ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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CAP. LXV.

An Act to explain and amend the Acts for granting Duties on the Profits arising from Property, Professions, Trades, and Offices, so far as extend to the due Assessment and Collection of the Duties for past Years; for confirming certain Abatements already made of the said Duties, and exempting Collectors Bonds from the Stamp Duties.

[22d *June* 1816.]

WHEREAS it is expedient that Provision should be made in respect of the Duties and Arrears of the Duties, charged or to be charged on the Profits arising from Property, Professions, Trades, and Offices, granted by certain Acts passed in the Forty-third, Forty-fifth, Forty-sixth, and Fifty-fifth Years of His present Majesty's Reign, and continued until and upon the Fifth Day of *April* One thousand eight hundred and sixteen, on which Day the same expired: 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 all and every the Provisions contained in the said several Acts herein-before mentioned, or any of them, or in any other Act or Acts relating to the said Duties, shall continue in force for the Purpose of duly charging the said Duties on all Persons, Bodies Politic, Corporate, or Collegiate, and on all Companies, Fraternities, or Societies of Persons which shall not have been respectively charged

43 G. 3. c. 122.
45 G. 3. c. 15.
46 G. 3. c. 65.
55 G. 3. c. 53.

Provisions of recited Acts to continue in force to charge those who may have escaped Assessment in former Years;

charged to the ſaid Duties before the paſſing of this Act; and which ought to have been charged to the ſaid Duties for the Year ending on the Fifth Day of *April* One thouſand eight hundred and ſixteen, or for any prior Year ſince the paſſing of the ſaid Acts, and until ſuch Aſſeſſments ſhall be duly made for ſuch Year or Years, and ſhall be raiſed and levied as if the ſaid Duties had not expired; and all and every the Clauſes, Rules, Matters, and Things, which are contained in any of the ſaid Acts, ſhall continue to be in full force, and ſhall be ſeverally applied, practiſed, and put in Execution for the aſſeſſing, raiſing, levying, collecting, and paying the ſaid Duties which ſhall be charged after the paſſing of this Act for any Year or Years before mentioned; and alſo for the levying, collecting, and paying all and every the Arrears of the ſaid Duties which ſhall have been charged before the paſſing of this Act, and which ſhall be in Arrear and unpaid at the Time of paſſing this Act; and for the ſuing for, adjudging, and recovering any Penalty or Forfeiture which ſhall have been or may be incurred in reſpect of any Aſſeſſment made or to be made for the Year ending on the Fifth Day of *April* One thouſand eight hundred and ſixteen; or in reſpect of any Aſſeſſment for any prior Year as aforeſaid; and alſo for applying the Monies ariſing from the ſaid Duties, and which ſhall be paid into the Receipt of His Majeſty's Exchequer after the paſſing of this Act, in like Manner as is directed by the ſaid Acts.

and for collecting Arrears,

and recovering Penalties.

Proviſions for appealing to continue in force.

II. And be it further enacted, That the ſeveral Proviſions contained in the ſaid ſeveral Acts relating to the ſaid Duties ſhall continue in force for the Purpoſe of hearing all Appeals againſt Aſſeſſments to be made after the paſſing of this Act for any Year or Years as before mentioned; and alſo for the Purpoſe of granting Abatements on account of any Diminution of Income in ſuch Year, as directed by the ſaid ſeveral Acts, or any of them.

Proviſions for making all Returns, &c. and for auditing Receivers Accounts, to continue in force.

III. And be it further enacted, That the ſeveral Proviſions contained in the ſaid Acts ſhall continue in force for the making all ſuch Returns of Aſſeſſments made under the ſaid Acts or in purſuance of this Act, and other Matters touching the Execution of the ſaid Acts, or relating to the ſaid Duties, to the Commiſſioners for the Affairs of Taxes, as are directed to be made by the ſaid Acts; and alſo for returning Duplicates to the Receivers General and the Officers of the King's Remembrancer; and alſo for the returning, auditing, examining, paſſing, and declaring the Accounts of any Receiver of the ſaid Duties, as if the ſaid Duties had not expired.

