AN

ACT

(Passed 11th August 1803)

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,

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1803.
ANNO QUADRAGESIMO TERTIO

GEORGII III. Regis.

C A P. CXXII.

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.

[11th August 1803.]

Most Gracious Sovereign,

W E, 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 Supplies necessary to defray the Publick Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the several new and additional Duties herein-after mentioned: And do therefore 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

420793
Duties to be paid according to the Schedules.

The Duties in England to be assessed under the Regulations of an Act of this Session (c. 99.)

The Duties in Scotland to be raised under the Regulations of another Act, c. 150.

Powers of the said Acts to be applied in the respective Parts of Great Britain.

43° GEO. III. Cap. 122.

That, during the Term herein mentioned, there shall be raised, levied, collected, and paid, throughout Great Britain, the several Duties and Contributions in the Schedules contained in this Act, marked (A.) (B.) (C.) (D.) and (E).

II. And be it further enacted, That the Duties hereby granted, arising in England, Wales, and Berwick-upon-Tweed, shall be assessed, raised, levied, and collected under the Regulations of any Act to be passed in the present Session of Parliament, 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 same; and the Duties hereby granted, arising in Scotland, shall be assessed, raised, levied, and collected under the Regulations of any Act, to be passed in the present Session of Parliament, 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 relate to Scotland; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in such Acts, except where other Provisions are made in this Act, shall be severally and respectively duly observed, practised, and put in Execution throughout the respective Parts of Great Britain as aforesaid, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Methods, Rules, Directions, Penalties,
nalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act, and respectively applied to such Parts of Great Britain as aforesaid; and all and every the Regulations of such Acts, except as aforesaid, shall be applied, construed, deemed, and taken to refer to this Act, in like Manner as if the same had been enacted therein, and shall severally and respectively commence and take Effect for the Purposes of this Act, from and after the passing thereof: And the said several Duties so levied shall be under the Direction and Management of the Commissioners for the Affairs of Taxes for the Time being, appointed or to be appointed by His Majesty, His Heirs or Successors.

III. And whereas it is expedient to appoint Commissioners for the general Purposes of this Act from and amongst the Persons appointed Commissioners for the Execution of an Act, passed in the Thirty eighth Year of the Reign of His present Majesty, intituled, An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety-eight, to act in the Execution of this Act, so far as relates to the Powers hereby vested in such Commissioners; be it further enacted, That the several Persons appointed or to be appointed to be Commissioners for putting in Execution the said Land Tax Act, in the respective Parts of Great Britain therein mentioned, being respectively qualified to act as Commissioners in the Execution of the Commission-
the said Act, shall, as soon after the passing of this Act as conveniently can be done, meet at such Place within each County, Shire, or Stewartry, and within each Riding of York, and Division of Lincoln, and within each City, Borough, Cinque Port, Town, and Place, for which they are respectively appointed Commissioners of the said Land Tax Act, as shall have been the usual and common Place of holding the general Meetings of Commissioners under the said Land Tax Act; or if such general Meeting shall not have been usually held in any such County, Riding, Division, Shire, Stewartry, City, Borough, Cinque Port, Town, or Place, then at the usual Place where the Quarter Sessions shall be usually held therein in the Week after the Close of Easter or next after Easter in every Year; which Meeting for the First Time after the passing of this Act, shall be within Seven Days after the passing thereof, or as soon after as conveniently may be done; and for any subsequent Year for the like Purpose, such Meeting shall be held between the First Day of March and the Fifth Day of April yearly; and at each such general Meeting the said Commissioners, or the major Part of them then present, shall choose and set down in Writing the Names of such of the Commissioners appointed as aforesaid, who shall respectively be qualified as herein-after is required, and who shall be fit and proper to act in the several Hundreds, Rapes, Lathes, Wapentakes, or Wards, within the said Counties, Ridings, or Shires, Stewartries, or Divisions, or in the several Parishes or Wards of the said Cities,
Cities, Boroughs, Cinque Ports, Towns, and Places within the same; observing always, in forming such Districts, the same Limits which shall have heretofore been settled, and now used for the Districts under the said Land Tax Act; and the Names of such Persons who shall be so chosen shall be set down in the Order in which the major Part of the Commissioners then present shall judge fit they should respectively be appointed Commissioners in their respective Districts; and any Seven, or any less Number than Seven not being in any Case less than Three, of the Persons so set down, and in the Order in which they shall be so set down in such List, shall be Commissioners for the general Purposes of this Act, and they are hereby required to take upon themselves the Execution of this Act as aforesaid as Commissioners, for the Term of One Year's Assessment of the said Duties and until Commissioners shall in like Manner be appointed for the subsequent Year; and any Seven, or any less Number than Seven not being in any Case less than Three, of the Persons so set down next in Order to the List of Names before mentioned, shall be Commissioners to supply Vacancies as the same may arise, in the Manner herein-after mentioned: Provided always, that if the Commissioners, appointed as herein is first mentioned, shall not find amongst themselves and set down the Names of Seven Persons to act, and Seven others to supply Vacancies for each District, within such County, Riding, Division, Shire, Stewartry, City, Liberty, or Place, it shall be lawful for them to appoint any Person or Persons to be set down in the Order they are to serve.
fons residing within such District, who shall respectively be qualified as herein-after is required, and who in their Judgement shall be fit and proper Persons to be Commissioners for the Purposes aforesaid, until the Number of Seven in each such List shall be completed, although such Persons shall not have been appointed to act as Commissioners in the Execution of the said Land Tax Act: Provided also, that if at such Meeting the Commissioners shall not find and set down Fourteen Persons of the Descriptions before mentioned to act as Commissioners, and to supply Vacancies in each such District, it shall be lawful for them to select such Number of Persons as shall be requisite from the Persons acting in or for any adjoining or neighbouring District of the same County, Riding, Division, Shire, Stewardry, City, Town, or Place, in order that there shall be no Failure in the Execution of this Act as aforesaid; and the Names of such respective Persons who shall have been so chosen as aforesaid shall be transmitted to the Tax Office in the Order in which they shall have been set down in such Lists: Provided always, that where Seven Persons, qualified as herein-after is required, shall be chosen to act as Commissioners for any District as aforesaid, no other Person shall interfere as a Commissioner in the Execution of this Act, so long as such Seven Persons shall continue to act, except in the Districts herein-after mentioned.

In Default of holding a General Meeting for Fourteen Days, the

IV. And be it further enacted, That if in any County, Riding, or Division, or any City, Town, or Place, any Default shall happen in holding
holding such General Meeting for the Space of Fourteen Days, for the First Year after the passing of this Act; or if for any subsequent Year, no such General Meeting shall be held on or before the Fifth Day of April in such Year; then and in every such Case the Commissioners for executing the said Land Tax Act in their several Districts shall, at the First Meeting to be held by them after the passing of this Act, or at a Meeting to be held for that Purpose, as soon as conveniently may be, and which shall not be later than Ten Days after the Expiration of such Fourteen Days, appoint and set down in Writing, and make a Return, in like Manner, of the like Number of Persons before described, to be Commissioners for their respective Districts for the general Purposes of this Act, and also to supply Vacancies as aforesaid; and they are hereby empowered at such Meetings to do all Acts whatever relating to their respective Districts, which the Commissioners at such General Meetings might have done by virtue of this Act.

V. And be it further enacted, That when any One or more of the Commissioners for the Purposes of this Act shall die, or decline to act, or having begun to act shall decline to act any further therein, then and in every such Case the Person or Persons first in Order on the List to supply Vacancies shall be appointed the Commissioner or Commissioners in the Place of the Commissioner or Commissioners so refusing or declining to act, or dying, provided the Person so to be appointed shall have been

Commissioners may be chosen at District Meetings for their respective Districts.

How Vacancies are to be supplied.
been chosen to supply such Vacancy in the same Manner as the Person so refusing or declining to act, or dying; and the several Persons aforesaid shall respectively, as often as Occasion shall require, select and add new Names to the Persons before chosen to supply Vacancies, and shall place such new Names in such Order on the List as they shall think proper, who shall respectively, in such Order, be a Commissioner or Commissioners for the Purposes of this Act, as and when any such Vacancy shall happen.

VI. Provided always, and be it further enacted, That within and for each of the Cities and Towns herein-after mentioned, (videlicet) London, Bristol, Exeter, Hull, Newcastle upon Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Great Yarmouth, it shall be lawful for the Persons herein-after mentioned to choose Eight Persons to be Commissioners, and Eight Persons to supply their Vacancies, to act together with the Persons to be chosen as before directed; Eight of whom shall be chosen to act as Commissioners, and Eight others to supply Vacancies as herein directed, in each such City and Town; and that in and for the City of London, Two Commissioners, and Two to supply their Vacancies, shall be named by the Mayor and Aldermen of London out of Eight Persons, Four of whom shall be Aldermen, to be returned to them by the Common Council; Two other Commissioners, and Two to supply their Vacancies, by the Governors and Directors of the Bank of England; One other Commissioner,
Commissioner, and One other to supply his Vacancy, by each of the Companies herein-after mentioned, (videlicet) the Directors of the United Company of Merchants of England trading to the East Indies, the Governor and Directors of the South Sea Company, the Governor and Directors of the Royal Exchange Insurance Company, and the Governor and Directors of the London Insurance Company; and that it shall and may be lawful for the Magistrates and Justices of the Peace acting in and for the City of Norwich to choose Eight Persons to be Commissioners, and Eight Persons to supply their Vacancies, not more than Four of the said Eight Commissioners, and not more than Four of the said Eight Persons to supply their Vacancies, to be chosen from out of the said Magistrates and Justices, and the remaining Four Commissioners and Four Persons to supply their Vacancies, to be chosen from the Inhabitants of the said City; and in and for each of the other Cities and Towns before mentioned, it shall be lawful for the Magistrates and Justices of the Peace acting in and for the said City or Town, or the County, Riding, Division, Shire, or Stewartry, where the said City or Town is situate, to choose Eight Persons to be Commissioners, and Eight Persons to supply their Vacancies, as herein is mentioned; and the Persons so chosen by the Commissioners appointed as aforesaid, together with the other Persons respectively chosen as herein is particularly directed, shall be Commissioners for the Purposes of this Act, and to supply their Vacancies as the same may arise, within and for the several Districts.
Districts in which such Cities and Towns respectively shall be situate, or which shall be formed by such Cities and Towns respectively, and for such other Places which have usually been assailed in the same District with such Cities and Towns respectively towards the Aid by a Land Tax, for the Period of One Year as aforesaid; and the Names of all Persons so chosen as last aforesaid shall be returned to the Commissioners for the Affairs of Taxes.

VII. Provided also, and be it further enacted, That for the City of London, One Person shall and may be chosen to act as a Commissioner therein, and One other to supply his Vacancy, by each of the Companies herein-after mentioned, (videlicet) the Directors for conducting and managing the Affairs and Business of the West India Dock Company, and London Dock Company respectively, for the Time being; and the Persons so chosen as last aforesaid shall be added to the other Commissioners chosen for the said City, and shall, together with such other Commissioners, be Commissioners for the Purposes of this Act, and to supply their Vacancies as the same may arise, within and for the said City, for the Period of One Year as aforesaid, and their Names shall be returned in like Manner.

VIII. Provided also, and be it further enacted, That in case there shall not be a sufficient Number of Commissioners chosen for the Purposes of this Act, or to supply Vacancies, capable of acting according to the Qualification required by this Act, for any City, Borough,
Borough, Town, or Place, then and in every such Cafe, any Person qualified to act for the County at large, or Riding, Shire, or Stewartry, in which, or adjoining which, such City, Borough, Town, or Place shall be situate, may be chosen to act as a Commissioner for the Purposes of this Act, for such City, Borough, Town, or Place.

IX. Provided always, and be it further enacted, That any Person residing in any County, Riding, Division, Shire, Stewartry, City, Town, or Place, and qualified as hereinafter mentioned, who shall be willing to act as a Commissioner in the Execution of this Act, in any District where a Commissioner or Commissioners shall be wanting, may be chosen in Manner aforesaid to be such Commissioner, although such Person shall not have been appointed to act in the Execution of the said Land Tax Act; any Thing before contained to the contrary notwithstanding.

X. And be it further enacted, That if in any District there shall be a Neglect in appointing Commissioners for the Purposes of this Act as hereby is directed, it shall be lawful for the Commissioners appointed to execute the said Land Tax Act, being respectively qualified as directed by this Act, and they and every of them, on Notice of such Neglect and Want of Appointment by any Inspector or Surveyor of the said Duties, duly authorized to give such Notice by Writing under the Hands of Three or more of the Commissioners for the Affairs of Taxes, shall, and
and they are hereby strictly enjoined and required to take upon themselves the Execution of this Act, for the Year in which such Neglect and Want of Appointment shall happen, and to do and execute all Matters and Things which Commissioners chosen in pursuance of this Act are hereby required and empowered to do; and if in any District there shall be a Want of such last-mentioned Commissioners, the Commissioners of any adjoining District in the same County, Riding, or Division, Shire, or Stewardry, being respectively qualified as directed by this Act, shall, on like Notice as aforesaid, execute this Act as such Commissioners by themselves, or in Concurrence with the Commissioners of the District where this Act shall require to be executed: Provided always, that where Commissioners shall not be appointed at a General Meeting and returned to the Tax Office as aforesaid within the Period of Twenty-one Days after the passing of this Act; and in case of such Default, where Commissioners shall not be appointed in each District and returned to the Tax Office as aforesaid within the Period of Twenty-one Days after Notice of such Default to any Two or more of the Commissioners of such District; then and in each such Case respectively, it shall be lawful for the said Commissioners for the Affairs of Taxes to cause such Notices as aforesaid to be given to Two or more of the Persons, on whom respectively the Right of appointing Commissioners, or of executing this Act, shall devolve, in pursuance of the Directions of this Act before mentioned.

XI. And
XI. And be it further enacted, That the Commissioners, to be appointed for the Purposes of this Act in Manner aforesaid, shall and may appoint a Clerk, and Assistant if necessary, for the Duties to be asfessed by them in each District, who shall execute their Office according to the Regulations of this Act, and the Acts herein mentioned respectively.

XII. And be it further enacted, That no Person to be appointed as aforesaid shall be capable of acting as a Commissioner in Execution of this Act, for any County at large within England (the County of Monmouth and the Dominion of Wales excepted), or in or for any of the Ridings of the County of York, or the County or Divisions of Lincoln, or in or for the Cities of London or Westminster, unless such Person be seised or possessed of Lands, Tenements, or Hereditaments, in Great Britain, of the Value of Two hundred Pounds per Annum, or more, of his own Estate, being Freehold, Copyhold, or Leasehold for a Term whereof not less than Seven Years are unexpired, over and above all Ground Rents, Incumbrances, and Reservations, payable out of the same respectively; or unless such Person shall be possessed of Personal Estate of the Value of Five thousand Pounds; or of Personal Estate, or an Interest therein, producing an annual Income of Two hundred Pounds; or of Lands, Tenements, or Hereditaments, and Personal Estate, or an Interest therein, being together of the annual Value of Two hundred Pounds; estimating in every such Case One hundred Pounds Personal Estate as equivalent
equivalent to Four Pounds per Annum, and an Interest from Personal Estate of Four Pounds per Annum as equivalent to One hundred Pounds Personal Estate; or unless such Person be the eldest Son of some Person, who shall be seised or possessed of a like Estate of Thrice the Value or more as is above required as the Qualification of a Commissioner in Right of his own Estate for such County at large, Riding, or Division.

XIII. And be it further enacted, That no Person shall be capable of acting as such Commissioner as last aforesaid, for the County of Monmouth, or for any County in Wales, or for any other City, Town, or Place, being a County of itself, or for the Liberty or Franchise of Ely, or for any Cinque Port, unless such Person be seised or possessed of an Estate of the like Nature, and of Three-fifths of the Value as is herein required for the Estate of a Commissioner acting for any County at large in England as aforesaid; nor for any other City, Borough, Cinque Port, Liberty, Town, or Place, not being a County of itself, nor for any of the Inns of Court and Inns of Chancery, or Liberty of the Rolls, unless such Person be seised or possessed of an Estate of the like Nature, and of One-half of the Value as is herein required for the Estate of a Commissioner acting for any County at large in England; or unless such Person be the eldest Son of some Person, who shall be seised or possessed of some Estate of Thrice the Value or more, as is above required as the Qualification of a Commissioner in Right of his own Estate.
Estate for the same County, City, Borough, Cinque Port, Liberty, Inn of Court or Chancery, Town, or Place.

XIV. And be it further enacted, That no Person, to be appointed as aforesaid, shall be capable of acting as a Commissioner in Execution of this Act, for any Shire or Stewartry in Scotland, who is not enfeoft in Superiority or Property, or possessed as Proprietor or Life Renter of Lands in Scotland, to the Extent of One hundred and fifty Pounds Scots per Annum valued Rent; or unless such Person shall be possessed of Personal Estate of the Value of Three thousand Pounds, or of Personal Estate or an Interest therein producing an annual Income of One hundred and twenty Pounds Sterling, or be enfeoft or possessed as aforesaid of Lands and Personal Estate, or an Interest therein, being together of the annual Value of One hundred and twenty Pounds Sterling, estimating in every such Case One hundred Pounds Personal Estate as equivalent to Four Pounds per Annum, and an Interest from Personal Estate of Four Pounds per Annum as equivalent to One hundred Pounds Personal Estate; or unless he shall be the eldest Son of some Person who shall be enfeoft or possessed of a like Estate of Twice the Value or more, as is required as the Qualification of a Commissioner in Right of his own Estate, for such Shire or Stewartry.

XV. And be it further enacted, That no Person shall be capable of acting as such Commissioner for Qualifications of Commissioners for Counties in Scotland.

Qualifications of Commissioners for Counties in Scotland.
43° GEO. III. Cap. 122.

Commissioner as last aforesaid, for any City or Borough in Scotland, unless such Person be enfeoff or possessed of an Estate of the like Nature, and of Three-fifths of the Value herein required for the Estate of a Commissioner acting for any Shire or Stewartry in Scotland; or unless such Person be the eldest Son of some Person enfeoff or possessed of some Estate of Thrice the Value, or more, as is above required as the Qualification of a Commissioner in Right of his own Estate, for the same City or Borough.

Provided always, and be it further enacted, That nothing herein contained shall be construed to require any Qualification of a Commissioner for the Purposes of this Act, in the District of the Palaces of Whitehall and Saint James Westminster, for any Officer who shall have heretofore acted or may hereafter act as a Commissioner for putting in Execution the said Land Tax Act in the said District, other than the Possession of their respective Offices; nor in any Shire or Stewartry in Scotland, for any Provost, Baillie, Dean of Guild, Treasurer, Master of the Merchants' Company, or Deacon Convener of the Trades for the Time being, of any Royal Borough in Scotland, nor any Baillie for the Time being of any Borough of Regality, or Barony in Scotland; nor the Factors for the Time being, on the several forfeited Estates annexed to the Crown, by an Act passed in the Twenty-fifth Year of His late Majesty King George the Second, who shall be respectively
tively appointed Commissioners for executing the said Land Tax Acts in any Shire or Stewartry in Scotland.

XVII. Provided always, and be it further enacted, That no more than One Moiety of any Estate consisting of Lands or Tenements as the Qualification of a Commissioner shall be required to be situate in the County, Riding, Division, Shire, or Stewartry, for which such Person shall be a Commissioner for the Purposes of this Act: Provided also, That the Proof of such Qualification shall lie on the Person acting in the Execution of this Act, in such Manner as is directed in any Act herein mentioned, with respect to Commissioners acting in the Execution of the said Land Tax Act.

XVIII. And be it further enacted, That whenever it shall be deemed by the Commissioners for the Purposes of this Act to be expedient that certain of the Powers herein contained should be executed by additional Commissioners, such additional Commissioners shall be chosen by the Commissioners for the Purposes of this Act acting in the same District, for which Purpose the Commissioners for the Purposes of this Act being appointed as aforesaid, and having taken the Oaths, or being of the People called Quakers the solemn Affirmation, required by this Act, and being duly qualified as required by this Act, shall, with their Consent, or the Consent of the major Part of them, assembled at any Meeting to be
be held for that Purpose, as soon after the passing of this Act as conveniently can be done, set down in Writing, Lists of the Names of such Persons residing within their respective Districts, as shall in the Opinion of such Commissioners be fit and proper Persons to act as such additional Commissioners, which Lists shall contain the Names of so many of those Persons as the said Commissioners shall in their Discretion, after taking into Consideration the Size of each District, and the Number of Persons to be assailed therein, think requisite for the due Execution of this Act, and the Names of such additional Commissioners shall be set down in the Order in which they shall be appointed to act; which Lists being respectively signed by any Two or more of such Commissioners shall be a sufficient Authority for such additional Commissioners being respectively qualified as herein-after is mentioned, and they are hereby authorized to take upon themselves the Execution of this Act according to the Provisions thereof.

XIX. Provided always, and be it further enacted, That no Person shall be capable of acting as such additional Commissioner, who shall not be seised or enfeoffed, or possessed of an Estate of the like Nature, and of Half the Value, as is herein required for the Estate of a Commissioner for the Purposes of this Act, in the same District, and who respectively are hereby authorized to name and appoint such additional Commissioners.

XX. Pro-
XX. Provided also, That where no additional Commissioners shall be named and appointed in any District, then and in such Case the Commissioners appointed for the Purposes of this Act shall execute the same in such District, in all Matters and Things authorized to be done by additional Commissioners by this Act.

XXI. Provided always, and be it enacted, That if in any City, Liberty, Franchise, Cinque Port, Town, or Place, for which separate Commissioners have been appointed to act in Execution of the said Land Tax Act, there shall not be found a sufficient Number of Persons qualified as directed by this Act, to act as Commissioners for general Purposes, or as additional Commissioners, then and in such Case it shall be lawful to appoint as such Commissioners or additional Commissioners any Persons residing in such City, Liberty, Franchise, Cinque Port, Town, or Place, who shall be liable to be assessed under this Act for annual Profits, however arising, to the Amount of Two hundred Pounds or upwards.

XXII. And be it further enacted, That in every subsequent Year, whenever a new Appointment of Commissioners shall take place, they shall execute this Act from the Fifth Day of April in the Year for which they shall be appointed, as well with respect to Arrears of Duties assessed in any former Year, as to the Assessments to be made in such Year for which they shall be appointed, and shall have the like Powers to levy and collect such

In Default of naming additional Commissioners, the Commissioners for the Purposes of the Act to execute it.

For the Supply of Commissioners in Cities, etc. not having Persons qualified.

Commissioners to act from the 5th Day of April in each Year, as well for Arrears as Duties to be assessed in that Year.
such Arrears as they have to assess, levy, and collect the Duties assessed by them; for all which Acts such Appointment shall be a sufficient Authority, subject to the Regulations of this Act.

XXIII. And be it further enacted, That the Commissioners, to be appointed for the Purposes of this Act in Manner aforesaid, shall proceed to carry the Regulations of this Act into Execution with Application to the Powers and Provisions of the said recited Acts respectively, which they are hereby empowered to execute, as soon after the passing of this Act as can conveniently be done; which Powers and Provisions in the said recited Acts respectively, with respect to such Commissioners, shall be construed to commence and take Effect from and after the passing of this Act; and all Acts, Matters, and Things, which may be done by any Commissioners herein named, shall and may be done by any Two or more of the Commissioners appointed for the Purposes of this Act, or by the major Part of such Commissioners, where more than Two shall be present; and in appointing Assessors and Collectors, they or any Two of them shall pursue the Regulations contained in the said recited Acts respectively; provided, that for the First Assessment to be made by them respectively, they shall issue their Precepts as soon after the passing of this Act as can conveniently be done, and shall fix such Time for bringing in the Certificates of Assessment, and appoint Collectors, as they shall judge expedient and necessary, notwithstanding the Times limited
limited by the said recited Acts for such Purposes; and the said Assessors and Collectors by them to be appointed shall, and they are hereby empowered, from the Time of their respective Appointments, to do and execute, in all Matters and Things relative to the said Duties, what the Assessors and Collectors may lawfully execute by virtue of the said recited Acts, in relation to any other Duties therein mentioned.

XXIV. And be it further enacted, That the Commissioners for the Purposes of this Act, at their First Meeting to be held under this Act, and which they are hereby required to hold as soon after the passing of this Act as they conveniently can, are hereby empowered to name such additional Commissioners, who, being so named, shall be additional Commissioners in the Execution of this Act; and the said Commissioners for the Purposes of this Act having named such additional Commissioners shall cause Notice thereof, in Writing, signed by Two or more of them, to be delivered by the Assessors of the respective Parishes or Places where such additional Commissioners reside, with the Day of the First Meeting of the said additional Commissioners, and the Place of such Meeting, to be appointed by such Commissioners for the Purposes of this Act, and which shall not be later than Ten Days after the Date of such Notice; and the said respective Assessors shall, without Delay, cause the respective Persons so named to be summoned by Notice in Writing, either given personally or left at their respective Places of Abode,
Abode, to assemble at the Time and Place mentioned in such Notice, for the Purpose of qualifying themselves to act in the Execution of the Powers vested in them by this Act; and the said Commissioners for the Purposes of this Act, or any Two or more of them, shall administer the Oath or Affirmation to such additional Commissioners required by this Act to be taken by them, and shall then and there appoint a Day for the said additional Commissioners to bring in their Certificates of Affidavit in the Manner herein directed, and which Day shall not be later than Twenty-one Days after such Second Meeting, at which Second Meeting they shall also appoint Affidavitors, according to the Regulations of the said recited Acts respectively; and the Clerk to such Commissioners for the Purposes of this Act, in each District, shall also be appointed Clerk to such additional Commissioners appointed for the same District, and shall attend the said additional Commissioners at their Meetings as their Clerk.

XXV. Provided always, and be it enacted, That it shall be lawful for the Commissioners for the Purposes of this Act, whenever in their Judgement the same shall be requisite, to divide such additional Commissioners into distinct Committees, and to allot to each Committee distinct Parishes, Wards, or Places, in which such Committees shall separately act in the Execution of this Act; provided that the Meetings of such Committees shall be appointed at such Times as that the Clerk to such Commissioners may attend every Meeting.

XXVI. Provided
XXVI. Provided also, and be it enacted, That it shall not be lawful for more than Seven Persons to act together as additional Commissioners for the same District, not being formed into several Divisions as aforesaid, nor any greater Number to act together in the same Committee; and that where more than Seven Persons shall attend as such additional Commissioners at any Meeting, either for the Whole of any District or for any Division thereof, the Seven Persons first in their Order on the List, signed by the Commissioners for the Purposes of this Act then present, shall act, and the rest shall withdraw from such Meeting: Provided also, that not less than Three additional Commissioners shall be competent to form any Meeting either for any District or Division thereof; and that any Two of them, or the major Part of them then present, shall be competent to do any Act authorized by this Act.

XXVII. Provided always, and be it further enacted, That if it shall appear to the Commissioners for the Purposes of this Act, whether they shall have been chosen as aforesaid, or shall act by virtue of their Appointment of Commissioners for executing the said Land Tax Act, to be expedient that a greater Number than Seven Commissioners for the Purposes of this Act, possessing the Qualification required for Commissioners for the Purposes of this Act, should be appointed for any District, instead of appointing Commissioners possessing only the Qualification required for additional Commissioners as before mentioned, it shall be

The number of additional Commissioners in each District or Committee, not to exceed Seven, nor to be less than Three.
be lawful for them to appoint such greater Number, not in any Case exceeding the Number of Seven, observing with regard to such Appointments the same Rules as in the Appointment of Commissioners for the Purposes of this Act, but nevertheless without adding thereto any Persons to supply their Vacancies; and in every Case of appointing such increased Number of Commissioners for the Purposes of this Act, it shall be lawful for the said Commissioners at their first Meeting after such Appointment, and they are hereby required, to choose indifferently by Lot such Number of their own Body, not less than Three or more than Seven, to execute the Office vested in additional Commissioners by this Act, and the Persons so chosen shall be additional Commissioners for executing this Act, and the Powers hereby vested in additional Commissioners for the Year of their Appointment, and they are hereby required to execute this Act accordingly, and the remaining Commissioners not so chosen by Lot shall execute the Powers vested in the Commissioners for the Purposes of this Act for the like Period; provided, that where no such additional Commissioners shall have been appointed specially to execute the Powers vested in additional Commissioners, nor any greater Number than Seven Commissioners for the Purposes of this Act shall be appointed as aforesaid, or be found to act in any District, the Commissioners acting in the Execution of this Act, whether chosen as aforesaid or not, shall divide themselves in such Manner that Two Commissioners at the least shall be appointed to execute the Powers vested in
in additional Commissioners by this Act; and if in such Case there shall not be two remaining Persons at least qualified to act as Commissioners for the Purposes of this Act in such District, then and in such Case the Persons qualified to act in the Execution of this Act as Commissioners for the Purposes of this Act, in any adjoining District of the same County, Riding, Division, Shire, or Stewartry, or such Number of them as shall be requisite, shall execute this Act, and the Powers hereby vested in Commissioners for the Purposes of this Act, in and for such first-mentioned District.

XXVIII. And be it further enacted, That the said Commissioners for the Purposes of this Act may appoint Assessors and Collectors for such of the Duties by this Act granted as shall be assessed by the said Commissioners respectively, in like Manner as Assessors and Collectors may be appointed under the recited Acts respectively; and where they shall appoint the same Persons to be Assessors and Collectors of the said Duties as shall have been appointed to execute the said recited Acts respectively, they shall cause Notice to be given to them that they are also appointed Assessors or Collectors of the said Duties to be assessed by such Commissioners respectively.

XXIX. And be it further enacted, That the Inspectors and Surveyors, appointed or to be appointed for the Duties on Houses and Windows and other Taxes charged by Assessment, shall be Inspectors and Surveyors of the Duties granted by this Act; and the said respective
spective Commissioners for the Purposes of this Act, or any Two or more of them, and the said respective additional Commissioners acting in the Execution of this Act, or any Two or more of them, and the said Assessors and Collectors to be appointed as herein mentioned, and the said Inspectors and Surveyors shall, and they are hereby respectively empowered and required to do all Things necessary for putting this Act in Execution, with relation to the Duty hereby granted, in the like and in as full and ample a Manner as any Commissioners, Assessors, Collectors, Surveyors, or Inspectors, or any of them, are or is authorized to put in Execution the said recited Acts respectively, or any Matters or Things therein contained, as well with respect to all Acts, Matters, and Things, to be done by, under, or before the said respective additional Commissioners, as by, under, or before the respective Commissioners for the Purposes of this Act, in their respective Districts.

XXX. And be it further enacted, That every Person appointed or to be appointed a Commissioner, or additional Commissioner, or an Assessor, Collector, Inspector, or Surveyor, in the Execution of this Act, and every Person to be appointed a Clerk or Clerk's Assistant to the said respective Commissioners, before he shall begin to act therein, so far as the same relates to the Duties contained in Schedule (D.), or to such other Duties as are directed to be charged under the same Provisions and Regulations, shall take the Oath and Oaths, or being of the People called Quakers, the
the solemn Affirmation or Affirmations, prescribed by this Act, and contained in the Schedule marked (F.) hereunto annexed, applicable to such Officers respectively; which Oath and Oaths, or Affirmation or Affirmations, any One of the Persons appointed a Commissioner, either for the Purposes of this Act, or an additional Commissioner, is hereby authorized to administer (except that every such Oath or Affirmation so to be administered to any Commissioner for the Purposes of this Act, or to an additional Commissioner, shall be administered by a Commissioner for the Purposes of this Act, and not otherwise), and which Oath or Affirmation so taken shall be subscribed by the Party taking the same; and if any Person shall act as a Commissioner, except in administering the Oath or Oaths, or Affirmation or Affirmations herein mentioned, or as a Clerk or Clerk's Assistant, or an Assessor, Collector, Inspector, or Surveyor, before he shall have taken the Oath or Oaths, or Affirmation or Affirmations herein required to be taken by such Officers respectively, he shall for every such Offence forfeit and pay the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the said recited Acts respectively; provided that the Appointment of a Clerk, and any Assistant or Assistants to such Clerk, whenever the same shall be necessary, shall be vested in the Commissioners for the Purposes of this Act; and such Clerks and Assistants shall act as such, as well in all Matters and Things to be done by, under, and before the respective Commissioners for the Purposes of this Act,
as by, under, and before the respective additional Commissioners in the respective Districts; provided that no more than One Clerk Assistant shall be appointed for any District without the Approbation of the Commissioners for the Affairs of Taxes, on a Statement made to them by the Commissioners for the Purposes of this Act, stating the Necessity thereof, in Consideration of the Extent or Population of the District.

XXXI. And be it further enacted, that the several Schedules, marked (A) and (B), and the several Rules therein contained, shall be deemed and construed to be a Part of this Act, as if the same had been inserted herein under a special Enactment.

Schedule (A.)

For all Lands, Tenements, Hereditaments, or Heritages, there shall be charged throughout Great Britain, in respect of the Property thereof, for every Twenty Shillings of the annual Value thereof the Sum of One Shilling; and the said Duty shall be construed to extend to all Manors and Messuages, to all Quarries of Stone, Slate, Lime-stone, or Chalk, Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines; to all Iron Mills, Furnaces, and other Iron Works, and other Mills and Engines of the like Nature; to all Salt Springs and Salt Works; to all Alum Mines and Alum Works; to all Parks, Chaces, Warrens, Forests, Underwoods, and Coppices; to all Water Works, Streams of Water, Canals, Inland Navigations, Docks,
Docks, and Fishings; to all Tythes, Rents, and Compositions for Tythes, Corn Rents, and other Payments in lieu of Tythes; to all Rights of Markets and Fairs; to all Ways, Bridges, and Ferries, and all other Profits arising out of Lands or Tenements, and all Hereditaments or Heritages throughout Great Britain, of what Nature or Kind soever they be, belonging to any Person or Persons, Bodies Politick or Corporate, Guilds, Fraternities, Companies, or Societies, whether Corporate or not Corporate, except in Cases where other Duties are charged thereon, as contained in Schedule (D).

No. I. General Rule.

The annual Value of Lands, Tenements, Hereditaments, or Heritages, shall be understood to be the Rent by the Year at which the same are let at Rack Rent, if such Letting shall have commenced within the Period of Seven Years before the Fifth Day of April One thousand eight hundred and three, or within the Period of Seven Years preceding the Time of making the Assessment, otherwise at the Rent which the same are worth to be let by the Year.

No. II. Rules for charging the said Duties.

First.—The said Duties shall be charged annually on, and paid by the Occupier or Occupiers for the Time being of such Lands, Tenements, Hereditaments, or Heritages.

Second.—The Occupier or Occupiers of any Lands, Tenements, Hereditaments, or Heritages, being

Schedule (A).
being respectively Tenants of the same, and paying the said Duties, shall deduct so much thereof as a Rate of One Shilling for every Twenty Shillings of the Rent payable to the Landlord or Landlords for the Time being, by a just Proportion, amount unto, which Sums shall be deducted out of the first Payments thereafter to be made on Account of Rent; and all Landlords, both mediate and immediate, their respective Heirs, Executors, Administrators, and Assigns, according to their respective Interests, shall allow such Deductions and Payments upon Receipt of the Residue of the Rents, and the Tenants paying the said Assessments shall be acquitted and discharged of so much Money, as if the same had actually been paid unto the Person or Persons to whom his or their Rent shall have been due and payable: Provided, that in Cases falling within the Sixth and Seventh following Rules respectively, the said Deductions at the Rate aforesaid shall be made on the Amount of the Rent so paid, after deducting the Sums, or either of them, allowed to be deducted by the said several Rules, and also after deducting the Sums allowed for Repairs, and for other Deductions authorized to be made in the Cases mentioned in No. III. of this Schedule.

Third.—Where any such Dwelling Houses, Lands, Tenements, or Hereditaments, are subject or liable to the Payment of any Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, or other Rent or annual Payment thereupon reserved or charged, the Landlords, Owners, or Pro-

Landlords, etc. may recover from others having Interest, at the like Rate.
Proprietors, by whom any Deductions or Payments shall have been allowed as aforesaid, and the Landlords, Owners, and Proprietors, being respectively Occupiers, and charged to the said Duties, shall abate and deduct, and detain and keep in their Hands, out of every such Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, or other Rent or annual Payment aforesaid, so much of the said Duties or Payments on Account of the same as a like Rate of One Shilling for every Twenty Shillings on such Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, or any Rent or Composition for Tythes, Corn Rent, or other Payment in lieu of Tythes, or any Teind Duty, or other Rent or annual Payment aforesaid respectively, not being less than Twenty Shillings per Annum, shall by a just Proportion amount unto; and all and every Person and Persons who are or shall be anyways entitled unto such Rents, Duties, or annual Payments, their Receivers, Deputies, or Agents, are hereby required to allow such Deductions and Payments, according to such Rates, upon the Receipt of the Residue of such Monies as shall be due and payable to them for such Rents, Duties, or annual Payments, without any Fee or Charge for such Allowance; and the Landlord, Owner, Proprietor, and Occupier respectively, being charged as aforesaid, or having allowed such Deductions or Payments, shall be acquitted and discharged of so much Money as the Deductions or Payments shall amount unto, as if the same had actually been paid unto such Person or Persons to whom such Rent Charge, C Annuity,
Annuity, Fee Farm Rent, Rent Service, Quit Rent, Fee Duty, Teind Duty, or other Rent or annual Payment aforesaid, shall have been due and payable.

Fourth.—Where any Demise of Lands or Tenements is or shall be made in Consideration of a Fine, with or without a Rent reserved, there shall be annually charged on the Leslor or Lessors in such Demise the like Duty as aforesaid, on an Estimate of the Profits and Gains arising from such Fine, upon a fair and just Average of One Year, computed on the annual Value of such Fine or Fines, as hereinafter is directed; and every such Assessment shall be made on the Amount of the Fine or Fines which shall have been received by such Lessor or Lessors on the last Lease, whether for a new Term granted, or for the Renewal or Prolongation of a Term before existing; and a separate Estimate shall be made on such Fine so received upon each existing Lease of the Lands and Tenements of such Lessor or Lessors, under such Tenure; and if on any such Demise, a Lease shall have been or shall be granted or renewed for a Term of Years certain, then the Estimate shall be made on a Computation of the Amount of the said Fine or Fines divided by the Number of Years for which such Lease has been granted or prolonged in Consideration of such Fine or Fines; and the Quotient arising by such Computation shall be the Average Sum on which such Duty shall be annually charged on such Lessor or Lessors; and if on such Demise the Term granted or renewed shall not be for Years certain,
43° GEO. III. Cap. 122.

**Schedule (A):**

certain, the Commissioners for executing this Act shall settle and ascertain the Number of Years by which such Average as aforesaid shall be found on which the Duty shall be charged, by a just Computation of the Number of Years which shall be equivalent to the probable Duration of the Term granted or renewed, whereby the Amount of the Fine or Fines paid thereon ought to be divided as aforesaid, to be reckoned from the Commencement of such Term; and the Amount of such Fine and Fines so received, and the Nature of the Term granted, shall be returned to the Commissioners in like Manner as the Profits arising under the Sixth Case in Schedule (D) are directed to be returned; and in every Case where a Fine shall have been or shall be received on any new Grant, or on any Renewal of a Lease before existing, for One, Two, or more Lives, or determinable on One, Two, or more Lives, the Computation for the Purposes of this Act shall be made, and the Average of the Fine or Fines received shall be found, by a Division thereof by such Number of Years as shall appear to be the probable Duration of such Life or Lives, by Reference to such Tables as shall have been transmitted to the Commissioners under the Authority of this Act, by Direction of the Lords Commissioners of the Treasury.

**Fifth.**—In regard that the Duty hereby directed to be charged on the Occupier of Lands or Tenements ought in all Cases to be estimated on the full annual Value as aforesaid, there shall be allowed and deducted out of the Assessment to be made of the said Duties on

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Lands
Schedule (A).

Lands or Tenements demised in Consideration of a Fine or Fines in respect of the Property, the like Amount of Duty as shall be chargeable on an Average of such Fine or Fines upon the Lessee or Lessees, pursuant to the foregoing Rule; which Deduction may be made on the Appeal of the Lessee when in the Occupation of such Lands or Tenements, or when not in the Occupation thereof, then of such Lessee, or his or her Undertenant or Under-tenants on the Behalf of such Lessee.

Sixth.—Where any Dwelling Houses, Lands, Tenements, Hereditaments, or Heritages, shall be charged towards the Aid granted by an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intitled, An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight, and the Charge thereon shall be payable by reason of the same not having been redeemed, there shall be allowed and deducted out of the Assessment to be made thereon of the said Duties, such Sum of Money as a like Rate on the Sum charged and paid for such Aid shall by a just Proportion amount unto.

Seventh.—Where any Lands shall be subject to a publick Rate or Assessment in respect of draining, fencing, or embanking the same, the annual Value shall be estimated for the Purposes of this Act, exclusive of the Amount of such Rates or Assessments bona fide paid on such Account in and for the Year preceding the Year of Assessment.

Eighth.
Eighth.—Where any Mortgagee or Creditor in any Heritable Bond or Wadfit, shall be in the Possession of the Lands, Tenements, or Hereditaments, mortgaged or secured, such Mortgagee or Creditor shall be chargeable as Occupier, when in the actual Occupation of the same; and when not in the actual Occupation of the same, shall be liable to such Deductions as any other Landlord would be; and upon the Settlement of Accounts between such Mortgagee or other Creditor as aforesaid, and the Mortgagor or Debtor, the Duty payable in respect of the Amount of the Interest payable upon such Mortgage or other Debt as aforesaid, shall be taken and allowed as so much Money received by such Mortgagee or other Creditor as aforesaid on account of such Interest.

Ninth.—Where any Houses, Lands, or Tenements, shall be occupied by the Owner at the Time the Assessment under this Act shall be made, who shall die within the Year, the Heirs, Executors, Administrators, or Assigns, or other Person or Persons who on such Death become entitled to the Rents and Profits thereof, shall be liable to the Payment of all Arrears of the said Duty due at the Time of such Death, and to all subsequent Installments for that Year according to their respective Interests, without any new Assessment.

No. III. Particular Deductions from Schedule (A.)

First.—For every Dwelling House not chargeable to the Duty contained in Schedule (B) in respect

S.chedule (A)

Mortgagees in Possession liable.
respect of the Occupation thereof, there shall be deducted out of the annual Value of such Dwelling House estimated according to this Act, for the Purpose of charging the Duties in Schedule (A) on account of incidental Repairs of such Dwelling House, a Sum not exceeding the Rate of Five Pounds per Centum on the annual Value of such Dwelling House so estimated, which Deduction shall be made by the Assessor or Assessors before an Assessment, or upon Appeal before the said Commissioners; and for every Dwelling House and other Buildings on a Farm of Lands, Tythes, or Teinds, chargeable to the Duties in Schedule (B) in respect of the Occupation thereof, except where a Tenant shall be bound to the Repairs thereof or any Part thereof, there shall be deducted on account of incidental Repairs, out of the annual Value of such Farm, as estimated for the Purpose of charging the Duties contained in Schedule (A), a Sum not exceeding the Rate of Two Pounds per Centum on the annual Value of the Farm so estimated; which last mentioned Deduction may be made by the Assessor or Assessors, on the Production of the Lease, Tack, or Agreement in Writing, or upon an Account in Writing delivered by the Owner or Occupier to such Assessor or Assessors, or upon Appeal before the said Commissioners.

Second.—The Amount of the Tenths and First Fruits Duties and Fees on Presentations paid by any Ecclesiastical Person within the Year preceding that in which the Computation shall be made.

Third.
Third.—Procurations and Synodals paid by Ecclesiastical Persons, on an Average of Seven Years preceding that in which the Computation shall be made.

Fourth.—Repairs of Chancels of Churches by any Rector, Vicar, or other Person bound to repair the same, on an Average of Twenty-one Years preceding as aforesaid, or as nearly thereto as can be produced.

In all which Cases, the Assessment in respect of the Property shall be amended as the Case may require.

No. IV. Exemptions from the said Duties in Schedule (A).

First.—The Scite of any College or Hall in any of the Universities of Great Britain, and all Offices, Gardens, Walks, and Grounds for Recreation, repaired and maintained by the Funds of such College or Hall.

Second.—The Scite of every Hospital or publick School, or Alms House, and all Offices, Gardens, Walks, and Grounds for Recreation of the Hospitallers, Scholars, and Almshmen, repaired and maintained by the Funds of such Hospital, School, or Alms House.

