

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

CAP. CXXVIII.

An Act for extending the Exemptions from the Duties granted by certain Acts of the Forty-third and Forty-fifth Years of His preſent Majeſty's Reign, in Dwelling Houſes in *Scotland*; and for altering the Manner of claiming and aſcertaining the Exemptions to be granted. [11th *July* 1817.]

WHEREAS by 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 on Commiſſion*; it was amongſt other Things enacted, that any Perſon inhabiting a Dwelling Houſe in *Scotland*, containing not more than Three Windows in the Whole, and under the Annual Rent of Twenty Shillings, ſhould be exempted from the Duties contained in Schedule (A.) of that Act, in caſe ſuch Perſon ſhould be poor and indigent, and ſhould not be aſſeſſed or liable to be aſſeſſed to any of the Duties contained in Schedules (B.) (C.) (D.) or (E.) of that Act: And whereas the ſaid Duties contained in the ſaid Schedule (A.) of that Act have been ſince increaſed by an Act paſſed in the Forty-eighth Year of His preſent 43G.3.c.161.

48 G. 3. c. 55. Majeſty's Reign, 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 it is expedient to grant Exemptions to Perſons reſident in *Scotland*, in Houſes having more Windows, and of greater Annual Value, and in a different Manner than in the ſaid firſt-recited Act is 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 Twenty-fourth Day of *May* One thouſand eight hundred and ſeventeen, any Perſon inhabiting a Dwelling Houſe in *Scotland*, containing not more than Four Windows in the whole, and not exceeding the Rent or Value of Three Pounds Sterling, ſhall be exempted from the Duties contained in the ſeveral Schedules of the ſaid recited Acts reſpectively marked (A.), or either of the ſaid Acts, in caſe ſuch Perſon ſhall not be aſſeſſed, nor liable to be aſſeſſed, to any of the Duties contained in the ſaid ſeveral Schedules of the ſaid recited Acts, reſpectively marked (B.) (C.) (D.) or (E.), or any of the ſaid Schedules.

Houſes in Scotland with not more than Four Windows and not exceeding 3l. Rent exempted from the Duty on Windows;

as alſo Houſes with Six Windows not exceeding 5l. Rent, if the Inhabitants are indigent,

II. And be it further enacted, That from and after the Twenty-fourth Day of *May* One thouſand eight hundred and ſeventeen, any Perſon inhabiting a Dwelling Houſe in *Scotland*, containing not more than Six Windows in the whole, and not exceeding the Rent or Value of Five Pounds, ſhall be exempted from the Duties contained in the ſeveral Schedules of the ſaid recited Acts reſpectively marked (A.), or either of the ſaid Acts, in caſe ſuch Perſon ſhall be poor and indigent, and ſhall not be aſſeſſed to any of the Duties contained in the ſaid ſeveral Schedules of the ſaid recited Acts reſpectively marked (B.) (C.) (D.) or (E.), or any of the ſaid Schedules; which Exemption ſhall be proved and claimed in the Manner herein-after mentioned; that is to ſay, where any ſuch Dwelling Houſe ſhall be brought into Charge by virtue of the ſaid recited Acts, and the Occupier or Occupiers thereof ſhall be entitled to the ſaid Exemption by reaſon of Poverty as herein-before ſpecified, then and in every ſuch Caſe the Perſon and Perſons ſo entitled to Exemption ſhall give Notice thereof to the Surveyor of the Diſtrict, who ſhall forthwith enter on the Aſſeſſment the Fact that ſuch Notice hath been given, and his Opinion whether any of the ſaid Perſons, and which of them, are or is entitled to the ſaid Exemption or not; and every ſuch Surveyor ſhall, before the Aſſeſſment for the ſame Pariſh or Place ſhall be allowed, forthwith certify the ſame to any One of the Commiſſioners of Supply of the Diſtrict reſident in or near the ſaid Pariſh or Place where ſuch poor Perſon or Perſons ſhall reſide, who ſhall forthwith iſſue his Summons to Five, Four, or Three ſubſtantial Houſeholders of the ſame Pariſh or Place, to aſſemble on a Day and at a Place to be mentioned in the ſaid Summons, to aſcertain the Fact of Poverty entered on the ſaid Aſſeſſment; and the ſaid Surveyor and Inhabitants, being ſo aſſembled, ſhall carefully examine the Aſſeſſment of the ſaid Duties for the ſaid Pariſh or Place as far as reſpects the Perſons who ſhall have given ſuch Notices, and aſcertain the Facts entered thereon by ſuch Ways and Means as they ſhall think neceſſary, either from their own Knowledge, or from the Information of others who may attend, and who ſhall be then and there examined touching the Truth of the Allegations

Notice to be given to the Surveyor, who ſhall aſcertain the Poverty of the Claimant.

made by the Perſon or Perſons ſo charged; and after ſuch Examination and Inquiry the ſaid Inhabitants ſhall by their Certificate under their Hands certify to the Commiſſioners of the ſaid Diſtrict the Names of the Perſons entitled to ſuch Exemption, and every Perſon returned by ſuch Certificate to be entitled to ſuch Exemption ſhall be exempted accordingly, unleſs the ſaid Surveyor ſhall object to the ſaid Certificate, in which Caſe the ſaid Commiſſioners ſhall examine the ſaid Surveyor and any other Perſon or Perſons touching the Validity of his Objection, and after ſuch Examination ſhall confirm or diſcharge the ſaid Certificate as to ſuch Perſon or Perſons only to whom the Objection of the ſaid Surveyor ſhall relate: Provided always, that the Name of every Perſon ſo exempted, and the Number of Windows and Amount of Rent or Value of the Houſe occupied by ſuch Perſon ſhall remain on the Aſſeſſment without Charge for that Year.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1817.