No Receiver of the Duties ſhall be allowed to ſet inſuper any Place for Duties unpaid, unleſs his Accounts ſhall be paſſed within Three Years after April 5, 1816.

IV. And be it further enacted, That no Receiver of the Duties on Property, Profeſſions, Trades, and Offices, his Heirs, Executors, and Adminiſtrators, ſhall in his or their Account of the Monies raiſed or to be raiſed under the ſaid ſeveral Acts or any of them, relating to the ſaid Duties for the Year ending on the Fifth Day of *April* One thouſand eight hundred and ſixteen, be allowed or admitted to ſet inſuper or Charge any County, Diviſion, or Place in *Great Britain*, for any of the ſaid Duties which ſhall be unpaid, unleſs ſuch Accounts ſhall be declared and paſſed within Three Years at the furtheſt after the Fifth Day of *April* One thouſand eight hundred and ſixteen; but all Monies in Arrear in reſpect of the ſaid Duties ſhall remain a Debt upon ſuch Receiver, to be anſwered by him

and his Securities, his and their Executors and Administrators, Lands, Tenements, Goods, and Chattels respectively.

Re-assessments to be made on Assessments of 1816.

V. And be it further enacted, That any Arrears of the said Duties, arising from any Default, in the Collection thereof, or by the Failure of any Collector, for which any Parish or Place shall be answerable according to the Provisions of the said Acts or any of them, shall be re-assessed within and upon such Parish or Place, as soon after such Default shall be discovered as conveniently can be done, and shall be charged on the Amount of the last Assessment made for the same Duties under the said last mentioned Act, for the Year ending the Fifth Day of *April* One thousand eight hundred and sixteen, by duly apportioning the Amount of such Arrear amongst the several Persons assessed in that Year, according to the Amount of each Person's Assessment therein, as nearly as the Case will admit, and by the like Rules, Methods, and Directions, by which the original Assessment was made; to be raised and levied in such Manner as any Assessment may by virtue of this Act be raised and levied, under the Regulations of the said several Acts relating to the said Duties.

Schedule of Defaulters to remain with Commissioners Three Calendar Months.

VI. And be it further enacted, That any Schedule of Defaulters relating to the Second Moiety and Remainder of the said Duties, assessed or to be assessed for the Year ending on the Fifth Day of *April* One thousand eight hundred and sixteen, which shall be delivered by any Collector of the said Duties to the Receiver General, where such Arrears shall have accrued, shall, after Delivery thereof by the said Receiver General to the Commissioners of the Division, remain with them until the End of Three Calendar Months, to be computed from the Day on which such Schedule shall or ought to have been delivered to the said Receiver General, before the Certificate thereof shall be transmitted to the Court of Exchequer at *Westminster* for Process to levy such Arrears, as by any of the said Acts is directed; during which Period of Three Calendar Months all and every the Powers and Authorities, Rules, Regulations, Provisions, and Directions heretofore exercised, followed, and observed, during the Period appointed for any Schedule of Defaulters remaining before such Commissioners, under and in pursuance of the Provisions of the said several Acts, or any of them, shall be in like Manner exercised, followed, observed, and fulfilled in pursuance of this Act.

Extension of Time for the Payment of the Second Moiety.

VII. Provided always, and be it further enacted, That in every Case where any Person or Persons shall have paid and satisfied One Half Part of the said Second Moiety and Remainder of the said Duties, charged on him or them for the said Year ending the Fifth Day of *April* One thousand eight hundred and sixteen, on or before the Fifth Day of *July* in the same Year, and shall be desirous of extending the Time for Payment of the other Half Part of the said Moiety and Remainder of the said Duties, and shall make Application to the Commissioners of the same Division, acting in the Execution of the said Acts and this Act for that Purpose, it shall be lawful for the said Commissioners, or any Two or more of them, on Proof to their Satisfaction of any reasonable Cause for an Extension of Payment beyond the said Period of Three Calendar Months before allowed, to grant Time for such Payments until and upon the Fifth Day of *January* One thousand eight hundred and seventeen, by any Order in Writing, signed by Two or more of the said Commissioners, directed to the Collector or Collectors

Collectors of the Pariſh or Place, in which the ſaid Duties ſhall have been aſſeſſed for the ſaid Year.

