ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

****

CAP. LIII.

An Act to revive and continue for One Year the Duties and Contributions on the Profits arising from Property, Professions, Trades, and Offices, in *Great Britain.* [12th *May* 1815.]

Most Gracious Sovereign,

WHEREAS by an Act passed in the Forty-third Year of Your Majesty's Reign, intituled *An Act for granting to His Majesty, until the Sixth Day of* May *next after the Ratification of a Definitive Treaty of Peace, a Contribution on the Profits arising from Property, Professions, Trades, and Offices,* certain Rates, Duties, and Contributions on the Profits arising from Property, Professions, Trades, and Offices, and also by Two several Acts passed in the Forty-fifth and Forty-sixth Years of Your Majesty's Reign, the one thereof intituled *An Act for granting to His Majesty additional Duties, in* Great Britain, *on the Amount of Assessments to be charged on the Profits arising from Property, Professions, Trades and Offices;* and the other thereof 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 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,* 43 G. 3. c. 122. 45 G. 3. c. 15. 46 G. 3. c. 65.

certain further Rates, Duties, and Contributions, on the like Profits, were granted to Your Majesty, for a Term therein limited; and which Rates, Duties, and Contributions were consolidated by the said last mentioned Act, and have expired after the Fifth Day of *April* One thousand eight hundred and fifteen; we Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Public Expences, have freely and voluntarily resolved to revive the said Rates, Duties, and Contributions, and to grant the same to Your Majesty, for the Period herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the several Rates, Duties, and Contributions by the said several Acts granted, and consolidated by the said last-mentioned recited Act, shall be and are hereby revived, and shall be charged, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, for the Term of One whole Year, to be computed from the Fifth Day of *April* One thousand eight hundred and fifteen, and until the Assessments for that Year shall be completed.

Rates, Duties and Contributions of former Acts revived for One Year.

II. And be it further enacted, That all and every the Acts in force on and immediately before the said Fifth Day of *April* One thousand eight hundred and fifteen, in relation to the said recited Duties so expired, shall severally be continued and remain in full force, and be of the like Effect in all respects, in relation to the Duties hereby granted, as if the said recited Duties had not expired; and all and every the Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in the said Acts in force as aforesaid, or any of them, as well for the assessing the Duties hereby granted during the Period herein limited, as for levying, recovering, paying, deducting, and apportioning the Duties so assessed, and the Arrears remaining unpaid at the Determination of the Time herein limited, and for re-assessing the same in Default of Payment, and for the suing, adjudging, and recovering any Penalties or Forfeitures incurred, which after the Determination of the Time herein limited may be unpaid, shall be severally and respectively duly observed, practised, applied, and put in Execution, in relation to the Duties hereby granted, as fully and effectually to all Intents and Purposes, as if the same Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act, and respectively applied to the Duties hereby granted, and shall severally be construed, deemed, and taken to refer to this Act, and to apply to the said Duties hereby granted, in like Manner as if the same had been enacted herein; save and except as herein-after is particularly provided.

Acts in force on or before April 5, 1815, continued.

III. And whereas by the said Act passed in the Forty-sixth Year of His present Majesty's Reign, certain Provisions are contained for continuing the Assessments made under the Schedules of the said Act respectively marked A. and B. for the Space of Two Years, under the Regulations of the said Act: And whereas it is expedient that, for the Period limited in this Act, all the Assessments to be made by the Commissioners for General Purposes,

Assessments of 1814, under Schedules A. and B. to remain in force for 1815.

Purpoſes, acting for their reſpective Diviſions throughout *Great Britain*, ſhould be made on the Baſis of the Aſſeſſments made or to be made for the Year ending the Fifth Day of *April* One thouſand eight hundred and fifteen; be it further enacted, That the Aſſeſſments made or to be made of the Duties which are chargeable under either of the Schedules reſpectively marked A. and B. of the ſaid laſt mentioned Act, for the Year ending the Fifth Day of *April* One thouſand eight hundred and fifteen, ſhall be and remain in force for the Term limited by this Act, and commencing from the ſaid Fifth Day of *April* One thouſand eight hundred and fifteen; under the Regulations contained in the ſaid Act of the Forty-ſixth Year aforeſaid.

Aſſeſſments made under Schedules D. and E. for 1814, ſhall continue for 1815.

IV. And be it further enacted, That the Aſſeſſments made or to be made by the Commiſſioners for General Purpoſes, of the Duties which are chargeable before them under either of the Schedules reſpectively, marked D. or E. of the ſaid laſt-mentioned Act, for the Year ending the ſaid Fifth Day of *April* One thouſand eight hundred and fifteen, ſhall alſo be and remain in force for the ſaid Term limited by this Act, and commencing as aforeſaid; ſubject to ſuch of the Rules and Regulations of the ſaid laſt-mentioned Act, in reſpect of the Continuance of Aſſeſſments for Two Years under the Schedules marked A. and B. as are applicable to the Aſſeſſments hereby continued under Schedules D. and E. without requiring Returns from the Parties charged therein for that Term, and without altering the Names of the Parties charged; and the like Sums ſhall be levied thereon for the Term limited by this Act, as ſhall or ought to have been or may be levied thereon, or liable ſo to be, for the ſaid Year ending the Fifth Day of *April* One thouſand eight hundred and fifteen: Provided always, that in all Caſes where, by the ſaid laſt-mentioned Act, a Return is required of the Annual Value of Property charged under the Schedules marked A. and B. in ſuch Second Year of Aſſeſſment, a Return ſhall be made in the like Caſes by the Perſons charged under either of the Schedules marked E. or D. for the Term hereby limited, in ſuch Manner and under the like Forms as are required by the ſaid laſt-mentioned Act in other Caſes, under either of the ſaid Schedules marked D. or E.

Commiſſioners for the Affairs of Taxes to take an Oath in One of His Majeſty's Courts at Weſtminſter.

V. And be it further enacted by the Authority aforeſaid, That every Commiſſioner for the Affairs of Taxes, appointed under the Great Seal, ſhall, within One Month after the paſſing of this Act, take and ſubſcribe the following Oath in ſome One of His Majeſty's Courts in *Weſtminſter*:

'I *A. B.* do ſwear, That I will not diſcloſe any Particulars contained in any Schedule or Statement delivered with reſpect to any Duties charged under the Proviſions and Regulations relating to Schedule D. as recited in an Act of the Forty-ſixth Year of His preſent Majeſty's Reign, 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,* or any Evidence or Anſwer given by any Perſon who ſhall be examined,

'or shall make Affidavit, Deposition, or Affirmation, respecting the same, 'in pursuance of the said Act, which shall have been disclosed or communi- 'cated to the Commissioners for the Affairs of Taxes, by the Commis- 'sioners for the Purposes of the said Act, or by the Additional Commis- 'sioners acting in the Execution thereof, or by any Inspectors and Sur- 'veyors, or by the Collectors, or the Deputies to the Receivers General, 'or by any Clerk or Clerks Assistant to the Commissioners acting in 'Execution of this Act; except where it shall be necessary to disclose 'the same in the Execution of my Office as One of the said Commis- 'sioners for the Affairs of Taxes.'

Act may be amended this Session.

VI. And be it further enacted, That this Act may be varied, amended, or repealed, by any Act or Acts to be made in this present Session.

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