Third.—The Amount of the Rents and Profits of Meetuages, Lands, Tenements, or Hereditaments, belonging to any Hospital or Alms House, on Proof before the respective Commissioners of the due Application of the said Rents and Profits to charitable Purposes only.
Schedule (A).

only, and in so far as the same shall be applied to charitable Purposes only; such Exemption to be claimed and proved by any Steward, Agent, or Factor acting for such Hospital or Alms House, or by any Trustee of the same, and to be carried into Effect either by vacating the Assessment made on such Messuages, Lands, Tenements, or Hereditaments, or by obtaining a Certificate of Exemption as herein-after is mentioned, and as the Case may require.

Schedule (B).

For all Dwelling Houses, Lands, Tenements, or Hereditaments, in England, Wales, and Berwick upon Tweed, there shall be charged in respect of the Occupation thereof, for every Twenty Shillings of the annual Value thereof, the Sum of Nine-pence:

For all Dwelling Houses, Lands, Tenements, or Heritages in Scotland, there shall be charged in respect of the Occupation thereof, for every Twenty Shillings of the annual Value thereof, the Sum of Sixpence.

Which Duties shall be respectively charged, in Addition to the Duties contained in Schedule (A), and shall be construed to extend to all the Properties therein particularly charged; except a Dwelling House not occupied with a Farm of Lands for the Purpose of farming such Lands, or with a Farm of Tythes or Teinds, for the Purpose of farming the same; and except Tythes or Teinds, and Rents or Compositions for Tythes or Teinds, and Corn Rents

Schedule (B).
Rents and other Payments in lieu of Tythes or Teinds: Provided that, in all Cases where Lands are not subject to such Tythes or Teinds, or to any Modus or Composition Real in lieu thereof, there shall be deducted out of the annual Value estimated for the Purpose of charging the Duties contained in this Schedule, a Sum not exceeding One Eighth Part of such annual Value; and in all Cases where Lands are subject to a Modus or Composition Real, there shall be deducted out of such annual Value, so much thereof as, together with such Modus or Composition Real, shall not exceed One Eighth Part of such annual Value as aforesaid: Provided also, that any Person being Lessee and Occupier of Tythes or Teinds, other than the Occupier of the Lands from whence such Tythes or Teinds shall arise, shall be charged in respect of the Occupation at the Rate of Three-pence for every Twenty Shillings of the annual Rent thereof, estimated as aforesaid.

Rules for charging the said last mentioned Duties.

First.—The said last mentioned Duties shall be subject to the general Rule contained in Schedule (A), and shall be charged annually on, and paid by, the Occupier or Occupiers for the Time being, his, her, and their Executors, Administrators, and Assigns.

Second.—Every Person deriving a Profit from the Use of any Lands or Tenements, shall be taken and considered for the Purposes of

Leases and Occupiers of Tythes to pay 3d. per 20s.
of this Act as the Occupier of such Lands or Tenements.

Third.—The said last mentioned Duties shall on each Assessment thereof be in force for One Year, and shall be levied on the Occupier or Occupiers for the Time being, without any new Assessment for that Year, notwithstanding any Change in the Occupation thereof; provided every Tenant on quitting the Occupation shall be liable for the Arrears at the Time of so quitting, and for such further Portion of Time as shall then have elapsed to be settled and levied by the respective Commissioners, and repaid to the Occupier or Occupiers by whom the same shall have been paid; and the Executors or Administrators of any Tenant who shall die before the End of such Year, shall be liable in like Manner as the Testator or Intestate would have been if living at the Time of quitting such Occupation.

Rules for estimating the annual Value of Properties before described in Schedules (A) and (B), situate in England, Wales, and Berwick upon Tweed.

First.—No such Property shall be estimated at a less annual Value than the Rent or Value, at which the same shall be charged in the last Rate, made on or before the Time of making the Assessment, for the Relief of the Poor in the Parish or Place where such Property shall be situate.

Second.
Second.—Where the said Poor Rate shall be made throughout by a Pound Rate on the annual Value as the same would be estimated according to Schedule (A), the Estimate thereon to be made under this Act, shall be made on the same Sums respectively as in such Poor Rate.

Third.—Where the Poor Rate shall be made throughout by such Pound Rate on any proportionate Part of the annual Value as aforesaid, the Proportion thereof shall be observed as in the Poor Rate; but the Estimate thereon to be made under this Act, shall be made at the same Sums respectively as they would have been estimated at, if the Poor Rate had been made on the full Amount of such annual Value.

Fourth.—Where Properties of different Kinds shall be rated in the same Poor Rate, according to different Proportions of the Value thereof as aforesaid, or shall be rated therein at different Rates of such Value, but nevertheless the Properties of the same Kind shall be rated in a due Proportion to each other, both as to the Value and Rate of Charge, in every such Case the Rule of rating Lands, both as to the Value and the Rate of Charge, shall, in making the Estimate under this Act, be observed throughout, as well with respect to such Lands, as to the other Properties therein rated, so far as relates to such Poor Rates as shall be made either on the full Value of the Properties, or on any proportionate Part thereof.

Fifth.
Fifth.—In all Cases not falling within the Three last preceding Rules, but nevertheless where the Properties shall appear to the Asses-
for to be rated in the Poor Rate in the same Proportion to each other, though the Proportion of such Rate to the Value of the Property rated be not known, and the Assesors are able to ascertain the Rack Rent of any Property which shall have been so let within the Period of Seven Years preceding, within the Limits of the Parish or Place where the said Assesors shall act, they shall make an Estimate of such Property on the Amount of such Rent; and the Estimate so made shall form the Basis on which the Estimates of other Properties of which the Rack Rent shall not have been so ascertained, shall be made; and they shall make their Estimates of all other Property in Sums bearing the same Proportion as near as the same can be computed, to the Amount of such First Estimate, as the Sums, at which such other Property is valued at in such Poor Rate, bear to the Sum charged in the said Poor Rate on the said Property first estimated; and in Cases where the same Rule of Proportion shall not have been observed in rating different Kinds of Property, then the Assesors shall make an Estimate, as above directed, upon each of such Kinds of Property, for the Purpose of forming a Basis, on which the Estimates of other Properties of the same Kind may be made.

Sixth.—Where there shall be no Poor Rate, or where any Property shall not be rated in any
any Poor Rate, the Assessors shall, from the best Information they can obtain of the Rent at which such Property shall have been let within the Term before limited, or if not so let, of the annual Value thereof as aforesaid, make an Estimate according to such Rent or annual Value, as the Case may require.

Seventh.—Where the Poor Rate of any Parish or Place shall not afford a just Proportion of the Value of Properties situate therein, according to any of the Rules before mentioned, or there shall not be any Property whereon to form the Basis of the Estimate to be made under this Act, according to the Fifth Rule before mentioned, the Assessors may, according to the best of their Judgment, ascertain the annual Value of the several Properties therein, and make their Estimates according to such annual Value.

Eighth.—If by pursuing any of the preceding Rules, any Property which shall have been let at Rack Rent within the Seven preceding Years, shall be estimated at a Sum exceeding such Rent, or any Property which shall not have been so let shall be estimated at a Sum exceeding the annual Value thereof, estimated according to the general Rule before prescribed, the Commissioners for executing this Act shall, on Appeal therefrom, give such Relief as by this Act is directed.

Ninth.—If by pursuing any of the preceding Rules, or otherwise, any Property which shall have been let at Rack Rent within the Seven preceding Years, shall be estimated at a
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Schedules (A) & (B).

Money Payments paid by Landlord on Account of Occupier to be deducted from the Rent.

Amount of Money paid by Tenant on Account of Landlord to be added to the Rent.

less Sum than the Amount of such Rent, or any Property which shall not have been so let, shall be estimated at a Sum less than the annual Value thereof, estimated according to the general Rule before prescribed, the Commissioners for executing this Act shall increase such Estimate, and proceed to make an Assessment according to such increased Estimate, in Manner herein directed.

Tenth.—Where any Landlord shall be subject to any Covenant or Agreement, to pay and satisfy out of the Rent reserved on any Lands or Tenements, all or any Parochial Rates, Taxes, or Assessments, which by Law are a Charge on the Occupier, or any Rent or other annual Payment to be made in lieu of Tythes or Teinds, or any Composition for Tythes or Teinds, then and in every such Case, the Rent or annual Value, as the Case may require, shall be estimated, for the Purposes of this Act, exclusive of such Rates, Taxes, or Assessments, or of such Rent or Payment in lieu of Tythes or Teinds, or Compositions for Tythes or Teinds, to be computed on the Amount thereof bonâ fide paid by such Landlord in and for the Year preceding the Year of Assessment.

Eleventh.—Where any Tenant of Lands or Tenements shall be subject to any Covenant or Agreement to pay and satisfy all or any Aids, Taxes, Rates, or Assessments, by Law chargeable on or payable by the Landlord or Landlords, then and in such Case the Amount thereof which shall have been bonâ fide paid by such Tenant in and for the Year preceding
preceding the Year of Assessedment, shall, in making the Estimate for the Purpose of charging the Duty in respect of Occupation, be added to the Rent reserved, in case the same shall have been let within the Period of Seven preceding Years, and if not so let, the Estimate shall be made according to the general Rule in Schedule (A), without Regard to such Payments.

Twelfth.—Where the Amount of Rent reserved on Lands shall depend on the Price of Corn or Grain, the Estimate, for the Purposes of this Act, shall be made on the Amount payable according to the Prices fixed in the Year preceding the Year of Assessedment on the same Average Prices or Fairs, and in the same Manner by which such Rents have usually been ascertained between the Landlords and Tenants, or according to the annual Value of such Lands, estimated according to the said general Rule, as the Case may require.

Thirteenth.—Where the Amount of Rent reserved on Tenements, Hereditaments, or Heritages, shall depend on the actual Produce thereof either in respect of the Price or Quantity of such Produce, the Estimate for the Purposes of charging the Duties in Schedule (A) shall be made on the Amount or Value of such Produce in the Year preceding the Year of Assessedment, according to the Prices fixed, or according to the Quantity produced in such preceding Year, by the same Rules, and in the same Manner by which such Rents have usually been ascertained between the Proprietors and their Lessees or Tenants.
RULE for estimating the Rent or annual Value of Properties before described in Schedules (A) and (B), situate in Scotland.

Every Estimate of such Property in Scotland shall be made without Reference to the Cefs or Tax Roll, or valued Rents heretofore used in Scotland, or any Stent thereon, and shall be made according to the general Rule contained in the Schedule (A) to the best of the Belief and Judgement of the Commissioners, Assessors, and others employed in charging the said several Duties.

Method of ascertaining Property, where the Poor's Rates shall not be made on the full Amount, by Returns from the Parties.

XXXII. And be it enacted, That in every Case where the Poors Rate of any Parish or Place in England, Wales, or Berwick upon Tweed, shall not be made on the full Amount of all the Properties in such Parish or Place whereon a Duty is directed to be charged by Schedules (A) or (B), nor in any given proportionate Part of such Value; and in all Cases where any Property so chargeable shall not be rated in such Poors Rate, it shall be lawful for the Assessor or Assessors, and he and they is and are hereby required, to give or leave Notice in Writing to the Occupier or Occupiers thereof, or at the last or usual Place of Abode of them, or any of them, or on the Premises to be charged with the said Assessment, requiring him, her, or them, to prepare and produce to the said Assessor or Assessors, within Twenty-one Days next ensuing the Day of giving such Notice, an Account in Writing, in such Form as shall be directed under the Authority of this Act, of the annual
annual Value of such Property estimated according to the general Rule contained in Schedule (A), as the Case may require; upon which Account so delivered it shall be lawful for the said Assessor or Assessors to make an Estimate of the said Property on the Amount of the Sum ascertained by such Account, if the said Assessor or Assessors shall be satisfied with such Account; but if the said Assessor or Assessors shall not be satisfied therewith, or if no such Account shall have been returned, the said Assessor or Assessors shall make an Estimate to the best of his or their Judgement on the said Property.

XXXIII. And be it further enacted, That in case any Tenant at Rack Rent shall produce to the Assessor or Assessors the Lease, or Agreement if in Writing, under which he or she holds any Premises to be charged as aforesaid, and in case it shall appear by such Lease or Agreement, that the same shall have been let within the Period of Seven preceding Years, and no other Consideration in Money than the Rent reserved shall be contained in such Lease or Agreement, it shall be lawful for such Assessor or Assessors to make their Estimate according to such Rent, any Thing before contained to the contrary notwithstanding; but such Assessment shall not be binding in case it shall appear to the Commissioners, that the said Lease or Agreement doth not express the full Consideration for the Demise, or the Rent _bonâ fide_ paid for the same, or is made in any other Respect with Intent to conceal or diminish the annual Value of such Premises:
mises: Provided always, that regard shall be had to the cases before mentioned, where the amount of the reserved rent shall be increased by reason of any covenant or agreement by the landlord to discharge the tenants taxes, rates, assessments, or duties before mentioned; or where the same shall be decreased by reason of any covenant or agreement by the tenant to discharge the landlords taxes, rates, or assessments; and to the deductions to be made on account of any aid or publick rate or assessment before described.

XXXIV. And be it further enacted, That no deduction from the annual value of any lands, tenements, hereditaments, or heritages, shall be allowed in any case, unless an account thereof in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessors or assessors, or to the respective commissioners by whom respectively such deduction may be allowed as herein directed.

XXXV. And be it further enacted, That in case any tenant at rack rent under any parol demise from year to year, or any tenant who by reason of any mortgage or other contract shall not have the custody or possession of, or the power over any lease or agreement in writing, under which he holds the premises demised, and who shall give reasonable proof to the commissioners why he is unable to produce the same, shall deliver to the assessors or assessors an account in writing, signed by him.
him or her, of the actual Amount of the annual Rent reserved on such Demise, such Account so delivered shall be deemed a Compliance with this Act, in all Cases where he may be called upon under the Authority of this Act, to produce such Lease or Agreement; and it shall be lawful for such Assessor or Assessors to make their Estimate according to such Rent, any Thing before contained to the contrary notwithstanding; but such Assessment shall not be binding in case it shall appear to the said Commissioners that the said Account doth not express the full Consideration for such Demise, or the Rent bona fide paid for the same, or is made in any other Respect with Intent to conceal or diminish the annual Value of the Premises held under such Demise; and every such Tenant who shall wilfully deliver any such Account which shall be false, shall forfeit the Sum of Twenty Pounds, and shall be liable to be charged in Double the Duty hereby charged, computed on the annual Value of the Premises held under such Demise, estimated according to this Act; and the said Commissioners are in such Case hereby required to make an Assessment accordingly.

XXXVI. And be it further enacted, That every Tenant of Lands, or Tenements, or Heritages, in Scotland, shall within Ten Days after the Assessor or Assessors shall have left at his or her usual Place of Abode, or at any Dwelling House on the Premises to be charged with the Assessment, a Note in Writing to the Effect after mentioned (which such Assessor or Assessors
Assessors are hereby required to deliver in every instance, shall produce to such Assessor or Assessors the Tack or Lease, or other Agreement or Articles in Writing, under which he or she holds such, Lands or Tenements; or where the same shall not be in the Power, Custody, or Possession, of such Tenant, or there shall be no such Tack, Lease, or Agreement, or Articles, then he or she shall leave with such Assessor or Assessors, or at his or their Dwelling House, within the time before mentioned, a Note in Writing of the actual Rent annually reserved and payable, and of any other valuable Consideration given or to be given to the Landlord or Landlords of such Lands and Tenements, as a further Consideration for such Tenancy, under the Penalty of Treble the Duty hereby chargeable thereon in case of any wilful Neglect to comply with such Notice; and it shall be lawful for such Assessor or Assessors to make his or their Estimate on the Production of such Lease or Agreement, or Articles, according to the Rent therein reserved and made payable; and in case of Non-production of such Lease, or Agreement, or Articles, in Writing, then upon the Rent reserved or made payable according to the Account thereof delivered as aforesaid, if he or they shall be satisfied that the said Lands, Tenements, or Heritages, have been bonâ fide let at the reserved Rent notified to him or them as aforesaid, without other valuable Consideration; but in case such Assessor or Assessors shall not be satisfied with the Notification given to him or them, or in case no such Notification shall be given, then such Assessor or
or Assessors shall make the Estimates as directed in the foregoing Clause.

XXXVII. And be it enacted, That so far as respects the Duties chargeable under Schedule (A), in case any Lands charged to the said Duties in any Part of Great Britain shall afterwards become unoccupied, and no Distresses can be found on the same at the Time such Duties shall be payable, then and in such Case it shall be lawful for the Collectors of the Parish or Place where the said Lands are situate; for the Time being, at any Time after, to enter upon the said Lands when there shall be any Distresses thereupon to be found, and the Distresses and Distresses to seize and fell under the like Powers as they might have distrained on the same Lands in the Occupation of the Person or Persons charged to the said Duties, at the Time the Duties became due: Provided always, that the said Duties shall not be levied on any Houses which shall become unoccupied after an Assessment, for such Portion of the Year as the same shall be unoccupied, but the Assessment thereupon for such Portion of the Year as aforesaid, shall upon Appeal be discharged by the Commissioners in like Manner, on due Proof thereof, as they are authorized to discharge any other Assessment by virtue of the said recited Acts respectively of the present Session of Parliament.

XXXVIII: And be it enacted, That where by any Assessment, the Duties hereby granted shall be charged on Tythes or Teinds, and the same shall not be paid within the respective Times

If Lands become unoccupied, Distresses may be taken afterwards for the Duty charged under Schedule (A.)

Assessment on Houses unoccupied to be discharged.

Mode of levying the Duties charged on Tythes.
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Times limited by this Act, it shall be lawful for the Collector and Officer to distress upon such Tythes or Teinds, or any other Goods or Chattels of the Owner of such Tythes or Teinds, wherever the same can be found, and to seize, take, and sell so much thereof as shall be sufficient for the levying the said Assessments, under and subject to the Powers granted by the said recited Acts respectively in other Cases.

XXXIX. And be it enacted, That when any Assessments shall be charged on any Composition for Tythes or Teinds, or any Rent or Payment in lieu of Tythes or Teinds, the Occupier of the Lands and Premises charged with such Compositions, Rents, and Payments, shall be answerable for the Duties so charged; and where any Assessment shall be charged on the Profits of Markets or Fairs, or on Tolls, Fisheries, or any other annual Profits, not distainable, the Owner or Occupier, or Receiver or Receivers of the Profits thereof, shall be answerable for the Duties charged thereon; and in every such Case the Collectors shall distress upon such Persons respectively, by any of the Ways and Means prescribed by the said recited Acts respectively.

XL. And be it enacted, That the respective Assessors acting in the Execution of this Act shall make their Certificates of Valuation or Estimates on all Lands, Tenements, and Hereditaments, or Heritages, within the Limits of those Places for which they are to act throughout Great Britain, and shall set down the full and just annual Value for which all such Lands and
and Premises are let, or really worth to be let by the Year, estimated in each particular Case according to the Directions of this Act, together with the Names and Surnames of the Occupiers or the Proprietors thereof.

XL I. And be it further enacted, That for and in Consideration of the extraordinary Care and Pains requisite in making and adjusting the First Year's Assessment on Lands, Tenements, Hereditaments, or Heritages, under this Act, the Afferior or Afferiors, not being also the Collector or Collectors, shall have such Allowance, not exceeding Two-pence in the Pound; and the Afferior or Afferiors, being also Collectors, shall have such Allowance, not exceeding One Penny in the Pound, upon all Sums assessed in the Parish or Place for which they are appointed Afferiors, as the Commissioners for the Purposes of this Act shall certify to the Receiver General they are respectively entitled unto, which Sums so paid the Receiver General shall be allowed in his Accounts; provided, that where any Aessment shall be increased by the Commissioners to the Extent of One Third of the Sums assessed, or the Commissioners shall, from other Causes, be of Opinion that such Afferior or Afferiors shall not faithfully have performed his or their Duty in the Execution of this Act, it shall be lawful for the said Commissioners in their Discretion to refuse the granting of any such Certificate, or to fix the Allowance before limited to such Sum, as in their Judgement they shall think such Afferiors are justly entitled unto.

XL II. And
XLIII. And be it enacted, That whenever the Assessors for any Parish, Ward, or Place shall not be able to make their Assessments according to the Provisions of this Act, or shall be obstructed therein, it shall be lawful for them to make Application to any Two or more of the Commissioners acting in the Execution of this Act, for the District where such Assessors shall be appointed, or to any Surveyor or Inspector of the said Duties, who shall severally instruct such Assessors in making their Assessments, and assist them in the Execution of this Act, according to the Powers and Authorities vested in them respectively by this Act.

XLIII. And be it enacted, That the Assessors to be appointed for the aforesaid Duties in England, Wales, and Berwick-upon-Tweed, shall, at the Time of bringing in their Certificates of Valuations or Estimates, being required so to do by any Surveyor or Inspector of the said Duties, give Notice to the Overseers of the Poor of the Parish or Place where they shall act, to produce or cause to be produced to the Commissioners for executing this Act, in relation to the said Duties, the Book or Books, or a true Copy thereof, in which shall have been entered the Rates made for the Relief of the Poor of such Parish or Place; and the said Commissioners shall, in case the said Surveyor or Inspector shall alledge and shew to the Satisfaction of the said Commissioners that the said Estimates, or any of them, have not been made according to the Directions of
of this Act, examine the said Assessors, and also the Overseers of the Poor for the same Parish or Place, or any of them, being duly summoned for that Purpose, on their Oaths or solemn Affirmations, touching the Proportions between the said Rates and the Values of the Properties charged therein; and whether the Properties, or any, and which of them, have been valued therein at the Amount, or at any and what Proportion of the annual Value thereof respectively; and what ought to be the just Proportion between the Rates on the different Properties therein charged, if the Amount of the Values thereof and the same Proportion between the Rates had been observed throughout the Rate; and also what Property shall have been omitted to be rated; and which of the Properties in the Parish or Place shall be entitled to be assessed, on an Average of the Profits and Gains for Three Years, according to this Act; and the said Commissioners shall carefully examine the Estimates made by the said Assessors, and ascertain whether the same have been made according to the Directions prescribed by this Act, and from the Result of the said Inquiries may rectify the same Estimates in any Particulars which in their Judgement may be requisite, before they make an Assessment thereon, as herein is directed.

XLIV. And be it enacted, That for the better Information of the Commissioners appointed to carry this Act into Execution, and the Persons to be appointed Assessors as aforesaid, and also the Surveyors and Inspectors, and the better to enable them to perform their Duty,
Duty, the said Commissioners, or any Two or more of them, and the Assessors, Surveyors, and Inspectors, herein mentioned, or any One or more of them, or any Person or Persons authorized by them, or any of them, throughout England, Wales, and Berwick-upon-Tweed, shall have Liberty from Time to Time, and at all reasonable Times, to inspect and take Copies of or Extracts from any Book or Books kept by any Parish Officer or Officers, or other Person or Persons, of or concerning the Rates made for the Relief of the Poor, or any other publick Taxes, Rates, or Assessments, in any Place within the Limits for which they shall be appointed; and if any Person or Persons in whose Custody or Power any of the said Books shall be shall refuse or neglect to permit the said Inspection, or the Copies or Extracts to be made as aforesaid, or to attend the said Commissioners with their Books when required so to do in pursuance of this Act, then and in every such Case every Person who shall so refuse or neglect shall for every such Offence forfeit and pay any Sum not exceeding Twenty Pounds nor less than Five Pounds.

XLV. And be it further enacted, That it shall be lawful for the Assessors in each Parish or Place in Scotland, and they are hereby required, to take to their Assistance the Schoolmaster in such Parish or Place, for the Purpose of making such Valuation of the Lands and other Premises within their respective Limits; and at the Time of bringing in their Certificates, they shall make Oath of the Truth of their Valuation, and that the same was made ac-

Assessors in St. Land to be examined concerning the Valuation.
according to the best of their Skill and Judgement, and shall submit to be examined on such Oath before the said Commissioners, in all Matters and Things concerning the said Valuation which the said Commissioners shall require for their Information.

XLVI. And be it further enacted, That in Cases where there shall be no such Poor Rate on which the Assessment as aforesaid can be estimated, and the Occupier or Occupiers, upon due Notice under this Act, shall omit to produce an Account in Writing as aforesaid, of the Amount of the annual Value of the Property in his or their Occupation estimated according to the general Rule in Schedule (A), the several Assessors, Inspectors, and Surveyors, authorized to act in the Execution of this Act, and every of them, throughout Great Britain, having first obtained an Order in that Behalf, signed by any Two or more of the said Commissioners, shall, after Two Days Notice to the Occupier or Occupiers thereof, have full Power at all seasonable Times of the Day, to view and examine all or any Lands, in order to make such Survey thereof as herein-after is mentioned, or otherwise to ascertain the annual Value at which the same ought to be charged by virtue of this Act, and for so doing shall have Liberty to enter upon any Lands or Grounds, whether inclosed or not, and to measure and survey the same, if they cannot otherwise ascertain the annual Value thereof.

XLVII. And
XLVII. And be it further enacted, That within a reasonable Time after the respective Surveyors and Inspectors shall have had the Examination of the Estimates delivered by the Assessors in any Part of Great Britain, the said Commissioners shall proceed to take the same into Consideration; and in case the Surveyor or Inspector shall not have objected thereto, and the said Commissioners shall be satisfied that the said Estimates have been made truly and without Fraud, so as to enable them to charge the several Properties contained therein with the full Duty which ought to be charged upon them respectively, the said Commissioners shall compute and ascertain, or cause to be computed and ascertained, the Amount of the Duty so chargeable at the respective Rates prescribed by the said Schedule, of One Shilling for every Twenty Shillings of the annual Value so estimated in respect of the Property, and of Nine-pence or Sixpence for every Twenty Shillings of such Value in respect of the Occupation, according to the respective Parts of Great Britain aforesaid in which the said Properties respectively are situate, and shall make Assessments upon the respective Occupiers of such Properties of the several Sums so computed at the respective Rates before mentioned, subject nevertheless to an Abatement of the said respective Duties, in the Cases herein-after mentioned.

XLVIII. And be it further enacted, That in case the Surveyor or Inspector shall have objected to such Estimates, and shall apply for a Revision.
Revision thereof, suggesting in Writing to the Commissioners that there hath been any Error, Mistake, or Fraud, in making such Estimates, arising either from the not pursuing the Directions before given, or in making the Poor Rate on which such Estimate was founded, or from any other Cause, or that any Property chargeable to the said Rate hath been omitted to be estimated therein, it shall be lawful for the said Commissioners, according to the best of their Judgement, to rectify such Estimates, so that the Duty to be computed as aforesaid thereon may be fully charged, according to the Intent and Meaning of this Act, and to make their Assessments according to such rectified Estimates, at the respective Rates, and in Manner before mentioned.

XLIX. And be it further enacted, That it shall be lawful for the respective Commissioners, or any Two or more of them executing this Act in relation to the aforesaid Duties, and they are hereby required, for the Districts for which they act, to issue out and deliver to the respective Collectors their Warrants, as directed by the said recited Acts respectively of the present Session of Parliament, for the speedy and effectual levying and collecting the said Duties as the same shall become payable, by Quarterly or Half Yearly Installments, in the respective Parts of Great Britain as herein directed; and such Part thereof as cannot be so levied and collected, may be recoverable as a Debt upon Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit, and all Charges attending the same, and when so
L. And be it further enacted, That the Parish or Place in which any Assessment shall be made of the aforesaid Duties, shall be answerable for the Amount of the Duties which shall be charged in such Parish or Place, and for the said Duties being duly demanded of the respective Persons charged therewith, within Ten Days after the same are payable by virtue of this Act, according to the Regulations contained in the said recited Acts of the present Session of Parliament respectively, by the Collector or Collectors appointed for such Parish or Place, and also for such Collector or Collectors duly paying the Sums by him or them received to the Receiver General of the said Duties, according to such Regulations.

LI. And be it further enacted, That any Arrears of the said Duties arising from the Default as aforesaid, or by the Failure of any Collector, for which any Parish or Place as aforesaid shall be answerable, shall be assessed within or 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 Assessment which shall be made for the same Duties in the Year commencing from the Fifth Day of April preceding the Time of making such Re-assessment, by duly apportioning the Amount of such Arrear amongst the several Persons assessed.
fessed in that Year, in the Assessment of the
same Duties on which such Arrear shall have
accrued, according to the Amount of each
Person's Assessment therein, as nearly as the
Cafe will admit, and by the like Rules, Me-
tods, and Directions by which the original
Assessment was made, to be raised and levied
in such Manner as any Assessment may be
by virtue of this Act raised and levied, under
the Regulations of the said recited Acts re-
spectively.

LII. And be it further enacted, That if any
Person, liable to any of the Duties before
mentioned, and being required so to do, in
pursuance of the Directions contained in this
Act in such Case, shall wilfully neglect to de-
line to the Assessor or Assessors requiring the
same, a true, perfect, and complete Return,
or Account of all the Matters and Things
for which such Returns or Accounts may law-
fully be demanded in pursuance of this Act,
within the respective Times herein limited, he
or she so offending shall forfeit and pay the
Sum of Fifty Pounds, over and above any
Duty chargeable by this Act.

LIII. And be it further enacted, That the
Surveyors or Inspectors appointed or to be ap-
pointed as herein mentioned, shall be, and
they are hereby empowered to inspect and ex-
amine all and every the Returns made by any
Person or Persons chargeable to the said Du-
ties, or any of them, according to the Direc-
tions of this Act, and also all and every the As-
sessments of the said several Duties, or any of
them,
them, made under the Authority of the respective Commissioners before mentioned, by virtue of this Act, as well before as after the Commissioners shall have signed and allowed the said Affiements, and before such Allowance to correct and amend such Affiements, if he or they shall think fit; and every Person in whose Custody such Returns shall be, shall, and is hereby required, upon the Request of any such Surveyor or Inspector as aforesaid, to deliver the same into his Custody for the Purposes of this Act, taking his Receipt for the same; and every Person, in whose Custody any such Affiements shall be, shall and is hereby required, upon the Request of such Surveyor or Inspector as aforesaid, to produce the same, and such Surveyor or Inspector is hereby authorized to take Charge of the same, until he shall have taken such Copies of or Extracts from the same, as may be necessary for his and their better Information; and if any such Surveyor or Inspector shall after any such List or Lifts, and Affiement or Affiements, shall be so respectively made out and signed and allowed as aforesaid, find or discover upon his Survey or Examination, or otherwise, that any Person who ought to be charged with the said Duties, or any of them, shall have been omitted to be charged therewith, or shall have been under rated; or that any Person liable to the said Duties, or any of them, and being required so to do, hath neglected or refused to make a Return, according to the Directions of this Act; or that the Afiessor or Assessors have neglected to require a Return in any Case where a Return ought
ought to have been required from any Person or Persons, according to the Intent of this Act, so that he or she shall not have been charged to the Amount which ought to have been paid by him or her; then and in every such Case, the said Surveyor or Inspector shall certify the same in Writing under his Hand, together with an Account of every Default, and the full Amount of the Duty which ought to be paid, by Way of Surcharge, to any Two or more of the said respective Commissioners for putting in Execution this Act in relation to the Duties on which such Surcharge shall be made, in order to have such Default or Under-Rate rectified in the said Affeintent; and such Commissioners are upon the Delivery of any such Certificate, and upon Oath being first made that such Notice as herein-after is directed, was given to or left in Writing at the Dwelling House or other Place of Abode of the Person so surcharged, hereby required to sign and allow the said Surcharges, and to cause the said Affeiments to be rectified, and the said Duties to be levied accordingly; all which Examinations and Surcharges the said Inspectors and Surveyors are hereby empowered to make, from Time to Time, and at such Times as is directed by the said recited Acts of the present Session of Parliament respectively.

LIV. And be it further enacted, That no Affeiment or Surcharge made or to be made by any Affeessor or Affeessors, Surveyor or Surveyors, Inspector or Inspectors, by virtue of this Act, shall be impeached or affected by reason of any Mistake or Variance in the Christian
or Surname, or either of them, of any Person liable to any of the Duties payable by this Act, nor by reason of any Mistake in the Description of any Lands or other Premises charged in Schedule (A) or (B), or the Amount of the Duty surcharged, whether such Mistake or Variance shall appear in the Notice and Certificate to be delivered or made in such Case, or in either of them; but that all such Assessments and Surcharges shall be valid and effectual, to all Intents and Purposes, notwithstanding any such Mistake or Variance; provided the Notice of Surcharge be delivered to or left at the Abode of the Person intended to be so surcharged according to the Directions of this Act; and the Duties intended to be described shall be chargeable on such Person or Persons.

L.V. And be it further enacted, That it shall be lawful for any Person to whom such Notice of Surcharge shall be given as aforesaid, at any Time previous to the Time appointed for hearing Appeals next after the Delivery of such Notice, to make out and deliver to the Surveyor or Inspector who shall have delivered the Notice of Surcharge, a true, perfect, and complete Schedule of the annual Value, as the same ought to be estimated according to this Act, of all the Property charged thereby, and which ought to be assessed by and under the Commissioners of and in the District where such Surcharge shall be delivered, in such Form as shall be directed under the Authority of this Act, and as the Case may require, so that he or she may from such Schedule so delivered,
livered, be charged to the said Duties the full Sum at which he or she ought to be charged by virtue of this Act in such District: Provided always, that to every such Schedule, there shall be annexed an Affidavit in Writing, to the Effect herein-after mentioned; and if the said Surveyor or Inspector shall be satisfied with such Schedule and Affidavit, then he shall certify such Return and Affidavit to Two or more of the said Commissioners respectively, with the Amount of the Duty to be charged, who shall thereupon cause the Assessment to be made according to such Certificate, and the same Rate of Duty as set forth in the Schedules marked (A) and (B), to be charged on the Person making such Return, without further Trouble or Delay; but if upon Examination of such Schedule or such Affidavit, the said Surveyor or Inspector shall see just Cause to object thereto, he shall thereupon certify such Return and Affidavit, together with the Cause of his Objection, to Two or more of the said Commissioners respectively, who shall thereupon cause the Assessment to be made according to such last mentioned Certificate, in the Amount of the Duty at which such Person shall be surcharged; and from which Surcharge no Abatement shall be made on any Pretence, unless on Appeal as herein-after is directed; of which Certificate Notice shall be given by the Surveyor to the Person to be charged thereby.

LVI. And be it further enacted, That every such Affidavit shall allege and declare in Substance, or to the Effect as follows; (that is to say),
(say), that the Return to which this Affidavit is annexed, is a full, perfect, and complete Return of all Matters and Things required of the said Deponent by this Act, to the best of his or her Judgement; which Affidavit may be taken before any One or more of the Commissioners acting for the Place where the Surcharge shall be made, or where the Party surcharged shall reside, and shall be signed by the Party making the same: Provided always, that an Appeal may be made from any Assessment or Surcharge as aforesaid; and heard and determined under the Regulations of the said recited Acts respectively; and that such Appeal may be made in the like Cases as are mentioned in the said recited Acts respectively.

LVII. Provided also, and be it enacted, That if any Person or Persons shall think himself, herself, or themselves respectively overcharged or over-rated by any Certificate of any Inspector or Surveyor as aforesaid, or by any Assessment to be made by virtue or in pursuance of such Certificate, it shall be lawful for him, her, or them respectively, to appeal to the said Commissioners in such Manner as he or they are authorized to appeal from any original Assessment or Surcharge, by the Regulations of the said recited Acts respectively.

LVIII. And be it further enacted, That upon the Hearing of any such Appeal, or the Appeal against any original Assessment or Surcharge, the Appellant shall in all Cases produce before the said Commissioners, a true, perfect,
perfected, and complete Schedule, as directed by this Act as aforesaid, and as the Case may require; and, if required so to do, shall verify the same upon his or her Oath or Affirmation.

LIX. Provided always, and be it further enacted, That if upon Appeal, any Dispute shall arise, touching the annual Value of any Messuages, Lands, Tenements, Hereditaments, or Heritages, and the Commissioners shall deem it necessary that a Valuation thereof should be taken and made by any Person or Persons of Skill, it shall be lawful for them to direct the Appellant to cause such Valuation to be made, the Cost and Charges whereof shall abide the final Determination of the said Commissioners; and it shall be lawful for them to make an Assessment according to such Valuation, and to require the same to be verified on the Oath or Affirmation of the Person or Persons making the same; but in case the Appellant shall not proceed with Effect to cause such Valuation to be made as aforesaid, the said Commissioners shall proceed to an Assessment according to the best of their Judgement, on such Messuages, Lands, Tenements, Hereditaments, or Heritages: Provided always, that it shall be competent to the said Commissioners, in every such Case where the Valuation so made shall exceed the Value put upon the same Messuages, Lands, Tenements, Hereditaments, or Heritages, by the Appellant, to direct the Costs and Charges attending the same, to be paid by him; but if they shall be of Opinion that such Costs and Charges have not been incurred through any Default
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Default of the said Appellant, they shall direct the same to be paid by the Collector or Collectors of the Parish or Place, who, on the Certificate of any Two or more Commissioners present at the Time of the Determination, shall pay the same; and the Sums so paid shall be allowed to such Collector or Collectors in his or their Accounts with the Receiver-General on delivering to him or his Deputy such Certificate, together with the Receipt and Voucher for such Payment.

I.X. Provided also, and be it further enacted, That if the Dispute shall arise touching the Valuation of the Properties as rated in the Poor Rate of any Parish or Place, it shall be lawful for the Commissioners to direct a Survey and Valuation to be taken of all the Messuages, lands, Tenements, Hereditaments, and Heritages, in such Parish or Place, and to give such Directions respecting the Payment of the Costs and Charges attending the same, either by the several and respective Occupiers thereof, in Proportion to their respective Interests, or by the Collector out of the Monies in his Hands of the Duties granted by this Act, as shall appear to the said Commissioners to be just.

LXI. And be it further enacted, That if it shall appear to the Satisfaction of the said Commissioners, that any Lands, Tenements, or Heritage, shall have been assessed at a Sum exceeding the just Rate on the annual Value thereof, estimated according to the Rules specified in the said Schedule, on occasion
In case of Appeal, Occupier shewing Lease, or if no Lease, proving his annual Rent, Commissioners may reduce the Rate.

LXII. Provided always, and be it enacted, That if on such Appeal the Occupier of any such Premises held under any Demise at Rack Rent, shall produce and shew to the said Commissioners the Lease, Tack, or Agreement, if in Writing, or shall prove by any lawful Evidence, to be produced on the Part of such Occupier, in case there shall be no such Lease or Agreement in Writing, the annual Amount of the Rent at which such Premises are let, it shall be lawful for the said Commissioners, in case such Demise hath been made within the Period of Seven Years, and they shall be satisfied that such Lease or Agreement doth express the full Consideration for the Demise, or that the Rent bond fide paid for the same hath been duly shewn to them in Evidence, and that such Demise is made wholly on Consideration of such reserved Rent without any Intention to conceal or diminish the annual Value of such Premises, or other fraudulent Intention whatever, to abate and deduct from such Assessment so much as in their Judgement will reduce the Rate to a just Rate on such annual Value.

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LXIII. And
Where Lands are assified at less than the Value, the Assessment may be rectified.

LXIII. And be it further enacted, That if it shall appear to the said Commissioners, that, on occasion of the Assessor or Assessors having pursued the Proportions observed in such Poor Rate, any Lands or Tenements shall have been assified at an annual Value less than the actual Rent at which the same shall be let, or if not let, at less than the Rent at which the same might be let, it shall be lawful for the said Commissioners to enlarge and increase such Assessment to such Sum as a like Rate on such Rent would amount unto, as well with respect to the Rate on the Property, as the Rate on the Occupation of such Lands and Tenements.

LXIV. And be it further enacted, That upon every Surcharge allowed upon Appeal by the said Commissioners upon the Certificate of the Surveyor or Inspector as directed by this Act, the Assessment shall be made in Double the Rates of Duty prescribed in the Schedules marked (A) and (B) on the Amount of the Duty so surcharged, which Sum shall be added to the Assessment, and collected and levied therewith: Provided always, that upon every such Appeal, if the said Commissioners shall be of Opinion that there was any reasonable Cause of Controversy on the Part of the Appellant on the Subject Matter of Appeal, and that the Party hath not been guilty of any wilful Default, Neglect, or Omission, nor willfully done any Act with Intention to defraud the Revenue, it shall be lawful for the said Commissioners who shall have
have determined the said Appeal, although they shall confirm or allow the Surcharge, at the same Time to remit and strike off the Whole or any Part of the Double Duty; and the Assessor, Surveyor, or Inspector, so making such Surcharge, shall be and is hereby entitled to, and shall have and receive for his own Use from the Receiver General to whom the Duties shall be paid, the Overplus of the Sum so charged above the said Rate of Duty, as prescribed in the said Schedule, and which shall not be so remitted or struck off as aforesaid; which Overplus the Commissioners for executing this Act, who shall have confirmed such Surcharge, or any Two or more of them, shall at the same Meeting certify under their Hands to the Commissioners for the Affairs of Taxes in England, and the Barons of the Court of Exchequer in Scotland; and the Certificate of the said Commissioners for the Affairs of Taxes, and Barons, or any Two or more of them respectively, shall be a Warrant to the said Receiver General to pay the same.

LXV. And be it further enacted, That if any Inspector or Surveyor shall wilfully make any false and vexatious Surcharge, or wilfully deliver or cause to be delivered to the Commissioners for executing this Act any false and vexatious Certificate of Charge, every such Inspector or Surveyor shall forfeit to the Party aggrieved any Sum not exceeding Fifty Pounds, to be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty’s Courts of Record at Westminster, for Offences committed
mitted in *England*, and in the Court of Great Sessions for Offences committed in *Wales*, and in the Courts of Session or Exchequer for Offences committed in *Scotland*, with full Costs of Suit: Provided always, that nothing herein-before contained, nor any Suit by the Party aggrieved, in pursuance of this Act, shall be construed to affect, impeach, or defeat any Action or Information brought or to be brought against any Surveyor or Inspector, in pursuance of the said recited Acts respectively, for any corrupt, vexatious, or illegal Practices in the Execution of his Office; and it shall be lawful for the Judge before whom such Inspector or Surveyor shall have been convicted of such Offence, by Indorsement on the Petition, or for the Court before whom such Person shall be convicted, to mitigate the Penalty at his or their Discretion.

LXVI. And be it further enacted, That the Schedule herein-after mentioned, marked (C), and the Rules therein contained, shall be deemed and construed a Part of this Act, as if the same had been herein inserted under a special Enactment.

**Schedule (C).**

UPON all Profits arising from Annuities, Dividends, and Shares of Annuities, payable to any Person or Persons, Bodies Politick or Corporate, Companies or Societies, whether Corporate or not Corporate, out of any Publick Revenue, there shall be charged for every Twenty Shillings of the annual Amount there-
of the Sum of One Shilling without Deduction; which Duty shall be paid by the Person or Persons entitled unto the said Annuities, Dividends, and Shares, his, her, or their Executors, Administrators, or Assigns, according to their respective Interests; which Duties shall be affixed by the respective Commissioners for the Purposes of this Act, in their respective Districts where the Parties shall reside, or before the Commissioners for the Purposes of this Act, acting for the City of London, as the Parties shall choose, or before the additional Commissioners in those Districts respectively, or by Referees, in case such Party shall be chargeable also to the Duties contained in Schedule (D), and shall obtain an Order for that Purpose in Manner herein directed; and shall extend to all Publick Annuities whatever, except the Stocks of Publick Companies otherwise charged by this Act, and except as herein-after is excepted.

LXVII. Provided always, and be it further enacted, That nothing herein contained shall be construed to extend to charge the Stock or Fund of any Friendly Society established under or by virtue of an Act passed in the Thirty-third Year of the Reign of His present Majesty, intituled, An Act for the Encouragement and Relief of Friendly Societies, provided the Property therein shall be duly claimed and proved by any Agent or Factor on the Behalf of any such Society, or by any Member thereof, before the Commissioners for the Purposes of this Act, in the District where such Society shall be established.

LXVIII. Provided
LXVIII. Provided also, That nothing herein contained shall be construed to extend to charge any Corporation, Fraternity, or Society of Persons established for charitable Purposes only; nor to charge any Funds, which according to the Rules or Regulations of any Corporations, Companies, Fraternities, or Societies, or of any Trustee or Trustees, established by Act of Parliament, Charter, Decree, Deed of Trust, or Will, shall be applicable to charitable Purposes, and in so far as the same shall be applied to charitable Purposes only; provided the Application thereof to such Purposes shall be duly proved before the Commissioners for the Purposes of this Act, by any Agent or Factor on the Behalf of any such Corporation, Fraternity, or Society, or Trustee or Trustees, or by any of the Members or Trustees.

LXIX. Provided also, and be it further enacted, That neither this Act, nor any Thing herein contained, shall be construed to extend to such Part of the Publick Annuities as have been or shall be transferred to the Commissioners appointed or to be appointed by virtue of an Act, intituled, An Act for vesting certain Sums in the Commissioners at the End of every Quarter of a Year; to be by them applied to the Reduction of the National Debt; and the Governor and Company of the Bank of England shall from Time to Time cause to be transmitted to the Commissioners for the Purposes of this Act, acting for the City of London, an Account of the total Amount of Stock as shall have
have been transferred to the said Commissioners.