Penalty on Collector not delivering full and complete Schedule to Receiver General.

VIII. And be it further enacted, That every Collector of the ſaid Duties ſhall deliver a full and complete Schedule of ſuch Defaulters as aforeſaid, to the Receiver General for the County or Diviſion where ſuch Arrears ſhall have accrued, on the Firſt Day appointed for the Receipt by him of the ſaid laſt Moiety or Remainder of the ſaid Duties, after the Fifth Day of *July* One thouſand eight hundred and ſixteen, as directed by the ſaid Acts, on Pain that every Collector, neglecting or refuſing ſo to do, ſhall forfeit the like Penalty as is impoſed on Collectors by the ſaid ſeveral Acts, or any of them, in other Caſes of Neglect of Duty.

Extending the Time of Payment in Scotland of the Duty for the remaining Half Year till Jan. 5, 1817.

IX. And in order to make ſuitable Proviſion for ſuſpending the Payment of the Half Year's Duty, which became payable after the Fifth Day of *April* One thouſand eight hundred and ſixteen on Aſſeſſments under the ſaid Acts in that Part of *Great Britain* called *Scotland*; be it further enacted, That in every Caſe where any Perſon or Perſons ſhall have fully paid and ſatisfied, on or before the Fifth Day of *July* One thouſand eight hundred and ſixteen, all the Duties aſſeſſed on him, her, or them, under the ſaid Acts, as well for the Year ending on the Fifth Day of *April* One thouſand eight hundred and fifteen, and all prior Years, as for the Half Year commencing after the ſaid Fifth Day of *April* One thouſand eight hundred and fifteen, and ſhall be deſirous of extending the Time for Payment of the Remainder of the ſaid Duties, and ſhall make Application to the Commiſſioners of the ſame County, Shire, or Borough, acting in the Execution of the ſaid Acts and this Act for that Purpoſe, it ſhall be lawful for the ſaid Commiſſioners, or any Two or more of them, on Proof to their Satisfaction of any reaſonable Cauſe for the Extenſion of Payment, to grant Time therefor until and upon the Fifth Day of *January* One thouſand eight hundred and ſeventeen, by any Order in Writing, ſigned by Two or more of the ſaid Commiſſioners, directed to the Collector of the County, Shire, or Borough, or his Deputy, in which the ſaid Duties ſhall have been aſſeſſed for the ſaid Year ending on the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen.

Abatements confirmed, and Commiſſioners, &c. indemnified.

X. And whereas by the ſaid Act paſſed in the Fifty-fifth Year of His preſent Majeſty's Reign, certain Proviſions were made for the Continuance of the Aſſeſſments made under the ſaid Act, paſſed in the Forty-ſixth Year of His Majeſty's Reign, for the Year ending the Fifth Day of *April* One thouſand eight hundred and fifteen, during the Term therein limited; and by reaſon of the great Depreciation in the Price of Grain and other Agricultural Produce, the Rents and annual Value of Lands have been in many Caſes reduced, and it hath been found expedient in certain Diſtricts to abate from the Aſſeſſments in Proportion to ſuch Reduction without Authority of Parliament; be it therefore further enacted, That all Abatements from Aſſeſſments made by Commiſſioners acting for the general Purpoſes of the ſaid Acts, on due Proof to their Satisfaction that any Lands, duly aſſeſſed at the Rent payable in the Year ending on the Fifth Day of *April* One thouſand eight hundred and fifteen, had been *bonâ fide* let by a freſh Leaſe or Agreement at a Rent leſs than the Amount charged in the Aſſeſſment for the ſaid Year, to continue at ſuch reduced Rent, during the Year commencing from the Fifth Day of *April* One thouſand eight hundred

