub-Collector or Sub-Collectors appointed under the Proviſions or by virtue of any of the Statutes paſſed or to be paſſed

Penalty on obſtructing Commiſſioners or Officers.

for the Aſſeſſment or Collection of the ſaid Taxes, or of the Rates and Duties on Profits ariſing from Property, Profeſſions, Trades, and Offices, in *Scotland*, or any of them, or any Conſtables or other Officers or Perſons employed by the ſaid Collector or Collectors, Sub-Collector or Sub-Collectors, in the due Execution of his or their ſaid Office or Offices, Duty or Duties reſpectively, every ſuch Perſon ſhall for every ſuch Offence, forfeit the Sum of Fifty Pounds Sterling; and all Penalties under this Act ſhall be recovered in ſuch Manner as any other Penalty is recoverable under the Proviſions or in purſuance of the ſaid Statutes, or any of them.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1815.