LXX. Provided also, and be it further enacted, That nothing herein contained shall be construed to extend to such Part of the said Publick Annuities, as are or shall be transferred to the Accounts in the Books of the Bank of England, in the Name or under the Description of the Lord High Treasurer of England, or of the Commissioners of His Majesty's Treasury, in pursuance of any Act or Acts of Parliament; and the Governor and Company of the Bank of England shall from Time to Time cause to be transmitted to the said Commissioners acting for London, an Account of the Total Amount of Stocks as shall have been transferred to the said respective Accounts.

LXXI. Provided also, and be it further enacted, That nothing in this Act contained shall be construed to extend to the Profits arising from any Annuities, Dividends, and Shares, bona fide belonging to any Person not being a Subject of His Majesty, and not being resident in Great Britain during such Time as the same shall continue the Property of such Person; provided that such Property shall be duly claimed and ascertained in the Manner herein-after mentioned.

LXXII. And be it further enacted, That every Person, and Body Politick and Corporate, Company or Society of Persons, who shall be entitled unto any Shares of such Annuities,
nuities, shall, by Force of such general Notices as are herein-after mentioned and without any particular Notice for that Purpose within the Time limited in such general Notices, in order to their being assailed before the respective Commissioners, or in order to their being exempted therefrom as coming within any of the special Exemptions herein-before allowed, deliver, or cause to be delivered to them, or to their Clerk at such Place or Office as shall be appointed for that Purpose, the like Lists, Declarations, and Statements, as Persons are herein-after required to deliver in respect of their Profession or Trade; in which Lists, Declarations, and Statements respectively, they shall separately and distinctly specify the Amount of the annual Profits arising from such Publick Annuities, and the particular Stock of Annuities on which such Profits arise, and the Description of the Person or Persons in whose Name or Names the same are vested, and of any other Person or Corporation, Company or Society, for whom such Person shall act in any of the Characters herein-after described; and it shall be lawful for the Commissioners to whom such Statement shall be delivered, if they shall be satisfied therewith, to make an Assessment on the Amount of the annual Profits contained in such Statement at the Rate before mentioned, according to the Provisions of this Act; and if the said Commissioners shall be dissatisfied therewith, they shall make an Assessment in such Sum, as according to their Judgement such Person, Corporation, Company, or Society, ought to be charged with by virtue of this Act, pursuing such
fuch Mode of Inquiry in investigating the Amount of fuch Profits, as they are authorized to pursue in inquiring into the Profits of Trade as herein-after mentioned, or using fuch other Means of investigating the same, as they may think moft eligible for ascertaining the Amount of fuch Profits; and the faid Commissioners fhall on fuch Statement also allow fuch Exemptions as they are satisfied are bonâ fide claimed, or, being dissatisfied therewith, fhall proceed to examine into the Facts according to the Provisions of this Act.

LXXIII. And be it further enacted, That every Perfon, Corporation, Company, or Society whatever, entitled unto any Shares in fuch Publick Annuities, who shall not, within the Time herein limited for Delivery of fuch Statements, make a Return thereof according to the Directions of this Act, fhall be charged and asfessed to the Duties contained in the faid Iaff mentioned Schedule by the additional Commissioners acting for the faid City of London; which faid Commissioners fhall, from the best Information they can obtain, Twice in every Year, previous to the Times for Payment of the Half Yearly Dividends on the respective Stocks of Annuities, make an Estimate of the Profits which each Perfon, Corporation, Company, or Society, who shall not already have been asfessed by the Commissioners in their respective Districts for the Year in which fuch Profits fhall accrue, and fhall make an Asfessment thereon at the Rate prescribed by this Act, a Certificate of which Asfessment fhall be delivered to each Party charged therewith, if his, her, or their Place of Abode fhall be Commission- ers for London to charge those who neglect to make Returns.
be known, in order that such Party may appeal therefrom to the Commissioners for the Purposes of this Act, if he or she shall be aggrieved by such Assessment.

LXXIV. And be it further enacted, That the respective Commissioners to whom any Statements of the Profits arising from such Annuities as aforesaid shall have been delivered in any District, except the City of London, shall, from Time to Time, and whenever the same shall be necessary, or when thereunto required, cause to be transmitted to the said Commissioners acting for the said City, a Certificate of the Amount of the Profits arising as aforesaid, which shall have been assessed by them, which Certificates shall respectively contain the Names and Places of Abode, or other Descriptions, of the respective Persons on whom such Assessments shall have been made, and the particular Stock of Annuities on which such Profits shall arise; which Certificates shall exempt the Party so assessed from any further Assessment on Account of the said Annuities; and the like Certificates shall be transmitted in like Manner of all Exemptions allowed by the said respective Commissioners from the said last mentioned Duties.

LXXV. Provided also, and be it further enacted, That where any Referees shall be appointed, as herein-after directed, to settle and ascertain the Amount of the Sums which ought to be paid by the Party in such Reference, in respect of Profits arising from any Profession, Trade,
Trade, or Manufacture, it shall be lawful for them at the same Time to settle and ascertain the Amount of Duty payable by the same Party, in respect of his or her Profits arising from such publick Annuities; provided that a separate Account thereof be taken, and the Computation thereof be made at the Rate before prescribed, without Deduction or Abatement; and the Settlement and Determination of such Referees shall be of the like Force in respect of the said last mentioned Duties, as in respect of the other Duties before mentioned; and the Referees shall proceed therein in the Manner herein-after provided, as well in regard to the Ascertaining of the Duty as to the Payment thereof.

LXXVI. And be it further enacted, That in order to the due Assessment of Persons entitled to Dividends, or Shares of Annuities payable out of the publick Revenue, all Persons and Corporations to whom the Payment thereof shall be intrusted, shall from Time to Time deliver an Account of all such Dividends and Shares to such Inspector or Surveyor as shall be authorized for that Purpose, under the Hands of Three or more of the Commissioners for the Affairs of Taxes, upon Demand thereof, in like Manner as the Statements of the Income of such Persons and Corporations are required to be delivered.

LXXVII. And be it further enacted, That every Person, who as Trustee, Guardian, Tutor, Curator, or Committee, or as Attorney, Agent, or Factor, of any Person or Persons, whether in Courts, having the Control of Property to pay the Duty, Accounts to be delivered of Amount of Dividends by the Persons paying the same to the Inspectors.
whether under Incapacity or not, and whether residing in Great Britain or not (except such Persons and such charitable Institutions, as are herein exempted from the said Duties), and the Chamberlain, Treasurer, or other Officer of any Corporation, Company, or Society, in Great Britain, and the Accountant General of the Court of Chancery, and every Officer of any other Court in Great Britain, having the Direction and Control of any Property vested in the said publick Annuities, who shall, in respect of their several Offices, be in the Receipt of Dividends payable upon the said publick Annuities, shall be answerable for the doing all such Acts, Matters, and Things, as shall be required to be done, in order to their being duly ascertained, or to the claiming of Exemptions from the said Duty in Cases herein allowed; and it shall be lawful for every Person herein-before described, by and out of such Dividends, whenever the same shall be received, to retain so much and such Part thereof from Time to Time as shall be sufficient for the Satisfaction and Discharge of such Duty; and every Person before described shall be and they are hereby respectively indemnified against all and every Person and Persons, Corporations, Companies, and Societies whatever, for all Payments on account of the said Duty which they shall respectively make in pursuance of this Act.

LXXVIII. Provided always, and be it further enacted, That in all Cases in which the Title to any Property under the Control or

Direction
Direction of any Court of Equity, or other Court, in any Suit depending or otherwise, or the Proportions thereof, shall be uncertain, either by reason of any Contingency to which the same may be subject, or by reason of any Dispute concerning the same, or for any other Cause, at the Time of the Duty being charged thereon, and the same shall be paid according to the Directions of this Act, either by the Receiver or Receivers of the Profits, or by any Officer of such Court, and it shall appear upon the Settlement or Ascertainment of such Property, that the annual Income arising therefrom, or from any Proportion thereof, belonging to any Person, together with all other Income of the same Person, shall not have amounted to One hundred and fifty Pounds per Annum, it shall be lawful for the Commissioners of His Majesty’s Treasury to order such Relief as the Party would have been entitled unto at the Time of making the Asseffment, if the Title to such Property had been then ascertained, and to direct Repayment of the Sums which shall appear to them to have been overpaid, in such Manner as to them shall seem just and expedient.

LXXIX. And be it further enacted, That the Sums asseffed by the said Commissioners, in respect of the said last mentioned Duties, shall be entered in their Books, together with the Sums asseffed by the same Commissioners, in respect of the Duties herein-after mentioned, contained in Schedule (D), and shall be paid and discharged by the like Rules and Regulations, and under the like Penalties, as are Duties on Di-

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Abatement.
Duty on Dividends, if not paid, may be recovered in any Part of the United Kingdom.

LXXX. And be it further enacted, That in case any Subject of His Majesty shall, after Receipt of any publick Annuity as aforesaid, or any Share therein, or any Dividend thereof, either at the Bank of England, South Sea House, East India House, or Exchequer, neglect to pay the same for the Space of Six Calendar Months thereafter, or shall depart from that Part of the United Kingdom of Great Britain and Ireland called England into any other Part of the said United Kingdom, without satisfying and paying the Duty payable on the Share or Dividend so received, such Duty shall be recoverable as a Debt on Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit, and all other Charges attending the same; and the like Process shall thereupon issue at the Instance of His Majesty's Attorney General for England or Ireland, or the Advocate of Scotland, against such Person, his or her Estate, Goods, Chattels, and Effects, according to the Laws of that Part of the said United Kingdom wherein such Person shall reside; and such Proceedings shall be thereupon had for the Recovery of the said Sum, and all Costs and other Charges attending the same, as may lawfully be had in such Parts of the said United Kingdom respectively, for the Recovery of Debts due to His Majesty arising within the same, any Law, Usage, or Custom to the contrary notwithstanding; and if any Attorney, Agent, or Factor shall receive any such
such Annuities, Shares, or Dividends, without retaining in his Hands, and paying the Duty chargeable thereon, except in such Cases where the Principal for whom he so acts shall have claimed and obtained a Certificate of Exemption from the said Duties, every such Attorney, Agent, or Factor, so neglecting, shall forfeit and pay the Sum of Twenty Pounds over and above the Duty so payable.

LXXXI. Provided also, and be it further enacted, That where the Stock of any Persons shall stand in the Books of the Company of the Bank of England, or South Sea Company, or of the Exchequer, in the Name of any Trustee, Agent, or Factor, for such Persons as aforesaid, such Trustee, Agent, or Factor shall be answerable for the said Duties, unless he shall prove on Oath before the Commissioners for the Purposes of this Act, acting for the City of London, to their Satisfaction, that such Annuities, Dividends, and Shares bona fide belong to Persons not Subjects of His Majesty, and not resident in Great Britain, in which Cases the said Commissioners are hereby required strictly to examine as to the Persons to whom such Annuities, Dividends, and Shares belong, and the respective Places of their ordinary Residences, and all other Circumstances necessary for their Information, and to require from the Cashier or Cashiers, or other Officers belonging to the respective Offices where such Dividends shall be payable, such Information respecting the same as the said Commissioners shall think necessary; and to grant to the Party making such Application a Certificate of
such Exemption: Provided also, that where the Stock of any Person shall stand in the Name or Names of such Person, or of any other Person not resident in Great Britain, it shall be lawful for the Attorney, Agent, or Factor, having Authority by virtue of any Letters or Powers of Attorney to receive the Dividends arising from such Stock, to make such Application as aforesaid to the Commissioners for the Purposes of this Act, acting for the City of London; and on due Proof of the several Circumstances before required, the said Commissioners shall grant such Certificate as before directed, in order that such Exemptions may be duly carried into Effect.

LXXXII. And be it further enacted, That whenever the Stock for which any such Exemption shall have been obtained, or any Part thereof, shall be transferred or assigned to any Person or Persons, Corporation, Company, or Society whatever, the said Exemption shall cease: Provided always, that where the Whole of such Stock, or Interest therein, shall not be so transferred or assigned, it shall be lawful for the said Commissioners, on such Proof as is herein-before required on like Application for that Purpose, to grant a like Certificate for the Purpose of exempting the Remainder of such Stock, and so from Time to Time, so long as any Part of the said Stock shall continue to be entitled to the said Exemption.

LXXXIII. And be it further enacted, That if any Person shall, with Intention to defraud His Majesty, His Heirs or Successors, falsely
or fraudulently make any Claim of any such Annuity, Dividend, or Share of any such Annuity, as belonging to a Person not being a Subject of His Majesty, and not resident in Great Britain, contrary to the Intent of this Act, every such Person shall be liable to be attailed in Treble the Duty to be charged on the said Annuities, Dividends, and Shares at the Rate prescribed by this Act, and shall moreover forfeit to His Majesty, His Heirs and Successors, the Sum of Five hundred Pounds.

LXXXIV. And be it further enacted, That the Schedule marked (D) herein-after mentioned, and the Rules therein contained, shall be deemed and construed a Part of this Act, as if the same were herein inserted under a special Enactment.

Schedule (D.)

Upon the annual Profits or Gains, arising or accruing to any Person or Persons residing in Great Britain, from any Kind of Property whatever, whether situate in Great Britain or elsewhere, or from any Profession, Trade, or Vocation, whether the same shall respectively be carried on in Great Britain or elsewhere, there shall be charged for every Twenty Shillings of the Amount of such Profits or Gains, the yearly Sum of One Shilling:

And upon the annual Profits or Gains arising or accruing to any Person or Persons whatever, whether Subjects of His Majesty or not, although not resident within Great Britain, from any...
any Property whatever in Great Britain, or any Profession, Trade, Employment, or Vocation, exercised in Great Britain, there shall be charged for every Twenty Shillings of the Amount of such Profits or Gains, the yearly Sum of One Shilling, except the Interest of Debts due to Foreigners not resident in Great Britain.

Which last mentioned Duties shall extend to every Description of Property or Profits which shall not be chargeable or charged to either of the said Duties contained in Schedules (A), (B), or (C), and to every Description of Employment of Profit not chargeable or charged to the Duty herein-after mentioned, contained in Schedule (E), and not specially exempted from the said respective Duties, and shall be charged annually on and paid by the Person or Persons, Bodies Politick or Corporate, Fraternities, Fellowships, Companies, or Societies, whether Corporate or not Corporate, receiving or entitled unto the same, his, her, or their Executors, Administrators, Successors, and Assigns respectively.

Rules for ascertaining the said last mentioned Duties in the particular Cases herein mentioned.

First Case.—Duties to be charged in respect of any Trade or Manufacture.

First.—The Duty to be charged in respect thereof shall be computed on a Sum not less than the full Amount of the Profits or Gains of such Trade or Manufacture, upon a fair and just Average of Three Years, ending on such
such Day of the Year immediately preceding the Year on which the Accounts of the said Trade or Manufacture shall have been usually made up, or on the Fifth Day of April preceding the Time of making the Assessment, and shall be paid without other Deduction than is herein after allowed.

Second—The said Duty shall extend to every Person or Persons, Bodies Politick or Corporate, Fraternities, Fellowships, Companies, or Societies, and to every Art, Mystery, Adventure, or Concern, carried on by them respectively in Great Britain or elsewhere as aforesaid.

Third.—No Deductions shall be made from such Profit or Gains on Account of any Sums expended for Repairs of Premises occupied for the Purpose of such Trade or Manufacture, nor for any Sum expended by them for the Supply or Repairs or Alterations of any Implements or Utensils, or Articles employed for the Purpose of such Trade or Manufacture, beyond the Sum usually expended for such Purposes, according to an Average of Three Years preceding the Year in which such Assessment shall be made.

Fourth.—In estimating the Amount of the Profits and Gains arising as aforesaid, no Deduction shall be made on account of any annual Interest, or any Annuity, Allowance or Stipend, payable out of such Profits or Gains, except the Interest of Debts due to Foreigners not resident in Great Britain.

Second
Second Case.—The Duty to be charged in respect of Professions, Employments, or Vocations.

First.—The Duty to be charged in respect thereof shall be computed at a Sum not less than the full Amount of the Profits, Gains, and Emoluments of such Professions, Employments, or Vocations, within the preceding Year, ending as in the First Case, to be paid on the actual Amount of such Profits or Gains, without any Deduction.

Third Case.—The Duty to be charged in respect of Property of an uncertain annual Value, not charged in Schedule (A).

The Duty to be charged in respect thereof shall be computed at a Sum not less than the full Amount of the Profits or Gains arising therefrom, within the preceding Year, ending as in the First Case, to be paid on the actual Amount of such Profits or Gains, without any Deduction, except in the Cases of all Mines herein enumerated, the Duty whereon shall be computed on an Average of the Five preceding Years ending as aforesaid, and not otherwise: Provided, that if it shall be proved to the Satisfaction of the Commissioners, that any Mine has from some unavoidable Cause been decreased, and is decreasing in the annual Value thereof, so that the Average of Five Years will not give a fair and just Estimate of the annual Value thereof, it shall be lawful to compute such annual Value on the actual Amount of the Profits and Gains in the preceding Year, ending as aforesaid, subject to such
such Abatements on account of Diminution of such Profits within the current Year as is here-in provided in other Cases; provided also, that where any Mine, which shall have been worked within such preceding Periods as aforesaid respectively; shall from some unavoidable Cause have wholly failed, it shall be lawful for the said Commissioners, on due Proof thereof, to discharge any Assessment to be made thereon under either of the preceding Rules.

Fourth Case.—*The Duty to be charged in respect of Interest arising from Securities in Ireland, or in the British Plantations in America, or in any other of His Majesty's Dominions out of Great Britain, and Foreign Securities.*

The Duty to be charged in respect thereof shall be computed on a Sum not less than the Whole and just Sum and Sums (so far as the same can be computed) which have been or will be received in Great Britain, in the current Year, without any Deduction or Abatement.

Fifth Case.—*The Duty to be charged in respect of Possessions in Ireland, or in the British Plantations in America, or in any other of His Majesty's Dominions out of Great Britain, and Foreign Possessions.*

The Duty to be charged in respect thereof shall be computed at not less than the full Amount of the actual Sums annually received in Great Britain, either for Remittances from thence payable in Great Britain, or from Property
property imported from thence into Great Britain, or from Money or Value received in Great Britain, and arising from Property of any Person or Persons, which shall not have been imported into Great Britain, computing the same on an Average of the Three preceding Years, as directed in the First Case, without Deduction or Abatement.

Sixth Case.—The Duty to be charged in respect of any annual Profits or Gains not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act.

The Nature of such Profits or Gains, and the Grounds on which the Amount of the Duty chargeable thereon shall have been computed, and the Average taken thereon, (if any), shall be stated to the Commissioners, and the Computation shall be made on the Amount of the full Value of the Profits and Gains received annually, or according to such Average as aforesaid, as shall be directed by the said Commissioners, to the best of the Knowledge and Belief of the Person or Persons in Receipt of the same, or entitled thereto.

LXXXV. And be it further enacted, That any Subject of His Majesty, whose ordinary Residence shall have been in Great Britain, and who shall have departed from Great Britain and gone into any Parts beyond the Seas for the Purpose only of occasional Residence at the Time of the Execution of this Act, shall be deemed, notwithstanding such temporary
43° G.E.O. III. Cap. 122.

Temporary Absence, a Person chargeable to the Duties mentioned in Schedule (D), as a Person actually residing in Great Britain, and shall be assessed and charged accordingly (in manner herein-after directed) upon the whole Amount of his or her Profits or Gains, whether the same shall arise from Property in Great Britain or elsewhere, or from any Allowance, Annuities, or Stipends, except as herein is excepted, or from any Profession, Employment, Trade, or Vocation, in Great Britain, or elsewhere.

LXXXVI. Provided always, and be it further enacted, That no Person who shall, on or after the passing of this Act, actually be in Great Britain for some temporary Purpose only, and not with any View or Intent of establishing his or her Residence therein, and who shall not actually have resided in Great Britain for the Period of Six successive Calendar Months, shall be charged with the said last mentioned Duties as a Person residing in Great Britain, in respect of the Profits or Gains received from or out of any Possessions in Ireland, or any foreign Possessions, or from Securities in Ireland, or Foreign Securities; but nevertheless, every such Person shall, after such Six Months Residence therein, be chargeable for the same from the Commencement of the Year, in case such Person shall have been then resident in Great Britain; or if not so resident, then from the Period of his or her having come into Great Britain.

LXXXVII. Pro-
Provided also, and be it further enacted, That any Person who shall depart from Great Britain, after claiming such Exemption, and shall again return to Great Britain before the Fifth Day of April next after such Claim made, shall be chargeable to the said Duties as a Person residing in Great Britain for the Whole of the Year in which such Claim shall have been made.

And be it further enacted, That all Bodies Politick, Corporate, or Collegiate, Companies, Fraternities, Fellowships, or Societies of Persons, whether Corporate or not Corporate, shall be chargeable with such and the like Duties as any Person or Persons will under and by virtue of this Act, be chargeable with; and that the Chamberlain or other Officer acting as Treasurer, Auditor, or Receiver, for the Time being, of every such Corporation, Company, Fraternity, Fellowship, or Society, shall be answerable for doing all such Acts, Matters, and Things, as shall be required to be done by virtue of this Act, in order to the asfelling such Corporations, Companies, Fraternities, Fellowships, or Societies, to the Duties granted by this Act, and paying the same.

And be it further enacted, That the Trustee or Trustees, Guardian or Guardians, Tutor or Tutors, Curator or Curators, Committee or Committees, of any Person or Persons, being Infants, or married Women, Lunatics, Idiots, or Infane, having the Direction,
43° G.E.O. III. Cap. 122.

...)tion, Controil, or Management of the Property or Concerns of such Infants, married Women, Lunaticks, Idiots, or insane Persons, whether such Infants, married Women, Lunaticks, Idiots, or insane Persons, shall reside in Great Britain or not, shall be chargeable to the said last mentioned Duties, in like Manner and to the same Amount as would be charged if such Infants were of full Age, or such married Women were sole, or such Lunaticks, Idiots, or insane Persons, were capable to act for themselves; and any Person or Persons not resident in Great Britain, whether Subjects of His Majesty or not, shall be chargeable in the Name or Names of such Trustee or Trustees, Guardian or Guardians, Tutor or Tutors, Curator or Curators, Committee or Committees, or of any Agent or Agents, or Receiver or Receivers, having the Receipt of any Profits or Gains arising as herein mentioned, and belonging to such Person or Persons, in the like Manner and to the like Amount as would be charged if such Persons were resident in Great Britain, and in the actual Receipt thereof; and every such Trustee, Guardian, Tutor, Curator, Committee, Agent, or Receiver, shall be answerable for the doing all such Acts, Matters, and Things, as shall be required to be done by virtue of this Act, in order to the asfelling such Persons to the Duties granted by this Act, and paying the same.

X.C. And be it further enacted, That the Receiver or Receivers appointed by the Court of Chancery, or by any other Court in Great Britain,
Britain, having the Direction and Control of any Property in respect whereof a Duty is charged as last mentioned, whether the Title to such Property shall be uncertain or not, or subject to any Contingency or not, or be depending, or be not ascertained by reason of any Dispute or other Cause, shall be chargeable to the said Duties in like Manner, and to the like Amount, as would be charged if the said Property was not under the Direction and Control of such Court, and the Title thereto was certain, and not subject to any Contingency whatever; and every such Receiver shall be answerable for doing all such Matters and Things as shall be required to be done by virtue of this Act, in order to the asseSSing the Duties granted by this Act, and paying the same.

XCI. And be it further enacted, That any married Woman acting as a sole Trader by the Custom of any City or Place, or otherwise, shall be chargeable to such and the like Duties, and in like Manner, except as hereinafter is mentioned, as if she was actually sole and unmarried: Provided always, that any married Woman living with her Husband, shall be charged in the Name of the Husband, and not of her Trustee or Trustees.

XCII. Provided always, and be it further enacted, That every Trustee (except such Trustees who shall have authorized the Receipt of the Profits arising from Trust Property, by the Person or Persons entitled thereunto, or his, her, or their respective Agent or Agents, and
and which Person or Persons shall actually receive the same under such Authority), and every Agent or Receiver (except Bankers, or Persons acting as such, and receiving Property for which such Bankers or Persons aforesaid shall be accountable), of any Person or Persons being of full Age, and resident in Great Britain (other than married Women, Lunaticks, Idiots, and insane Persons), shall return a List, in the Manner herein-after required, of the Names and Residences of such Persons, without being required to do any other Act for the Purpose of affessing such Persons, unless the Commissioners acting in the Execution of this Act in respect of the Assentment to be made on such Persons shall require the Testimony of such Trustees, Agents, or Receivers, in pursuance of the Directions herein-after given.

XCIII. And be it further enacted, That where any Person being Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, of or for any Person or Persons, shall be assessed as herein-after mentioned, in respect of such Person or Persons; or where any Chamberlain, Treasurer, or other Officer of any Corporation, Company, Fraternity, or Society, shall be so assessed in respect of such Corporation, Company, Fraternity, or Society as aforesaid; then and in every such Case it shall be lawful for every Person or Persons who shall be so assessed, by and out of the Money which shall come to his or her Hands as such Trustee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator, as aforesaid,
said, or as such Chamberlain, Treasurer, Clerk, or other Officer, to retain so much and such Part thereof from Time to Time as shall be sufficient to pay such Assessment; and every such Trustee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator, Chamberlain, Treasurer, Clerk, or other Officer, shall be, and they are hereby respectively indemnified against all and every Person and Persons, Corporations, Companies, Fraternities, or Societies whatsoever, for all Payments which they shall respectively make in pursuance and by virtue of this Act.

By whom Profits arising from Lands belonging to publick Companies may be assessed.

XCIV. And be it further enacted, That the Profits of any Messuages, Lands, Tenements, Hereditaments, or Heritages, occupied by any Company of Persons engaged in Trade or Manufacture, or any Adventure or Concern established by Act of Parliament, or Charter, or being otherwise of a publick Nature, may under the Regulations herein-after contained, be stated and assessed to and by the Commissioners hereby appointed; and the Clerk, Treasurer, Auditor, or Receiver of such Company, shall be answerable for doing all such Acts, Matters, and Things, as shall be required to be done by virtue of this Act, in order to the assessing such Companies in respect of such Profits to the said last mentioned Duties, and paying the same; and that no such Company who shall duly return or cause to be returned such Profits to the Commissioners for executing this Act shall be liable to be assessed for the Profits arising from the same Messuages, Lands, Tenements, Hereditaments,
Hereditaments, or Heritages, to any other Duties granted by this Act; provided no such Company shall be liable to be charged as herein-after mentioned, for such Part of the Profits of their Trade, Manufacture, Adventure, or Concern, as shall be payable to any Officer of such Company for his Salary or Wages, who shall be duly charged to the fame by the Commissioners for executing this Act, in respect of Offices or Employments of Profit.

XCV. And be it further enacted, That the Computation of the Duty to be charged in respect of any Profession, Trade, or Manufacture, or any Adventure or Concern, whether carried on by any Person singly, or by any One or more Persons jointly, shall be made exclusive of the Profits or Gains arising from Lands, Tenements, or Hereditaments occupied by joint Partners for the Purpose of such Profession, Trade, or Manufacture; and the Computation of Duty arising in respect of any Trade or Manufacture carried on by Two or more Persons jointly, shall be made and stated jointly, and in One Sum, and separately and distinctly from any other Duty chargeable on the same Persons, or either or any of them; and that the Return of the Partner who shall be first named in the Deed, Instrument, or other Agreement of Co-partnership (or where there shall be no such Deed, Instrument, or Agreement, then of the Partner who shall be named singly, or with Precedence to the other Partner or Partners in the usual Name, Style, or Firm of such
such Copartnership, or where such precedent Partner shall not be an acting Partner, then of the precedent acting Partner), and who shall be resident in Great Britain, and who is hereby required to make such Return on Behalf of himself and the other Partner or Partners, whose Names and Residences shall also be declared in such Return, shall be sufficient Authority to charge such Partners jointly: Provided always, that where no such Partner shall be resident in Great Britain, then the Statements shall be prepared and delivered by their Agent, Manager, or Factor, resident in Great Britain, jointly for such Partners, and such joint Assessments shall be made in the Partnership Name, Style, Firm, or Description: Provided also, that if the said Partners shall declare the Proportions of their respective Shares in such Profession or Concern, in order to a separate Assessment, it shall be lawful to charge them separately and respectively, at the Rate which such Proportions shall be chargeable with by virtue of this Act; but if no such Declaration be made, then such Assessment shall be made jointly, according to the Amount of the Profits and Gains of such Partnership: Provided also, that any joint Partner in such Profession or Concern, which shall have been already returned by such precedent Partner as aforesaid, may return his Name and Place of Abode, and that he is such Partner, without returning the Amount of Duty payable in respect thereof, unless the Commissioners respectively shall think proper to require further Returns, in which Case it shall be lawful for such Commissioners to re-
require from every such Partner the like Returns, and the like Information and Evidence, as they are hereby entitled to require from the Partner making the Return of Duty.

XCVI. And be it further enacted, That if amongst any Persons engaged in any Profession, Trade, or Manufacture in Partnership together, any Change shall take place in any such Partnership, either by Death or Dissolution of Partnership, as to all or any of the Partners, or by admitting any other Partner therein, before the Time of making the Assessment, or within the Period for which the Assessment ought to be made under this Act, or if any Person shall have succeeded to any Profession, Trade, or Manufacture, or any Adventure or Concern within such respective Periods as aforesaid, it shall be lawful for the said respective Commissioners, and they, and also the Party or Parties interested, and every Officer acting in the Execution of this Act, shall compute and ascerten the Duty payable in respect of such Partnership, or any of such Partners, or any Person succeeding to such Profession, Trade, or Manufacture, or Adventure or Concern, according to the Profits and Gains of such Business, derived during the respective Periods herein mentioned, notwithstanding such Change therein, or Succession to such Business as aforesaid, unless such Partners or Partner, or such Person succeeding to such Business as aforesaid, shall prove to the Satisfaction of the said respective Commissioners that the Profits and Gains of such Business have fallen short, or will fall short,
from some specifick Caufe to be alleged to them since such Change or Succession took place, or by Reason thereof.

XCVII. And be it further enacted, That the Duty to be asferted by virtue of this Act, in respect of the Profits or Gains arising from Possessions or Securities in Ireland, or in the British Plantations in America, or in any other of His Majesty's Dominions out of Great Britain, upon any Person resident in Great Britain as aforesaid, may be stated to and asferted by the respective additional Commissioners acting for the respective Places where the Persons receiving or entitled unto the fame shall reside, under the Regulations hereinafter mentioned; and if the fame shall be received by any Agent, Attorney, or Factor, such Agent, Attorney, or Factor, shall make such Return of the Name and Place of Abode of the Person entitled thereto, as is herein required to be made of other Persons of full Age resident in Great Britain, or if not of full Age, shall be answerable for doing all Acts, Matters, and Things, as shall be required by this Act to be done, in order to the asferting such Profits to the said last mentioned Duties, and paying the same.

XCVIII. Provided always, and be it further enacted, That the respective Persons holding Offices in Ireland, or serving in Parliament, and residing in Great Britain as such, to be chargeable as Subjects residing out of Great Britain.

Persons holding Offices in Ireland, or serving in Parliament, and residing in Great Britain as such, to be chargeable as Subjects residing out of Great Britain.
such Exemptions are to be claimed, be chargeable to the Duties under this Act only, in like Manner as Subjects of His Majesty residing out of Great Britain.

XCIX. And be it further enacted, That the Duty to be asessed by virtue of this Act, in respect of the Profits or Gains arising from Foreign Possessions or Foreign Securities, may be stated to and assessed by the respective Commissioners acting for the respective Places herein-after mentioned (videlicet), London, Bristol, Liverpool, and Glasgow, according to the Regulations herein-after mentioned, as if such Duty had been assessed upon the Profits or Gains arising from trade or Manufacture carried on in such Places respectively, and such Duty shall be stated to and assessed and charged by the Commissioners acting for such of the said Places at or nearest to which such Property shall have been first imported into Great Britain, or at or nearest to which the Person who shall have received such Remittances, Money, or Value from thence, and arising from Property not imported as aforesaid, shall reside; and in Default of the Owner or Proprietor thereof being charged, the Trustee, Agent, or Receiver of such Profits or Gains, shall be charged for the same, and shall be answerable for the doing all such Acts, Matters, and Things, as shall be required by this Act to be done, in order to the assessing such Profits to the Duties granted by this Act, and paying the same, whether the Person or Persons to whom the said Profits belong
belong shall be resident in Great Britain or not.

C. And be it further enacted, That the Governor and Company of the Bank of England, in respect of the Annuities payable to the said Company at the Receipt of the Exchequer, commonly called Bank Stock, the Directors of the United Company of Merchants of England trading to the East Indies, in respect of the Annuities payable to the said Company at the said Receipt, commonly called East India Stock, and the Governors and Directors of the Company of Merchants trading to the South Seas, in respect of the Annuities payable to the said Company at the said Receipt, commonly called South Sea Stock, shall respectively cause Statements to be made on the Amount of the said respective Annuities, as arising from the Trade and Commerce carried on by such Companies respectively; but nevertheless, separate and distinct from the Amounts of any other annual Profits and Gains in respect of the Trade and Commerce of such Companies respectively, and shall respectively be charged for the same by the Commissioners acting as aforesaid for the City of London, in One Assessment, by One Sum, at the Rate herein-before prescribed, on the Whole of the Dividends received by the said respective Companies, without Abatement or Deduction; and the proper Officer or Person employed in the Payment of Dividends on such Annuities, is hereby authorized to retain and deduct out of such Dividends a proportionate
tionate Part in respect of the Duty so assessed; and such Officer and Person aforesaid, and all others employed on Behalf of the said Companies, and the Governors and Directors thereof respectively, is and are hereby indemnified for such Deductions; and the Persons demanding such Dividends are hereby required to allow such Deductions on the Receipt of the Residue of such Dividends, and shall give Acquittances for the same, as if the Whole of the said Dividends had been paid to them respectively.

CII. And be it further enacted, That the Profits arising from any Canals, Inland Navigations or Streams of Water, or from any Docks, or Waterworks of a publick Nature, and belonging to any Company of Proprietors, whether Corporate or not Corporate, shall be stated in One Account to and charged by the Commissioners for executing this Act, acting for the City, Town, or Place, at or nearest to the Place where the general Accounts shall have been usually made up, and not elsewhere, as Profits arising from Trade, according to the Regulations herein prescribed for ascertaining the Profits arising from Trade.

CII. And be it further enacted, That all Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines, all Iron Mills, Furnaces, and other Iron Works, and other Mills and Engines of the like Nature, and all Salt Springs and Salt Works, all Alum Mines and Alum Works, all Waterworks, Streams of Water, Canals, Inland Navigations, and Docks, carried

Profits arising from Canals to be charged as Profits of Trade.

Mines, etc. to be charged according to 3d Cafe in Schedule (D).
carried on as a Trade by the Owner or Owners thereof, shall be assessed and charged to the said Duties under the Rule in the Third Cafe, in the Schedule marked (D); and where any such Property shall be let in any other Manner than at a certain annual Rent, the Duty in respect of the Property shall be charged and assessed in the like Manner; and in every Case where such Properties shall be let to a Lessee or Leases, Tenant or Tenants, whether at a Rent certain or not, and the same shall be worked and carried on as a Trade, the Duty chargeable on such Lessee or Leases, Tenant or Tenants, shall also be charged and assessed in like Manner according to the Rule in the Third Cafe before mentioned.

CIII. Provided always, and be it further enacted, That where any Mills, Furnaces, Works, Engines, Bridges, or Ferries, shall be let in such Manner, or under such Terms, Covenants, or Conditions, that the Rent thereof, although certain, shall not, in the Judgement of the Commissioners, on occasion of such Terms, Covenants, or Conditions of letting, afford a just Rule for estimating the annual Value thereof, it shall be lawful for the said Commissioners, having received the Return of the Proprietor, Owner, Lessor, or Landlord thereof, of the Amount of the annual Value thereof, estimated according to the Rule in the said Third Cafe, together with the Grounds for such Computation, and on Proof to their Satisfaction that the same cannot be justly charged on the Amount of such Rent,
Rent, to charge and affe$ the Duty in respect of the Property thereof, upon such Proprietor, Owner, Lessor, or Landlord, according to the said Rule; any Thing herein-before contained to the contrary notwithstanding.

CIV. And be it further enacted, That the Profits arising to the Proprietors of any Quarries of Stone, Slate, Limestone, or Chalk, or from any Mines of Coal, Tin, Lead, Copper, Mundiie, Iron, and other Mines, or from any Salt Springs or Salt Works, or from any Alum Mines, or Alum Works, where the same shall be uncertain in the annual Value thereof, or shall not be let at a Rent to be ascertained according to the Rules in Schedule (A) before mentioned; and also the Profits arising to any Leisees, Renters, or Tenants, of the Properties before described, or to any Company of Adventurers therein, shall be stated to and charged by the Commissioners for executing this Act, in the District where the same are situate as Profits arising from Trade.

CV. And be it further enacted, That for the ordering, raising, and levying the Duties contained in Schedule (D), the said additional Commissioners shall, at the First Meeting to be held under this Act, or at a Meeting to be appointed for that Purpose, or any Two of them present at such Meeting, direct their Precept or Precepts to such Person and Persons as the Commissioners for the Purposes of this
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this Act shall have appointed Assessor or Assessors for the Execution of this Act, or in case no such Appointment shall have been made, then to the Assessor or Assessors for the Land Tax, the Duties on Houses and Windows, or any other Duties charged by Assessment in their respective Districts, requiring them to appear before the said additional Commissioners at such Time and Place as they shall appoint, and shall at such their Appearance administer to them the Oath required to be taken by this Act, and issue to them their Warrants of Appointments as Assessors in the Execution of this Act, signed by Two or more of the Commissioners for the Purposes of this Act, and such Instructions duly filled up as shall be necessary for carrying this Act into Execution.

CVI. And be it further enacted, That the Assessors to be appointed to execute this Act shall, within the Time and in the Manner directed by the Precept of the additional Commissioners under this Act, cause general Notices to be affixed on the Door of the Church or Chapel and Market House or Cross (if any) of the City, Town, Parish, or Place for which such Assessors act, and if such City, Town, Parish, or Place shall not have a Church or Chapel, or Market House or Cross, then on the nearest Church or Chapel to such City, Town, Parish, or Place, requiring all Persons who are by this Act required to make out and deliver any List, Declaration or Statement, to make out and deliver to the respective Commissioners, or to their Clerk at their respective

To administer Oath to them, and to instruct them with respect to the Assessment of the Duties.

Assessors to fix general Notices on Church Doors, &c. requiring Persons to deliver Lists within Twenty-one Days.
specified Offices, to be described in such Notice, all such Lists, Declarations, and Statements accordingly, within such Time as shall be limited by such Precept, and which shall not in any Case be later than Twenty-one Days from the Date of such Precept; and such general Notices shall, when the same shall be made as aforesaid, be deemed sufficient Notice to all Persons resident in such City, Town, Parish, or Place, and the affixing the same in Manner aforesaid shall be deemed good Service of such Notice; and the said respective Assessors shall cause the said Notices to be from Time to Time replaced (if necessary) for the Space of Ten Days before the Time required for the Delivery of such Lists, Declarations, and Statements as aforesaid; and every Person wilfully tearing, defacing, or obliterating any such Notice so affixed, during the said Space of Ten Days, shall forfeit for every such Offence any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said recited Acts respectively.

CVII. Provided always, and be it further enacted, That the said Assessors shall, within the like Time after receiving the Precept of the Commissioners under this Act, give Notice to every Householder, or Occupier of any Apartment where the Dwelling House shall be let in different Apartments, and to every Lodger, Inmate, or other Person chargeable to the said Duties, and residing within the Limits of the said Places where such Assessors shall act, or leave the same at his or her

Assessors to deliver Notices at the Houses of Persons chargeable, who are to deliver Statements to additional Commissioners.
Dwelling House or Place of Residence, requiring every such Person to prepare and deliver to the respective additional Commissioners, or to their Clerk at their respective Offices, to be described in such Notices, all such Lifts, Declarations, and Statements, as they are respectively required to do by this Act, within such Time as shall be limited by such Precept within the Period before mentioned; and if any Person residing within any Parish or Place at the Time such general Notice as aforesaid shall be given, or to whom such Notice shall be personally given, or at whose Dwelling House or Place of Residence the same shall be left, shall refuse or neglect to make out such Lifts, Declarations, or Statements as may be applicable to such Person, and as the Case may require, and deliver the same to the additional Commissioners appointed for the said Duties, or at their Office, of which Notice shall have been given as aforesaid, within the Time limited in such Notice, then such additional Commissioners shall forthwith issue a Summons under their Hands, or the Hands of any Two or more of them, to all such Persons making Default as aforesaid, in order that the Penalty for such Refusal or Neglect may be duly levied.

CVIII. And be it further enacted, That every Person when required so to do by any Notice given in pursuance of this Act, shall, within the Period to be mentioned in such Notice, prepare and deliver to the Affect or Affectors of the Parish or Place where such Person shall reside, a Lift in Writing, containing...
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ing to the best of his or her Belief, the pro-
per Name and Names of every Lodger, In-
mate, and other Person being of full Age
(except of his or her Servants, not having to
the best of his or her Belief any Property or
Profits chargeable by virtue of this Act to
the said last mentioned Duties), which Lift
shall be signed by the Party delivering the
same, and shall at the same Time also deliver
to the said Assessor or Assessors, a Declaration
stating in what Manner he or she intends to
be charged to the said Duties contained in
Schedule D), and whether by the Commis-
sioners appointed as aforesaid, or by Reference
as herein-after mentioned; which Lifts shall
severally be made out in such Form as shall
be directed under the Authority of this Act.

CIX. And be it further enacted, That
every Person who shall be in the Receipt of
any Money or Value, or the Profits or Gains
arising from any of the Sources mentioned in
Schedule (D), chargeable by this Act, on or
belonging to any other Person or Persons, in
whatever Character the same shall be received,
(except Bankers, or Persons acting as such as
aforesaid), being required so to do in Manner
before mentioned, shall within the like Period
prepare and deliver to the Assessor or Assessors
of the Parish, Ward, or Place where he or she
shall reside, and to whom the same ought to
be delivered, a Lift in Writing in such Form
as aforesaid, signed by him or her, containing
the Name and Names and Places of Abode of
each and every Person to whom any such Pro-
erty shall belong, together with a Declaration
whether

Also a Decla-
ration whe-
ther the Party
intends to be
charged to the
Duties in
Schedule (D)
by the Com-
missioners or
by Reference.

Persons acting
for others ex-
cept Bankers
to deliver in
Lifts, in order
to the Duty
being duly
charged.
whether such Person is of full Age, or a married Woman living with her Husband, or resident in Great Britain, or an Infant, Idiot, Lunatick, or insane Person, or a married Woman for whose Payment of the Duty hereby charged on her the Husband is not accountable by this Act, in order that such Person, according to a Statement to be delivered as herein mentioned, may be charged either in the Name of the Person delivering such Lift, if the same shall be so chargeable, or in the Name of the Person or Persons to whom such Property shall belong, if of full Age, and resident in Great Britain, and the same be so chargeable by this Act; and every Person acting in such Character jointly with any other Person or Persons shall deliver a Lift of the Name or Names and Place or Places of Abode of the Person or Persons joined with him or her at the Time of delivering such Lift, and to the same Persons to whom such Lift shall be delivered.

CX. And whereas several Persons exercising Professions or Trades, or possessing Property chargeable to the Duties mentioned in Schedule (D), and certain Trading or Commercial Corporations, Companies, or Societies, chargeable to the said Duties, may be desirous of contributing their full Share to the Supplies hereby granted in respect thereof, without the Investigation of their Means, under the Powers given to Commissioners and others by virtue of this Act, as herein-after mentioned; and it is expedient to enable such Persons, either for themselves, or on Behalf of
of others exercising the like Professions or Trades, or possessing the like Property, for whom they act in any of the Characters before described, and also such Corporations, Companies, or Societies, to pay their Contributions in the Manner most convenient to themselves; be it further enacted, That it shall be lawful for any such Person or Persons, either on his, her, or their own Account, or on the Account of others as aforesaid, or on the Account of such Corporations, Companies, or Societies, within the Time herein-after limited for making Returns of the said Duty payable by them or for which they are accountable, in lieu of such Returns, to deliver to the Commissioners for the Purposes of this Act, or to their Clerk at their Office, a Declaration in Writing, signed by him, her, or them respectively, to the Effect after mentioned; and every Person delivering such Declaration, and pursuing the Regulations of this Act, and paying the Contributions fixed and ascertained according to such Regulations, without Fraud, shall be wholly discharged from any further Assessment, on Account of the Duties contained in the said last mentioned Schedule under this Act, for the Year in which such Contribution shall be made.