dred and fifteen, or that any Lands in the Occupation of the Owner thereof were aſſeſſed for the Year ending on the Fifth Day of *April* One thouſand eight hundred and fifteen, at the full Rack Rent at which they were then worth to be let to a Tenant, have been ſince reduced in the annual Value thereof, ſhall be and the ſame are hereby declared to be confirmed and valid, and of the like Force as if the ſame had been made in purſuance and under the Proviſions of any Act or Acts of Parliament; and all and every Perſon or Perſons, Commiſſioners and others, who ſhall or may have been in any Manner concerned in adviſing, recommending, or granting ſuch Abatements, in ſuch Caſes and in ſuch Manner and under the like Circumſtances as herein-before mentioned, ſhall be and they and every of them are and is hereby fully and effectually indemnified for ſo doing.

Farms falling into the Hands of Owners how to be aſſeſſed.

XI. Provided always, and be it further enacted, That in every Caſe where any Lands which were in the Occupation of any Tenant or Tenants at the Time of making the Eſtimates of the Annual Value thereof, for the Purpoſe of aſſeſſing the Duties thereon, for the Year ending the Fifth Day of *April* One thouſand eight hundred and fifteen, ſhall have fallen into and be in the Hands of the Owner or Owners, on the Failure or Quitting of ſuch Tenant or Tenants, it ſhall be lawful for the Commiſſioners, on Proof to their Satisfaction that the Eſtimate for the ſaid Year was made on the full Rent reſerved, and they are hereby required to aſſeſs the ſaid Lands for the ſubſequent Year ending on the Fifth Day of *April* One thouſand eight hundred and ſixteen, or for Part of the ſaid Year, as the Caſe may require, on the actual Rent at which the ſame were worth to be let to a Tenant at Rack Rent for the Year laſt mentioned, any Thing in any former Act to the contrary notwithſtanding; and in caſe any ſuch Farm ſhall have been let to the ſame or to another Tenant or other Tenants at a reduced Rent, either for the whole or Part of the Year ending on the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, it ſhall be lawful for the ſaid Commiſſioners, on like Proof to their Satisfaction of the actual Rent at which the ſame ſhall be ſo let, to abate the Aſſeſſment for that Year to the ſaid reduced Rent from the Time of ſo letting the ſame, whether for the whole or Part of the ſaid Year laſt mentioned.

Commiſſioners under recited Acts ſhall be continued.

XII. And be it further enacted, That all and every the Perſons who on or before the Fifth Day of *April* One thouſand eight hundred and ſixteen, were Commiſſioners for putting in Execution the ſaid Act paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty, or were Commiſſioners for particular or ſpecial Purpoſes in the ſaid Act, or in any other Act or Acts of Parliament mentioned, in relation to any Duties payable to His Majeſty, His Heirs or Succeſſors, ſhall continue to be Commiſſioners for putting in Execution all and every the Powers referred to or contained in the ſaid ſeveral Acts, and the ſaid Commiſſioners are hereby empowered and required to do all Things neceſſary for putting the ſaid ſeveral Acts in Execution, with relation to the Rates and Duties therein mentioned reſpectively, in the like and in as full and ample a Manner as they or any of them are or is or ſhall be authorized to put in Execution the ſaid ſeveral Acts.

Bonds entered into by Collectors

XIII. And be it further enacted, That all Bonds which have been entered into before the paſſing of this Act, by any Collectors of the ſaid Duties, or

exempted from Stamp Duty.

or their reſpective Sureties, for the due Payment of the Monies collected by the ſaid Collectors, or otherwiſe relating to their Offices, on unſtamped Paper, ſhall nevertheleſs be deemed good and valid, and that all Perſons concerned therein or Parties thereto, ſhall be indemnified from all Pains, Penalties, and Forfeitures on account thereof; and that all Bonds which ſhall or may be entered into by any Collector or Collectors of the ſaid Duties after the paſſing of this Act, ſhall be and the ſame are hereby wholly exempted and made free from all Stamp Duties whatſoever, impoſed by any Act or Acts of Parliament now in force with reſpect to the ſaid laſt-mentioned Duties, any Thing therein contained to the contrary notwithſtanding.

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