CXI. And be it further enacted, That every such Declaration shall contain the Place of Abode of the Party whose Signature shall be subscribed thereto, and also the Name and Place of Abode of every other Person or Persons aforesaid, on whose Account such Declaration shall be delivered, and the Character

Parties to deliver Declarations that they mean to be assessed by Reference.

Upon Payment of their Contributions to be discharged from any further Assessment for the Year.

Form of Declaration to be made on proposing References to ascertain the Contribution.
in which he, she, or they act for such other Person or Persons, or the Description of the Corporation, Company, or Society, for whom he, she, or they act, and also the particular Profession, Trade, Employment, or Vocation, (if any), exercised, or carried on by him, her, or them, and the Place and Places of exercising or carrying on the same, without specifying any Sum or Amount of his, her, or their Profits or Gains arising therefrom; and also any other Source or Sources from which any Profits or Gains, however arising, are chargeable as aforesaid, within the Intent and Meaning of this Act, as falling within any of the Rules or Cases contained in the Schedule, marked (D), to this Act annexed, without specifying the Amount thereof, and shall in such Declaration name Two reputable Persons to be his, her, or their Referees (Regard being had to the Condition of the Party proposing such Reference, and the Source and Sources from which their Profits to be charged are derived) for settling and ascertaining the Sums which such Person or Persons ought to contribute in Satisfaction and Discharge of the said Duties by this Act imposed as aforesaid, and who are willing to accept such Reference, and such Declaration shall be made in such Form as shall be directed under the Authority of this Act, with a proper Intimation of the respective Places of Abode of such Referees.

CXII. And be it further enacted, That upon the Receipt of any such Declarations, the said Commissioners for the Purposes of this Act, shall
shall appoint Meetings for taking the same into Consideration, and it shall be competent to them, or the major Part of them then present, by their Order in Writing under the Hands of any Two or more of them, delivered to the Party applying for such Reference, to approve or to reject, without assigning any Caule, either or both of the Persons proposed as such Referees, in either of which cases the Party who shall have proposed such Referees shall be obliged to name another Referee or Referees, in place of the Person or Persons rejected, within a Time to be fixed by such Commissioners; and unless a Referee or Referees as aforesaid shall be named, who shall be accepted by the said Commissioners, who shall have in such Case the like Power of Rejection as on the First Nomination, it shall be lawful for such Commissioners, and they are hereby required, to name any One or Two Persons, (being not Revenue Officers, nor Persons carrying on the same Trade or Manufactures with the Party applying for such Reference, unless approved by such Party), and whom the said Commissioners shall think fit to be the Referees for the Purposes of settling the Amount of such Contribution as aforesaid, as the Case may require; and such Referees, before they shall begin to act therein, shall, on Notice to them, appear before the said Commissioners, and take the Oath, or subscribe the Affirmation in the Schedule to this Act annexed, applicable to such Case, and such Referees, being accepted or appointed as aforesaid, and having taken the said Oath or subscribed the said Affirmation as aforesaid, shall...
shall and are hereby authorized to execute this Act according to the Powers vested in such Referees, and shall proceed with Diligence in the Reference entrusted to them, and the Party to such Reference shall attend them at such Times and Place as they shall appoint, and such Referees shall take an Account of the annual Profits and Gains of the Party to such Reference, or which he, she, or they, shall be accountable for in any of the Characters before described, and which might be charged under this Act as last aforesaid; and in taking such Account, shall allow no other Deductions than such as are allowed by this Act; and if such Referees shall upon such Inquiry be satisfied that no Fraud or Concealment hath been practised or used in rendering such Account, and that to the best of their Belief and Judgement, a full, true, and faithful Account, hath been rendered according to this Act, and shall agree in the Sum to be fixed for such Contribution as aforesaid for One Year, it shall be lawful for them, and they are hereby required to make out a Certificate thereof under their Hands, stating the Order of the said Commissioners under their proper Description, and the Amount of the Sum so settled and ascertained for such Contribution, with the Name and Place of Abode of the Party in the Reference, which Certificate shall be made in such Form as shall be directed under the Authority of this Act; and they shall cause the same to be delivered to the said Commissioners, or at their Office, within the Time limited by the said Commissioners in their said Order, such Time not in any Case being
being later than Ten Days after the Date of such Order, unless further Time shall be given for that Purpose as herein-after mentioned; and upon the Receipt of such Certificate, the said Commissioners shall make an Affidavit on the Party in such Reference in the Amount of the Sum so certified, which Affidavit shall have the like Force and Effect as if the Amount thereof had been ascertained by the said Commissioners under the Powers contained in this Act; and the like Certificate of such Affidavit under a Number or Letter as herein after is directed, shall be delivered to the Party in such Reference by the said Commissioners, in order that the Sum in the said Affidavit may be paid within the Times and in the Manner directed by this Act, in other Cases of Affidavit by such Commissioners; and the said Affidavit shall oblige the Party in such Reference, and shall be an Authority to him, her, or them, on Production of the Certificate thereof, to pay into the Bank of England, or to the Receiver General, or his Deputy appointed by this Act, or to the Collector or Collectors of the Place, the Amount of the Sum contained in such Certificate, either in Advance under such Terms as are herein-after allowed in other Cases of Payment of Money in Advance, or by Instalments, in the like Manner and at such Times as are herein-after fixed for the Payment of the said Duties, which shall be ascertained by Commissioners by virtue of the Powers herein-after contained; provided that where such Money shall be paid in Advance, in order to the receiving any Discount as herein-after mentioned, the same...
fame shall be paid either in the Bank of England, or to the Receiver General, or to such Deputy Receiver as aforesaid.

CXIII. And be it further enacted, That in case such Referees shall not agree in the Sum to be contributed, and the Party in such Reference shall be desirous of having a Third Referee to act with the others before appointed, it shall be lawful for the said Commissioners to appoint any Person, named by such Referees, or, at the Election of the said Commissioners, may themselves appoint a Third Referee, who shall take the Oath or Affirmation herein-before directed, (not being a Revenue Officer nor a Person carrying on the same Trade or Manufacture with the Party applying for such Reference); and the Determination of any Two of them shall be binding, as well on the Party to the Reference, as on the said Commissioners on the Part of His Majesty, His Heirs and Successors.

CXIV. And be it further enacted, That if the Referees shall require further Time to make their Determination on the Matter of such Reference, and shall give to the Commissioners a sufficient Reason why a Settlement of the Sum to be contributed cannot be made within the Time limited, the said Commissioners being satisfied therewith, shall give further Time, and so from Time to Time for making their Determination thereupon, and the Party in such Reference shall not be liable to an Assessment within the Time so allowed; provided the Time so extended shall not, on each
each Application, exceed One Week, nor in the Whole, the Period of Six Weeks.

CXV. And be it further enacted, That no Person shall be capable of being appointed such Referee, except a Householder, residing within the Limits of the District where the Commissioners by whom he shall be appointed shall act or within Ten Miles of the Limits of such District, whose Name and Place of Residence shall be returned to the said Commissioners; nor shall any Person be appointed a Referee for any other Person, for whom he himself has been appointed a Referee, or who shall be in any Way interested in the Matter of such Reference, or concerned for such Party as an Agent, Factor, or Servant, or in Partnership with such Party in any Trade, Adventure, or Concern, for which they may be chargeable before other Commissioners, nor of Kin or Consanguinity with such Party nearer than Cousin German, unless with the Consent of the Commissioners, on Consideration of the Connection subsisting between the Party and the Person proposed a Referee.

CXVI. And be it further enacted, That every Contribution so settled and ascertained, shall, on Payment thereof, be a full Discharge of the Duties hereby granted for the Year current at the Time of the Settlement, against His Majesty, His Heirs and Successors.

CXVII. Provided always, and be it further enacted, That in case the said Party in the Reference shall be desirous of paying...
the whole Amount of his or her Contribution, as aforesaid, into the Bank of England, by One Payment in Advance without Affeistung, it shall be lawful for such Referees, by their Certificate in Writing, specifying that they have investigated the Account submitted to them and no Fraud or Concealment in rendering such Account hath in their Opinion been practised by the Party in such Reference and that they have agreed in the Sum to be contributed as aforesaid, to apply, at the Request of such Party, to the said Commissioners to appoint a Third Referee, whom the said Commissioners, in case they shall be satisfied upon such Certificate that no Fraud or Concealment hath been practised, are hereby empowered by their Order in Writing to appoint; and who being so appointed shall, upon Notice of such Appointment, and before he shall begin to act therein, appear before the said Commissioners, and before them take and subscribe the Oath or solemn Affirmation herein directed to be taken by such Referee under this Act; and the Third Referee so appointed, together with both the other Referees, or together with such Party, shall pay in Advance, subject to such Terms as are herein allowed in other Cases of Payment of Money in Advance, the whole Sum so settled as the Contribution of such Party, into the Bank of England, within the Time limited by the said Commissioners, which they are hereby authorized to fix according to the Circumstances of each Case, not in any Case being later than One Week from the Time of such last mentioned Appointment, unless the said Commissioners
Commissioners shall, for special Cause assigned, give further Time for so doing, such further Time not in any Case exceeding Fourteen Days, and it shall be lawful for the said Three Referees, and they are hereby required, to cause to be delivered to the said Commissioners, or at their Office, within the Period limited as aforesaid, the Certificate of the Cashier or Cashiers at the said Bank of England as herein-after next mentioned, and the said Commissioners shall, upon Receipt thereof, cause an Entry thereof to be made in their Books of Affidavit, without requiring the Amount of such Contribution, and without making any Affidavit, which Entry shall contain the same Number or Letter with the Order of Reference, and the Name and Place of Abode of the Party in the Reference, describing such Party as "A Contributor by Reference whose Contribution has been discharged," and which Payment and Entry thereupon shall be a Discharge to the Party in such Reference, for all Duties submitted to the Settlement and Determination of such Referees, for the Year current at the Time of making the same.

CXVIII. And be it further enacted, That in every such Case where a Third Referee shall be appointed for the Purposes aforesaid, the Clerk to the said Commissioners shall deliver to the Referees, or One of them so appointed, a Cheque numbered or lettered with the same Number or Letter as the Order of Reference, made in such Form as the said Commissioners shall devise, and signed by such Clerk,
Clerk, and countersigned by them, or any One of them, or any Person or Persons appointed by them for that Purpose, authorizing the Cashier or Cashiers to receive from the Referees mentioned therein, any Sum of Money which shall be indorsed thereon under the Hands of all the said Referees; and the said Cashier or Cashiers shall, on Production of such Cheque, indorsed as aforesaid, receive such Sum, and make the like Allowances as are herein-after directed to be made on Payment of Sums aforesaid in Advance, and shall place the same to the Account of the said Commissioners named in such Cheque, under the Letter or Number contained therein; and every such Payment shall be deemed to be on Account of the Duties referable as aforesaid; and the said Cashier or Cashiers shall give Two Certificates to the Person paying such Sum under the Letter or Number containing in such Cheque, One thereof to be in general Terms without mentioning the Name or Names of any Person named therein, and without mentioning any particular Sum to have been received, certifying that the Sum indorsed on the Cheque of the said Commissioners, numbered or lettered as aforesaid, hath been paid to such Cashier or Cashiers in full, according to the Tenor of such Indorsement; and the other thereof in such Terms as the said Cashier or Cashiers shall think fit, acknowledging the Receipt of such Sum so paid, which first mentioned Certificate shall be delivered to the said Commissioners, or at their Office to their Clerk, taking his Receipt for the same; which first mentioned Certificate,
Certificate, under a Letter or Number as aforesaid, being delivered to the said Commissioners or to their Clerk as aforesaid, shall be a sufficient Discharge for the Amount of One Year's Assiduity, current at the Time of delivering the same, to the Party in such Reference, his Executors and Administrators.

CXIX. And be it further enacted, That unless the Commissioners by whom such Reference has been allowed, shall, within the Time or Times to be by them fixed as aforesaid, receive from the Referees so appointed a Certificate of their Agreement to the Sum to be contributed by the Party in such Reference, they shall proceed to execute this Act as if no such Reference had been made.

CXX. Provided always, and be it further enacted, That unless in Cases where such Third Referee shall be appointed for the Purposes last aforesaid, the Commissioners by whom such Third Referee shall be appointed shall, within the Period limited as aforesaid, receive from such Third Referee so appointed the Certificate of the Cashier or Cashiers at the said Bank of England as aforesaid, they shall proceed to execute this Act as if no such Reference or Appointment had been made as aforesaid.

CXXI. Provided always, and be it further enacted, That nothing herein-before contained shall be construed to extend to prevent or excuse any Person who shall have made such Election
Election as aforesaid, from returning any List of the Name of any Person or Persons, Body or Bodies Politick or Corporate, Fraternities, Fellowships, Companies, or Societies, for whom such Person shall act in any of the Characters before described; but every such Person shall be obliged to return such Lists of all others for whom he or she shall so act as are herein required, in order that they may be rendered chargeable to the said Duties, as if no such Election was made.

CXXII. And be it further enacted, That it shall be lawful for the respective Commissioners, in any of the Cases before mentioned wherein Referees have been nominated and appointed by them and who shall have accepted such References and proceeded therein with Effect, to settle the Allowance which shall be made to them for their Care and Trouble in carrying such References into Effect, and to transmit a Certificate thereof to the Office for Taxes; and the Commissioners for the Affairs of Taxes shall direct the proper Receiver General to pay the same, provided the Allowance to each Referee shall not exceed the Rate of Three-pence in the Pound on the Amount of the Sum assessed, where such Sum shall have been declared; and where the Sum shall not be declared, the Allowance to each Referee so appointed shall be at the Discretion of the respective Commissioners for the Purpose, of this Act, regard being had to the Condition of the Party in such Reference, as well as of such Referees.

CXXIII. And
CXXIII. And be it further enacted, That in case the Party to such Reference shall object to the Referees or Referee named by the said Commissioners in any Case before mentioned, or in case after entering into such Reference the same shall not be effected according to the Regulations of this Act, whether on Account of the said Referees or either of them declining to act, or on Account of the Party refusing to proceed therein within the Time or Times fixed as aforesaid, it shall be lawful for the said respective Commissioners, and they are hereby required, to proceed to assess such Party as if no such Application had been made, pursuing in such Case the Regulations herein-after expressed; and in case the Third Referee shall not pay or cause to be paid the Sums so to be contributed within the Period allowed as aforesaid, it shall also be lawful for the said respective Commissioners to require such Third Referee to deliver to them a Certificate under his Hand, of the Amount of the Sum so settled, and in case they shall be satisfied therewith, it shall be lawful for them to make an Assessment thereon; and if they shall not be satisfied therewith, they shall then proceed to assess such Party under the Regulations of this Act; provided, that in case the Two Referees, or either of them who shall have been nominated and appointed by the said Commissioners, shall die or decline to act, or from any Cause shall become unable to proceed in such Reference with Effect, it shall be lawful for the said Commissioners to nominate and appoint another Referee or Referees, according to the Regulations of this Act, in Default of proceeding on the Reference, the Commissioners to assess.
Act, as on the First Nomination or Appointment of Referees: Provided also, that in case the Referees, or either of them, appointed by the Party shall die or otherwise become unable to proceed on such Reference with Effect, it shall be lawful for the said Commissioners and they are hereby required to appoint another Referee or Referees in Manner aforesaid.

CXXIV. Provided always, and be it further enacted, That nothing herein contained shall be construed to extend to prohibit the Commissioners from appointing Referees from and amongst themselves, so as not to impede or delay the Commissioners in the Performance of their Duty in the Execution of this Act as Commissioners.

CXXV. And be it further enacted, That every Person, not having made his or her Election to be charged by Referees to be named as aforesaid, and carried the said Reference into Effect, shall, when required so to do by any Notice given in pursuance of this Act, within the Period to be mentioned in such Notice as aforesaid prepare and deliver to the Person or Persons appointed to receive the same, and to whom the same ought to be delivered, a Statement in Writing, to be made out in such Form as before directed, signed by him or her, of such Sum or Sums as he or she is willing to pay, not less than the Amount of the Duty chargeable upon him or her, either on his or her own Account, or on the Account of any other Person or Persons for whom
whom he or she shall act in any of the Characters before described, computed on the Amount of the Profits or Gains arising to such Person or Persons respectively, from all and every of the Sources charged by this Act, according to the said Schedule marked (D), which Profits or Gains shall be estimated for the Period, and according to the respective Rules contained in the said Schedule; to which Statement shall be added a Declaration that the same is estimated on all the Sources contained in the said Schedule chargeable by this Act, describing the same, and shall be made exclusive of Profits or Gains of any Property, or any Office or Employment of Profit, otherwise charged by virtue of this Act, and also exclusive of the Profits and Gains arising from Interest of Money arising out of the Property of any other Person or Persons for which such other Person or Persons ought to be charged by virtue of this Act; provided, that in every such Return where the Party shall be liable unto or shall be answerable for the Duties contained in the Schedule marked (C), it shall be lawful for him, her, or them, and he, she, and they is and are hereby required, in a separate Statement to be made out as aforesaid, to deliver an Account of the Amount of Duty wherewith he, she, or they ought to be charged by virtue of the said Schedule.

CXXVI. And be it further enacted, That every Person who shall act in any Character as aforesaid for any other Person or Persons, who, by reason of any such Incapacity as aforesaid, canno
cannot be charged by virtue of this Act, and
not being to be charged by virtue of such Re-
ference on Account of such other Person or
Persons, shall also, within the like Period, de-
 deliver to the Person or Persons appointed to re-
ceive the same under this Act, and to whom
the same ought to be delivered, a Statement
in Writing signed by him, her, or them, and
to be made in such Form as before directed,
of the Amount of Duty to be charged on
him, her, or them, on account of such other
Person or Persons estimated during the Period,
and according to the Rules contained in the
said Schedule, together with such Declaration
of the Manner of estimating the same as afore-
said: Provided always, that where Two or
more such Persons shall be liable to be charged
for the same Person or Persons, One State-
ment only shall be required, and such State-
ment shall be delivered by them jointly, or by
One or more of them on Behalf of him, her,
or themselves, and the Rest of the Persons so
liable; and it shall be lawful for them, or any
of them, to give Notice in Writing to the
additional Commissioners acting in each Dis-
trict where they or any of them shall be called
upon for such Statement, in what Parish or
Place, or Parishes or Places, they are respec-
tively chargeable by this Act, on their, or his,
or her own Account, and in which of the
said Parishes or Places they are desirous of be-
ing so charged on the Behalf of such other
Person or Persons for whom they so act in any
of the Characters before mentioned, and they
shall be assessed accordingly by One Assessment
in such Parish or Place, provided any One of
such
such Persons shall be liable to be charged on his or her own Account in such Parish or Place; and if more than One Assessment shall be made on such Persons, or any of them, on the same Account, they and every of them shall be relieved from such Double Assessment by like Applications to the Commissioners, as are allowed in other Cases by this Act.

CXXVII. And be it further enacted, That every such Officer before described of any Corporation, Fraternity, Fellowship, Company, or Society, not otherwise to be charged as aforesaid, shall also within the like Period prepare and deliver in like Manner, a Statement of the Duty payable by such Corporation, Fraternity, Fellowship, Company, or Society, computed according to the Directions of this Act, together with such Declaration of the Manner of estimating the same as aforesaid; and such Estimate shall be made on the Amount of the annual Profits and Gains of such Corporation, Fraternity, Fellowship, Company, or Society, before any Dividend shall have been made thereof to any other Person or Persons, or publick Bodies having any Share, Right, or Title, in or to such Profits or Gains; and all such other Persons or Persons, and publick Bodies, shall allow out of such Dividends a proportionate Deduction in respect of the Duty so charged; provided that nothing herein-before contained shall be construed to require in such Statement the Inclusion of Salaries, Wages, or Profits of any Officer of such Corporation, Fraternity, Fellowship, Company, or Society, otherwise chargeable under this Act.

CXXVIII. And
CXXVIII. And be it further enacted, That if any Person, who ought by this Act to deliver any Lift, Declaration, or Statement as aforesaid, shall refuse or neglect so to do within the Time limited in such Notice, every such Person shall forfeit and pay any Sum not exceeding Fifty Pounds, to be recovered as any Penalty may be recovered by the said recited Acts respectively; but nevertheless subject to such Stay of Prosecution by a subsequent Delivery of such Lift, Declaration, or Statement, in the Cases following (videlicet), if any Trustee, Agent, or Receiver, or other Person, hereby required to deliver such Lift, Declaration, or Statement, on Behalf of any other Person or Persons, shall deliver an imperfect Lift, Declaration, or Statement, declaring him or herself unable to give a more perfect Lift, Declaration, or Statement, with the Reasons for such Inability, and the said Commissioners shall be satisfied therewith, the said Trustee, Agent, or Receiver, or other Person as aforesaid, shall not be liable to such Penalty, in case the Commissioners shall grant further Time for the Delivery thereof and such Trustee, Agent, Receiver, or other Person, shall within the Time so granted deliver a Lift, Declaration, or Schedule as perfect as the Nature of the Case will enable him or her to prepare and deliver.

CXXIX. And be it further enacted, That every such Statement shall include the Whole of the Charge, to be made in respect of the said last-mentioned Duties, on the Person or Persons...
Perfons delivering the same, on his or their own Account, or on Account of any other Person or Persons; and may also include there- in the Amount to be charged on such Persons in respect of the Duties contained in Schedule (C); and every Person shall be chargeable in respect of the Whole of such Duties in one and the same Division, and by the same Com- missioners, (except in Cases where the same Person or Persons shall be engaged in different Concerns relating to Trade or Manufacture in divers Places, in each of which Cases One Affeation may be made in respect of each Concern as the Case may require), but never- theless, at the Rate prescribed by this Act, without Abatement, except in Cases where an Abatement shall be allowed according to this Act; and every such Statement on the Behalf of any other Person or Persons, for which such Person or Persons shall be chargeable as acting in any of the Characters before describ- ed, or on the Behalf of any Corporation, Fel- lowship, Fraternity, Company, or Society, shall include the Duty arising from all and every Source and Sources chargeable as last afore- said; and every Statement on the Behalf of any Corporation, or Company engaged in Trade, or in any Adventure or Concern of a publick Nature as aforesaid, shall also include therein the Profits and Gains arising from Houses, Lands, Tenements, Hereditaments, or Heritages, occupied by such Corporation or Company, on their joint Account, for the Pur- poses of such Trade, Adventure, or Concern; and every such Statement on the Behalf of any other Person or Persons, shall be delivered in
in the same Division where such Person or Persons shall be chargeable on his, her, or their own Account; and such other Person or Persons shall be charged by the same Commissioners by whom the Person or Persons delivering such Statement is or are chargeable, except where different Persons chargeable on their own Account in different Districts shall be joined, and shall act together in any of the said Characters, in which Case One Assesment shall be made in respect of such Trust Property in One of the said Districts only, as heretofore is directed, and the different Persons acting together in such Character as aforesaid, shall or may be charged on their own Account in other Districts, and as the Case may require.

CXXX. And be it further enacted, That every Person being a Householder, except Persons engaged in Trade or Manufacture, shall be charged to the said last-mentioned Duties by Commissioners acting for the Parish or Place where his or her Dwelling House shall be situate; and every Person engaged in Trade or Manufacture shall be chargeable by the respective Commissioners acting for the Parish or Place where such Trade or Manufacture shall be carried on; and every Person not being a Householder, nor engaged in Trade or Manufacture, who shall have any Place of ordinary Residence, shall be charged by the Commissioners acting for the Parish or Place where he or she shall ordinarily reside; and every Person not herein-before described shall be charged by the Commissioners acting for the
the Parish or Place where such Persons shall reside at the Time of beginning to execute this Act, by giving such general Notices as are herein mentioned; and every such Charge made in such Parish or Place shall be valid and effectual, notwithstanding the subsequent Removal of the Person so charged from the Parish or Place; and in order that the Place where the said last-mentioned Duties are to be charged may be ascertained, every Person is hereby required, on the Delivery of any Lift or Statement as aforesaid, at the same Time to deliver a Declaration in Writing, signed by him or her, declaring in what Place he or she is chargeable, and whether he or she is engaged in Trade or Manufacture, or not, and if he or she shall be so engaged in Trade or Manufacture, the Place or Places where the same shall be carried on, and the particular Trade or Trades in which he, she, or they shall be engaged in such Place.

CXXXI. Provided always, and be it further enacted, That every Person, not being engaged in Trade or Manufacture, having Two or more Houses or Places at which he or she shall be ordinarily resident, shall be charged at such of the Parishes or Places wherein the said Dwelling House is situate, in which he or she shall be ordinarily resident at the Time of beginning to execute this Act, in relation to the said last-mentioned Duties, by giving such general Notices as are herein mentioned, or in which he or she shall first come ordinarily to reside, after giving such general Notices.

CXXXII. And
CXXXII. And be it further enacted, That every Person shall, if required by the respective Commissioners, deliver at each Parish or Place where he or she shall reside, or carry on Trade, the like Lifts, Declarations, and Statements, as he or she is hereby required to deliver in the Parish or Place where such Person ought to be charged, but shall not be liable to any Double Charge by reason thereof; and all Lifts, Declarations, and Statements hereby required to be made, shall or may be delivered, sealed up and superscribed with the Name and Place of Abode of or the Place of carrying on Trade by the Person by whom the same shall have been made, to the additional Commissioners acting for the District wherein such Parish or Place shall be situate, or at their Office as aforesaid, except where any Lift or Lifts of Names is or are directed to be delivered to Assessors: Provided always, that any Person desirous of returning the same to the Assessor or Assessors, shall be at Liberty so to do, observing the Directions herein given for preparing the same, and the Assessor or Assessors receiving any such Lifts, Declarations, or Statements, shall, at such Time as the additional Commissioners shall appoint, deliver the same at their Office.

CXXXIII. And be it further enacted, That the said Assessor or Assessors shall make out a Lift and deliver the same to the Clerk of the said respective additional Commissioners, containing the Names of all Persons to or on whom such last-mentioned Notices have been delivered.
delivered or served, in pursuance of this Act, to the End that the said Commissioners may judge of the Conduct of such Assessor in executing this Act; and if such Assessor or Assessors shall have neglected to give Notice to any Person to whom, in the Judgement of the said additional Commissioners, the same ought to be delivered, the said additional Commissioners may at any Time afterwards direct such Notices to be delivered to or served on such Persons by such Assessors respectively, and may also from Time to Time direct the like Notices to be delivered to or served on any Person or Persons coming to reside in any Parish or Place after the Expiration of such Notices.

CXXXIV. And be it further enacted, That the Assessors, or One of them, for every Parish or Place, shall personally appear before the said additional Commissioners at their First Meeting, or such other Meetings as such Assessors shall be appointed to attend, and shall then and there produce to the said additional Commissioners a List of the Names of all the Persons to whom such Notices as aforesaid have been delivered in pursuance of this Act, and shall also make Oath or solemn Affirmation before them, that the several Notices required to be delivered to Householders and Occupiers, and also to Lodgers and Inmates, by this Act, have been duly served, in the Manner required thereby, upon all Householders and Occupiers, and upon all Inmates and Lodgers within the Limits of the Places for which such Assessor shall have been appointed, to

Notices to be delivered in Cases of Omission by the Assessors, or where Persons come to reside in any Parish after the Expiration of the first Notice.

Assessors to appear, and verify the Delivery of Notices, and the affixing of general Notices.
the best of his Knowledge, and that general Notices to the Effect mentioned in this Act, have been duly affixed in the Manner required by this Act on such proper Places within the City, Town, or Place for which such Assessor shall act, as by this Act is required; and that the List delivered by him contains the Name of every Person within the said Limits to whom such Notices ought to be delivered, according to the Directions of this Act, within the Knowledge of such Assessor; and every Assessor who shall neglect to appear before such Commissioners, and to make such Oath or Affirmation, or who shall not return the Name or Names of any Person or Persons whose Name ought to be included in any such List as by this Act is required, shall forfeit for every such Offence any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said recited Acts respectively.

CXXXV. And be it further enacted, That the Clerks to the said respective Commissioners shall, with all convenient Speed, abstract the Returns of Statements delivered to such additional Commissioners, or at their Office, into Books to be provided for that Purpose, and according to such Forms as shall be transmitted to them from the Office of Taxes; such Abstracts to contain the Names of Persons making such Returns, arranged alphabetically according to the Wards, Parishes, and Places, in which they shall reside, and the several Amounts of Duty returned by them respectively, to be laid before and
and delivered to the said additional Commissioners; and all such Returns shall be numbered and filed in the Office of the said Commissioners, and carefully kept so long as the Accounts of the said last mentioned Duties for such District, or any Part thereof, shall remain unpaid to His Majesty; to all which Book and Books any Inspector or Surveyor, who shall have taken the Oath herein prescribed before the Commissioners acting for the same Districts respectively, shall have free Access at all reasonable Times, and shall take such Copies thereof, or of such Parts thereof, or Extracts from the same, as he shall deem necessary in order to the due Execution of this Act.

CXXXVI. And be it further enacted, That the several and respective additional Commissioners shall appoint Meetings within their respective Districts for taking all Statements then and from Time to Time to be delivered to them into Consideration, within a reasonable Time after the Inspector or Surveyor shall have had the Examination of such Statements; and in case the said Commissioners respectively shall be satisfied that any such Statement hath been bona fide made according to the Provisions of this Act, and so as to enable the Commissioners to charge the Person or Persons returning the same with the full Duties with which he, she, or they ought to be charged on Account thereof or more; and in case no Information shall be given to the said Commissioners of the Insufficiency
Additional Commissioners may require the Party to appear before them to verify the Statement upon Oath.

Parties may amend their Statement before they take the Oath.

Assessment after such Verification to be final, except as herein after mentioned.

Ficiency thereof, or no Objection shall be made thereto by the Inspector or Surveyor, which he is hereby empowered to make for sufficient Cause, the said Commissioners shall direct an Assessment to be made of the Duties chargeable on such Statement by virtue of this Act; and in every such Case, if the Commissioners think proper to require a Verification of such Statement, they shall direct the Assessor or Assessors to give Notice thereof to the Person or Persons to be charged with the said last mentioned Duties, to appear before them to verify the same in the Manner herein-after mentioned; and every Person to whom such Notice shall be given shall, and he or she is hereby required, to appear before the said Commissioners, and on Oath or Solemn Affirmation (to be administered by One or more of the said Commissioners) to verify the Contents of his or her Statement; and which Oath or Affirmation shall be, That the Contents of such Statement are true to the best of the Belief of the Party, and which Oath or Affirmation shall be signed and subscribed with the proper Name of the Party taking the same: Provided always, that such Person shall be at Liberty to amend such Statement by increasing the Amount of the Duty returned therein, before he or she shall be required to take such Oath or Affirmation as aforesaid; and every such Assessment, after such Verification of such Statement, shall be final and conclusive as to the Amount of the Duty to be charged, except as herein-after is mentioned.

CXXXVII. Pro
CXXXVII. Provided always, and be it enacted, That in case where the Party assessed shall have verified his or her Statement delivered to additional Commissioners upon Oath, and where the Surveyor or Inspector shall notwithstanding apprehend the Determination made by the said Commissioners to be contrary to the true Intent and Meaning of this Act, and shall then declare himself dissatisfied with such Determination, it shall and may be lawful for such Surveyor or Inspector to require the said Commissioners to state specially, and sign the Case upon which the Question arose, together with their Determination thereupon, which Case the said Commissioners, or the major Part of them then present, are hereby required to state and sign accordingly, and to cause the same to be by him transmitted to the Commissioners for the Purposes of this Act, for the same District, who are hereby required, with all convenient Speed, to return an Answer to the Case so transmitted, with their Opinion thereon subscribed thereto, according to which Opinion so certified, the Assessment which shall have been the Cause of such Appeal shall be altered or confirmed.

CXXXVIII. Provided always, and be it further enacted, That if from any unavoidable Cause, as herein is mentioned, the said Commissioners shall have permitted any Statement or Schedule to be delivered by any Agent or Factor of the Party, and the said Commissioners shall require the Verification of such Statement or Schedule, it shall be lawful for the said Commissioners to require the Verification
When no Statement or no sufficient Statement is returned the additional Commissioners to make an Affeessment according to the best of their Judgement.

CXXXIX. And be it further enacted, That in every Instance in which any Person shall have made Default in the Delivery of any Statement, such Person not having been otherwise charged to the said last mentioned Duties, or if the said additional Commissioners shall not be satisfied with the Statement delivered by any Person or Persons, or any Objection shall be made thereto by the Inspector or Surveyor, (which he and they is and are hereby authorized and required to do in Writing, setting forth the Cause and Causes thereof, whenever he or they shall see sufficient Cause) or the said additional Commissioners shall have received any Information of the Insufficiency of any Statement, the said additional Commissioners, or any Two or more of them, shall make an Affeessment on such Person, in such Sum as, according to the best of their Judgement, ought to be charged on such Persons by virtue of this Act, which Affeessment shall be subject to an Appeal according to the Directions herein-after contained.

CXL. And be it further enacted, That whenever the additional Commissioners shall think it proper to refer any Statement to the Commissioners for the Purposes of this Act, without making any Affeessment thereon, it shall be lawful for them so to do, on delivering to them the Case in Writing, relative to such Statement,
Statement, as the same shall appear to them, with any Matter in question between them, either as to Law or Fact, and the said Commissioners for the Purposes of this Act shall proceed to enquire into the Merits of such Statement, in like Manner as they would have been hereby authorized to do in case the said additional Commissioners had made an Affeſſment on such Statement, and the Party charged had appealed against such Affeſſment.

CXLI. And be it further enacted, That the Inspector or Surveyor, being sworn as aforeſſaid shall and may, at all reasonable Times, inspect and examine any Affeſſment which shall be made as last aforeſſaid, before the Delivery thereof to the Commissioners for the Purposes of this Act; and in case he shall discover any Error in the same, which in his Judgement shall require Amendment, he shall certify the same to the said additional Commissioners by whom the Affeſſments shall have been made, and the said additional Commissioners, upon sufficient Cause being shewn to them, shall amend the same, as in their Judgement the Case shall require.

CXLII. And be it further enacted, That in every Case where the Surveyor or Inspector shall object to the Amount of the Duty charged by any Affeſſment by additional Commissioners, which he is hereby empowered to do in any Case except where the Party shall have verified his or her Statement and the Affeſſment shall be made on the Amount contained
tained therein, he shall state such Objection to
the additional Commissioners of the District
in Writing, as before directed, who, or any
Two or more of them, shall thereupon certify
the same to the Commissioners for the Pur-
poses of this Act in the same District, togeth-
er with the Reasons for making such Affes-
ment, and any Information they shall have ob-
tained respecting the same; and the said Sur-
veyor or Inspector shall also give such Notice
thereof to the Party affected, as he is required
to do by the said several recited Acts respec-
tively, in Cases of Surcharge, in order that
the Party so charged may be at Liberty to ap-
pear before the said Commissioners for the
Purposes of this Act, according to the Direc-
tions herein contained, in Support of such Af-
fessment.

CXLIII. And be it further enacted, That
the said additional Commissioners shall cause
Certificates of the Assessments to be duly
made out for each Ward, Parish, or Place,
within their respective Districts, containing
the Names and Surnames of the Parties charg-
ed, and the Sums which they respectively
ought to pay by virtue of this Act, and shall
cause such Certificates to be entered in Books
provided for that Purpose according to such
Forms as shall be transmitted to them by the
Commissioners for the Affairs of Taxes, and
they, or any Two or more of them, shall sign
the same, and deliver the same so entered and
gned to the Commissioners for the Purposes
of this Act in the same District, under Cover
sealed up, and shall also cause all Statements,
Lifts,
Lifts, and Declarations returned to them by any Party or Parties, or by the Assessors, to be delivered at the same Time to the said Commissioners for the Purposes of this Act, and shall then adjourn themselves sine die, and shall not afterwards meet in the Execution of this Act, unless on Summons in Writing under the Hands of Three or more of the Commissioners for the Purposes of this Act, requiring them to meet at such Time and Place as shall be mentioned in such Summons, or unless in the subsequent Year they shall again be appointed additional Commissioners, or no additional Commissioners shall be appointed for such District in such Year.

CXLIV. And be it further enacted, That if any Person shall think him or herself aggrieved by an Assessment made by the additional Commissioners as aforesaid (except where the same shall have been made according to the Statement of the Party, after Verification thereof) or by any Objection to such Assessment made by any Surveyor or Inspector aforesaid, it shall be lawful for him or her respectively to appeal to the Commissioners for the Purposes of this Act in the same District where such Assessment was made, on giving Ten Days Notice thereof to the Assessor, Surveyor, or Inspector; and all Appeals to be made in pursuance of this Act shall be heard and determined by the respective Commissioners acting for the Purposes of this Act, for the same District where the Cause of Appeal arose, and not otherwise.

CXLV. And
CXLV. And be it further enacted, That the Commissioners for the Purposes of this Act shall appoint a Time for receiving Appeals as soon after the Assessments shall be returned to them by the additional Commissioners, as conveniently can be done; and the Assessors shall cause Notice thereof to be given by affixing the same on the Church Door, Market House or Cross, in the Parish or Place where they act, and the Meetings of the Commissioners for that Purpose shall be held from Time to Time within the Time limited by the said Commissioners, with or without Adjournment; and no Appeal shall be received after the Time limited by the said Commissioners, except on the Ground of Diminution of Income, as herein mentioned: Provided always, that if any Person shall be prevented, from Absence, Sickness, or other reasonable Cause to be allowed by the said Commissioners, from making or proceeding upon his Appeal within the Time so limited, it shall be lawful for the Commissioners to give further Time for that Purpose, or to admit the same to be made by any Agent, Clerk, or Servant, on the Behalf of such Appellant.

CXLVI. And be it further enacted, That in order that all Appeals upon such last mentioned Assessments may be determined in due Time, the said Commissioners shall cause a general Notice to be stuck up in their Office, or left with the Clerk of the Commissioners, limiting the Time of hearing all Appeals, and which shall be limited to be heard within...
within a reasonable Time after the Cause of Appeal shall have arisen; and no Appeal shall be heard after the Time in such Notice to be limited, unless the Appeal shall be made on Behalf of any Person or Persons who shall be absent out of the Realm, or be prevented by Sickness from attending in Person in the Time so to be limited, in which Cases it shall be lawful for the said Commissioners to postpone such Appeals from Time to Time, or to admit other Proof than the Oath or Affirmation of the Party of the Truth of the several Matters required by this Act to be proved by the Oath or Affirmation of the Party.

CXLVII. And be it further enacted, That upon any Appeal against any Assesment of the additional Commissioners, or against any Objection made by the Surveyor or Inspector, it shall be lawful for the Commissioners, at the Request of the Appellant, to submit the Matter in Difference to Two Referees, to be named and appointed in the Manner before directed; and such Referees shall proceed to settle and ascertain the Amount to be contributed by such Appellant, by virtue of this Act; and the Sum so settled, the said Referees shall certify to the said Commissioners, whereon they shall cause an Assesment to be made, pursuancing in such Reference, and in such Assesment respectively, the Directions herein-before contained for settling the Amount of Duties by Reference.

CXLVIII. And be it further enacted, That upon the receiving Notice of any Appeal against Commission-ers upon an Appeal may submit the Matter in Difference to Referees. On Appeal, and when the Objection made by the Surveyor is
against any Assessment made as last aforesaid, and also in every Case where the Commissioners for the Purposes of this Act, or the major Part of them present shall see Cause to allow the Objection of such Surveyor or Inspector to such Assessment, the respective Commissioners for the Purposes of this Act shall direct their Precept to the Person or Persons appealing, to return to them, within the Time limited in such Precept, a Schedule containing such Particulars, as the said Commissioners shall demand under the Authority of this Act for their Information, either respecting the Particulars of the Property of such Person or Persons, or respecting the Trade, Profession, Employment or Vocation exercised by such Person or Persons, and the Amount of the Profits and Gains of such Person or Persons so chargeable, distinguishing the particular Amounts derived from each separate Source before mentioned, and which the said Commissioners are hereby empowered and required to demand at their Discretion, whenever the same shall appear to them necessary for the Purposes of this Act, and so from Time to Time, until a complete Schedule to the Satisfaction of the said Commissioners of all the Particulars required by them shall be delivered; and every such Precept being delivered to or left at the last or usual Place of Abode of the Person or Persons to whom the same shall be directed, shall be binding upon such Person and Persons, according to the Exigency of such Precept; or in case such Person or Persons shall have removed from the Jurisdiction of the Commissioners, or cannot be found, or his, her, or their
their Place of Abode shall not be known, then upon fixing such Precept on the Door of the Church of the Place where the Commissioners shall meet in the Execution of this Act, or fixing up the same in their Office, such Precept shall also be binding upon such Person or Persons according to the Exigency thereof; and such Person or Persons shall make the Return required by the said Commissioners within the Time limited in such Precept, under the Penalty in this Act contained, and subject to such Charge as the said Commissioners are hereby authorized to make in such Case; to which Schedule any Inspector or Surveyor, sworn as aforesaid, shall have free Access at all reasonable Times, and shall take such Copies thereof, or of any Parts thereof, or Extracts from the same, as he shall think necessary, for the due Execution of this Act.

CXLIX. And be it further enacted, That it shall be lawful for the Inspector or Surveyor, sworn as aforesaid, within arasonable Time, to be allowed by the said Commissioners for the Purposes of this Act after he shall have had the Examination of such Schedules, to object to the same, or any Part thereof, and to state such Objections in Writing, and the Cause or Causes thereof, to the best of his Knowledge or Information, which shall be allowed and signed by Two or more of the said Commissioners for the Purposes of this Act; and the said Surveyor or Inspector shall, in every Case of objecting to such Schedule, deliver a Notice.
Practice in Writing of such Objection to the Party or Parties to be charged, or leave the same at his, her, or their last or usual Place of Abode respectively, under Cover sealed up, and directed to such Party, in order that such Party or Parties may be at Liberty to appeal from the same to the said Commissioners as herein is directed: Provided always, that no Affidavit shall be confirmed, or any Alteration therein be made, until the Appeal upon such Objection or Affidavit shall be heard and determined according to the Directions of this Act.

CL. And be it further enacted, That if upon receiving the Objections of such Surveyor or Inspector to any Schedule, the said Commissioners, or the major Part of them present at any Meeting for the Purpose of taking such Objections into Consideration, shall see just Cause to disallow such Objections, or if upon hearing of any such Appeal as aforesaid, the said Commissioners shall be satisfied with the Affidavit made by the additional Commissioners, or after Delivery of a Schedule they shall be satisfied therewith, and shall have received no Information of the Insufficiency thereof, the said Commissioners shall direct such Affidavit to be confirmed, or altered according to such Schedule as the Case may require, and shall direct an Affidavit to be made of the Duties chargeable on the Statement, or Statements contained in such Schedule, to the best of his Knowledge and Belief; provided, that in every Case
Cafe where they shall think proper that the said Schedule should be verified, they shall direct the Agressor or Agressors to give Notice thereof to the Person or Persons to be charged with the said Duties, and to appear before them to verify the same in the Manner herein-after mentioned; and every such Person to whom such Notice shall be given, shall and he is hereby required to appear before the said Commissioners, and on Oath or solemn Affirmation as aforesaid to verify the Contents of his, her, or their Schedule, and to sign and subscribe the same with his or her proper Name, and which Oath or Affirmation shall be, that the Contents of such Schedule are true: Provided always, that such Person shall be at Liberty to amend such Schedule before he or she shall be required to take such Oath or Affirmation, and after such Oath or Affirmation, and in every Cafe where such Schedule shall not have been objected to as aforesaid, and the said Commissioners shall be satisfied therewith, they shall make an Affeßment according to such Schedule, at the Amount at which the Duty therein shall have been computed; and every such Affeßment made after Verification of such Schedule, shall be final and conclusive as to the Matters contained in such Schedule.

CL. And be it further enacted, That whenever the said Commissioners shall be dissatisfied with any such Affeßment returned to them by the additional Commissioners, or with any such Schedule, or any such Declaration, or

May require a Verification of the Schedule upon Oath.

May require a Verification of the Schedule upon Oath.

Party may amend the Schedule before he takes the Oath.

After Verification of the Schedule the Affeßment to be final.

Commissioners may put Questions in Writing touching any Affeßment or Schedule.
shall require further Information respecting the
same, or either of them, or any Part thereof,
it shall be lawful for the said Commissioners to
put any Question or Questions touching such
Affidavit, or the Contents of such Schedule
or Declaration, or touching the Matters which
ought to be contained therein, in Writing, and
to demand an Answer accordingly from such
Person or Persons, signed by him, her, or
them, and so from Time to Time whenever
the said Commissioners shall think the same
necessary; and shall from Time to Time issue
their Precept or Precepts, requiring true and
particular Answers to be given to such
Questions, of which Three Days Notice at
least shall be given to him or them; and every
such Person shall make true and particular
Answers in Writing, signed by him or her,
to such Questions, within the Time limited
by such Precept, or shall within the like Pe-
riod tender him or herself before the said
Commissioners, to be examined by them *viva
voce* to such Matters; and every Person re-
quired to make such Answers, or appearing
before the said Commissioners to be examined
as a Party, or as the Clerk, Agent, or Ser-
vant of such Party as herein-after is mention-
ed, shall be permitted to give his or her An-
wers either in Writing as aforesaid, or *viva
voce*, without having taken any Oath or Af-
firmation, and shall be at Liberty to object to
any Question, and peremptorily to refuse an-
swering the same; and the Substance of such
Answer or Answers as he or she shall give *viva
voce*, shall, in his or her Presence, be reduced
into
into Writing, and read to him or her, and he or she shall be at Liberty to alter any Part thereof, and also to alter or amend any Particular contained in his or her Answers in Writing, or in any Schedule or Declaration, before he or she shall be called upon to verify the fame in the Manner herein-after directed; and every such Schedule shall be altered or amended as shall seem requisite after such Enquiry or Examination.

CLII. And be it further enacted, That it shall be lawful for the said Commissioners for the Purposes of this Act, in every such Case as aforesaid, whenever the said Commissioners shall think the fame necessary, to require such Person or Persons, from whom such Answers in Writing as aforesaid have been received, to verify the fame, and upon Appearance of such Person or Persons, to permit him or them to alter or amend the same, and thereupon to administer to such Person or Persons the Oath or Affirmation herein-after mentioned, and also to require any Person or Persons who shall have been examined vivâ voce before them, to verify his, her, or their Examination on such Oath or Affirmation, which Oaths or Affirmations any One or more of the said Commissioners is and are hereby empowered to administer; and which Oaths or Affirmations respectively shall be, That the Contents of the said Schedules are true, to the best of his Knowledge and Belief, and contain a full and true Account of all the Profits and Gains of the Deponent or Deponents chargeable by this Act, to the best of his or her Knowledge and Belief.
Belief; or that the Contents of all such Answers in Writing as shall have been returned to the said Commissioners by him or them, as the same are then stated, or that the Contents of his or her Examination as the same have been reduced into Writing, are true; and every such Oath or Affirmation shall be subscribed by the Party taking the same.

May summon Witnesses, and examine them upon Oath.

CLIII. And be it further enacted, That it shall be lawful for the said Commissioners for the Purposes of this Act, to summon in like Manner any Person or Persons whom they shall think able to give Evidence or Testimony respecting the Affeßiments to be made on any such Person or Persons, in any such Case as last aforesaid, to appear before them to be examined, and to examine all such Persons who shall so appear before them on Oath or Affirmation (except the Clerk, Agent, or Servant of the Person or Persons to be charged, or other Person confidentially entrusted or employed in the Affairs of such Party or Parties to be charged, and who shall respectively be examined in the same Manner, and subject to the same Restrictions as are herein-before provided for the Examination of any Party or Parties touching the Affeßiments to be charged on him, her, or them), which Oath or Affirmation any One or more of the said Commissioners is and are hereby empowered to administer, and which Oath or Affirmation shall be, That the Testimony or Evidence to be given by him, her, or them, shall contain the whole Truth, and nothing but the Truth, in respect of the Matter in question, concerning which
which such Evidence or Testimony is given; and every such Oath or Affirmation shall be subscribed by the Person taking the same.

CLIV. And be it further enacted, That if the said Commissioners, or any Two or more of them, or the major Part of them present, after hearing all such Appeals as shall be depending before them upon any Objection made by the Inspector or Surveyor to any such last mentioned Affirmment or Schedule, whether such Enquiry or Examination as aforesaid shall have taken place or not, shall agree to make an Affirmment according to the Statement or Statements contained in the said Schedule, as the same shall have been returned, or altered or amended upon Appeal as aforesaid, they shall direct an Affirmment to be made of the Duties chargeable on the Statement or Statements contained in the said Schedule at the Rate or Rates before specified; and if the said Commissioners shall think proper to require a Verification of the said Schedule, shall give Notice thereof in Manner aforesaid to the Party or Parties, to appear before them to verify the said Schedule, and such Verification shall be made by the Party or Parties in such Manner, and such Affirmments thereupon shall be made as herein-before directed, which Affirmments shall be final and conclusive as aforesaid; but nevertheless in every Instance where any Person shall have neglected or refused to return such Schedule, according to the Exigency of the Precept of the Commissioners; or if any Clerk, Agent, or Servant of such Party as aforesaid, being summoned, shall
shall have neglected or refused to appear before the Commissioners to be examined; or if such Party, his or her Clerk, Agent, or Servant as aforesaid, shall have declined to answer any Question put to him or her by the said Commissioners in Writing, or *vivâ voce*; or where the Schedule delivered shall have been objected to as aforesaid, and such Objection shall not have been appealed against, within such reasonable Time as is directed by this Act; or where any Person, being required so to do, shall have neglected or refused to verify his or her Statement or Schedule, or his or her Answers or Examination in Writing; or where the Commissioners shall agree as aforesaid to allow the Objections, or any of them, made by such Surveyor or Inspector, it shall be lawful for the said Commissioners, and they are hereby required in every such Case, according to the best of their Judgment, to settle and ascertained in what Sums such Person ought to be charged, and to make an Assessment accordingly, which Assessment shall be final and conclusive.

Where an Assessment shall be increased the Commissioners may charge the Party with a Penalty not exceeding Double the Amount.

CLV. And be it further enacted, That where any Assessment shall be made by the said Commissioners for the Purposes of this Act, according to the best of their Judgment, in the several Instances before mentioned, or where any Assessment shall be made upon any Statement or Schedule, without requiring the Party or Parties to verify the same on Oath or Affirmation, and the said Commissioners shall have made any increased Assessment upon the Amount contained in the Statement or Schedule,
Schedule, or shall at any Time during the Continuance of this Act, discover that any Increase ought to be made, it shall be lawful for them to charge such Person or Persons in a Sum not exceeding Double the Amount by which the Duties shall have been increased, (that is to say), where the Party or Parties shall have refused or neglected to deliver any Statement or Schedule, then in a Sum not exceeding Double the Amount of the Sum which, according to the Rate prescribed in Schedule (D), such Person, in the Judgement of the said Commissioners ought to be charged at; and in case a Statement or Schedule shall have been so delivered, then in a Sum not exceeding Double the Amount beyond the Amount contained in such Statement or Schedule, unless such Person or Persons shall in every such Case make it appear that the Omifion complained of did not proceed from any Fraud, Covin, Art, or Contrivance, or any gross or wilful Neglect.

CLVI. And be it further enacted, That if any Person who ought to be charged by virtue of this Act, shall, by fraudulently changing or having changed his or her Place of Residence, or by fraudulently converting or having converted his or her Property, or any Part thereof; or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed the same, or any Part thereof; or by making and delivering any such Statement or Schedule as aforesaid, which shall be false; or having any Property chargeable as last aforesaid, shall fraudulently...
dulently convert, or shall have fraudulently converted the same or any Part thereof, by altering or having altered any Security with relation to such Property; or by fraudulently rendering or having rendered the same, or any Part thereof, temporarily unproductive, in order that such Person may not be charged for the same, or any Part thereof; or by any Falsehood, Fraud, Covin, Art, or Contrivance whatsoever, already used or practised, or to be used or practised, shall not be charged and assessed according to the true Intent and Meaning of this Act, every such Person shall, on Proof thereof before any Two or more of the said respective Commissioners for the Purposes of this Act, be charged and assessed Double the Amount of the Charge which ought to have been made on such Person (if no such Charge shall have been made); and if any such Charge shall have been made, which shall be less than the Charge which ought to have been made on such Person, then such Person shall be assessed and charged for the Purposes of this Act, over and above such former Charge, Double the Amount of the Difference between the Sum with which such Person shall have been charged, and the Sum with which he or she ought to have been charged.

CLVII. And be it further enacted, That if any Person, required so to do by the respective Commissioners for the Purposes of this Act, shall refuse or neglect to make out and deliver any Schedule to the Person or Persons to whom the same ought to be delivered...
CLVII. Provided always, and be it further enacted, That if any Person who shall have delivered a Schedule, shall discover any Omission or wrong Statement therein, it shall be lawful for such Person to deliver an additional Schedule, rectifying such Omission or wrong Statement, and such Person shall not afterwards be subject to any Proceeding under this Act by reason of such Omission or wrong Statement; and if any Person shall not have delivered a Statement or Schedule within the Time limited by the Commissioners for that Purpose, it shall be lawful for such Person to deliver a Statement or Schedule in Manner herein directed, at any Time before a Proceeding shall be had to recover the Penalty herein mentioned; and no Proceeding shall be afterwards had for recovering such Penalty; and if any Proceeding shall have been actually had before the Commissioners for recovering such Penalty; or shall refuse or neglect to appear, before the respective Commissioners aforesaid, or the additional Commissioners having Authority in such Case by virtue of this Act, to verify on Oath or Affirmation before such Commissioners, any Schedule or Schedule by him or her delivered, within the Time or Times limited or to be limited by such Commissioners respectively, in pursuance of this Act, every such Person so offending shall, for every such Offence forfeit and pay any Sum not exceeding Fifty Pounds, to be recovered under the said recited Acts respectively.

CLVIII. Provided always, and be it further enacted, That if any Person who shall have delivered a Schedule, shall discover any Omission or wrong Statement therein, it shall be lawful for such Person to deliver an additional Schedule, rectifying such Omission or wrong Statement, and such Person shall not afterwards be subject to any Proceeding under this Act by reason of such Omission or wrong Statement; and if any Person shall not have delivered a Statement or Schedule within the Time limited by the Commissioners for that Purpose, it shall be lawful for such Person to deliver a Statement or Schedule in Manner herein directed, at any Time before a Proceeding shall be had to recover the Penalty herein mentioned; and no Proceeding shall be afterwards had for recovering such Penalty; and if any Proceeding shall have been actually had before the Commissioners for recovering such Penalty; or shall refuse or neglect to appear, before the respective Commissioners aforesaid, or the additional Commissioners having Authority in such Case by virtue of this Act, to verify on Oath or Affirmation before such Commissioners, any Schedule or Schedule by him or her delivered, within the Time or Times limited or to be limited by such Commissioners respectively, in pursuance of this Act, every such Person so offending shall, for every such Offence forfeit and pay any Sum not exceeding Fifty Pounds, to be recovered under the said recited Acts respectively.
such Penalty, it shall be lawful for the Commissioners before whom such Proceedings shall be commenced, on due Proof to their Satisfaction that no Fraud or Evasion whatever was intended, to stay such Proceedings, either on the Terms of paying or without paying the Costs then incurred, as the Commissioners shall think fit; and if any Proceedings shall have been commenced in any Court, it shall be lawful for such Commissioners to certify that, in their Judgement, no Fraud or Evasion was intended by the Party making such Omission, and it shall be lawful for any Judge in such Court, on a summary Application, to stay such Proceedings on such Terms as aforesaid, as he shall think fit; or if such Person shall have delivered an imperfect Statement or Schedule, and shall give to the Commissioners a sufficient Reason why a perfect Statement or Schedule cannot be delivered, the said Commissioners, being satisfied therewith, shall give further Time, and so from Time to Time, for the Delivery of such Statement or Schedule; and such Persons shall not be liable to any Penalty for not having delivered such Statement or Schedule within the Time before limited, in case such Person shall have delivered as perfect a Statement or Schedule as, from the Nature of the Case, he or she was enabled to give, and so from Time to Time, as long as the Commissioners shall grant further Time as aforesaid.

CLIX. And be it further enacted, That if in the Course of any Inquiry before the said respective Commissioners, they shall think it necessary
necessary to ascertain the Amount of the Charge on any Person or Persons, in respect of any Property assessed or which ought to be assessed by virtue of this Act to any of the Duties contained in the said other Schedules, which arise out of the Limits of the City, Town, or Place for which they shall act, then and in such Case the Commissioners for the Affairs of Taxes shall, on a Certificate or Certificates thereof, transmit such Certificates to the respective Commissioners acting for the Division or Place, or Divisions or Places, where such Person has or ought to have been assessed or charged to such other Duties; and the said last-mentioned Commissioners shall, on Receipt of such Certificates, respectively inquire into the Amount of the Sum or Sums with which such Person or Persons have been or ought to be charged to such other Duties, within the Limits of the Division or Place where such last-mentioned Commissioners act; and the said last-mentioned Commissioners having satisfied themselves of such Sum or Sums shall transmit a Certificate thereof under the Hands of any Two or more of them to the said Commissioners for the Affairs of Taxes, to be laid before the said Commissioners making such Inquiry as aforesaid, to the End that such Person or Persons may be justly charged, and such Abatements may be allowed as directed by this Act.

CLX. And be it further enacted, That if any Person or Persons shall come into or be resident in any District wherein such Person or Persons shall not have been before charged

Notices to be given from Time to Time to Residents who have not been before charged.
to the said last-mentioned Duties for the said Year, the Assessor or Assessors, Collector or Collectors, or any Inspector or Surveyor, shall give or leave Notice in Writing to or for every such Person so residing within the Limits for which such Assessors, Collectors, Inspectors, or Surveyors respectively act, to make out and deliver, within Fourteen Days next ensuing the Day of giving such Notice, a Declaration in Writing, signed by him or her, with his or her own proper Name, which shall specify the Name of the Parish or Place, County or Counties wherein such Persons shall have been assessed to the said Duties for such Year, and also to produce the Certificate of such Assessment, or in Default thereof to deliver a Statement, for the Purpose of being assessed to the said Duties in such Parish or Place; and if any such Person as aforesaid shall neglect or refuse to make out and sign and deliver such Declaration as aforesaid, within the Time before mentioned, or shall make any false or untrue Return therein in any Particular thereof, every such Person shall for every such Offence forfeit and pay a Sum not exceeding Twenty Pounds; and when in any such Case it shall not appear that any such Person or Persons shall have been assessed to the said Duties in any other Parish or Place, then and in such Case it shall be lawful for the respective Commissioners acting for the said District, and they are hereby required to proceed to assess such Person to the said Duties in like Manner in every Respect as if such Person had been resident in such District at the Time of the Publication of Notices as directed by this
this Act; and if any Person or Persons, after Notice given to return a Statement as afore-said, shall remove out of such Parish or Place without returning such Statement, or before an Assessment shall be made on him, her, or them, or if such Person or Persons, being assessed to the said Duties, shall remove out of the Parish or Place where he, she, or they shall have been assessed to the said Duties, without first paying or discharging all the said Duties charged upon him, her, or them, which shall then be due and payable, or without leaving in such Parish or Place sufficient Goods and Chattels whereon the said Duties in Arrear may be raised and levied, and the same shall remain in Arrear and unpaid for the Space of Twenty Days after the Time appointed by this Act for Payment thereof, every such Person shall for every such Offence forfeit and pay (over and above the said Duties so left unpaid as aforesaid) the Sum of Twenty Pound; and also in every such Case it shall be lawful for the said Commissioners for the Affairs of Taxes to certify to the Commissioners of the District within which such Person or Persons shall then reside, the whole Amount of the Assessment made upon such Person or Persons, and such last-mentioned Commissioners shall thereupon issue a Warrant of Distress for the Recovery of the whole Duty that shall then have been assessed on such Person or Persons, together with the Costs and Charges attending the same, and if Goods or Chattels cannot be found whereon such Distress can be fully made, then and in every such Case the Whole of such Arrear of 

Removing out of a Parish or Place without first discharging the Assessment, or not leaving sufficient Goods to satisfy the Arrear, to forfeit 20l.
Abatement on Account of Diminution of Income, how to be allowed.

Duty, and Costs and Charges as aforesaid, of such Part thereof as cannot be levied and collected by Distress as aforesaid, shall be recoverable as a Debt upon Record to His Majesty, His Heirs and Successors, together with all Costs and Charges attending the same.

CLXI. And be it further enacted, That if within or at the End of the Year current at the Time of making any Aisleffment under this Act, or at the End of any Year when such Aisleffment ought to have been made, any Person charged to the Duties contained in Schedule (D), who shall have computed his Profits or Gains arising as aforesaid, on the Amount thereof in the preceding or current Year, and not on an Average of Years, shall find and shall prove to the Satisfaction of the Commissioners for the Purposes of this Act, that his or her Profits and Gains during such Year for which the Computation was made, fell short of the Sum so computed in respect of the same Source of Profit, on which the Computation was made, it shall be lawful for the Commissioners or the major Part of them, on Proof before them, to cause the Aisleffment made for such current Year to be amended in respect of such Source of Profit, as the Case shall require; and in case the Sum aforesaid shall have been paid, to certify under their Hands and Seals to the Governor and Company of the Bank of England, or the Receiver General to whom the same shall have been paid, the Amount of the Sum overpaid upon such First Aisleffment; and on Production of such Certificate, it shall be lawful for
the said Governor and Company to direct their Cashier or Cashiers, and for the said Receiver General to repay such Sum as shall have been so overpaid, out of any publick Monies in the Hands of such Cashier or Cashiers, or of such Receiver General, who respectively shall, if necessary, replace the same out of the first Monies that shall come to their Hands respectively of the Duties granted by this Act, for which Payments the Certificate of the said respective Commissioners shall be a sufficient Authority.

CLXII. And be it further enacted, That in case any Person charged to the said last-mentioned Duties, whether the Computation thereon shall have been made on the Profits of One Year, or an Average, as herein allowed, shall cease to exercise the Profession, or to carry on the Trade, Employment, or Vocation, in respect whereof such Assessment was made, or shall die before the End of the Year current at the Time of making such Assessment, or shall from any other specific Cause be deprived of or lose the Profits or Gains on which the Computation of Duty charged in such Assessment was made, it shall be lawful for such Person, or the Heirs, Executors, Administrators, or Assigns of such Person, to make Application to the Commissioners for the Purposes of this Act, within Three Calendar Months after the End of such Year; and on due Proof thereof, to the Satisfaction of such Commissioners, it shall be lawful for the said Commissioners to cause the Assessment to be amended or vacated as the Case requires.
Cafe may require, and to give such Relief to the Party charged, his or her Heirs, Executors, Administrators, or Assigns, as shall be just; and in Cases requiring the same, to direct in Manner before mentioned, Repayment to be made of such Sum as shall have been overpaid on the Abatement amended or vacated: Provided always, that where any Person shall have succeeded to the Trade or Business of the Party charged, no such Abatement shall be made, unless it shall be proved to the Satisfaction of the said Commissioners, that the Profits and Gains of such Trade or Business have fallen short from some specific Cause, to be alleged to them and proved, since such Change or Succession took place, or by reason thereof; but such Person, so succeeding to the same shall be liable to the Payment of the full Duties thereon, without any new Abatement.

CLXIII. And be it further enacted, That whenever any Person or Persons shall have been or shall be assessed in One District to the last-mentioned Duties, whether charged on such Person or Persons on his, her, or their own Accounts, or in any of the Characters herein-before described, on the Behalf of any other Person or Persons, and shall have been or shall be again assessed in another District for the same Cause and on the same Account, it shall be lawful for such Person or Persons to apply to the Commissioners for the Purposes of this Act, acting for the Division or Place for which such Persons shall have been so assessed as aforesaid, for the Purpose of being relieved
relieved from such Double Assessment; and the Commissioners acting for the Division or Place within which such Person or Persons shall have been first assessed to the said Duties, shall, upon Application, give or cause to be given a Certificate, under the Hands of any Two of such Commissioners, of the Amount of the Assessment there made, which Certificate shall be given gratis; upon the Production of which Certificate to the Commissioners for the Purposes of this Act, acting for such other District within which such Person or Persons shall have been assessed for the same Cause and on the same Account, such last-mentioned Commissioners shall, upon being satisfied that such Person or Persons has or have been doubly assessed, cause the Assessment made in such District, or such Part thereof for which such Double Assessment shall be made, to be vacated, so that such Person or Persons may not remain charged by more than One Assessment for the same Cause and on the same Account.

CLXIV. And be it further enacted, That if by any Error, an Assessment, or any Part thereof, shall be made under this Act, upon the Profits or Gains arising from any Property, or from any Office or Employment of Profit which shall have been otherwise charged under this Act, it shall be lawful for the said Commissioners acting for the Purposes of this Act in relation to the Duties contained in Schedule D, on due Proof thereof to their Satisfaction, to cause such Assessments, or such Part thereof as shall be so doubly assessed, to
to be vacated, and which Proof shall be either
by a Certificate of the Affeiment made on
such Property, or on such Office or Employ-
ment, under the Hands of Two or more of
the Commissioners by whom such last-men-
tioned Affeiment shall have been made, and
that the same is included in such last-men-
tioned Affeiment, or by other lawful Evi-
dence given of those Facts on the Oath or
Oaths of any credible Witness or Witenesses.

CLXV. And be it further enacted, That
the Commissioners acting in the Execution of
this Act, for any District, as Commissioners
for the General Purposes of this Act, shall be
charged and affeited by the additional Com-
missioners for the same District, and the addi-
tional Commissioners acting for the same Dis-
trict shall be charged and affeited to the said
Duties by each other respectively, and accord-
ing as they ought to be charged; and that any
Two of the said respective Commissioners ac-
ting for any District shall respectively be com-
potent to affeit any other Person acting as such
Commissioner for the same District, in like
Manner, and with and under the like Powers
as if such Person had not acted as such Com-
mmissioner; and the said several Commissioners
shall respectively divide themselves in such
Manner as that every such Commissioner shall
be affeited by Two other Commissioners, and
the Appeal therefrom (if any) may be deter-
mined by Two Commissioners for the Purposes
of this Act, neither of whom shall be con-
cerned or interested in the Determination
thereof, either for him or herself, or in any
Character
Character before described for any other Person or Persons; and the said additional Commissioners shall respectively establish such Regulations amongst themselves, for charging and assessing each other in Manner aforesaid, as may most effectually secure a fair and impartial Assesment upon every Commissioner, according to the true Intent and Meaning of this Act; provided that any Commissioner whose Statement or Schedule shall be under Consideration, or shall be concerned or interested therein, either for himself or for any other Person or Persons, in any Character before described, shall have no Voice, and shall not be present except upon an Appeal for the Purpose of being examined *vivâ voce* by the Commissioners then having his Assesment or Schedule under Consideration, but shall withdraw during the Consideration and Determination thereof.

CLXVI. And be it further enacted, That all Assesments made upon Profits or Gains under Schedule (D), made by the Commissioners for the Purposes of this Act, or under their Authority, by Reference as aforesaid, or of any other of the said Duties to be charged under the same Provisions and Regulations shall be entered in Books, with the Name and Names, or the Description of the Person or Persons, Corporations, Companies, or Societies of Persons, to be charged therewith, and their respective Places of Abode set opposite thereto, and which Entries shall respectively be numbered progressively, or lettered, or distinguished by Numbers or Letters, as the said respective

Commissioners to have no Voice, and not to be present when any Statement or Schedule is under Consideration in which they are interested,

Assesments of the Duties to be charged under the Provision of Schedule (D) to be entered, and Certificates of the Amount to be delivered by a Number or Letter, without the Name of the Parties affected.
tive Commissioners for the Purposes of this Act shall think proper; and that when and as soon as the said respective Commissioners shall have caused to be made any such Entry in such Book, they shall deliver to the Person or Persons charged by such Assentment, or to some Person or Persons there attending on his, her, or their Behalf, a Certificate under the Hands of Two or more of such Commissioners, specifying the Amount of the Sums to be paid within One Year upon such Assentment; and every such Certificate shall be numbered or lettered with the same Number or Letter as the Entry in the Book of the said Commissioners to which such Certificate shall relate shall be marked and numbered, or lettered, without naming or otherwise describing the Person or Persons charged thereby, which Certificate shall, on Production thereof, be a sufficient Authority to the Governor and Company of the Bank of England, and to the respective Receivers General and their Deputies in England, and the Receiver General in Scotland, and to the respective Collectors as hereinafter mentioned, from Time to Time to receive from any Person or Persons bearing and producing such Certificate or Certificates, the Amount of the Sums therein contained, in such Proportions thereof as by this Act are made payable by Instalments, and at the Times by this Act appointed for Payment thereof, or in Advance; and on the Payment of the Sums contained in any such Certificate, or any Proportion thereof, the said Governor and Company, and the said Receivers General, and their respective Deputies, and the said Collectors,
toris, shall give Certificates for the fame, acknowledging the Receipt of the Sum paid on account of the Certificate of the said respective Commissioners by the Number and Letter marked thereon, as before directed.

CLXVII. And be it further enacted, That the Commissioners for the Purposes of this Act, and also the additional Commissioners, acting in relation to the Duties contained in Schedule (D), shall, in their respective Books of Assessment, enter and cause to be entered the several Amounts of the Sums assessed by them, and they shall from Time to Time make out or cause to be made out, and shall transmit or cause to be transmitted, to the Commissioners for the Affairs of Taxes, Accounts of the Amount of Duty assessed by them, distinguishing the Amount charged on each Person, which Accounts shall severally be made out, with the Particulars required by this Act; and they shall also from Time to Time make out, or cause to be made out, and shall transmit or cause to be transmitted to the Commissioners for the Affairs of Taxes, Lists containing the Name, Description, and Place of Residence, of all and every Person or Persons assessed by them respectively, as soon as the same conveniently can be done, which Lists shall be made out according to an Alphabetical Arrangement of the respective Parishes or Places of Residence in their respective Districts.

CLXVIII. And be it further enacted, That whenever such Assessments shall be completed in any District, the respective Commissioners for

Commissioners to enter their Assessments in Books, and send Accounts to the Tax Office.

Commissioners to send Duplicates to the Remembrancers and Receivers General.
for the Purposes of this Act acting therein, shall cause to be delivered a Duplicate on Parchment under their Hands and Seals, fairly written, containing the whole Sums assessed by them into the King's Remembrancer's Office of the Exchequer in England and Scotland respectively; and the said Commissioners shall also deliver a like Duplicate unto the respective Receivers General in England and Scotland respectively.

CLXIX. And be it further enacted, That it shall be lawful for any Receiver General, at the Request of any Commissioner acting for the Purposes of this Act, in relation to the said last mentioned Duties, in or for any City or Town in Great Britain, (except within the City of London, or within Ten Miles of the same,) and with the Approbation of the Commissioners for the Affairs of Taxes, to appoint a fit and proper Person resident in such City or Town, who shall give Security to the Satisfaction of the said Receiver General, to be his Deputy for the Receipt of the said last mentioned Duties arising within such City or Town, or within the District where such City or Town shall be situate, regard being had in such Appointment to the Population and Extent of such City or Town, for which Deputy the said Receiver General shall be answerable; and it shall be lawful for the said respective Commissioners to allow to the Deputy so appointed, such Salary and Reward for his Attendance and Trouble therein as shall be agreed upon between such Commissioners and the Person to be appointed such Deputy, and as shall be approved

Appointment of Deputy Receivers in certain Places with the Approbation of the Commissioners of Taxes.

Receiver General answerable for the Deputies, and Security to be given to his Satisfaction.

Commissioners may certify the Sum to be paid to the Deputy Receiver not exceeding £ 1 3 d. in the Sound.
proved of by the said Commissioners for the Affairs of Taxes, not exceeding the Rate of One Penny Halfpenny of the Sum received by such Deputy, and paid over to such Receiver General, which Allowance such Deputy is hereby empowered to detain out of the Payments made on Account of each Instalment as they shall be paid; and such Deputy shall, on some Day in every Week, to be named in the Bond to be entered into by him, pay or remit to such Receiver General the whole Amount of the Duties then in his Hands, and shall faithfully account for the same to such Receiver General.

CLXX. And be it further enacted, That it shall be lawful for the respective Commissioners for the Purposes of this Act, to issue out and deliver to the respective Collectors, except where a Deputy Receiver shall be appointed as herein is directed, and to such Deputies where such Appointments have been made, Duplicates of the Affeitments made by them, containing the Sums affessed on each Person, together with the Number or Letter set opposite thereto, in their respective Books before mentioned, without naming such Persons, with their Warrants for their receiving the said Duties charged by such Commissioners respectively, as the same shall become payable as aforesaid; and all such Sums shall be paid to the respective Collectors, or Deputy Receiver, where such shall have been appointed, or into the Bank of England; and such Part thereof as shall not be so paid to them, shall be levied and collected as herein-after is mentioned,
ceverable as a Debt upon Record.

Commissioners to regulate the Payment of Assessments made after the Time of Payment of any of the Installments shall have elapsed.

Persons charged to pay the Duties into the Bank, or to the Receiver or Collector, at their Election, and on Default the Duties may be levied as other Duties under

CLXXI. And be it further enacted, That if it shall happen that this Act cannot be executed previous to the Time appointed for the Payment of the first or any subsequent Installment of the said last mentioned Duties, it shall be lawful for the Commissioners for the Purposes of this Act, who shall have made or allowed any Assessment after the Period appointed for any such Payment, which they are hereby declared to be competent to do whenever the same shall be necessary, to settle and adjust at what Time and in what Proportions the Installment or Installments, of which the Time or Times for Payment shall then have elapsed, shall be paid, in such Manner as to them shall appear just and reasonable, regard being had to the Amount of such Assessment, and the Number of Periods appointed for the Payment of Installments then to come (if any) in the Year of making the Assessment.

CLXXII. And be it further enacted, That the Duties payable on such last mentioned Assessments shall be paid either into the Bank of England, or to the Deputy of such Receiver General, where such shall be appointed, or to the Collector or Collectors for the Parish or Place, at the Election of the Party charged, by such quarterly Installments as aforesaid, before the respective Days before appointed for such
such Payments, according to the Regulations of this Act: and the Certificates hereby required to be given on such Payments shall be delivered to the respective Commissioners, or to One or more of them, or to their Clerk at their Office, before the Times when the same are hereby made payable, taking his or their Receipt for the same, which Receipt shall be a sufficient Discharge for the Money so paid, in Satisfaction of so much of the Assessment as shall be mentioned in such Certificate to be so paid; and if any Person shall neglect to pay the same at the Time and in the Manner hereby directed for Payment of such Duties, or having paid the same shall neglect to deliver the Certificate required to be given in such Payment as herein before directed, it shall be lawful for the respective Commissioners for the Purposes of this Act, and they are hereby required to deliver a Duplicate of all Sums assessed on any Person or Persons who shall have made Default in paying, or accounting for the Payment of the same, together with their Warrant, to such Collector or Collectors as they shall appoint to levy the Sums in Arrear and unpaid, and which Duplicate shall be made out, and which Sums shall be levied, according to the Regulations of the said recited Acts respectively.

CLXXIII. And be it further enacted, That the Cashier of the Bank of England shall, on the Receipt of any of the said last mentioned Duties, enter the same in the Books to be provided for that Purpose, and all such Sums shall be entered under the Letter or Number contained
Deputy Receivers and Collectors to write off the Sums received in the Duplicates.

Accounts of Sums received to be delivered to the Commissioners, and Accounts to be also lent to the Tax Office.

Duties may be paid in Advance into the Bank or to the Deputy Receiver, subject to Discount.

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tained in the Certificate; and every such Account kept at the Bank of England shall be entered under the Head of, "The Account of the Commissioners acting for the of"

as the Case may require; and shall enter in like Manner in such Books all Sums which shall be paid by Referees to the separate Accounts of the Commissioners, ordering such References respectively; and the Deputy Receivers and Collectors shall on the like Receipt cause the same to be wrote off in their respective Duplicates; and the said Cashier or Cashiers, or Deputy or Deputies to such Receivers, or Collector or Collectors, shall, whenever he or they shall be required by the respective Commissioners for the Purposes of this Act, deliver to them a true Account of all Sums paid at the Bank of England, or to such Deputies or Collectors respectively, on Account of the Duties charged by them respectively; and shall also transmit to the Office of the Commissioners for the Affairs of Taxes, whenever required by them so to do, a true Account of the Sums so paid.

CLXXIV. And be it further enacted, That it shall be lawful for any person or Persons, at any Time or Times during the Continuance of this Act, to pay or cause to be paid in Advance to the Governor and Company of the Bank of England, or to their Cashier or Cashiers, or to the Deputy of any Receiver General appointed under this Act, any Sum or Sums of Money charged as last aforesaid, or by Reference by virtue of this Act, and to require a Certificate or Certificates acknowledging
ledging such Payment; and it shall be lawful for the Cashier or Cashiers of the said Bank of England, and for such Deputy Receiver as aforesaid, on Production of the Notice or Certificate of such Affeissment at the Time of Payment of the said Duty in Advance (the Sum so paid not in any Case to be less than the Sum which appears by such Certificate to be payable by Two Instalments) to make an Allowance at the Rate of Five Pounds per Centum per Annum out of the Sum or Sums so paid in Advance, calculated upon such Sum or Sums for the Period or Periods by which each respective Sum shall be paid sooner than the Period prescribed by this Act for Payment thereof; and in every such Case the said Cashier or Cashiers, or Deputy Receiver as aforesaid, shall give the Persons paying the same a Certificate of such Payment, specifying therein the Number of Instalments thereby discharged, and the Amount of the Allowance for such Prompt Payment, and referring thereby to the Notice or Certificate of Affeissment then produced, and the Number or Letter therein mentioned, and all such Allowances shall be made by the said Cashier or Cashiers out of the Duties to be paid in at the Bank of England at the Time of paying the same; and all Certificates made out by the Cashier or Cashiers of the Governor and Company of the Bank of England as aforesaid, or by any Deputy to any Receiver General, appointed as herein mentioned, being delivered at the respective Offices of such Commissioners, shall be received by them as Cash in Discharge of
the Assessments, and shall be allowed to them in their Accounts.

CLXXV. And be it further enacted, That the Schedule herein-after mentioned marked (E.) and the Rules therein contained, shall be deemed and construed a Part of this Act, as if the same had been herein inserted under a special Enactment.

Schedule (E).

A Schedule of the Rates and Duties payable by Persons having, using, or exercising any publick Office, or Employment of Profit:

Upon every publick Office or Employment of Profit, and upon every Annuity, Pension, or Stipend, payable by His Majesty, or out of the publick Revenue of Great Britain, except Annuities before charged to the Duties contained in Schedule (C), for every Twenty Shillings of the annual Value thereof respectively, there shall be charged the Sum of One Shilling.

Rules for charging the said Duties.

First.—The said Duties shall be charged on the Person or Persons respectively having, using, or exercising such Offices or Employments of Profit, or to whom such Annuities, Penfions, or Stipends shall be payable, for all Salaries, Fees, Wages, Perquisites, or Profits whatsoever accruing by reason of such Offices, Employments, or Penfions, after deducting the
the Amount of Duties payable or chargeable on the same by virtue of any Act or Acts of Parliament, where the same have been really and bonâ fide paid and borne by the Party to be charged: And each Aseffment in respect of such Offices or Employments shall be in force for One whole Year, and shall be levied for such Year without any new Aseffment, notwithstanding a Change may have taken place in such Office or Employment, on the Person or Persons for the Time having or exercising the same; provided the Person quitting such Office or Employment, or dying within the Year, his or their Executors or Administrators shall be liable for the Arrears due before or at the Time of his so quitting such Office or Employment or dying, and for such further Portion of Time as shall then have elapsed, to be settled by the respective Commissioners, and his or their Successors or Successors shall be repaid such Sums as he or they shall have paid on account of such Portion of the Year as aforesaid; and each Aseffment in respect of such Annuity, Pension, or Stipend shall be in Force for One whole Year, unless the same shall cease or expire within the Year by Lapse, Death, or otherwise, from which Period the Aseffment thereon shall be discharged.

Second.—The said Duties to be aseffed by the respective Commissioners for all the Offices in each Department, in the Place where the said Commissioners shall execute their Offices, although certain of the Offices in the same Department may be executed elsewhere, and

Schedul (E). Duties chargeable on the same by Acts of Parliament to be deducted if borne by the Party.

Aseffments on Offices to be in force for One Year.

Provision respecting Arrears due from Persons quitting their Offices or dying.

Like Provision for Pen- sions ceasing.

Duties to be aseffed for the Offices in each Department in the Place where the Commissioners shall execute their Offices.
and shall be due and payable from the respective Officers and their respective Successors for the Time being.

Third.—The said Duties shall be paid on all Offices and Employments of Profit of the Description herein-after mentioned within Great Britain; (videlicet), any Office belonging to either House of Parliament, or to any Court of Justice, whether of Law or Equity, in England or Scotland, Wales, the Duchy of Lancaster, the Duchy of Cornwall; or any Criminal or Justiciary or Ecclesiastical Court, or Court of Admiralty, or Commiffary Court; any publick Office held under the civil Government of His Majesty, or in any County Palatine, or the Duchy of Cornwall; any Commissioned Officer serving on the Staff, or belonging to His Majesty’s Army in any Regiment of Artillery, Infantry, Royal Marines, Royal Garrison Battalions, or Corps of Engineers, or of any Court Martial; any Officer in the Navy or in the Militia; any Office or Employment of Profit held under any Ecclesiastical Body, whether Aggregate or Sole, or under any Corporation, or any Company or Society, whether Corporate or not Corporate; any Office or Employment of Profit under any publick Institution, or on any publick Foundation, of whatever Nature or for whatever Purpose the fame may be established; any Office or Employment of Profit in any County, Riding, or Division, Shire, or Stewartry; or in any City, Borough, Town Corporate, or Place; or under any Trusts or Guardians of any Fund, Tolls, or Duties to be exercised in such County,
Fourth.—The Perquisites to be ascribed under this Act shall be deemed to be such Profits of Offices and Employments as arise from Fees or other Emoluments, and payable either by the Crown or the Subjects, in the course of executing such Offices or Employments; and shall and may be estimated either on the Profits of the preceding Year, or of the fair and just Average of One Year of the Amount of the Profits thereof in the Three Years preceding such Years in each Case respectively, ending on the Fifth Day of April in each Year, or such other Day of each Year on which the Accounts of such Profits have been usually made up.

Fifth.—In all Cases where any Salaries, Fees, Wages, or other Perquisites or Profits, or any Annuities, Penfions, or Stipends shall be payable at the Receipt of the Exchequer, or at any publick Office, or by any Officer of His Majesty's Household, or by any of His Majesty's Receivers or Paymasters, or by any Agent or Agents employed in that Behalf, then and in every such Case the Duties chargeable under this Act in respect of such Salaries, Fees, Wages, Perquisites, or Profits, or in respect of such Annuities, Penfions, or Stipends, shall and may, in case of Non-payment thereof, be detained and stopped out of the same, or out of any Money which shall be payable upon such Salaries, Fees, Wages, Perquisites, or Profits,
SCHEDULE (E).

Profits, or upon such Annuities, Penfions, or Stipends, or for the Arrears thereof, whenever the same shall happen, and be applied to the Satisfaction of the Duties on such Offices or Employments, or on such Annuities, Penfions, or Stipends respectively (not being otherwife paid) in the Manner directed by this Act.

Sixth.—In all Cases where the Salaries, Fees, Wages, Allowances, or Profits of any Officer or Officers chargeable to the said Duties shall not arise out of any of the Offices mentioned in the foregoing Rule to be stopped by the Persons receiving such Salaries, Fees, Wages, etc., the Duties chargeable under this Act in refpeft of such Salaries, Fees, Wages, Perquifites, or Profits, shall be payable at any Office by any Officer or Officers thereof, or by any Receiver or Receivers of the fame respectively, or by any Agent or Agents employed in that Behalf, the Duties chargeable under this Act in refpeft of such Salaries, Fees, Wages, Perquifites, or Profits, or for Arrears thereof, whenever the fame shall happen, and be applied to the Satisfaction of the Duties (not otherwife paid) in the Manner directed by this Act.

Seventh.—Such Portion of the said Duties on Offices or Employments of Profit, or on Annuities, Penfions, or Stipends, as are chargeable with any Sum or Sums of Money payable to any other Person or Persons, shall be
Eighth.—Such Portion of the said Duties charged on any Office or Employment of Profit, executed by any Deputy or Clerk, or other Person employed under the Principal in such Office, and paid by such Principal out of the Salary, Fees, Wages, Perquisites, or Profits of such Principal, shall be deducted out of the Salary or Wages so payable, as a like Rate on such Salary or Wages would amount unto; and all such Deputies, Clerks, and other Persons so employed, shall allow to their respective Principals such Deductions and Payments, upon the Receipt of the Residue of such Salaries or Wages.

Ninth.—In estimating the Duty payable for any such Office or Employment of Profit, or any Pension, Annuity, or Stipend, all official Deductions and Payments made upon the Receipt of the Salaries, Fees, Wages, Perquisites, and Profits thereof, or in passing the Accounts belonging to such Office, or upon the Receipt of such Pension, Annuity, or Stipend, shall be allowed to be deducted; provided a due Account thereof be rendered to the said Commissioners, and proved to their Satisfaction.
And, for the ordering, raising, levying, and paying of the said Sums of Money hereby made payable thereon, be it further enacted, That all and every the principal Officer or Officers of each publick Department of Office under His Majesty, throughout Great Britain, whether the same shall be Civil, Judicial, or Criminal, Ecclesiastical or Commis- sariat, Military or Naval, shall appoint Commissi oners from and amongst the Officers of each Department of Office respectively, and the Persons so appointed shall be Commissioners for executing this Act as aforesaid, and the Powers therein contained in relation to the Offices in each such Department respectively:

Provided always, that where there shall not be Three such Officers as directed by this Act, in any such Department, fit and proper to execute this Act, as such Commissioners, who shall be respectively appointed within the Time limited by this Act, or where there shall be any Default in appointing such Commissioners as aforesaid, the Lords Commissioners of His Majesty's Treasury for England, Wales, and Berwick upon Tweed, and the Barons of the Court of Exchequer in Scotland, shall, within the Time herein limited, appoint fit and proper Persons, as directed by this Act, to be Commissioners for executing this Act in the several Departments of Offices aforesaid for which they shall be appointed from and amongst the Officers in the several Departments respectively, uniting for the Purposes of this Act, in Cases requiring the same, Two or more Offices under the same Commissioners and other
other Officers for affesting and collecting the same as directed by this Act, in One Affe- 
mint; and where any dispute shall arise, touching the Department in which any Office 
is executed, the said Lords Commissioners of 
the Treasury and Barons of the Court of Ex-
chequer respectively as aforesaid, shall deter-
mine the same: Provided also, that where no 
Appointment shall be made of Commissioners 
before the Expiration of the Time limited by 
this Act, the Commissioners for executing this 
Act, in relation to the Duties on Lands and 
Tenements, shall, in their several Districts, 
also execute this Act in relation to the said 
Duties on Offices and Employments of Profits 
exercised within the same Districts respective-
ly; and the Appointment of such Commis-
ioners shall be notified to the Commissioners 
for the Affairs of Taxes in England, Wales, and 
Berwick upon Tweed, and to the Barons of the 
Court of Exchequer in Scotland, and the Want 
of such Notification in due Time, shall be 
deemed full Proof of the Want of such Ap-
npointment.

CLXXVII. And be it further enacted, That 
the principal Clerks or other Officers of either 
House of Parliament, the principal or other 
Officers in the several Counties Palatine, and 
the Duchy of Cornwall, or in any Ecclesiastical 
Court, or in any inferior Court of Justice, 
whether of Law or Equity, or Criminal or 
Justiciary, or under any Ecclesiastical Body or 
Corporation, whether Aggregate or Sole, 
throughout Great Britain, shall appoint Com-
missioners from and amongst the Officers in 
M 4 their
their respective Departments; and the Persons so appointed, or any Three or more of them, not in any Case exceeding Seven, shall be Commissioners for executing this Act, and the Powers therein contained, in relation to the Offices and Employments of Profit in each such Department respectively, which Appointment shall be made, and the Names of the Commissioners shall be transmitted to the Office for Taxes, or to the Barons of the Court of Exchequer in Scotland respectively, within the Time herein limited: Provided always, that where no such Appointment shall be made of Commissioners before the Expiration of the Time limited by this Act, the Commissioners for executing this Act in relation to the Duties on Lands and Tenements, shall in their several Districts, on due Notice of such Default in the Manner herein directed, also execute this Act in relation to the Duties on such Offices or Employments of Profit exercised within the same Districts respectively.

CLXXVIII. And be it further enacted, That the Mayor, Aldermen, and Common Council, or the Bailiffs and Capital Burgesses, or the principal Officers or Members by whatever Name they shall be called, of every Corporate City, Borough, Town, or Place, and of every Cinque Port throughout Great Britain, or any Three or more of them, not in any Case exceeding Seven, shall be Commissioners for executing this Act, and the Powers therein contained, in relation to the Offices or Employments of Profit in such City, Corporation, and Cinque Port, and in every Guild, Fraternity,
ternity, Company, or Society, whether Corporate or not Corporate, within such City, Corporation, or Cinque Port; and for all Offices or Employments of Profit (not being Publick Offices or Employments of Profit under His Majesty) in such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place, whether in the Appointment of the Lieutenant Custos Rotulorum, or the Justices or Magistrates or Sheriff of such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place, or of any Trustees or Guardians of any Trust or Fund in such County, Riding, Shire, Stewartry, City, Town, or Place, and for all Parochial Officers in the same respectively, (except Corporate Offices in Cities, Corporate Towns, Boroughs, or Places, or Offices in Cinque Ports as aforesaid), the Commissioners for executing this Act in relation to the Duties on Lands and Tenements shall, in their several Districts, also execute this Act in relation to the said Duties on Offices in such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place; and such respective Commissioners shall and may exercise any of the Powers contained in this Act, in relation to any of the Duties herein mentioned, for causing due Returns to be made from the respective Officers within their respective Jurisdictions, and for compelling the Assessors to make their Certificates of Assessment, and returning the same, and for the due Collection of and accounting for the said Duties, and to act therein in all Respects as fully and effectually as any other Commissioners are hereby empowered to act in relation to the
the said other Duties; provided the Monies collected of the said Duties, under the respective Commissioners acting for such Offices in Corporate Cities, Boroughs, Towns, or Places aforesaid, or in the Cinque Ports, or in the several Counties, Ridings, Divisions, Shires, Stewartries, Cities, Liberties, Franchises, Towns, and Places, shall be paid to the Receiver General of the County, Riding, Shire, or Stewartry, and not otherwise, and that the like Duplicates shall be delivered of such last-mentioned Duties, as in other Cases where the same are directed to be paid in like Manner.

CLXXIX. And be it further enacted, That the Appointment of Commissioners for executing this Act, in relation to the Duties on Offices and Employments of Profit as aforesaid, in England, Wales, and Berwick upon Tweed, shall respectively be notified to the Commissioners for the Affairs of Taxes, within One Calendar Month after the passing of this Act, with respect to the First Assessment under the same, and within One Calendar Month after the Fifth Day of April in any future Year; and in Default thereof the Appointment of such Commissioners shall devolve on the Lords Commissioners of His Majesty's Treasury, or on the Commissioners of the District, as the Case may happen: Provided always, that such Appointment by the Commissioners of the Treasury shall take place within One Calendar Month after the Notification of such Default as aforesaid, from the Commissioners for the Affairs of Taxes; and in case of no Appointment as aforesaid,
said, to be notified in like Manner, the Execution of this Act shall devolve on the Commissioners before mentioned, appointed for the District in relation to the Duties on Lands, Tenements, and Hereditaments: Provided also, that such Appointments by the Barons of the Exchequer in Scotland, shall take place in every Case of such Default as aforesaid, from the Space of One Calendar Month after the respective Periods before limited; and in case no such Appointment shall be made by the said Barons within One Calendar Month after such Default, then the Execution of this Act shall devolve on the Commissioners before mentioned, appointed for the District in relation to the Duties on Lands, Tenements, or Hereditaments.

CLXXX. And be it further enacted, That such Appointments shall be for the Term of One Affeitment under this Act, and until other Commissioners shall be appointed for the subsequent Affeitment; and which Appointments may be renewed annually on or before the Fifth Day of April in each Year during the Continuance of this Act.

CLXXXI. And be it enacted, That every Person to be affeil for his Office or Employment shall be deemed to have exercised the same at the Head Office of the Department under which such Office or Employment shall be held, and shall be rated for such Office or Employment as if exercised at such Head Office, although the Duties of such Office or Employment shall be performed, or the Profits,
CLXXXII. And be it further enacted, That every Office shall be deemed to belong to, and to be assessed by or under the principal Officers of that Department, by or under whom the Appointment to such Office was made; provided, that where such Appointment shall be made by any inferior Officer in any Department, then such Office shall be assessed by the same Commissioners by whom such inferior Officer shall be chargeable for his Office: Provided also, that where any such Appointment shall be held under the Great Seal or Privy Seal either of England or Scotland, or shall be made under the Royal Sign Manual, or where any such Appointment shall be under the Hands or Seals of the Commissioners of His Majesty's Treasury, and the same shall not be exercised in the Department of the Treasury, then the Officer holding the same shall be assessed in that Department where the Salaries, Fees, Wages, Perquisites, or Profits belonging to such Offices respectively shall be payable: Provided also, that nothing herein contained shall be construed to limit the Right herein-before given to Commissioners of the District of assessing Offices before described within their respective Jurisdictions, although such
such Offices, or any of them, may not be held under their Appointment, or the Profits of such Offices may not be payable by them or their Order.

CLXXXIII. And be it further enacted, That for the better Execution of this Act, so far as the same relates to the Duties hereby granted on Annuities or Pensions payable by His Majesty, contained in Schedule (E), and for the ordering, raising, levying, and paying of the several Sums of Money hereby made payable thereon, the principal Officers in the Receipt of His Majesty's Exchequer in England, and the Remembrancer, Auditor, Receivers, and Clerks of the Pipe in the Exchequer in Scotland, or their respective Deputies, shall be Commissioners for executing this Act, and all the Powers herein contained, in relation to the said last mentioned Duties.

CLXXXIV. And be it further enacted, That the several Commissioners authorized to act in the Execution of this Act, in relation to the Duties on Offices or Employments of Profit, and on Annuities, Pensions, or Stipends, as soon after their respective Appointments as conveniently can be done, in their respective Departments, shall meet at some convenient Place, in order to qualify themselves by their taking the Oaths prescribed by this Act, and shall have Power to elect a Clerk, and an Assessor or Assessors, and a Collector or Collectors of the said Duties to be assested by them, from and amongst the Officers in their offices, or any of them, to hold under their Appointment, or the Profits of such Offices may not be payable by them or their Order.
their respective Departments, which Assessors shall, within a Time to be fixed by the respective Commissioners, deliver to them their Certificates of Affe&ment in Writing under their Hands, to be verified upon their Oaths or solemn Affirmations, and not otherwise, of the full and just annual Value of all Offices and Employments of Profit, chargeable under this Act, in the Department for which they shall be appointed Assessors, and of all Pensions, Annuities, and Stipends, estimated according to this Act, (after deducting the Sum and Sums payable thereout respectively by virtue of any former Act or Acts, where the same have been really and bonâ fide paid and borne by the Party to be charged), with the Names and Surnames of the several Officers and Persons entitled to Pensions, Annuities, or Stipends, and the several Sums of Money they ought to pay by virtue of this Act, at the Rate of One Shilling for every Twenty Shillings of such Value, without Abatement or Deduction, and without Concealment or Favour, upon Pain of Forfeiture for every Neglect in the Premises, of any Sum not exceeding One hundred Pounds nor less than Twenty Pounds; which said Assessors are hereby strictly enjoined and required, with all Care and Diligence, to charge and affe&s themselves, and all other Officers, Clerks, and Persons employed in their respective Departments of Office; and with respect to the Duty on Pensions, to charge and affe&s all Persons entitled unto any such Pensions, and respectively to make their Assessments according to the Provisions of this Act; and every such Assessor
Affiavit shall have free Access to all Documents and Papers whatever in their respective Offices, touching the Salaries, Fees, Wages, Perquisites, and Profits of any Officer, Clerk, or Person aforesaid, belonging to their respective Offices, and touching the Amount of the respective Pensions, and shall be at Liberty whenever the same may be necessary, to require Returns from the Parties themselves, according to the Provisions of this Act, that they may be enabled to make a true Affiavit in pursuance thereof.

CLXXXV. And be it further enacted, That in every Case where any Person holding such Offices or Employments, or being entitled unto any Pension, Annuity, or Stipend, as aforesaid, shall claim an Abatement under this Act, or to be discharged wholly from such Affiavit, the Commissioners shall nevertheless set down in such Affiavit the Names of such Persons, and the full and just annual Value of such Offices, Employments, Pensions, Annuities, or Stipends, and the Claims to such Abatements shall be preferred and examined, and the Merits thereof shall be heard and determined under the Regulations of this Act, with respect to the Affiavits on Lands and other the Premises contained in Schedule (A.) which Regulations shall severally be applied to the said Duties on such Offices, Employments of Profit, Pensions, Annuities, and Stipends, as fully and effectually as if the same were expressly so applied by this Act.

CLXXXVI. And
Deputies to pay for Principals, where they are in the Receipt of the Profits of the Office.

Where the Salaries or Fees are paid to one Person as a Fund to be divided amongst the several Officers, such Persons shall be answerable for the Duties.

Affluents for the Duties on Offices to be furnished with Lists of Salaries, Fees, etc., to ascertain the Value and make their Affluents.

CLXXXVI. And be it enacted, That where any Office or Employment of Profit chargeable by this Act, is or shall be executed by Deputy, such Deputy shall, in all Cases where he shall receive the Profits thereof, be answerable for and shall pay such Assesment as shall be charged thereon, and deduct the same out of the Profits of such Office or Employment; and where the Salaries, Fees, Wages, Emoluments, or Profits of any Officer or Officers in any such Office, shall be receivable by any One or more of the said Officers for the Use of such Officer or Officers, or as a Fund to be divided amongst such Officers in certain Proportions, the Officer or Officers receiving such Salaries, Fees, Wages, Perquisites, or Profits, shall be answerable for the Duties charged thereon, and shall pay the same, and deduct the same out of the Funds provided for such respective Offices or Employment before any Division or Apportionment thereof; and in case of Refusal or Non-payment thereof, shall be liable to such Distress as by this Act is prescribed against any Person having the Office or Employment, and to all other Remedies and Penalties respectively herein contained.

CLXXXVII. And be it further enacted, That the proper Officers, or their respective Deputies, and the Receivers and Paymasters in every publick Department of Office, and in every other Office for which Commissioners are hereby intended to be appointed for raising the Duties hereby charged on such Offices respectively;
respectively; and any Agent or Agents by whom any Salaries, Fees, Wages, Perquisites, or Profits, shall be payable, shall, upon Request to them made by the respective Assessors for the said respective Duties, deliver gratis true Lists or Accounts of all such Salaries, Fees, Wages, Perquisites, and Profits, received by them and belonging to such Offices respectively, and of all Penions payable to them respectively, for the better Guidance of the said Assessors in charging the same; and if the said Assessors shall be dissatisfied with such Accounts, it shall be lawful for them to require any Officer whose Office shall not be truly valued in such Account, to prepare and produce to them within the like Period of Time as is limited for the Returns of other Accounts by this Act, a List or Account of the Salaries, Fees, Wages, Perquisites, and Profits of the Office exercised by him; which Returns such Officer shall be obliged to make under the Penalties and Forfeitures contained in this Act for not making other Returns hereby required; and from the Documents and Papers in their respective Offices, the said respective Assessors shall make their Certificates of Assessment upon the Persons holding such Offices, or entitled unto such Penions respectively, according to the annual Value thereof, at the Rate in the Schedule to this Act annexed; and shall in like Manner as is before directed with respect to Assessors for any Parish or Place, bring in their said Certificates to the respective Commissioners for their Allowance, who shall forthwith let their Hands to the same, which Assessments shall be in Force for One Year, commencing and pay-
the Collectors for levying the Duties.

In Cases where the Duties have been stopped, the Amount to be wrote off in the Collectors Book, and the proper Officer to keep a true Account thereof.

able at the like Periods as the Assessements on Lands, Tenements, and Hereditaments, before mentioned, are made payable, and the said respective Commissioners for the Duties on Offices, shall cause the like Duplicates to be made thereof, and delivered to Collectors with like Warrants to collect the said Duties as is before directed to be given to Collectors for any Parish or Place; and the said Collectors of the said Duties on Offices shall have the like Authority to demand and levy the said Duties as is herein given to Collectors of any Parish or Place: Provided always, that in all Cases where any Salaries, Fees, Wages, Perquisites, or Profits of any publick Office, be detained and stopped out of the same, or out of any Monies which shall be paid thereupon, and the Amount of the Monies so detained or stopped of the Duties on Offices or Employments of Profit as aforesaid, shall be wrote off in the Books of the Collectors of the said Duties in Satisfaction and Discharge thereof, or of so much thereof as shall be so detained, and the proper Officers in the respective Offices shall keep true Accounts of all Monies stopped, and (upon Request) shall give Copies of such Accounts to the proper Collectors of such Monies; and the Money so detained of the Duty on Annuities, Pen- sions, or Stipends, shall be accounted for and paid in the Manner herein-after directed.

CLXXXVIII. And be it further enacted, That the particular Department in which any Assessement shall be made of the said Duties on Offices and Employments of Profit, or on Annuities,
Annuities, Pensions, or Stipends, shall be answerable for the Amount of the Duties which shall be charged on the respective Officers of such Department, or on the Annuities, Pensions, or Stipends, payable by such Department, or the Officers thereof, and for the said Duties being duly detained and stopped at such Offices, or their being demanded and levied according to the Directions of this Act, as any Parish or Place is hereby made answerable for the Duties charged by virtue of this Act, in such Parish or Place; and the Arrears of such Duties as may arise from the Default or Failure of any Collector appointed to collect and levy the same, or of any Officer or Person whose Duty it shall be to detain and stop the said Duties, shall be raised and levied of the particular Collectors, Officers, and other Persons who shall have collected, detained, or stopped such Duties, and shall not have paid over the same, as by this Act is directed, under the Powers contained in the said recited Acts respectively, in the Case of a Collector therein mentioned; and that in Default of recovering the same as aforesaid, the said Arrears shall be affessed on the same Officers respectively, and on the Annuities, Pensions, and Stipends respectively, on which the said Duties shall have been charged, by duly apportioning the same amongst the several Officers and Persons affessed in the Affeßment for the same Department, in the same Year in which such Re-affeßment shall be made, according to the Amount of each Person's Affeßment therein, as nearly as the Case will admit, and by the like Rules, Methods, and Directions, by which the original Affeßment.
Duties on

C.I.XXIX. And be it further enacted,

That where any Person having, using, or

exercising any Office or Employment of Profit

cannot be held to be

exercising any Office or Employment of Profit

which shall be charged to the Duties by

the proper Officers or Officers, or in the

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Means as they are authorized to levy the Duties charged by them respectively in pursuance of this Act, and such Collectors are hereby authorized to execute such Warrant accordingly, and which shall be executed under the like Powers and in like Manner as is herein-after directed, and as if such Officer or Officers was or were charged to the said Duties in such Parish or Place, and the Monies arising thereby shall be paid to the Collectors charged with the said Duties on such Office or Employment.

CXCl. Provided always, and be it further enacted, That no Qualification shall be required of any of the Officers or Persons herein described, to be Commissioners for the Duties on Offices or on Employments of Profit, or on Pensions, Stipends, Annuities, Interest, or Dividends, contained in the several Schedules, who shall act as such Commissioners by virtue of their several Offices, other than such Offices respectively; any Thing herein-before contained to the contrary notwithstanding.

CXCI. And be it further enacted, That the respective Assessors and Collectors appointed to raise and assess, or levy, collect, and pay the Sums of Money to be charged on Offices or Employments of Profit, or on Annuities, Pensions, or Stipends, payable by His Majesty, by virtue of this Act, and also the Surveyors and Inspectors acting in relation to the said Duties, shall respectively be subject to the Penalties and Forfeitures for refusing or neglecting the Performance of their Duty, or for...
Duty to be stopped or deducted when the Principal Sums are payable.

Exemptions from Duties upon Proof that the aggregate annual Profits are less than 60 £, and Abatements allowed at the Rates in the Table upon Profits amounting to 60 £, but less than 150 £ per Annum.

for being guilty of any Fraud or Abuse in executing the same, as are inflicted on such Officers respectively by the said recited Act for the like Offences.

CXCI. Provided always, and be it enacted, That such of the said Duties granted by this Act, and the Contributions hereby authorized, which may be detained or stopped, and deducted out of the Sums in respect whereof they shall be charged or deducted, shall be respectively detained at such Times in each Year, as the said Sums shall be payable to the Person or Persons entitled thereto.

CXCIII. Provided always, and be it further enacted, That every Person charged to the Duties hereby granted in respect of any Profits or Gains hereby charged or liable to the Payment thereof, in respect of any Sum or Sums arising from the Profits hereby charged, shall, upon proving as herein-after is mentioned, that the aggregate annual Amount of his, her, or their Profits, arising from all or any of the several Descriptions of Profits respectively charged by this Act, whether such Charge shall be made on such Claimant personally or not, is less than the Sum of Sixty Pounds, be exempted from the said Duties, and from all Deductions or Payments on Account thereof, or by reason of this Act; and that in all Cases where such aggregate annual Amount shall be Sixty Pounds or more, and shall be less than One hundred and fifty Pounds, such Person shall be entitled to such Abatement as may be necessary to reduce the same
fame in each Cafe respectively, in the Proportions stated in the following Table; (that is to say)

**Table of the abated Rates of Duty.**

<table>
<thead>
<tr>
<th>Where the said aggregate annual Amount shall be</th>
<th>For every 20 s. of such Amount.</th>
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<tr>
<td>Sixty Pounds or more, and less than Seventy Pounds, the Sum of</td>
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<td>Seventy Pounds or more, and less than Eighty Pounds, the Sum of</td>
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<td>Eighty Pounds or more, and less than Ninety Pounds, the Sum of</td>
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<td>Ninety Pounds or more, and less than One hundred Pounds, the Sum of</td>
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<td>One hundred Pounds or more, and shall be less than One hundred and ten Pounds, the Sum of</td>
<td>0 0 7</td>
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<tr>
<td>One hundred and ten Pounds or more, and shall be less than One hundred and twenty Pounds, the Sum of</td>
<td>0 0 8</td>
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<tr>
<td>One hundred and twenty Pounds or more, and less than One hundred and thirty Pounds, the Sum of</td>
<td>0 0 9</td>
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Table of Rates where the Aggregate annual Amount is 60 l. and less than 150 l.
43° GEO. III. Cap. 122.

Table of the abated Rates of Duty continued.

For every £20. of such Amount.

Where such aggregate Amount shall be One hundred and thirty Pounds or more, and less than One hundred and forty Pounds, the Sum of _______ __________ __________

Where such aggregate Amount shall be One hundred and forty Pounds or more, and less than One hundred and fifty Pounds, the Sum of _______ __________ __________

And every Claim to such Exemption or Abatement shall be claimed and proved, and the Proceedings thereupon shall be had, before the respective Commissioners for the Purposes of this Act in the District where such Claimant shall reside, pursuant to and under the Powers and Provisions by which the Duties in Schedule (D) are herein directed to be ascertained, charged, levied, collected, and paid, but nevertheless subject to the Directions herein-after contained.

CXCIV. And, in order that such Exemption or Abatements as may be claimed in respect of any Aessment or Assessments made at the Rate of Duty as expressed in Schedule (B) may be estimated in a just Proportion to the other Duties charged by the other Schedules contained in this Act; be it further enacted, That for the Purposes of granting such Exemptions or Abatements, the Profits and Gains arising from the Occupation of Lands or Tenements, if in England, Wales, or Berwick-upon-Tweed, shall be estimated at Three-fourths...
fourths of the annual Value thereof; and if in Scotland, at One Half of such annual Value; and after such Estimate, such Persons shall be entitled to such Exemption as aforesaid, or to such Abatement as will reduce the same in each Case respectively in the Proportions stated in the foregoing Table.

CXCV. And be it further enacted, That every Person having more than Two Children born in lawful Wedlock, and bonâ fide maintained at the Expence of such Person, shall for every Child above Two be entitled to the respective Abatements following, to be deducted from the Amount of such Person’s Assessment under this Act, in case such Person shall be personally chargeable, or to be allowed to such Person on any Payment that may be made to him or her from which Deductions are by this Act authorized to be made, as the Case may require; (that is to say), where the aggregate annual Amount of the Profits or Gains of such Person, arising from all or any of the Descriptions of Profits respectively charged by this Act, whether such Charge shall be made on such Claimant personally or not, is Sixty Pounds or upwards, and under Four hundred Pounds a Year, there shall be allowed for each Child above Two an Abatement after the Rate of Four Pounds per Centum on such aggregate annual Amount; and where such annual aggregate Amount shall be Four hundred Pounds and under One thousand Pounds per Annum, an Abatement after the Rate of Three Pounds per Centum for each such Child above Two; and where such aggregate...
aggregate annual Amount shall be One thousand Pounds and under Five thousand Pounds, an Abatement after the Rate of Two Pounds per Centum for each such Child above Two; and where such aggregate annual Amount shall be Five thousand Pounds or upwards, an Abatement after the Rate of One Pound per Centum for each such Child above Two: Provided, that such Claimant shall, within such Time as herein-after is directed, deliver a Declaration in Writing containing the whole Number of such Children, and their respective Names and Places of Residence, and which of them are a Part of the Family or reside elsewhere as aforesaid: Provided also, that the Children by any former Marriage, either of the Husband or Wife, or of the Husband or Wife deceased, shall equally entitle such Person to the Benefit of such Abatements as his or her own Children.

CXCVI. And, in order that due Provision may be made for granting the said Exemption or Abatements in the Cases herein-before allowed, be it further enacted, That every Person claiming such Exemption or Abatement as aforesaid, in respect of the Duties assessed upon him or her, shall, at the same Time that the Returns of the Duty to be charged upon him or her shall be required to be delivered, or in case no such Returns shall be required of him or her, then within the Time limited by this Act for making Returns of the Duty by other Persons, or within such further Time as the respective Commissioners shall allow, deliver or cause to be delivered to the Commissioners
missioners or to their Clerk, at the Place to be appointed by them for that Purpose, or to the Assessors or Assessors of the Parish or Place where such Claimant shall reside, a Declaration in Writing, signed by him or her, of his or her Intention to claim such Exemption or Abatement, which Declaration shall be in such Form as may be directed under the Authority of this Act, declaring therein the particular Source or Sources from whence such Profits and Gains shall arise; to which Declaration every Surveyor or Inspector shall have Access to take Copies of or Extracts from, under the like Powers as in other Cases; and in every Case where the Surveyor or Inspector shall not object to such Declaration within Fourteen Days, or such further Time as the Commissioners, on just Cause, shall allow to him to make such Objection, it shall be lawful for the said Commissioners to grant such Exemption, or to allow such Abatements, and make an Assessment accordingly, as the Case may require; but in case the Surveyor or Inspector shall object thereto in Writing, suggesting that he hath Reason to believe that the Sum or Sums assessed on such Person is or are less than the Sums on which the Duty ought to be charged, then and in such Case, unless the major Part of the Commissioners present at the Time of taking such Objection into Consideration shall see Cause to disallow such Objections, the Merits of such Claim shall be heard upon Appeal, subject to such Rules, Regulations, and Penalties, as other Appeals under this Act are directed to be heard and determined.
Claim of Abatement of Duties in Schedules (A), (B), (C), and (D), may be heard by the Commissioners, though the Party may be entitled to Abatement of Duties in Schedule (E).

CXCVII. Provided always, and be it further enacted, That in every Case where any Person shall claim an Abatement of any of the Duties contained in Schedules (A), (B), (C), or (D), such Claim shall be preferred to, and heard and determined by the Commissioners for the said Duties; although the same Person may also be entitled to an Abatement of any of the Duties contained in the said Schedule marked (E); and it shall be sufficient for such Person, in order to claim such Abatements under all or any of the said Schedules, in such Case to prefer his or her Claim to the Commissioners for the Duties contained in Schedules (A), (B), (C), and (D), in the District where the Charge on such Person shall be imposed.

Com missioners to certify Abatements to be allowed on Duties cognizable by other Com missioners.

CXCVIII. And be it further enacted, That whenever the said respective Commissioners shall adjudge, according to the Directions before mentioned, that any Abatement of the said Duties ought to be allowed to any Person or Persons chargeable to any of the said Duties under their Cognizance, in pursuance of a Declaration by him or them delivered, and it shall appear to them that such Person or Persons has or have been charged to any of the Duties by this Act granted, which are cognizable by any other Commissioners, the Commissioners making such Adjudication shall certify the same to the other Commissioners by whom such Person or Persons shall have been charged, and such Certificate, signed by Two or more of the Commissioners making such Adjudications, shall, on Deli-
very thereof to the said other Commissioners, or at their Office, be sufficient Proof for the Allowance of a like Abatement in the Assessment made by the said last mentioned Commissioners; and if any Person or Persons shall be guilty of any Fraud or Contrivance in making such Claim or in obtaining such Certificate, he, she, or they so offending shall forfeit the Sum of Fifty Pounds.

CXCIX. And be it further enacted, That every Person claiming such Exemption or Abatement in respect of any Deductions to which such Person may be liable as aforesaid, out of any Payment from which Deductions are herein authorized to be made as aforesaid, shall within the like Period, and in like Manner as aforesaid, deliver or cause to be delivered to the Commissioners in the District where such Person shall reside, a Declaration of his or her Intention to make such Claim, and every such last mentioned Declaration shall specify the annual Amount of every such Payment, and the Name or Names of the Person or Persons by whom the same is payable, which last-mentioned Claim shall be proceeded upon in like Manner as is before directed; provided that no such last mentioned Claim shall be allowed unless the Claimant shall produce to the said Commissioners, being duly summoned by them for that Purpose, the Deed, Instrument, or Security under which such Payment as aforesaid shall be to be made, or shall otherwise prove to the Satisfaction of the said Commissioners, that the same is due and payable by virtue of a Charge, Reservation,
Commissioners to grant Certificate of Exemption or Abatement; and separate Certificates for separate Amounts due from different Sources.

Persons guilty of Fraud in making Claims or obtaining Certificate to forfeit 50/.

The Production of Certificate shall be the Authority to claim the Allowance.

tion, or Contract as herein-after mentioned; and in case any such last mentioned Claim shall be allowed as aforesaid, the Commissioners for the Purposes of this Act, acting for such District, shall grant to such Claimant a Certificate to be made out in such Form as may be directed under the Authority of this Act, stating therein the Allowance of such Exemption or Abatement, and the Amount of the Sum by which the Duty of One Shilling for every Twenty Shillings thereof is diminished by such Allowance; and in every Case where such Claimant shall derive his or her Income for which such Exemption or Abatement is allowed from different Sources, or from different Persons, a separate Certificate in the Form before prescribed shall be delivered for each of such separate Amounts, in a due Proportion to the Amount of the same respectively, in order that each such Certificate may be separately applied as herein directed in the Discharge of the Duty, to be deducted therefrom, or so much thereof as shall be contained in such Certificate; and if any Person or Persons shall be guilty of any Fraud or Contrivance in making such Claim, or in obtaining such last mentioned Certificate, he, she, or they so offending shall forfeit the Sum of Fifty Pounds.

CC. And be it further enacted, That every such Certificate which shall be delivered to the Person, by whom such Payment out of which such Deductions are allowed as aforesaid is to be made, at the Time of Payment, shall be an Authority to the Person delivering such
such Certificate to claim and demand the Amount of such Allowance, together with the Residue of such Payment as before directed, without any other or further Deduction thereout than such Sums, if any, as shall remain chargeable on such Claimant above the Amount of such Allowance, and such Certificate shall be transferrable on every such Payment as aforesaid to the Person or Persons by whom any Payments arising out of the Profits or Gains charged in the same Affeessment shall be made, and so in Succession, until the same shall be delivered to the Person or Persons so assessed; provided, that when such Certificate shall in such Course have been delivered to the Person or Persons so assessed, it shall be lawful for such Persons respectively to produce the said Certificate to the Commissioners acting for the District or Department in which any such Affeessment has been made, and the said Commissioners, upon the Delivery of the same to them, are hereby authorized and required to reduce the said Affeessment, by the Amount of the Sum discharged by such Certificate; provided that in case such Certificate shall not be delivered to the Party assessed as aforesaid, until he or she shall have fully satisfied or paid the Duty charged in such Affeessment, the said Commissioners acting for the District or Department in which such Affeessment shall be made, shall and they are hereby empowered, after amending the Certificates of Affeessment, to order and direct the Repayment of such Sum by the Collector or other Person to whom such Duties have been paid, out of any Money when Certificate shall be delivered by the Person aforesaid, the Commissioners of the District are to reduce the Affeessment accordingly. Of if the Affeessment has been discharged, the Commissioners may afterwards amend the Affeessment, and order the Collector to repay the Amount.
Money of the said Duties in his or their Hands; which Order, under the Hands of Two or more of the said Commissioners, shall be an Authority for such Repayments, and the same shall be allowed to the Collectors or other Person aforesaid in their Accounts.

CCI. And be it further enacted, That where any Person who shall have obtained an Order of Reference as herein-before is directed, shall claim any such Exemption or Abatement, it shall be lawful for such Referees to settle and ascertain what Allowance such Person is entitled unto, and to certify the same to the Commissioners who shall have ordered such Reference, who, on such Certificate, shall allow the same accordingly, and proceed therein as if such Allowance had been granted by them in the First Instance.

CCII. And be it further enacted, That Co-parceners, Joint Tenants, or Tenants in common of any Property whatever, and any Tenants of Messuages, Lands, Tenements, Hereditaments, or Heritages, being in the Occupation thereof in Partnership, and any Partners carrying on Trade, or exercising any Profession together, may severally claim such Exemptions or Abatements, according to their respective Shares and Interests; and such Claims may be proceeded upon as in the Cases of several Interests.

CCIII. And be it further enacted, That any such Claim or Appeal may be made by any
any Attorney, Agent, or Factor, on Account of others, in any Case where satisfactory Proof shall be made before the Commissioners, that the Party claiming such Exemption or Abatement is unable to attend in Person; or such Claim may be made by the several Persons acting in any of the Characters herein-before described, in such Manner as they may act for others, for the Purpose of being assisted on their Account in the First Instance, as herein-before directed.

CCIV. And be it further enacted, That in every Case of a Claim of Abatement as aforesaid, if the Commissioners shall think proper to require a Verification of the Declaration to be so delivered as aforesaid, or of the Statement delivered by the Party or therein contained, or any Part thereof, they shall give Notice thereof to the Person or Persons claiming such Abatement, to appear before them to verify such Declaration or Statement; and every Person to whom such Notice shall be given, shall and he and she is hereby required to appear before the said Commissioners, and on Oath or solemn Affirmation, to be administered by One or more of the said Commissioners, to verify the Contents of his or her Declaration or Statement; and which Oath or Affirmation shall be, that the Contents of such Declaration are true to the best of his or her Judgement or Belief; and which Oath or Affirmation shall be signed and subscribed with the proper Name of the Party taking the same; provided such Person shall be at Liberty.
43° GEO. III. Cap. 122.

Liberty to amend such Declaration or Statement, or any Part thereof, before he or she shall be required to take such Oath or Affirmation as aforesaid.

CCV. Provided also, and be it further enacted, That whenever the Condition of any Person residing in any Parish or Place, and having any Property in his or her Occupation, or in the Occupation of his or her Tenant or Tenants, or occupying him or herself any Lands in such Parish or Place as a Tenant, shall be sufficiently known to the Assessor or Assessors, and to the Minister and Householder of such Parish or Place, to enable him and them respectively to return or certify as herein-after mentioned to the Commissioners acting in the Execution of this Act, that such Person hath no other Property than the Property in such Parish or Place assessed on such Person, or on his or her Tenant or Tenants, as being in the Whole less than Sixty Pounds per Annum, it shall be lawful for such Assessor or Assessors, on the Certificate of Assessment, to make a Return of the Name of such Person in case the Duties to be paid by him or her shall be chargeable on any other Person or Persons as a Tenant or Tenants, and to set opposite thereto, or to set opposite to the Name and Sum in the Assessment if the Person be charged to the said Duties, that such Person hath no other Property in such Parish or Place than the Property so distinguished, to the best of the Knowledge and Belief of such Assessor or Assessors,
43° G E O. III. Cap. 122.

seffors, and shall return the same, together with the Afeessment, and a Certificate as herein-after is mentioned, to the Commissioner for executing this Act, in the District where such Afeessment shall be made; and the said Commissioners, before the Allowance of any such Afeessment, or making any Order thereupon, shall examine the Afeessor or Afeessors, who shall respectively attend the Commissioners for that Purpose at such Time as they shall appoint, touching the Return so made; and if the said Commissioners shall from such Examination and from such Certificate, as herein-after is mentioned, be satisfied that such Person is entitled to such Exemption, and hath no other Profits chargeable under this Act, it shall be lawful for them, after such Proof thereof, to amend the Afeessment, which shall have been made on such Person in respect of any Property in his or her Occupation, or the Afeessment which shall have been made on his or her Tenant in respect of the Property so occupied, as contained in Schedule (A); and every such Person shall be exempted accordingly.

CCVI. Provided always, and be it further enacted, That before any such Exemption shall be allowed, the Afeessors shall produce to the said Commissioners a Certificate, under the Hands of Five or more substantial Householders of such Parish or Place, in Vestry or Kirk Session assembled, of whom the Resident Minister in such Parish or Place shall be One; but in case there shall be no Resident Minister in such Parish,

Commissioners to examine Afeessors touching the Property of Persons returned by them under 60 l. per Annum, and if satisfied that the Party is entitled to Exemption, to amend the Afeessment.

Certificates from the Parish to be given before such Exemption shall be allowed.

or
or Place, then the Churchwardens and Overseers of the Poor of such Parish or Place, or Two of them at the least; or Two or more of the Elders of such Parish or Place, shall concur with such Householders in such Certificate, certifying thereby that they have carefully examined the Affeissment of the Duties granted by this Act, and the Allegations therein made by the Asseslers, touching such Persons as shall be therein stated to be entitled to such Exemption; provided, that if in any Parish or Place, there shall not be Five substantial Householders, then such Certificate may be made by the substantial Householders there residing; or if there shall be no Churchwardens or Overseers of the Poor for any Parish or Place in England, Wales, or Berwick upon Tweed, then such Certificate may be granted by the Resident Minister, or by any Two Churchwardens or Overseers of the Poor of any adjoining Parish or Place, who can certify the Truth of such Allegations in Manner aforesaid, concurring therein with the substantial Householders residing in the Parish or Place where such Affeissment shall be made.

CCVII. And be it further enacted, That whenever it shall be necessary that any Exemption or Deduction herein allowed, other than the Exemptions and Abatements in respect of the Amount of Income, should be extended to enable the Party to obtain the Benefit thereof, on any Payments that may be made out of the Property, Profits, or Gains, hereby charged, of any other Person or
or Persons, it shall be lawful for the respective Commissioners before whom such Exemption or Deduction shall be proved, and they are hereby required, on Allowance thereof, to grant a Certificate thereof, or separate Certificates, as the Case may require, under the Hands of any Two or more of them, stating therein respectively the Amount of any such Payment to which such Claimant shall be entitled, and the Amount of Duty discharged by each such Certificate, in the Form and to the Effect, mutatis mutandis, of the Certificates directed to be delivered in other Cases of Exemption; and all Persons to whom such Certificates shall be delivered are hereby empowered and required to make their Payments, without claiming the Deduction before authorized to be made thereout, to the Extent of the Sum discharged by each such Certificate, which Certificate shall be received by all Persons making such Payment successively, and shall, in the Hands of any Person making such Payment, be of the like Effect, either by transferring the same to others in the Course prescribed, or by Delivery thereof to the respective Commissioners, for the Purpose of vacating an Assessment, or any Part thereof, to the Extent of the Sum discharged as aforesaid, in the Manner directed in such other Cases of Exemption.

CCVIII. And be it further enacted, That upon all Annuities, yearly Interest of Money, or other annual Payments, whether such Payments shall be payable within or out of Great Britain. Charging with Duty all annual Interest not otherwise charged and providing for the Payments.
thereof by the Mode of Deduction. Britain either as a Charge on any Property of the Person or Persons paying the same, or as a Reservasion thereout, or as a personal Debt or Obligation by virtue of any Contract, or whether the same shall be received and payable Half-yearly, or at any shorter or more distant Periods, there shall be charged for every Twenty Shillings of the annual Amount thereof, the Sum of One Shilling, without Deduction, according to and under and subject to the Provisions by which the Duty in Schedule (D) may be charged; provided, that in every Case where the same shall be payable by any Person or Persons out of any Profits or Gains charged by virtue of this Act, no Assessment shall be made upon such Annuity, Interest, or other annual Payment, but the whole Duty due in respect of such Profits or Gains shall be charged without regard to such annual Payment, and the Person so liable to make such annual Payment, shall be authorized to deduct out of such annual Payment, at the Rate of One Shilling for every Twenty Shillings of the Amount thereof, except where the Party to whom the Payment is to be made shall produce a Certificate of Exemption or Abatement, as herein-before is mentioned; and the Person or Persons to whom such Payments are to be made, shall allow such Deduction upon the Receipt of the Residue of such Money, and the Person charged to the said Duties shall be acquitted and discharged of so much Money as such Deduction shall amount unto, as if the Amount thereof had actually been paid unto
the Person or Persons to whom such Payment shall have been due and payable; and where any Person having allowed such Deductions on account of any such annual Payment as aforesaid, or being liable to allow the same, shall himself be liable to make any such Payment, whether charged upon such first-mentioned annual Payment, or reserved thereout, or payable as a Debt or Obligation by virtue of any Contract as aforesaid, then and in every such Case, and so on upon each successive Payment to be made thereout, there shall be deducted the like Proportion thereof as aforesaid, at the Rate before-mentioned, which Deduction and Deductions shall be allowed in Discharge of so much Money as such Deductions shall respectively amount unto in the same Manner as is provided in respect of the First Deduction; but in every Case where any annual Payment as aforesaid shall, by reason of the same being charged on any Property or Security in Ireland, or in the British Plantations, or in any other of His Majesty’s Dominions, or on any Foreign Property or Foreign Security, or otherwise, be received or receivable without any such Deduction as aforesaid, there shall be charged upon such Interest, Annuity, or other annual Payment as aforesaid, the Duty before-mentioned, according to and under and subject to the Provisions, by which the Duty in Schedule (D) may be charged.

CCIX. And be it further enacted, That whenever it shall be proved to the Satisfaction
of the said respective Commissioners, acting for the Purposes of this Act in the District where any Person making the Application shall reside, that any Interest of Money, Annuity, or other annual Payment, shall be annually paid out of the Profits and Gains bona fide accounted for and charged by virtue of this Act, at the Rate and according to the Rules specified in Schedule (D), without any Deduction on account thereof, it shall be lawful for such Commissioners to grant a Certificate thereof under their Hands or the Hands of any Two or more of them, in such Form as shall be directed under the Authority of this Act; which Certificate shall entitle the Person so affected, upon Payment of such Interest, Annuity, Allowance, or Stipend, to abate and deduct so much thereof as a like Rate on such Interest, Annuity, Allowance, or Stipend, would amount unto; and all Persons to whom such Interest, Annuity, Allowance, or Stipend, shall be paid, shall allow such Deductions and Payments upon Receipt of the Residue of such Interest, Annuity, Allowance, or Stipend; and the Person or Persons paying the same, shall be acquitted and discharged of so much Money as a like Rate thereon would amount unto, as if the same had actually been paid unto the Person or Persons to whom such Interest, Annuity, Allowance, or Stipend, shall have been due and payable; provided no such Certificate shall be required where such Payments are to be made out of the Profits or Gains arising from Lands, Tenements, Hereditaments, or Heritages, as before-
fore-mentioned, or of any Office or Employment of Profit, or out of any Annuity, Pension, Stipend, or any Dividend or Share in such Publick Annuities as are herein mentioned; but such Deductions may be made without having obtained such Certificate.

CCX. And be it further enacted, That every Affeasment to be made under this Act, within the Year appointed for making the same, shall be deemed to be for the current Year, and shall be in force for such Year; and every Affeasment made after the Expiration of any Year in which the same ought to have been made, through the Default of any Person, shall be deemed to be for the Whole of the Year current when the Affeasment ought to have been made, and such Year shall commence from the Fifth Day of April One thousand eight hundred and three, for the First Affeasment, and for every subsequent Affeasment during the Continuance of this Act, from the Fifth Day of April in such Year; and the said Duties which shall be charged in England, Wales, and Berwick upon Tweed, except where the same shall be detained and stopped at the respective Offices, shall be payable by Four Quarterly Instalments, at the Times following; (videlicet), on or before the Twentieth Day of June for the First Quarterly Instalment; on or before the Twentieth Day of September, for the Second Quarterly Instalment; on or before the Twentieth Day of December, for the Third Quarterly Instalment; and on or before the Twentieth Day of March for
for the last Quarterly Instalment in each Year; and in Scotland, the said Duties shall be payable by Two Half-yearly Instalments; (videlicet), on or before the Twentieth Day of September for the First Half-yearly Instalment; and on or before the Twentieth Day of March for the last Half-yearly Instalment, the Payment thereof for the First Year's Assessment, to be regulated as to the Proportion of the Sums and Times of Payment by the respective Commissioners, pursuant to the Directions herein-before contained: Provided always, that in respect of the Duties contained in Schedule (C), the Duties thereon shall be payable Half-yearly, and at such Times as the Dividends in respect whereof they shall be charged are payable.

CCXI. And be it further enacted, That if any Difference shall arise between Tenant and Landlord, or any other Persons or Persons to whom any Interest, Rent, Rent Charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, or other Rent, or annual Payment shall be payable, touching the Sums to be deducted thereout on Account of the Duties hereby charged, having been paid, the said respective Commissioners, or any Two or more in their several Districts, shall have Authority, and they are hereby required to settle the Proportions between such Payments and Deductions as shall be according to the Directions of this Act; and the Judgement and Determination of such Commissioners shall be final.

CCXII. Provided
CCXII. Provided always, and be it further enacted, That no Contract, Covenant, or Agreement, between Landlord and Tenant, or any other Persons touching the Payment of Taxes and Assessments, to be charged on their respective Premises, shall be deemed or construed to extend to the Duties by this Act charged thereon, nor to be binding contrary to the Intent and Meaning of this Act, but that all such Duties shall be charged upon and paid by the respective Occupiers, subject to such Deductions and Repayments as are by this Act authorized and allowed; and all such Deductions and Repayments shall be made and allowed accordingly notwithstanding such Contracts, Covenants, or Agreements.

CCXIII. And be it further enacted, That in the Computation of Duty to be made under this Act in any of the Cases before mentioned, either by the Party making the same, or by the Referees appointed under this Act, or by the respective Commissioners, it shall not be lawful to make any other Deductions therefrom than such as are expressly enumerated in this Act; nor to make any Deduction which by any of the Rules contained in the said Schedules, or in this Act, are directed not to be allowed or made; nor to make any Deduction on Account of any annual Interest, Annuity, or other annual Payments, to be paid to any Person or Persons out of any Profits or Gains chargeable by this Act, except the Interest of Debts due to Foreigners not resident in Great Britain, in regard that a proportionate
portionate Part of the Duty so to be charged is allowed to be deducted on making such Payments; nor to make any Deduction from the Profit or Gains arising from any Property herein described; nor from any Office or Employment of Profit on account of Loss or Diminution of Capital employed in any Trade, Manufacture, Adventure, or Concern; nor for any Sums employed, or intended to be employed as Capital, or in Improvement of Premises occupied for the Purpose of such Trade or Manufacture.

CCXIV. And be it further enacted, That where any Person or Persons chargeable with the Duties hereby made payable as aforesaid, shall be under the Age of Twenty-one Years, or where any Persons so chargeable shall die, in every such Case the Parents, Guardians, or Tutors of such Infants respectively, upon Default of Payment by such Infants, and the Executors and Administrators of the Persons so dying, shall be and are hereby made liable to and charged with the Payments which the said Infants ought to have made, or the Persons so dying were chargeable with; and if such Parents, Guardians, or Tutors, or such Executors or Administrators, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like Manner as against any other Person or Persons making Default of Payment of the said Duties; and all Parents, Guardians, or Tutors, making Payment as aforesaid, shall be allowed all and every Sum and Sums paid for such Infants,
in his, her, or their Accounts; and all Executors and Administrators shall be allowed to
deduct all such Payments out of the Affairs of the Persons so dying.

CCXV. And be it further enacted, That if any Person upon any such Examination on
Oath or Affirmation, or in any such Affidavit, Deposition, or Affirmation, shall wilfully and
corruptly give false Evidence, or shall wilfully and corruptly swear or affirm any Matter or
Thing which shall be false or untrue, every such Person so offending, and being thereof
duly convicted, shall be, and is hereby declared to be subject and liable to such Pains and Penalties as by any Law now in being Persons convicted of wilful and corrupt Perjury are subject and liable to.

CCXVI. And be it further enacted, That any Indictment or Information for Perjury
committed in any such Affidavit, Deposition, or Affirmation as aforesaid, whether the same
shall be taken or made within Great Britain or without, shall and may be laid, tried, and
determined, in the County where such Affidavit, Deposition, or Affirmation, shall be
exhibited to the Commissioners in pursuance of this Act.

CCXVII. And be it further enacted, That if any Person or Persons shall forge, counter-
feit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or
wilfully act or assist in forging, counterfeiting,
ing, or altering any Certificate or Certificates of the said Commissioners acting in the Execution of this Act, authorizing or purporting to authorize any Allowance, Abatement, or Exemption under this Act, or the Receipt of any Sum or Sums contained in any Certificate or Certificates of the said Commissioners, after the same shall have been delivered by the said Commissioners, or any Cheque delivered by the said Commissioners, or the Name or Names therein of any Referee or Referees appointed under this Act, or any Indorsement on any Cheque delivered by the said Commissioners, or the Sum or Sums indorsed thereon by the Referees, or any Certificate or Receipt which the Cashier or Casshiers of the Bank of England, or any Receiver General, or his Deputy, are, or is, by this Act authorized to give on the Receipt of any Money payable under this Act; or shall utter any such forged, counterfeited, or altered Certificate or Cheque, or any such Certificate or Cheque, with such forged, counterfeited, or altered Indorsement, or Sum therein or thereon, or any such Receipt, with Intent to defraud His Majesty, His Heirs or Successors, or any Body or Bodies Politick or Corporate, or any Person whomsoever, then and in every such Case all and every Person or Persons so offending, and being thereof lawfully convicted, shall be adjudged guilty of Felony, and shall be transported for the Term of Fourteen Years.

CCXVIII. And
CCXVIII. And whereas His Majesty's Subjects residing out of Great Britain and others, may be desirous of voluntarily contributing towards the Purposes of this Act, be it further enacted, That it shall be lawful for any Person or Persons, Body Corporate or Politick, and at any Time or Times during the Continuance of this Act, to pay or cause to be paid to the said Governor or Company, or to their Cashier or Cashiers, or other Person or Persons to be authorized by them, any Sum or Sums of Money, as and for a voluntary Contribution for the Purpose of carrying on the War; and in such Case to require a Certificate or Certificates for the same, acknowledging the Payment of such Voluntary Contribution; which Sums to be paid as aforesaid, for which such Certificates shall be required, shall be deemed and taken to be Voluntary Contributions of such Persons, Body Politick or Corporate respectively, towards effecting the Purposes of this Act, and shall be applied as the other Monies paid into the Bank of England by virtue of this Act may be applied.

CCXIX. And be it further enacted, That the Governors and Directors of the Bank of England shall open an Account in their Books with the Commissioners of His Majesty's Treasury for the Time being, for each Year during the Continuance of this Act, under the Title of The Commissioners of the Treasury on Account of Contributions granted and allowed by Parliament for the Year and shall carry to the Credit of such Account all
all the Monies authorized by this Act to be paid to the Governor and Company of the said Bank of England, or to their Cashier or Cashiers, or other Person or Persons to be authorized by them, within each such Year during the Continuance of this Act.

CCXX. And be it further enacted, That it shall be lawful for any Person or Persons, at any Time or Times during the Continuance of this Act, charged to or liable to the Payment of any of the Duties by this Act granted, to pay or cause to be paid to the said Governor and Company, or to their Cashier or Cashiers, or other Person or Persons to be authorized by them, any Sum or Sums of Money on account of such Duties, and to require a Certificate of such Payments; and all Sums so paid, not exceeding the Amount of such Duties, shall be deemed and taken to be on Account of such Duties, and in Advance of the same, and the Excess of the Sums paid above the Amount of the said Duties, shall be deemed and taken to be Voluntary Contributions towards the Purposes of this Act; and the Certificates to be given upon the said Payments shall, upon Delivery thereof to the respective Commissioners, or at their Office, be an Acquittance and Discharge for so much and such Parts of the said Duties as the Person delivering the same shall indorse thereon.

CCXXI. And be it further enacted, That upon the Payment of any such Sum of Money as aforesaid into the said Bank of England, the Cashier
Cashier or Cashiers, or other Person receiving the same, shall give such Certificates as aforesaid, signed by them respectively, for the Whole of the Sums so paid, or separate Certificates in like Form for such Portions thereof, as shall be required; which Certificates shall severally be cut off indentlywise from the Counter Cheques thereof, which Counter Cheques are to remain with the said Governor and Company; and every such Certificate shall be denominated in the Body thereof, to be on Account of Payments made into the said Bank in Discharge of the Duties aforesaid by virtue of this Act, the Excess of the said Duties being to be considered as a Voluntary Contribution.

CCXXII. And be it further enacted, That upon the Delivery of any such Certificate as aforesaid to the said Commissioners, or at their Office, in Discharge of the Whole of the said Duties aforesaid or charged upon the Person or Persons delivering or causing to be delivered such Certificate, or any Part thereof, the said Commissioners or their Clerk shall, if required, indorse in Writing on the Back of the Certificate to be given by them or him in such Case, the Amount of the Number of Instalments of the said Duties to be discharged by such Payments; which Receipts of the said Commissioners, or their Clerks as aforesaid, shall be received without further Proof, as Evidence of such Payments in all Courts and Places, and before all Persons whatever.

On Delivery of Certificates to the Commissioners the Clerk to give a Receipt which shall be a Discharge for the Duties.

CCXXIII. And
CCXXIII. And be it further enacted, That the Monies which shall by virtue of this Act be received by any Deputy or Deputies to any Receiver General, or by any Collector or Collectors to be appointed as aforesaid, shall be paid under the Regulations of the said recited Acts of the present Session of Parliament respectively, to the Receiver General appointed or to be appointed by His Majesty, His Heirs or Successors, and at such Times and in such Manner as is directed by the said recited Acts respectively.

CCXXIV. And be it further enacted, That all Monies stopped at the Receipt of the Exchequer in pursuance of this Act, shall be paid over to the proper Officer in the said Receipt, to be applied to such Services as the other Monies paid into the said Receipt may be applied; and the Cashier or Cashiers of the said Bank of England shall, from Time to Time, pay into the Receipt of His Majesty’s Exchequer all such Monies as shall be paid into the said Bank in pursuance of this Act, within One Week after such Payment shall be made.

CCXXV. And be it further enacted, That every Collector shall have Three-pence in the Pound for what Money of the several Duties aforesaid he shall pay to the Receiver General, his Deputy or Deputies; and that for the careful writing and transcribing the said Assessments, Warrants, Estreats, and Duplicates, in due Time, and for the due, speedy, and effectually executing all Matters and Things directed
rected to be performed under the said Commissioners, the Clerk of the respective Commissioners who shall perform the same within the respective Times limited by this Act shall, by Warrant under the Hands of Two or more of the Commissioners, have and receive from the respective Receivers General, their Deputy or Deputies, Three Halfpence in the Pound of all such Monies of the said several Duties as he shall have received by virtue of such Warrants or Certificates, who is hereby appointed and allowed to pay the same accordingly: Provided this Act be carried into Execution in due Time, and in an effectual Manner, for the District in which he shall be appointed the Clerk, and all Warrants or Treaties to be made, and the Duplicates to be delivered to the Receiver General, and into the Office of King's Remembrancer as aforesaid, within the Times limited by this Act, and not otherwise; and no Person, except the Assistant or Assistants to such Clerk (if any) shall, under any Pretence whatever, be entitled to any Part of the Reward hereby given to such Clerk, which Compensations shall be appropriated and settled by the respective Commissioners; nor shall such Clerk, under any Pretence whatever, demand, take, or receive any Fee, Gratuity, or Perquisite, for any Matter or Thing to be done by him by virtue and under the Authority of this Act, from any Person or Persons other than the Receiver General, his Deputy or Deputies, in Manner aforesaid: Provided always, that no such Compensation shall be made to any Collector in the Pound.
in respect of any Sum or Sums detained or stopped at the Bank of England, or at the Receipt of Exchequer, or in respect of any Sums paid by the respective Parties into the said Bank, nor to any Receiver, other than such Sum or Sums as shall be directed to be paid to the Receivers or Officers concerned therein, by the Warrant of Three or more of the Commissioners of the Treasury, or the High Treasurer for the Time being, for their Pains and Care in executing this Act.

CCXXVI. And be it further enacted, That the Payment of any of the Duties made payable by this Act, by any Person or Persons in any Parish or Place, shall not entitle the Person or Persons to paying such Duties to a Settlement in such Parish or Place.

CCXXVII. 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.

CCXXVIII. And be it further enacted, That all Monies arising by the said respective Duties and Contributions (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at Westminster, distinctly and apart from all other Branches of the publick Revenues; and that there
there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said Duties and Contributions, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid and payable to His Majesty, His Heirs and Successors, upon any Account whatever; and the said Monies so paid into the said Receipt, shall from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of Great Britain and Ireland in the present Session of Parliament, for the Service of the Year One thousand eight hundred and three, or shall be voted by the said Commons for the Service of any subsequent Year; and the Commissioners of His Majesty’s Treasury, now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and empowered to issue and apply the same accordingly: Provided always, that out of the Monies from Time to Time arisen or to arise of or for the said Duties made payable by this Act, it shall be lawful to and for the said Commissioners of the Treasury, or any Three or more of them now or for the Time being, or the High Treasurer for the Time being, to settle and appoint such Salaries and Allowances for the Service, Pains, and Labour of the Surveyors, Inspectors, and other Officers to be employed in the Execution of this Act, and otherwise in relation...
relation thereto, and also to discharge such incident Charges and Expences as shall necessarily attend the Execution of this Act, as the said Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the Time being, shall think fit and reasonable in that Behalf.

No Person to be exempt by Letters Patent.

CCXXIX. And be it further enacted, That no Letters Patent granted by His Majesty, or any of His Royal Progenitors, or to be granted by His Majesty, to any Person or Persons, Cities, Boroughs, or Towns Corporate, within this Realm, of any Manner of Liberties, Privileges, or Exemptions from Subsidies, Tolls, Taxes, Adufements, or Aids, shall be construed or taken to exempt any Person or Persons, City, Borough, or Town Corporate, or any of the Inhabitants of the same, from the Burden and Charges of any of the said Duties; and all non obstante in such Letters Patent made or to be made in Bar of this Act, are hereby declared to be void and of none Effect; any such Letters Patent, Grants, or Charters, or any Clause of non obstante, or other Matter or Thing therein contained, or any Law or Statute to the contrary notwithstanding.

Provisions applied to any particular Schedule may extend to any other Schedule in charging the Duty.

CCXXX. And be it further enacted, That every Provision in this Act contained and applied to the Duty in any particular Schedule, which shall also be applicable to the Duty in any other Schedule, and not repugnant to the Provisions for charging, aforesaid,
ing, or levying the Duty in such other Schedule, shall in charging, ascertaining, and levying the same, be applied as fully and effectually as if the Application thereof had been to expressly and particularly directed; any Thing herein contained to the contrary notwithstanding.

CCXXXI. And be it further enacted, That this Act shall commence and take Effect from and after the Fifth Day of April One thousand eight hundred and three, and shall continue to be in Force during the present War, and until the Sixth Day of May next after the Ratification of a Definitive Treaty of Peace, and no longer.

CCXXXII. And be it further enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

CCXXXIII. And be it further enacted, That the Schedule herein-after mentioned, marked (F), shall be deemed a Part of this Act, as if the same had been inserted herein under a special Enactment: Provided, that the several Oaths therein mentioned shall be deemed, and understood, and taken to refer only to the Duties contained in Schedule (D), and to such other Duties as are directed to be charged under the same Provisions and Regulations.

Schedule (F), to be deemed part of this Act.
Schedule (F.)

FORM of the Oath or Affirmation to be taken by the Commissioners for the Purposes of this Act, and by additional Commissioners acting in the Execution thereof in respect of the Duties contained in Schedule (D.)

I A. B. do swear or affirm, [as the Case may be] That I will truly, faithfully, impartially, and honestly, according to the best of my Skill and Knowledge, execute the Powers and Authorities vested in me by an Act, passed in the Forty-third Year of His present Majesty, intitled, [here set forth the Title of this Act], and that I will exercise the Powers entrusted to me by the said Act in such Manner only as shall appear to me necessary for the due Execution of the same; and that I will judge and determine upon all Matters and Things which shall be brought before me under the said Act, without Favour, Affection, or Malice; and that I will not disclose any Particular contained in any Schedule, Statement, or Declaration delivered, with respect to any Duties charged under the Provisions and Regulations relating to Schedule (C) or (D), 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, excepting in such Cases, and to such Persons only.
only, who shall be sworn to the due Execution of this Act, and where it shall be necessary to disclose the same for the Purposes of this Act, or to the Commissioners for the Affairs of Taxes, or in order to or in the Course of a Prosecution for Perjury committed in such Examination, Affidavit, Deposition, or Affirmation.

'So help me GOD.'

FORM of Oath or Affirmation to be taken by Inspectors and Surveyors as aforesaid.

I A. B. do swear, or affirm, That in the Execution of an Act, intitled [here set forth the Title of this Act] I will examine and revise all Statements, Schedules, and Declarations, delivered within my District, and in objecting to the same I will act according to the best of my Information and Knowledge; and that I will conduct myself without Favour, Affection, or Malice, and that I will exercise the Powers entrusted to me by the said Act, in such Manner only as shall appear to me to be necessary for the due Execution of the same, or as I shall be directed by the Commissioners for the Affairs of Taxes, or any Three or more of them; and that I will not disclose any Particular contained in any Statement, Declaration, or Schedule, with respect to any Duties charged under the Provisions and Regulations relating to Schedules (C) or (D), or any Evidence or Answer given by any
any Person who shall be examined, or shall make Affidavit, Deposition, or Affirmation respecting the same, in pursuance of the said Act, except in such Cases, and to such Persons only, who shall be sworn to the due Execution of this Act, and where it shall be necessary to disclose the same for the Purposes of the said Act, or to the Commissioners for the Affairs of Taxes, or in order to or in the Course of a Prosecution for Perjury committed in such Examination, Affidavit, Deposition, or Affirmation.

So help me GOD.

FORM of Oath or Affirmation to be taken by Affiants as aforesaid.

I A. B. do swear, or affirm, That in the Execution of an Act, intituled, An Act [here set forth the Title of this Act] I will in all Respects act diligently and honestly, and without Favour or Affection, to the best of my Knowledge and Belief; and that I will not disclose any Particular contained in any Statement or Schedule delivered to me in the Execution of the said Act, except in such Cases only, and to such Persons where it shall be necessary to disclose the same for the Purposes of the said Act, or in order to or in the Course of a Prosecution for Perjury committed in any Matter relating to such Statement or Schedule.

So help me GOD.
FORM of Oath or Affirmation to be taken by the Collectors or the Deputies to the Receivers General appointed under this Act as aforesaid.

I A. B. do swear, or affirm, That in the Execution of an Act, intituled, An Act [here set forth the Title of this Act], I will not disclose any Affidavit, or the Amount of any Sum paid or to be paid by any Individual under the said Act, or the Books of Affidavit which shall be delivered to me in the Execution of the said Act with respect to any Duties charged under the Provisions and Regulations relating to Schedules (C) or (D), except in such Cases, and to such Persons only who shall be sworn to the due Execution of the said Act, and where it shall be necessary to disclose the same for the Purposes of the said Act, or to the Commissioners for the Affairs of Taxes, or in order to or in the Course of a Prosecution for Perjury committed in such Examination or Affidavit.

So help me GOD.

FORM of Oath or Affirmation to be taken by a Clerk or Clerk’s Assistant to the Commissioners as aforesaid.

I A. B. do swear, or affirm, That I will diligently and faithfully execute the Office of a Clerk or Assistant Clerk, [as the Case may be], according to an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, An Act [here set forth}
form the Title of this Act] to the best of my Knowledge and Judgement, and that I will not disclose any Particular contained in any Statement, Declaration, or Schedule, or any Evidence or Answer given by any Person who shall be examined, or shall make Affidavit, Deposition, or Affirmation respecting the same, except in such Cases where I shall be directed so to do by the Regulations of the said Act, or any Two or more of the Commissioners under whom I act, or in order to and in the Course of a Prosecution for Perjury committed on such Examination, Affidavit, Deposition, or Affirmation.

So help me GOD.'

FORM of Oath or Affirmation to be taken by Referees appointed to settle Contributions under this Act.

A. B. do swear, or affirm, That I will truly, faithfully, impartially, and honestly, according to the best of my Skill and Knowledge, investigate, and settle the Amount of the Contribution to be paid by [naming the Party] to the Duties chargeable on the Profits arising to the said from [here describe the particular Profession, Trade, &c. or the particular Property to be accounted for] in pursuance of the Order of Reference, appointing me a Referee under the Powers of an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled [here set forth the Title of this Act]; and that in investigating the same, I will
43° GEO. III. Cap. 122.

I will allow no Deductions to be made which are directed not to be allowed by the said Act; and that I will not disclose any Particular contained in the said Account, or the Amount of the said Contribution, excepting in such Cases, and to such Persons only, where it shall be necessary to disclose the Amount thereof for the Purposes of the said Act.

So help me GOD.

FORM of the Oath or Affirmation to be taken by a Third Referee, appointed for Payment of the Contribution settled.

I A. B. do swear, or affirm, That I will bonâ fide pay or cause to be paid, according to the Directions of an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, An Act [here set forth the Title of this Act] into the Bank of England the Amount of the Contribution settled to be paid by [naming the Party] on the Reference to which I am added a Third Referee, for the Purpose of securing such Payment; and that I will not disclose any Particular relating to the said Contribution, except in such Cases, and to such Persons only where it may be necessary to disclose the Amount thereof for the Purposes of this Act.

So help me GOD.

CCXXXIV. And be it further enacted, That the Schedule herein-after mentioned, to be observed in making marked Returns of
the Amount marked (G.) with the several Rules, Directions, and Marks and References therein contained, shall, in making Returns of the Amount of Duty payable by any Person, be observed as far as the same are applicable to the Case of the Person making such Return; and that such Notices and Forms, and all other Notices and Forms required by this Act, shall from Time to Time be delivered, or caused to be delivered from the Office for Taxes, according to the Form and Effect following, or in such other Form as shall be conformable to the Directions of this Act, and in such other Cases as shall be required by this Act.

Schedule
43° GEO. III. Cap. 122.  
Schedule (G.)

No. 1.—LIST containing the proper Name of every Lodger, In- 
mate, and other Person resident in the Dwelling House, except Servants not having any Property or Profits chargeable by virtue of the Act.

No. 2.—LIST containing the proper Name and Place of Resi- 
dence of every Infant, Idiot, Lunatick, or married Woman, living with her Husband, and other Person having any Property chargeable by virtue of the Act, of which I am in Receipt as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee; and also the Name or Names of such Persons who are joined with me in such Trust.

| Name or Names of Persons described. | Description and Residence of Persons being respectively resident in Great Britain, or Infants, Idiots, Lunatics, married Women living with their Husbands, or other Persons aforesaid. | Name or Names of Trustees, &c. joined with me in such Trust, &c. |

CHRISTIAN AND SURNAMES.
No. 3.—LIST containing the proper Name of every Infant, Idiot, Lunatick, and other Person not resident in Great Britain, having an Income chargeable by virtue of the Act, of which I am in the Receipt as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee; and also the Name or Names of such Persons who are joined with me in such Trust.

Name or Names of Persons above described. | Description and Residence of Persons being respectively not resident in Great Britain, or in Great Britain, of Infants, Idiots, Lunatics, or other Persons aforesaid. | Name or Names of Trustees, &c. joined with me in such Trust, &c.

No. 4.—LIST containing the proper Description of every Body Politick, Corporate, or Collegiate, Company, Fraternity, Fellowship, or Society, whether Corporate or not Corporate, having an Income chargeable by virtue of the Act, of which I am in Receipt as Treasurer, Auditor, or Receiver.

Description of Bodies Politick, Corporate, or Collegiate, Companies, Fraternities, Fellowships, whether Corporate or not Corporate.

No. 5.—I, A. B. do declare, that I am chargeable for in the of and that I am desirous of being charged before the Commissioners acting for Referees whom I have named.

(Signed)

The foregoing Lists and Declaration are to be delivered to the Affereors.
No. 6.—FORM of STATEMENT to be delivered under Cover, sealed up, either at the Office of the Commissioners or to the Assessors.

**General Declaration.**

I do declare, That I am not possessed of any Property, nor engaged in any Profession, Trade, Adventure, or Concern, of which I am required or ought to deliver any Statement according to the above mentioned Act.

(Signed)

<table>
<thead>
<tr>
<th>Declaration of Party to be charged.</th>
<th>Amount of Duty estimated as within mentioned, as arising from the respective Sources described.</th>
</tr>
</thead>
<tbody>
<tr>
<td>I do declare, That the Duty chargeable on the full Amount of my Profits and Gains, estimated according to the Directions and Rules of the above mentioned Act, is, to the best of my Judgement and Belief, contained in the within Account, and is derived from the several Sources separately and distinctly as the same are described in the within Account, and that the annual Amount thereof is truly stated in the respective Columns to which the same relate as being applicable to my Case.</td>
<td></td>
</tr>
<tr>
<td>Dated this Day of One thousand eight hundred and</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Declaration of Trustees, &amp;c. of Trust Property, &amp;c.</td>
<td></td>
</tr>
</tbody>
</table>

I do declare, That the full Amount of the Profits and Gains of [here state the Name of the Party] for whom I am [here set].

1. From my Property in the publick Funds, for which I am desirous of being charged by the Commissioners.  
   - Annual Amount, not exceeding £. 1. 1. 1.  
   - Duty thereon at 1s. for every 20s.

2. From Interest of Money, Annuities, and other annual Payments derived from Property out of Great Britain, or from other Payments not chargeable.  
   - Amount thereof, not exceeding £. 1. 1. 1.  
   - Duty thereon at 1s. for every 20s.

3. From my Profession of [here state the Trade or Profession] exercised by me at.  
   - Amount for One Year, not exceeding £. 1. 1. 1.  
   - Duty thereon at 1s. for every 20s.

4. From my Trade of [here state the Trade] carried on by me at.  
   - Amount of One Year on an Average of Three Years, not exceeding £. 1. 1. 1.  
   - Duty thereon at 1s. for every 20s.

5. From
Schedule (G.)—continued.

5. From Property of an uncertain annual Value, consisting of

<table>
<thead>
<tr>
<th>Amount thereof for One Year</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Annual Amount not exceeding</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
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<td></td>
</tr>
</tbody>
</table>

7. Mines of Coal, &c. Salt Springs or Works, Alum Mines or Works (not included in Schedule A.).

<table>
<thead>
<tr>
<th>Annual Amount for One Year</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. From Securities in Ireland, the British Plantations, or other His Majesty's Dominions.

<table>
<thead>
<tr>
<th>Annual Amount not exceeding</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. From Possessions in Ireland, the British Plantations, or other His Majesty's Dominions.

<table>
<thead>
<tr>
<th>Annual Amount not exceeding</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10. From...
Account, and are derived from the several Sources described, and the annual Amount thereof is truly stated in the respective Columns to which the same relate, being applicable to the Case of [set forth whether Body Politick, Corporate, or Collegiate, Company, Fraternity, Fellowship, or Society, Corporate or not Corporate].

Dated this Day of One thousand eight hundred and

(Signed)

10. From Foreign Securities.

<table>
<thead>
<tr>
<th>Amount of Duty estimated as within mentioned, &amp;c.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Amount not exceeding £</td>
</tr>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
</tr>
</tbody>
</table>

11. From Foreign Possessions.

<table>
<thead>
<tr>
<th>Amount of Duty estimated as within mentioned, &amp;c.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Amount not exceeding £</td>
</tr>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
</tr>
</tbody>
</table>

12. From Property or Profits not coming within any of the foregoing Cases.

<table>
<thead>
<tr>
<th>Amount of Duty estimated as within mentioned, &amp;c.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Amount not exceeding £</td>
</tr>
<tr>
<td>Duty thereon at 1s. for every 20s.</td>
</tr>
</tbody>
</table>
No. 7.—DECLARATION to be delivered by the Precedent Acting Partner of a Concern in Trade or Manufacture resident in Great Britain, or by the Agent for such Concern, if none of the Partners are resident in Great Britain.

<table>
<thead>
<tr>
<th>Names of Partners</th>
<th>Residence of Partners</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I, living at

do declare, That the Duty chargeable on the whole Profits and Gains of the Trade or Manufacture herein mentioned, carried on in Partnership with the Persons and at the Place specified, is estimated according to the Directions of the Act, to the best of my Judgement and Belief.

Dated this Day of

(Signed)

<table>
<thead>
<tr>
<th>£</th>
<th>s</th>
<th>d</th>
</tr>
</thead>
</table>
|   |   |   | Annual Amount not exceeding Duty thereon at 1s. for every 20s.
No. 8.—**DECLARATION** to be delivered by each Partner engaged in Trade or Manufacture, where they are desirous of being separately assessed.

I do declare, That my Proportion of the Profits and Gains of the Trade or Manufacture carried on under the Firm of is Part thereof, for which I am desirous of being assessed separately.

Dated this Day of 
(Signed)

No. 9.—**DECLARATION** to be delivered by Persons engaged in Trade or Manufacture, where the Parties have been jointly assessed.

<table>
<thead>
<tr>
<th>Name of the Firm or Copartnership</th>
<th>Where the same is carried on</th>
</tr>
</thead>
</table>

I declare, That I am engaged in Trade or Manufacture with the Persons herein described, and that I have been assessed to the Duties granted by the Act, under the joint Assessment made in the Name of the Firm.

Dated this Day of 
(Signed)
No. 10 — DECLARATION to be delivered by Persons who may have been charged in any Parish or Place other than where the Notice has been delivered.

<table>
<thead>
<tr>
<th>Parish or Place</th>
<th>County</th>
</tr>
</thead>
</table>

I do declare, That I have made my Return of all the Matters and Things contained in the before-mentioned Forms, applicable to my Cafe, at the Parish and County herein specified.

Dated this Day of One thousand eight hundred and

(Signed)

No. 11. — DECLARATION to be made by Persons exercising Professions or Trades, or Commercial Corporations, or Societies, who are desirous of being ascertained by Reference.

I, (or We) do declare, that I, (or We) am (or are) desirous of being charged to the Duties granted by the before-mentioned Act, by the Persons herein named as (my, or our) (Referee, or Referes), videlicet, (here insert the Names and Residences of Referes).

and that I, (or We) (or are) engaged (describe the Profession or Trade) carried on at

Dated this Day of

(Signed)
No. 12 — DECLARATION to be filled up by Persons claiming Exemptions or Abatements on the Ground of Income, whose Incomes are under One hundred and fifty Pounds per Annum, or claiming Abatements on Account of Children.

I, A. B. do declare, That either in the foregoing Statement, or in the Columns of this Declaration, or in some of them, I have delivered an Account of the Whole of my Income, from whatever Source or Sources the same doth arise; and that the Amount thereof doth not exceed the annual Sum of Pounds.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>As Owner of (Lands or Tenements) situate in the Parish or Parishes of in the Occupation of and charged in the Assessment for the said Parish, on the annual Value of</td>
</tr>
<tr>
<td>2.</td>
<td>As Occupier of (Lands or Tenements) situate in Parish of and charged in the Assessment for the said Parish on the annual Value of</td>
</tr>
<tr>
<td>3.</td>
<td>From the Office of charged on me in the Department of on the annual Value of</td>
</tr>
<tr>
<td>4.</td>
<td>From Interest of Money, Annuity, or other annual Payment due and payable to me from of and charged upon [here mention the Estate, or secured by] [here mention the Nature of the Security.] Amount thereof not exceeding Duty thereon at 1s. for every 20s.</td>
</tr>
</tbody>
</table>
No. 13.—DECLARATION of the Number of Children.

I do declare, That I have the under-mentioned Children born in lawful Wedlock, and maintained by me at my Expence,

<table>
<thead>
<tr>
<th>Names of Children</th>
<th>Residence</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

in respect of whom I claim the Abatement allowed by the Act according to the Amount of Profits, by me declared:

Dated this Day of

(Signed)

No. 14.—ACCOUNT of the annual Value of the Lands, Tenements, Hereditaments, and Heritages in my Occupation.

<table>
<thead>
<tr>
<th>Description of my Property situate in the Parish of</th>
<th>Annual Amount thereof</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Dated this Day of

(Signed)
No. 15.—LIST to be delivered by Persons in any Publick Office, if required.

An Account of the Emoluments of my Office arising under any of the following Heads:

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>s</th>
<th>d</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perquisites</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profits of Office</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Dated this Day of (Signed)
CERTIFICATE of EXEMPTION or ABATEMENT.

By the Commissioners acting for the County of

On the Day of the Counterpart thereof was delivered to A. B. of the Parish of

Amount of Income not exceeding £, authorizing the Deduction of the Sum of from an annual Payment of payable by C.D.

These are to certify, That A. B. of the Parish of hath proved to our satisfaction that the Whole of his [or her] Income, estimated according to an Act intituled, "An Act

dothe not exceed the Sum of and that he [or she] is entitled to per Annum [as Interest of Money, Annuity, or other annual Payment] from C. D. of and that the Amount of the Allowance which ought to be made for the Proportion of Duty in respect of the said Sum of by which the said Duty is diminished, doth amount unto £. for which Allowance, and no more, this Certificate, on Delivery thereof to the said C. D. shall be a sufficient Authority.

Given under our Hands, this Day of
Schedule (G.)—continued.

[The following Direction is to be indorsed on this Instrument.]

This Certificate, on Delivery thereof to any Person claiming to deduct out of any Payment of Money the Duty charged by the said Act, is to be received by such Person in Discharge of the Sum of and any Person in whose Hands the same may be, who is assessed to the said Duties, will be entitled, on Delivery thereof to the Commissioners of his District, to be discharged from his Assessment for the said Sum of £. or after Payment of his Assessment, will be entitled to be repaid the Sum of £. by Order of the Commissioners.

FINIS.
TAX-OFFICE.

PROPERTY, &c. ACT.

To those who have not the opportunity of perusing the Act of Parliament under which the Forms for the Returns have been delivered, it is requisite to observe, that different modes of assessing different kinds of property, adapted to the nature of each, are to be pursued.

For certain descriptions of profits, returns of the amount are required to be made by the party.

For others, no return is required, unless in particular cases, when the party will receive another notice for that purpose.

For income derived from the property of others, no assessment is to be made, and therefore no return is required, such income being charged in the assessment to be made on the person possessing the property.

The following observations will therefore be attended to:

The forms now delivered, marked No. 6 (first part), which are to be considered as pointing out the mode by which returns are to be made, are calculated only for those who carry on trade or manufacture, or some commercial adventure, or are engaged in professions; or who possess particular descriptions of property therein enumerated, and directed to be charged under the regulations of the Schedules of the Act marked (C and D).
Those who derive their income from other sources, which are to be charged under the Schedules marked (A and B), as from lands let at a certain rent, whether as proprietors or tenants, are not required to deliver, in the first instance, any statement of their rents or value. If, in the execution of the act, the amount of the rent or value of any particular property is requisite to be ascertained from the return of the proprietor or tenant, a particular notice for that purpose will be delivered to him, to which he will then be required to deliver a return to the assessor of the parish in which the lands lie.

The same observation applies to those who derive income from offices, whether public or private, or from annuities, pensions, or stipends, payable by His Majesty, or out of the public revenue, either at the Exchequer or any of the public offices, to be charged under the Schedule of the Act marked (E).

Persons deriving their income from lands, &c. wholly, or from offices wholly, or from the before-mentioned public annuities, pensions, or stipends, are required to sign the declaration entitled “General Declaration,” page 1, without making any other return of their own profits.

The four subsequent Declarations in pages 1 and 2, are sufficiently explanatory of their intent, and are to be filled up by those only who fall within any of the cases therein described, viz.

1st. By those who are desirous of being assessed by referees.

2d. By each partner of a firm, where the principal partner, on behalf of the whole, has delivered a statement in order to be jointly assessed.
3d. By each partner desirous of being separately assessed.

4th. By those who have already made their return in another place.

The four first Declarations, in pages 3 and 4, are respectively applicable to persons acting in different situations from whom any statement is required. The first applies to persons in general, acting for themselves individually. The second, for trustees, agents, receivers, acting for others. The third, for officers acting for corporations and companies. The fourth, for a partner acting for himself and the other partners.

He who acts in one of these capacities only, will sign the particular declaration applicable to his case. He who acts in two or more capacities, will sign each and every Declaration applicable to his case; and if he has occasion to return profits of the same nature in different capacities, or his sources are so various as to require more space, he may either fill up several printed forms, or annex to the printed form a written form made out, and filled up in the same manner: as, for instance, where he returns his own funded property, and also the property of others, which he holds as trustee, he may return the latter in another printed or written form.

All the blank forms opposite to the above four Declarations, marked 1 to 11 inclusive, are intended for the statements of the parties according to the particular description of the profits, each of them applying to every of the four Declarations above mentioned, and are to be filled up with the amount of each description of profits, together with the amount of the duty payable.

The last Declaration in page 4 applies only to
those who have profits of a description which may be charged under the same Regulations as profits of trade are to be charged; that is to say, upon the actual profits, and not upon an estimate made by any fixed rule, and extends to such as are not otherwise to be charged; and therefore lands, rents, mortgages, are not to be returned, being charged by another mode, or included in the assessment upon others.

**EXPLANATION OF THE DIFFERENT COLUMNS.**

No. 1 extends to all property in the Public Funds, (including the Annuities called Exchequer Annuities,) which do not belong to Corporations; such as Bank Stock, East India Stock, and South Sea Stock, which belong to the respective Companies, and must be accounted for by them.

The return of this property may be made either to the Commissioners of the District where the party resides, or to the Commissioners acting for the city of London. If a party residing out of London returns his funded property to the Commissioners for London, it would be proper also, in the district where he resides, to fill up and sign the last Declaration in page 2, declaring that he has done so, and altering the Form, so as to confine it to his funded property.

If no return be made of this property, the Commissioners for London are empowered to make an assessment on the property standing in the name of each individual making default; but the party may pay the duty into the Bank of England on the dividends as they become payable, and the receipt there to be given, being delivered at the office of the
Commissioners for London, will discharge the assessment covered by that payment.

No. 2 extends to interest of money or annuities and other annual payments to be made out of profits not chargeable under the Act: such are allowances made from abroad, interest due on bonds, notes, or other personal debts due from foreigners; mortgages, bond, or note debts, payable by persons in Great Britain, who are themselves entitled to be exempted from the duty, by reason of the small value of their property. But no statement is required of interest of money, or of any allowance or other annual payment, which arises out of property charged; nor will any assessment be made on the party entitled to the payment, the owner of the property being assessed for the whole, and entitled to deduct the duty from the payment as it is made.

No. 3 extends to every person exercising a profession, but it is confined to his professional profits.

No. 4 extends to all persons exercising a trade or carrying on a manufacture, or any adventure or concern in the nature of trade, and is confined to the profits acquired thereby.

No. 5 comprehends property of an uncertain annual value, and extends to all proprietors and their lessees, renters, or tenants of quarries of stone, slate, limestone or chalk, mines of coal, tin, lead; copper, mundic, iron, and other mines; salt-springs and salt-works; alum-mines and alum-works, where the same are uncertain in the annual value, or not let at a certain rent. See Section 104.

No. 6 extends to the profits arising from canals, inland navigations, or streams of water, or from any
docks or water-works of a public nature belonging to a company, who are to be charged, as well for their lands and tenements as for all their other profits, in one account to be made by the proper officer of the corporation or company; consequently the proprietors of shares will not be required to make a particular return of their dividends or profits. See Section 101.

No. 7 extends to the same kind of property as No. 5, and applies to those cases where the work is carried on as a trade, to be charged on the profits, and not by the rent. See Section 102.

Nos. 8 and 9 relate to securities on estates in Ireland, the British dominions abroad, and foreign dominions, the amount of which must be returned, calculated on the actual amount of the interest receivable thereon for one year.

Nos. 9 and 11 relate to the profits received in Great Britain from possessions or estates in Ireland or abroad, and must be computed according to the fifth case, (Schedule D), on the average receipt of three years.

The last, or 12th Form, comprehends all other income for which returns are required, not comprehended in any of the foregoing cases, nor otherwise charged.

Therefore lands, tenements, and hereditaments in Great Britain are not to be included in such return, nor the profits of offices, both of which are charged by other modes; nor any of the annual payments before mentioned, arising out of the property of others charged to the duty, nor any other kind of profit for which a particular return is required in any of the first eleven cases.

No further returns than the above are required
from any persons, unless they have a claim for exemptions or abatements, which being grounded on the whole of the income, that income must necessarily be disclosed.

The forms, No. 6, second part, are calculated, and to be used for those purposes only, and in the following manner:

The returns required by the twelve statements above will comprehend the whole of the income, except that which may arise from lands, or from offices, or from payments to be made by others arising out of property charged upon them. In order to their instituting these claims, the parties are required to sign the declaration in No. 6, second part. If they have property in lands charged upon them in the name of their tenants the occupiers, they will fill up No. 1 with the amount of the annual value of their respective farms. If they are occupiers of lands, they will fill up No. 2 with the annual value thereof, as estimated in their assessment.

If they hold offices, or have public annuities, pensions, or stipends, they will fill up No. 3 with the annual value, as charged upon them.

If they derive income from payments out of property charged on others, they will fill up No. 4. But if in any of these instances their property is subject to annuities, interest of money, or other annual payments, on payment whereof they are entitled to deduct the tax, they should deduct the amount of such payments from the aggregate of their profits.

These four statements, or such of them as are required, together with such of the twelve statements as are required in the original return, will compre-
hend the whole of the party's income, on the aggregate amount of which the exemptions and abatements will be settled and allowed.

The last four statements are not required to be delivered with the others; in many cases they cannot be filled up at the time. The ascertainment of each assessment upon the party's property is previously necessary, and therefore the claim should be allowed to be made at a subsequent period.

The Declaration of the number of children should be made at the time of the first return; but the claim to the abatement should accompany the statement of income.

These returns may be delivered, sealed up, at the office of the Commissioners, in order that an assessment may be made, which will be entered in the books of the Commissioners, under a letter or number, and they will give to the party a certificate, and also a duplicate of the assessment to the Collector, under the same letter or number, without mentioning the name of the party charged, who may pay the amount of his assessment into the Bank, on production of the certificate, taking a receipt, which will be a discharge to him on delivery thereof to the Commissioners; or the money may be paid to the Collector on production of the certificate, who will enter a discharge of the assessment, without a knowledge of the party on whose account the payment is made.

The Commissioners for the Affairs of Taxes having given the above explanation to several enquiries made to them, have, in order to the better understanding of the forms, directed the above to be printed, and sent the same to the different Surveyors for general distribution.
AN
EXPOSITION
OF THE
ACT
FOR A
CONTRIBUTION
ON
PROPERTY, PROFESSIONS, TRADES, AND OFFICES;
IN WHICH THE
PRINCIPLES AND PROVISIONS OF THE ACT
ARE FULLY CONSIDERED,
WITH A VIEW TO FACILITATE ITS EXECUTION, BOTH WITH RESPECT TO PERSONS CHARGEABLE, AS PERSONS LIABLE, TO THE TAX BY WAY OF DEDUCTION, AND THE OFFICERS CHOSEN TO CARRY IT INTO EFFECT.

PART THE FIRST.

LONDON:
PRINTED AND PUBLISHED BY I. GOLD, 103, SHOE-LANE.

1803.
OBSERVATIONS

ON THE

ACT FOR TAXING PROPERTY,

&c. &c.

In legislative measures of great importance, where new principles of taxation have been adopted, it has become almost necessary to gratify the public expectation by an exposition of the leading principles on which they are founded.

Of the present measure, for substituting a Tax on Property and Productive Industry, in lieu of the late Tax on Income, as, during its progress through Parliament, it was found so difficult to divest men of the ideas they had formed whilst the Income Tax was in force, so ready were they to assimilate the one measure to the other, and to draw all their arguments from that assimilation, it is now more peculiarly necessary to give an accurate exposition; to point out the principle on which the present measure is founded, its agreement with, and departure from, the principle of the Income Tax, and some of the reasons which may be supposed to have influenced the Legislature to vary the mode of effecting the same object, will not be considered as an useless application of time, more especially as the observations have in view to facilitate the execution, and to introduce uniformity of construction.

The measures adopted by Parliament during the four last years of the late war, for raising a large proportion of the supplies within the year, were found to have the most beneficial effect, in a rapid restoration of public credit and confidence, increasing perceptibly the spirit and exertions of the country. Similar measures, but
to a much greater extent, have been again resorted to for the vigorous prosecution of this most just and necessary war, against the same enemy, now attempting to accomplish his object of universal dominion, by the subjugation of this free and happy country, presenting to him, in its strength, the vigour of its constitution, its unimpaired resources, and the undismayed spirit of the people, the only obstacle to the attainment of his avowed purposes.

In the measure now under consideration, a part only of a more extended plan, Parliament has had in view the same beneficial consequences, the preservation of public credit and the spirit of the people, through the events, of what may be expected, and what in prudence ought to be provided for and guarded against, a long and protracted system of hostility, in defence of our dearest rights. In doing this, Parliament has deviated in some degree from the former plans. The experience of some defects, supposed to have existed in the late imposts, known under the denomination of multiplied Affixed Taxes and Income Tax, as well in respect of the inequality which existed in the principle of the first, and which was eventually produced by the operation of the latter, as in respect of the facility of evasion in both, is a sufficient justification for the alterations to be found in this measure.

The principle of the Income Tax, as the word income seems to imply, is an impost on that portion of property, annually acquired, which remains at the discretionary dispossal of the ultimate proprietor. On this idea the Income Tax was formed. It called upon the ultimate proprietor to account for that portion of his property, from all and whatever sources it was derived. Comprehending all, without distinguishing any of the sources, it laid an equal contribution (with certain qualifications) on the mass of annual acquirement, after making those deductions or allowances necessarily incurred in acquiring or maintaining that property, or which were incidental to it. It involved the whole, however in ricate or extensive, in one account, to be furnished by the party. The produce of trade and commercial adventures, of laborious and indolent avocations, was mixed with the produce of property, requiring neither the skill nor industry of the proprietor to attain or preserve. It was imposed, not on its first acquirement, but after its separation into all the channels to which it was destined, on the ultimate possessor, allowing for all intermediate payments and claims, and laying on all a proportionate charge.

The above fair and comprehensive view of the Income Tax admits it to have possessed the same equality and justice of principle as is contended to belong to the measure of the present Parliament;
Parliament; exposing, however, at the same time, some of those causes to which must be attributed its ineffectual operation.— Without entering into the policy of taxing the means of subsistence, of graduating the scale of taxation according to the ability of the person to answer the charge, in preference to taxes on consumption which equalize themselves, it is sufficiently obvious, that admitting the policy, no mode more just could be devised for a contribution on every member of the community, proportionate to their respective means, than a tax on income. If the transfer from hand to hand, until the property refted with the ultimate proprietor, could be effectually traced, to him only should the legislative provisions for that purpose be directed. If the same just intention was equally prevalent, if the same cleanliness and perspicuity could be obtained from all men, one account of the whole of his income would suffice for a just medium of taxation on each individual, and no detrimental consequences could be feared, by blending in the same account the produce of different sources; from passing over the tangible visible property, and mixing with its produce that of private and concealed acquisition; from tracing it through hand to hand, until the whole settled in the income of that individual, who hath the perfect and uncontrovertible disposal of it. But it has so happened, that this wise and judicious measure, in its operation on the interest of individuals, was found to depend too much on the imperfection of human nature. It became unequal in the execution, and thereby defeated its own principle.

To preserve and protect that principle of equality in the execution of the present measure, has been the effort of the present Parliament. The principle of both taxes being that of a proportionate contribution on the means of subsistence, arising from every species of productive property or personal exertion, whether combined with property or not, the distinction between them consists in the different modes of imposing the duty. As the former was imposed on the general account of income derived from all the sources; the present duty is imposed on each source by itself, in the hand of the first possessor, at the same time permitting and authorizing its diffusion through every natural channel in its course to the hand of the ultimate proprietor. The present measure, then, must be considered as a tax on the first produce, gradually subsuming itself into a tax upon the income of the ultimate proprietor; affecting in its immediate object the hand that acquires, but extending by direct motion to the hand which converts the income so acquired. Instead of the landlord, and the numerous claimants upon him in succession, it looks to the occupier of lands only. Instead of the creditor, it looks to the fund from which the debt is answered. In the place of a complicated account, collected from the various sources from which the income of an individual may be derived, it applies to the
the source itself to answer for its increase. By these means its object is attained with more facility and certainty, and with less intricacy and disclosure, diminishing the occasions of evasion by the means of execution.

Pursuing these principles, the charge in respect of real property is imposed on the occupier, both as to his own profits, and as to the profits that may ultimately belong to each proprietor according to his interest. Whatever claims may rest on that property, as a lien on the profits, are left to be adjusted between the contracting parties, under an established rule, founded on the same principles by which the tax itself is imposed. The occupier, charged with the whole duty, deducts from his landlord a portion of the tax, proportionate to his share of the profits. The superior proprietor, the mortgagee, the annuitant, the creditor by personal contract, and any other legitimate participant of the profits, is subject to the like proportionate deduction, without other interference from the powers created by the act, than for the purpose of settling, in a summary way, any dispute that may arise between them. Another original source of annual profit is that which is derived from the Funds composing the national debt. The charge is imposed on the person entitled to the dividends or shares of those public annuities, as being the first possessor; not, as has been falsely conceived, on the funds themselves; that charge being in the same manner distributable amongst the several persons who may have a legal claim thereon, to be satisfied out of the profits so charged. So property acquired by the employment of capital in trade, with its increase by the application of industry, and property acquired by industry alone, are chargeable in the hands of the first possessor, without regard to the claims that may rest upon it. In the same manner, all salaries and emoluments under appointments of a public or private nature, are subject to be charged to their full extent, without deduction on account of the mode of their subsequent application. In each of these instances, provisions are made, authorizing the apportionment of the original charge, amongst those who have a legal claim on the profits charged; and as by these means the whole of the produce of property is originally brought into charge, and as all claims must originate in some or other of these sources, the distinction between real and personal obligations is not necessarily preserved. Whatever annual payments are to be made by virtue of any contract, whether it forms a specific charge or not, as they must be defrayed from some or other of these sources, are, without distinction of their origin, liable to the same proportionate deduction. Thus the charge is gradually diffused, from the first possessor to the ultimate proprietor; and one of the greatest causes of defalcation, arising from the necessity of protecting private transactions from exposure, experienced under the Income Act, is avoided; at the same time protecting the private transactions
transactions of life from the public eye, whilst the revenue is more effectually guarded.

That this may be more particularly seen, and that the provisions of the act may be the better understood, it will be necessary to distinguish, shortly, the different heads of taxation, the persons primarily liable to the tax, their remedies for recovering the same from those to whom the profits for which they are charged are due, and the proportions in which the same are to be claimed; as well as the different modifications to which each is subject, whether those modifications are introduced as the medium of charge, or as a relief to the different classes of persons, who appear in the wisdom of the Legislature, from peculiar circumstances, to be entitled thereto.

The act comprehends four different sources of profit, as applicable to four principal classes of individuals, under different modes of taxation, each of which must receive a distinct consideration, as if they had formed the subject of four distinct acts of Parliament.

1st. Landed Property.

2d. Funded Property.

3d. Produce of Industry, whether from professions or trades, or certain pursuits in the nature of trade.

4th. Offices held under Government, and the Public Institutions of the kingdom, although certain of the offices may be of a private nature.

Particular modes of charging these duties, adapted to the nature of each description of profit, being distinctly provided by the act, it will be necessary to consider each by itself.

It may be, however, proper to premise, that which is common to all, the rate of charge, which is the sum of 1s. for every 20s. of the annual value or amount of profits derived from each separate source. Whenever any other rate of duty is charged, it must be interpreted as the same rate differently computed. For instance: The rate on lands, in respect of the occupation, being in England 9d. and in Scotland 6d. for every 20s. is for the ease of calculation; it being considered that the profit of a tenant at rack-rent is three fourths in England, and one half in Scotland, of the landlord's rent, which would produce the same result. So the profit of a leesee of tithes is calculated to be one fourth of the rent, and is therefore imposed at 3d. for every 20s.
20s. of that rent. Those abatements which are allowed on incomes under 150L, and those in favour of persons having families of numerous children, are to be considered as grants of alleviation in favour of persons thus circumstanced, rather than a variation in the rate of charge.

1st. LANDED PROPERTY.

In the usual mode of estimating the profits arising from land, it is generally considered they are applicable in two ways, and should be apportioned between the proprietor and the occupier. The profits arising to the proprietor, are to be measured by the amount of the rent reserved by him; the profits arising to the occupier cannot admit of a criterion of measure so certain and invariable, and whatever rule is adopted, short of an account of the actual profits, will be found on application to be imperfect. It is, however, generally understood, that the least that a tenant, in the usual course of management productive of average crops, will gain, is a sum equivalent to his rent; subject to certain deductions on account of the money payments to which the farm is liable. The amount of these deductions is considered to be one-fourth of that rent in farms in England, and therefore the rate on tenants is here reduced in that proportion. Other circumstances occasion a greater difference between the rent reserved, and the tenant's profits in Scotland, and the rate is there reduced to one-half.

It may be remembered, that under the Income Act, the mode of estimating the tenant's profits was taken from an aggregate compounded of the rent payable to the landlord, the amount for one year calculated on an average of the parochial rates for three years, and the value of the tythes, or the rent or composition payable in lieu of tythes. And where that aggregate was 300L. per annum or upwards, then one-half was considered as the amount of income; if under 300L. per annum, then three-fifths were taken to be the amount.

Why the rent reserved is taken as the criterion, without the other ingredients, will be explained more satisfactorily hereafter, when the particular provisions relative to this branch of the Tax have been stated. It is sufficient here to observe, that the landlord's rent is the rule to be observed principally, in forming the estimate of the annual value of lands.

On account of certain circumstances of variation to be observed in estimating the landlord's and tenant's profits, it has been considered advisable to separate the Tax into two parts, which will, in the subsequent pages, be distinguished by the "Landlord's Duty;"
Duty," and the "Tenant’s Duty," being to be charged, as will be more particularly pointed out, in some instances on different amounts, and in all at different rates of duty.

Confident with the principle of this Tax, both the duties are to be charged in the first instance on the occupier, and by him apportioned according to the various relations in which he may stand with others, either having a property or interest in the land, or a claim on the profits.

The first of these is contained in Schedule A, and is charged at the rate of 1s. for every 20s. of the annual value of all lands, tenements, or hereditaments in Great Britain.

The annual value is to be understood to be the rack-rent, at General which lands have been let, if the commencement of the letting be Rule. within seven years: if not so let, then it is to be understood to be the rack-rent at which they are worth to be let.

The object of the Act is to charge all lands at the present value, but as recent lettings at rack-rent may be supposed to give that value, it has been thought proper to consider all lettings at rack-rent within seven years, as being made at the present annual value. It is obvious that in this class will be included all lettings from year to year, or at will, although there may not have been any new agreement entered into within seven years; for on such letting every year’s continuance is impliedly on a new contract between the landlord and tenant, each of them having the power of determining the contract on due notice.

By this Act, rack-rent must be understood to be the full consideration reserved upon a demise of the property, as estimated between the landlord and tenant, or as would be estimated between them, if the lands were now to be let at a reserved rent only; and whenever the rent reserved forms the whole consideration for the exclusive enjoyment of the thing demised, such demise or letting is considered as at rack-rent. In those cases where the Tenant has given, or contracted to give, any other consideration for the lease, or has covenanted to expend a sum in improvements, the reserved rent can afford no just criterion of the value; and it is therefore provided, that the Commissioners shall not be bound by any lease or agreement, which doth not express the full consideration, or the rent bona fide reserved, or which is made with a view to conceal or diminish the annual value.

This consideration of a lease at rack-rent, does not in all cases require that the lands should have been let at the full rent, which might have been obtained. It will be sufficient if the lessee has let his lands at the rent which he has estimated them to be worth, at a reserved rent only, without other consideration, which might diminish
diminish in his estimate the amount of the rent reserved, although he should have under-rated its value; and in this sense the Act must be construed.

In all other cases, either where the lease or agreement is of a more antient date than seven years, or where any other consideration than the rent reserved appears in the lease or agreement; and in all cases where the owner is also the occupier, or the lands are not let, the value of the lands is to be estimated at the rent which the same are worth to be let by the year; thus reducing all those cases to what would be the rack-rent of a recent lease, where the best improved rent has been or may be obtained.

This annual value, thus to be estimated, is however capable of reduction in certain cases; where the lands are subject to public rates for draining, fencing, or embanking the same; as where they are subject to the jurisdiction of the Commissioners of Sewers, or of Commissioners for Draining, by public works for carrying off water from level, or for fencing or embanking from rivers or the sea, or other inundations to which they may be liable.

In like manner the estimate may be reduced by the amount of the Land Tax remaining unredeemed, and paid by the landlord. But the Land Tax redeemed cannot be deducted; for as by the redemption property was converted, which otherwise would have been charged, the party has only transferred his liability from one species of property to another.

There are also some particular cases, where the rent reserved will not afford a just criterion of the value; as where the landlord covenants to pay the parochial rates out of the rent reserved. It is obvious, that the natural rent will be increased by the estimated amount of such payments, and the profits of the landlord will be reduced by the actual amount of such payments within the year; and to find the just value, the annual amount of those payments is to be deducted. These payments extend to all parochial rates, taxes, and assessments, which, by law, are a charge on the occupier, or any rent or other annual payment to be made in lieu of tythes, or any composition for tythes.

In all these cases of deduction, and before they can be made, an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, must be delivered either to the Assessors or to the respective Commissioners. It will therefore behove landlords to give such information to their respective tenants, of the amount of the sums claimed by them to be deducted, with the vouchers for those payments, that the tenants may be prepared to prove the claim when called upon; but more particularly, that the Assessors and Commissioners may be
be satisfied of the truth of such claims, to avoid further trouble on those accounts.

There are also other deductions which may be allowed out of the landlord's duty, namely, where he is subject to the repairs of houses or buildings.

1st. A sum not exceeding the rate of £1. per centum on the annual value of any dwelling-house occupied distinct from a farm of lands or tythes, estimated according to the Act, for the purpose of charging the duties in schedule A.

2d. A sum not exceeding the rate of £2. per centum on the annual value of any farm of lands or tythes estimated as aforesaid, on account of the incidental repair of the dwelling-house and buildings occupied with such farm for the purpose of farming the same.

There are also deductions to be made by certain ecclesiastical persons in certain cases, in respect of charges not immediately connected with the property charged. There are also certain exemptions in favour of colleges and charitable foundations, viz.

The site of colleges and halls in any of the universities, and all offices, garden-walks, and grounds for recreation, repaired and maintained by the funds of such college or hall.

The site of every hospital or public school, or alms-house, and the like premises for recreation.

The amount of the rents, and profits of messuages, lands, tenements, or hereditaments, belonging to any hospital or alms-house, bona fide applied to charitable purposes only.

The second duty is that contained in schedule B, and is charged on the occupation, in respect of the profits, which the occupier is supposed to be able to apply to his own use, after payment of his rent. It is calculated on the presumption, that the tenant, after payment of his rent, and expenses of cultivation, and other outgoings, can, in the ordinary mode of cultivation, acquire a sum for his own purposes, equivalent in England to three-fourths of the rack-rent of the farm, and in Scotland an equivalent to one half the rack-rent. The duty is therefore imposed on the rack-rent, at three-fourths of the rate of 1s. or 9d. in the former instances; and in the latter, at one-half the like rate, or 6d., producing the same result as if the duty of 1s. had been imposed on three-fourths, and one-half of such rack-rent.

In estimating this annual value, the same general rule is to be applied as in estimating the value on the landlord, according to the rack-rent, with the same distinction in regard to the date of the
the lease or agreement under which he holds; but there are several discriminating circumstances, some of which have been before adverted to, as relating to the landlord's duty, and others relating to the tenant's duty, that remain to be noticed, which may vary considerably the amount on which they are respectively to be computed.

The tenant's duty does not extend to dwelling-houses, on which no profit is expected to be made, except such dwelling-houses as are let with a farm of lands or tythes for the purpose of farming the same. This, at first sight, seems to exclude farm-houses from the benefit of a reasonable exemption; but it proceeds on the idea, either that no rent is charged for the dwelling-house, the whole being referred on account of the land; or that being small, it is so incorporated with the rent of the farms, as not to be separated therefrom by any certain rule, which would not expose the Tax to considerable fraud in the reduction of the rent for the farm. Where any rent is taken, and it cannot be denied that in some instances it may be so, it must be considered as referred in consideration of the advantages the tenant receives therefrom in carrying on the business of the farm, and as one of the means of increasing his profits, which is within the principle of the Tax. In like manner, all buildings and premises (exclusive of a dwelling-house) occupied for the purposes of trade, are chargeable.

The tenant's duty does not extend to tythes paid in kind, nor to any composition or rent payable for, or in lieu of, tythes, it being considered he makes no profit therefrom. This duty is therefore to be estimated on the landlord's rent alone; and not on an aggregate of that rent, and the tythes or the value thereof. And it must be estimated in all cases as on a farm subject to tythes, whether tythes are payable or not. It follows from this, that where the tythes, or the composition in lieu of tythes, or the modus, or even rent, is also the property of the landlord; and is let together with the land, and the rent thereof becomes blended with the rent of the land, the amount, or value of the tythes, composition, modus, or rent, must first be deducted, before the estimate on the tenant is to be made. It is always convenient to establish a certain rule in such cases, which will meet equitably the interests of each of the parties. The Act, in this instance, establishes a fair and equitable rule. That, from whatever sum is found to be the annual value of a farm not subject to any payment for tythes, there shall be deducted a sum not exceeding one-eighth part of that value; and where any payment is due, then such sum as together with that payment will amount to one eighth part of the annual value. But in these cases the value of the landlord's duty is not affected; for if he be the rector or impropriator, he is liable in that capacity for the amount of his profits; so if he be substituted for the rector, as in cases
cases of inclofore, &c.; and if he, or his estate, be charged with the composition or rent, he will be entitled to a proportionate deduction on making the payment. By this means, a rule most favourable to tenants is adopted, and the Tax is equalized between those farms which are free from tythes, and those which are subject thereto.

One exception is however introduced to this rule; that is, where tythes are let to any other person than the occupier of the lands, by which he becomes the lefsee and occupier of the tythes; and as a certain portion of profit must necessarily be derived from such letting, which one year with another may be considered as about one fourth of the rent of those tythes, the duty thereupon in respect of the tenant's duty, is reduced to 3d. in the pound, as being an equivalent to a duty of 1s. on one-fourth of that profit.

Both these duties are to be charged on the occupier; and the affeisment is to be made for one whole year, and will be levied on the occupier for the time without reduction, and without a new affeisment, although a change may take place in the occupation; the outgoing tenant being liable to make good all arrears up to the time of quitting, and the in-coming tenant from that period, and also for such arrears as may be due at the time of quitting, with a power to recover the same from the outgoing tenant. And on the death of a tenant the same duty devolves on his executors or other representatives.

The duty to which the tenant at rack-rent is ultimately liable, is the duty at the rate of 9d. in the pound on the annual value. The tenant holding a beneficial lease, may be ultimately liable to more, namely, for such part of the landlord's duty as is affixed on the additional profits derived from the nature of his lease, above the rent payable to the landlord.

Whenever the annual value of an estate is equal to the amount of rent referred to the landlord, which will be the case, when the estate is let at rack-rent, the commencement of the letting being within the period of seven years, then the tenant will, on payment of that rent, deduct from the amount at the rate of 1s. for every 20s. thereof, and so will reimburse himself the whole sum charged upon him on account of the landlord's duty; but whenever the annual value cannot be taken by that rule, it may exceed the actual rent referred, which may happen either from the improved state of the farm, or from the general increase of the value of farms, since the commencement of the lease, or from the nature of the original letting not having been at rack-rent; in any of which cases the landlord's duty will be charged on a sum exceeding the amount of the rent referred. On the amount of that rent, and no more, the tenant will be entitled to deduct the duty; the residue, whatever it may be, will remain a charge to be defrayed by the tenant,
tenant, in the quality of owner of the estate, he having the benefit of the profits to his own use, to that extent.

If the landlord entitled to the rent, has other payments to make thereout, as for ground-rents, quit-rents, or on account of charges for particular purposes, as jointures, annuities to parts of his family, &c. he, on payment thereof, is entitled to retain for the duty, the like proportion, and so on, so long as the profits are subject to such over payments, so that each party is subject to his proportion, but no more, of that part of the rent which is applicable to his own purposes.

As the landlord is in certain cases entitled to make deductions from the rent reserved, as has been before shewn, the annual value whereon the duty is to be charged being thus reduced, may not amount to the sum of the rent reserved, yet the tenant is not, in such cases, entitled to deduct more than the amount of duty charged on that account, as the authority to deduct extends only to that particular duty, and to the amount paid by him on that account. Rents being sometimes allowed to remain in arrear, beyond the year in which it accrued, the tenant may not, in all cases, be charged to the duty in the same year in which he will pay the rent of that year. He is not on that account to remain until the payment of that particular rent; in advance for the duty, but is entitled to deduct the sum advanced out of the first payment he will make on account of rent, whether the rent accrued in the same year or not.

This deduction is to be allowed by the representatives of the landlord in case of his death, or by the heir, or whoever is entitled to the rent, according to their respective interests; but if the rent in arrear at the time of the landlord's death, and the accruing rent, should belong to different persons, care must be taken to make the deduction from the person entitled to that rent, which accrued for the same portion of time for which the duty was charged, and therefore the tenant will not be entitled, in such case, to make the deduction on the payment of rent, which was due previous to the commencement of the duty.

The annual value may sometimes depend on the rent of two years, as where the lease commences at a different period of the year than is fixed for the commencement of the duty, and the rent be variable in different years; in such case a portion of the rent of one year added to a portion of the rent of the following year will constitute the annual value.

From what has preceded, it will be seen, that the annual value of lands, on which the estimate for the tenant's tax is to be formed, is the rack-rent payable to the landlord, calculated as on a recent lease of a farm subject to tythes in kind; no consideration being had
had to the liability of the tenant, to a fluctuation in the parochial rates, or to its exemption from such rates, or to the probable amount thereof in any given period.

By the mode of charging the tax at three-fourths of the rate in England, and at one-half in Scotland: if such allowances shall be found to be the average of payments on account of parochial rates, or nearly so, the tax will approximate to that equality which is so desirable, without the intricacy of a complicated account on the sum of each year's disbursements, which, under the Income Tax, was found so difficult in the execution. But that this equality will not be ascertained in some instances, may justly be apprehended. When lands are extra-parochial, and in a great measure free from the burthens of poors' rates, the rent reserved by the landlord will be the greater. When a parish consists of few farms, more especially grazing farms, the population may be small, and consequently the parochial burthens less, which advantage being annexed to the estate, will be considered by the landlord in fixing his rent; and in other places, where the parochial burthens are considerable, if those burthens were capable of being ascertained, even on an average, during a lease, it might be reasonably presumed that the rent would be fixed accordingly; and if, in fact, the rent increased as those burthens were expected to be diminished, and vice versa, the actual consideration for the tenancy, or what is the same, the expected profits of the tenant, could not be ascertained without taking into consideration both the amount of the reserved rent and all the outgoings of the tenants; we say all the outgoings of the tenant, for in fact the parochial rates make but a small part of those outgoings, and, though extremely fluctuating, vary less in their amount than the outgoings of different farms which arise from a difference in the mode of cultivation. The parochial rates are in their nature so fluctuating, that the amount of one year, or any number of past years, cannot be a guide to their amount in the next year, or any number of succeeding years; and of late years that fluctuation has been so great, that it became necessary under the Income Act, to limit the period during which the account of disbursements for parochial rates was to be taken, to three years antecedent to the 29th day of September in the year 1799, or to the date of the lease, thereby introducing a uniform rule for each farm on an average amount of the actual expenditure for those years. It remains therefore only to be considered, whether the general average of one-fourth of the rent being deducted, or the addition of the average of the actual expenditure for a certain fixed period, affords a fairer or more just criterion of the tenant's profits, or whether a greater or less inequality be introduced by the present mode than in the former.

One thing is clear, that by the process of substracting those fluctuating outgoings, such as tythes and parochial rates, from the rents
rent, a rule more favourable to the tenant is introduced, than by adding those sums, and then taking an arbitrary portion of the aggregate amount, as was done under the Income Act for the income of the tenant; for although it must be and has been admitted, that in settling the rent, all the outgoings are considered, yet it does not from thence follow that the profit of the tenant is to be calculated with more certainty from the aggregate of those outgoings than from the rent alone. If the rent be governed by the amount of the other outgoings incidental to the farm, leaving a certain profit to the tenant in each case, that profit must afterwards be considered as fixed, and not fluctuating or depending on payments of an uncertain amount in each year. There is no component part of the aggregate that can be fixed in different years, but the rent; that affords the only fixed rule during the lease, and therefore the most convenient rule to be established, and certainly one of the inducements for the alteration arises from that consideration. The certainty, the conveniance, and the favourable result to the party, must be taken to be the principle of the alteration, and must be set against the defects which may appear in the inaccuracy, whatever that may be. So serious an evil was felt by the mode adopted in the Income Tax, we mean that adopted in the last Act for that purpose, that it became necessary to substitute some other; and it was considered, that although some loss might be expected, from the alteration, to the revenue, where the rent had been decreased on account of the increase of parochial rates, yet the advantage would be thrown into the scale of those farms where the rates were above the average of one-fourth of the rent, where they had most increased, where a considerable fluctuation had taken place from local circumstances to effect that increase, and where a further fluctuation during the operation of the Act might be expected, and to which the advantage ought in justice to be granted.

To compare the two modes.

Suppose a farm yielding a produce of 800l. annually.—Suppose the outgoings one year with another 400l., the rent 200l., and the tenant's profit 200l., subject to parochial rates of 50l. on the average of three years antecedent to 1799.

Under the Income Act the assessment would be

Rent  200
Taxes  50

\[ \frac{1}{2} \) 250

125 Income.

Suppose
Suppose another farm of equal produce, the taxes of which, on
the same average, amounted to £80, and the rent, being a tenancy
from year to year, the same:

Rent. . . £. 200
Taxes . . . 80

\[ \frac{200 + 80}{2} = 140 \]

\[ 140 \text{ Income.} \]

The computed income of the tenant would then be increased
35l. per annum, on account of his liability to 30l. per annum
more taxes; or, in other words, would increase in proportion to
his inability to pay.

Under the present act, the income in each case will be equivalent
to 150l. at 1s. in the pound.

The rule in the Income Act proceeds wholly on the considera-
tion of leases for a certain term; and if the two farms above
mentioned were to be let, say for fourteen years, under the cir-
cumstances above stated, it supposes the rent of the latter to be
reduced to 170l., so as to make the aggregate, and consequently
the income, in each case the same.

Under the present act, the result would consequently be different,
but the difference would be in favour of that farm which
was subject to the highest rates, and, for the reasons above al-
luded to, entitled to considerations of favour: whereas, under
the Income Act, if the lettings were of such a nature as not to
admit of a reduction of rent, on account of the increase of the
rates, the burthen of the tax would fall on the farm most bur-
thened with the rate. Let it be considered, however just in
theory, that in fact few farms are reduced in their rent by the
increase of the parochial rates; that, of late years, the same
causes that have operated to the increase of the poor's-rate, have
produced a rise in the rents. Let it be considered to what new
and additional burdens, in some cases not connected with the
poor, that rate is from time to time made liable; how little it
is in the power of management to prevent their increase, and how
much it is in the power of managers and directors to promote it:
after all, how small a portion of the outgoings of a farm confoit
in those compulsory payments, and it will be easily seen that the
calculation of rent cannot, but in a very small degree, depend
on their annual amount, and consequently the tenant's profit
cannot be ascertained from them. The contract between the
landlord and tenant is grounded on the quality of the land, the
advantages of situation, comprehending various considerations
of
of markets, facility of improvement, &c. If these overbalance the probable increase of parochial burthens, the rent will not suffer a diminution, although the profits of the tenant certainly will experience it. If the advantages of an increased population in the neighbourhood of his farm offer to the tenant a better prospect of gain, he will not stipulate with his landlord for an abatement of rent on account of the probable increase in the poors’ rate; and perhaps it will not be found that the rent of lands in the neighbourhood of an extensive population, has been decreased on account of the advance in the parochial rates, or is below the average rent of lands of the like description, not possessing the same local advantages. If, then, the inequality between the rents of different lands arises more from their quality, from the kind of cultivation necessary, and the consequent expenses of cultivation, than from the pecuniary burthens they are subject to, why should these pecuniary burthens be taken into the account, in ascertaining the tenant’s profit? Why should the grazing farm be let at a higher rent per acre than the adjacent arable farm? Not because of its pecuniary burthens, for they may be supposed equal; not on account of the value of its produce, for the produce of the arable farm exceeds it in value; but because the expenses of cultivation are trivial when compared with those of the arable farm. It is on these considerations that the rent is principally calculated; and until a mode can be discovered of estimating the actual amount of the annual produce of each farm, and of deducting these from the whole of the outgoings, of whatever nature, no certain criterion of the tenant’s profits can be obtained. The profit of a tenant is variable, depending on seasons, on skilful cultivation, on local advantages, on the increase or decrease of incidental expenses. Some of these may, and others cannot, be the subject of previous computation. The rule for letting lands is drawn from experience, not from nice calculations; the rent is the result, and that rent must be fixed after a due allowance to the tenant for the maintenance of himself and family, on general rules, and not on the accuracy of individual calculation. On these and other considerations, which might be more minutely disclosed, the rent has been fixed as the best possible criterion, though open to some objections, of the tenant’s profit. It has been taken at too low a rate as not to injure any one, although, from nicety of calculation, it may be discovered not to apply itself equally to all cases. Where it will fail the heaviest, the parties will be free from the usual risks. It is drawn from a consideration of arable farms principally, to which it will apply with a sufficient degree of equality. It is drawn from a comparison of places subject to the same, or nearly the same average of parochial rates. When lands are not subject to the usual contingencies of arable cultivation, when they are not subject to the risks and casualties of a numerous poor, there the tax being proportionate to an increased rent, will also be increased; but the ability
ability of the tenant to pay will, by his freedom from those risks and casualties, be also the greater. The increase of tax, whenever that may be made apparent, will then fall on increased ability, and in that instance will operate in opposition to the case before stated under the Income Tax; and as far as depends on that, will operate more equitably than under the Income Tax.

It has been thought proper to offer these arguments in favour of the present mode of assessing the tenant’s profits. A criterion is admitted by all to be necessary, where it is impossible to arrive at the actual profits. Whatever criterion is fixed must necessarily introduce some inequality: the most simple is the most convenient; the most general is the easiest to be understood and pursued. The simplicity and convenience will be admitted in its favour; and if its operation, in the instances where it produces inequality, should be in favour of the tenant who can least sustain the burden, it will be admitted to be an improvement, though not perfect, where perfection cannot be obtained.

Where lands are occupied by the owner, the whole of the profits belong to him. Those profits consist of the rent which a tenant would pay, and also such further sum as would constitute the profit of the tenant. The assessment, therefore, on such lands will be both for the “Landlord’s Duty” and “Tenant’s Duty” on the amount of rent at which the same is worth to be let by the year.

Where lands are let on beneficial leases, the lefsee has acquired a title to a part of the profits, which on lettings at rack-rent belong to the landlord. The lessor and lefsee divide these profits between them, according to their respective interests. The assessment therefore will be made on the same principles, as if the lands were let at rack-rent, or were in the occupation of the owner. If a rent be reserved to the lessor, that rent constitutes his profit, and on that proportion of the profit the lefsee will be entitled to deduct a proportionate part of the landlord’s duty. The remainder of the profit usually appropriated to the landlord, belonging to the lefsee, he will be considered as owner as to that part, and liable to the tax for that portion, superadded to that which belongs to him as occupier.

Whatever, therefore, is the mode of letting or enjoyment, the same rule of assessment must be applied in every case. The occupier must be charged for and must pay the whole, without considering the different relations that may subsist between the different proprietors. The apportionment of the duty will be left to be adjusted between them without the interference of the persons concerned in making or enforcing the assessment.
In beneficial leases, on which a fine has been paid, there is a distinction to be taken, by virtue of the 4th and 5th rules under Schedule A. Although the fine is a purchase of the profits of an estate for the term, yet as the generality of estates on that tenure are usually renewed at stated periods, on similar terms, the fine may be considered as a payment of rent in advance, and as constituting the income of the lessor; and as the leesee, in order to preserve his estate, is bound to the application of a sufficient portion of the profits, in order to provide for the renewal, at stated periods, the act authorizes a deduction to be made to him on account of the last fine paid by him. The computation is to be made on the amount of the fine, divided by such number of years as the lease was granted for or prolonged in consideration of such fine. If the lease has been granted for years certain, then the fine is to be divided by that number of years, and the quotient will be the amount of income on which the duty has been deducted. Thus, if a lease be granted for twenty-one years, a former lease for fourteen years having been surrendered, the prolongation will be seven years, and the amount of the fine, say 700l., divided by seven, 100l. will be the amount of income to be deducted, or 5l. per annum for the tax thereon. If the lease has been granted for a life or lives, then the fine must be divided by such number of years as will appear to be the probable duration of the life or lives, by reference to certain tables, to be transmitted to the Commissioners by direction of the Lords Commissioners of the treasury.

On the same principle, a charge is to be made on the lessor, which will in all respects be on the same sum which has been deducted from the leesee's assessment, except that where the lessor himself has not received, but his predecessor or ancestor has received the last fine, then no charge is to be made on such lessor, but the deduction will be allowed, without any reimbursement to the revenue.

Mortgagees in possession are also subject to the same duties, whether as landlord only, or as landlord and occupier; and, in settling the accounts with their mortgagee, they must debit themselves with the amount of that duty.

In adjusting these assessments, very little trouble is to be taken by the party; no returns are to be made by them except in particular cases. Whenever the poors' rate will afford the means of computing the assessment, no application will be made to the occupier, it will only be done for the purpose of supplying that defect. The deductions that may be claimed by the occupier, either from the landlord's duty or the tenant's duty, must proceed from himself; and to avoid trouble to himself as well as to the Commissioners, it would be advisable for him to produce the necessary documents
documents in the first instance to the Assessors. The landlords must also in some cases afford to their tenants the means of claiming those deductions, as where they are claimed on account of payments made by himself as for repairs, rates paid by him, &c.

Whenever the value of an estate is disputed and a survey is directed to be taken, either on the application of the Assessor or Surveyor, or upon appeal, the occupier having notice, is to permit the valuation to be made, and an admeasurement to be taken. Upon appeal, the Commissioners may direct the appellant to cause a valuation to be made by persons of skill, who are to deliver the same to the Commissioners on their oath; and the appellant is obliged to proceed in that valuation with effect, subject to the discretionary assessment by the Commissioners.

When the dispute arises on the valuation of the properties as rated in the poor's rate, that is to say, whether the properties be rated on the full value or in any given proportion to each other, or on what that proportion is, the Commissioners may direct a survey and valuation to be taken of the whole parish.

In these cases of a survey being directed on appeal, the costs will abide the final determination of the Commissioners, who will determine the same by the certain rules prescribed by the Act, and which will be found under the proper head of the Commissioners' duty.

These are the principal points affecting the duty on landed property, which is of a description capable of being charged under the rules of either the schedules marked A and B, and the several clauses of the Act, beginning at Sect. 32, and ending with the Sect. 65. Certain properties are allowed to be assessed under the rules contained in schedule D, which will be pointed out hereafter, as well by virtue of the exception thereof from the duties in schedule A, as the particular provisions introduced, under the Sections 101, 102, 103, and 104.

Certain modifications affecting these duties, together with the other duties in the Act, will be considered by themselves, under their general application to all the duties.

**Funded Property.**

This duty extends to all annuities, dividends, and shares of annuities, payable out of the public revenue, as contained in schedule C, except such public annuities as belong to the Bank of England, South Sea and East India Companies, in their corpor-
rate capacities, and which are to be accounted for by those companies, as corporate profits.

These duties are to be paid by the respective stockholders entitled thereto, or by their attorneys or agents who receive the same; and if accounted for and charged separately, are to be paid half yearly, at such times as the dividends become due, without deduction.

These duties may either be asessed by the Commissioners of the district where the party resides, if a return of the amount be duly made to them, or before the Commissioners acting for the city of London, either upon a return made to them, which the party may make whether he resides within the district of London or not, and in all cases where a return shall not have been made to the Commissioners of the district, and certified by them to the Commissioners for London. In cases where a return shall be made of those duties, those returns are to be made pursuant to the notices delivered under schedule D, and the assessment will be made thereon, together with, and subject to, the same modes of payment as those duties. In this place, therefore, it will only be necessary to shew the mode of asessing and recovering the duty where no return is made.

To this end it is provided, that the Commissioners to whom such returns shall be made, shall from time to time cause to be transmitted to the Commissioners acting for London, certificates of the amounts of the dividends asessed by them, containing the names and places of abode of the persons charged, and the particular stock of annuities. These certificates, together with the assessments made by the Commissioners in London, will enable them to ascertain the amount of the dividends of which returns have been made.

It is further provided, that all persons and corporations, to whom the payment of the dividends is entrusted, viz. the Bank, South Sea Company, and Exchequer, shall from time to time deliver an account of all such dividends, to such Inspector or Surveyor as shall be authorised for that purpose, under the hands of three or more of the Commissioners for the Affairs of Taxes, upon demand thereof.

An Inspector will be appointed for this purpose, who will be instructed to demand an account twice in every year, and to deliver to the Commissioners for London an account of all those who have not been already asessed to the duties, or who have returned less than the amount they were entitled to; on receipt of which account, the Commissioners for the city of London will make an estimate
estimate of the profits, and an assayment thereon, and deliver to
the party a certificate of that assayment.

The duties thus assayed will be collected in the same manner as
the duties under schedule D.

But the easiest and most efficacious method will be for the party
to make a return of the amount of his funded property to the
Commissioners for London, and when he receives his half yearly
dividend, pay the duty thereon unto the Bank of England, and
deliver the receipt into the office of the Commissioners of Lon-
don, in discharge of the assayment. This mode of payment is
provided for by Sect. 220.

The particular exemptions to which these duties are subject are—

The funds belonging to friendly societies.—The funds belong-
ing to charitable institutions, and applied to charitable purposes
only.—Certain funds standing in the names of public officers, and
applicable to public purposes only, viz. the Commissioners for the
Reduction of the National Debt, the Commissioners of the Treas-
ury, or the Lord High Treasurer, under the authority of certain
acts of parliament.

The first must be claimed and proved by any agent or factor on
the behalf of such friendly society, or by any member thereof,
before the Commissioners of the district where the society is esta-
blished.

In the second instance, the application of the fund to charitable
purposes, must be duly proved before the Commissioners by an
agent or factor on the behalf of the trust, or by a member or
trustee.

Certificates of these exemptions must be transmitted to the Com-
missioners for the city of London, in order that in their assayment
the like exemptions may be allowed.

In the instances of funds standing in the names of public officers,
the accounts themselves will prove the exemption, and no steps
need be taken to obtain it.

Lastly; the property of foreigners, or persons not subjects of his
Majesty, and not resident in Great Britain, are exempted. To
exempt which, the trustee, agent, or factor in whose name the same
shall stand, is answerable for the duties, unless he shall prove on
oath, to the satisfaction of the Commissioners for London, that the
annuities bound there to persons not subjects of his Majesty,
and
and not resident in Great Britain; in which case the Commissioners
are required strictly to examine as to the persons to whom the an-
nuities belong their places of residence, and all other circum-
stances necessary for their information, and also to require from the
Bank, South Sea House, and Exchequer, such information as the
Commissioners think necessary. Where the stock stands in the
name of the foreigner, the claim may be made by the person hav-
ing a power of attorney to receive the dividends; and in all cases
a certificate of exemption is to be given. The certificate will, on
transfer of the stock or any part thereof, become null and of none
effect, but may be renewed so long as any part of the property
continues to belong to the foreigner, and a new certificate may be
given on every accession of such property by foreigners. It must
be acknowledged that this last exemption opens a door to fraud.
What will be the modes adopted we are not able to suggest; but
some reliance may be had on the punishment that will ensue a
detection, that the attempt will not be made. The penalty is at-
tached on the person making the claim with an intention of fraud,
and will extend to treble the amount of duty, with the additional
forfeiture of 500l. The circumstances of the Commissioners,
acted on by the officers of the Bank, &c., to whom the Commissioners
may apply, will render it difficult to escape detection; and on their
attention more reliance is to be placed, than on the amount of the
penalty.

There are some particular provisions relative to this duty, which
require to be noticed. Trustees and others acting on the behalf of
persons interested in the funds in certain characters described in
the act, being required to do all acts necessary for the due assign-
ment of the profits of the property under their care, and being
made answerable for the duty, they are authorized to retain the
amount of duty paid, and are by the Act indemnified for those
payments.

If an officer of any court having the control of property, the
title to which is not then ascertained, or the proportions thereof
are uncertain; and it should afterwards appear, upon the settlement
of the proportions, that the person entitled thereto would have
been exempted, or charged at a reduced rate of duty, the Com-
missioners of the Treasury are authorized to grant relief to the
party.

The remedy for the recovery of the duty in certain cases is also
peculiar. If any person, having received the dividend on his
stock, shall neglect to pay the duty for six calendar months, or
shall depart from England, out of the jurisdiction of the Commis-
ioners, into any other part of the United Kingdom, without pay-
ing the duty, it shall be recoverable as a debt of record due to his
Majesty; and the like process shall issue at the instance of his
Majesty's
Majesty's law-officers, against the estate and effects of the delinquent, as may be issued according to the laws of that part of the United Kingdom, against the debtors to the crown, for the recovery of the duty, with full costs of suit, and all charges attending the same. And if any attorney, agent, or factor, shall receive the dividend, without retaining the duty in his hands and paying the same, he will forfeit the sum of 20l.

We come now to the duties in schedule D, which affects all property whatever not included in either of the foregoing schedules, belonging to a person residing in Great Britain, whether the property be situate in Great Britain or elsewhere, and to all property situate in Great Britain, belonging to any person, whether a subject of his Majesty or not, although not resident in Great Britain, except to such property which is particularly exempted from the duties in the foregoing schedules.

This schedule also affects every employment of profit, or vocation, not charged to the duty in schedule E, hereinafter mentioned, whether exercised in Great Britain or elsewhere, by a resident therein; and all such employments and vocations exercised in Great Britain by any person whatever, although not resident in Great Britain.

It particularly and exclusively relates to the profits arising from all professions and trades exercised by persons residing in Great Britain, and to all professions and trades exercised in Great Britain by any persons whatever, although not resident in Great Britain.

The duty is to be charged annually on the profits arising from such property, employments, professions, and trades, and paid by the persons, corporations, fraternities, fellowships, companies, or societies, whether corporate or not corporate, receiving or entitled unto such profits, their executors, administrators, successors and assigns, respectively.

This is the part of the act which, in its provisions, approaches nearest to the Income Act. For a right understanding of them, it will be material, in the first place, to point out the particulars in which they differ from that act.

First, no deduction is to be allowed on account of interest payable on debts due by the party to be charged, whether those debts form a particular charge on property or profits, or consist in personal debts merely, except the interest of debts due to foreigners not resident in Great Britain, nor for any allowances or payments whatever, whether obligatory or not on the party.
The reason of which regulation, as will be more particularly shewn hereafter, is not that the party is ultimately to be charged for those payments which, in truth, constitute the income of others, but that the principle of this tax being to impose the duty on the profits of property and trade, the first possessor is chargeable, and for reimbursement is allowed to deduct a proportionate part of the duty from his creditor, on payment of the interest to him, thereby including the income of both in one charge. In the case of foreigners, the policy of the country requires they should not be subjected to the regulations of the act, and therefore the deduction is allowed to be made, in the first instance, by the debtor of a foreigner, that he may not be charged for that which forms no part of his income, and which he cannot recover over.

2d. All the Commissioners and other Officers concerned in the assessment and collection are to perform their duty subject to the strictest obligations of secrecy, every person acting under the function of an officer who is in any way concerned therein, as far as a knowledge of the party can be supposed to extend, the whole process being carried on in such a manner that no opportunity can offer of disclosure.

3d. The establishment of a separate body of commercial Commissioners is abolished, subject to the power of adding to the Commissioners for general purposes a certain number of commercial men in the principal commercial manufacturing cities and towns in the kingdom.

4th. The mode of appeal is altered. Instead of a separate body of Commissioners of appeal, acting, as was the case under the Income Act, without the necessary information of the motives which induced the original assessment on the party, without a knowledge of the evidence brought before the Commissioners who made the assessment, and even without a previous communication with them, and, in some cases, even without their knowledge of an appeal having been made, still less of the grounds or causes of appeal, it is now provided, that additional Commissioners shall be appointed in every district, for the purpose of making the first assessment, if it shall be deemed expedient that such appointments should take place, who are to sit in the same office with the Commissioners for general purposes, to have the same clerk, and to receive their information through the same channels. It is conceived that these additional Commissioners will, from their own knowledge, afford considerable assistance in making a just assessment, as well as by giving the Officer of the revenue an opportunity and the means of directing his inquiry previous to the ultimate decision. Whatever light is communicated to them, will, from the nature of the arrangements, pafs
to the Commissioners for general purposes, who are constituted the Commissioners of appeal, as well as the Commissioners for managing the collection, and every other duty subsequent to the first assentment. Whenever additional Commissioners are not appointed, the Commissioners for general purposes are to add to their own body such a number as may be necessary to constitute one forum for making the original assentment, and another for hearing appeals and executing the general provisions of the act. And where the circumstances of the district are such, that a greater number cannot be so added, the Commissioners for general purposes are to divide themselves, so that two, at least, are to act as additional Commissioners, and the rest as Commissioners of appeal, and any deficiency in them is to be supplied from the adjoining district. The object of these regulations is, to preserve the jurisdiction, throughout the operation of the act, in the same place; to admit of a ready communication from one to another; to give the advantage to the Commissioners of appeal of all the information which the Commissioners for the assentment have received, as well as access to all their papers and proceedings. By these means it is expected, that those frauds which were practised under the Income Act, by resorting to an appeal whenever a detection was made adverse to the party’s interest, will be avoided.

5th. The Commissioners will have the assistance of that useful body of men, the Inspectors and Surveyors appointed by the crown, who, if the Commissioners will make a proper use of them, may be the means of detecting, and adducing evidence in proof of frauds, as far as the nature of the case will admit.

6th. The mode of investigating the profits of trade, by reference, without resorting to the powers of the act. This may, if properly conducted, be the means of affording considerable satisfaction to individuals, whose concerns are of such a nature as to require concealment. It will remove from the Commissioners some portion of that trouble, which, in the execution of the Income Act, was thrown upon them. It will separate, in a great measure, intricate inquiries, and reduce the repugnance that may naturally be entertained to minute investigation. In permitting this, the Legislature has placed great confidence (and very properly) in those whose connexions are of a nature, and whose credit is of a stamp, to bring forward friends voluntarily to assume the character of referees, and the trouble attendant upon the reference; and as, without doubt, respectable persons only will be appointed, the revenue may be secure under such management. It is, whatever may be the event, a striking evidence of the liberality of parliament, and of their anxious desire to avoid every possibility of unnecessary rigour. It must, how-
ever, he considered as an experiment only, grounded on the good
faith subsisting between parliament and the people.

These are the principal features of distinction. Others of
minor consequence will be shewn when we come to observe on
the duty of the several persons entrusted with the execution of
the act.

These duties are separated into six cases:

1st case, relating to trade or manufacture, directs the duty to
be charged on the profits arising therefrom, on an average of
three years preceding the making the assessment, without any
other deduction than on the amount usually expended on a like
average of years, for the purpose of repairs of premises, or for
the supply, or repairs, or alterations of implements or utensils,
or articles employed therein. This case particularly directs, that
no deduction shall be made, in estimating the amount of the an-
nual profits, on account of annual interest, or of any annuity, al-
lowance, or stipend, payable thereout, except the interest of debts
due to foreigners not resident in Great Britain.

The duty is declared to extend to every mystery, adventure,
or concern, carried on in Great Britain or elsewhere, with the
distinctions as to residence therein before mentioned, by any per-
sons, corporations, or companies before mentioned.

2d case, relating to professions, employments, or vocations, is
directed to be computed on the full amount of the profits, gains,
or emoluments thereof, within the preceding year, to be paid
without deduction.

By the 95th section, the computation of duty in the two pre-
ceding cases is to be made exclusive of the profits arising from
lands or tenements occupied for the purpose of such profession
or trade, which are to be charged under schedule A or B, unless
such premises are occupied by a company of persons engaged in
trade or manufacture, or in any adventure or concern established
by act of parliament or charter, or being otherwise of a public
nature; in which case those profits may be stated as, and together
with, the profits of their business, and they will not be liable to
be charged for the same under schedule A or B.

In partnerships, the computation is to be made jointly, and
in one sum, and separately and distinctly from any other duty
chargeable on the same persons, or any of them; and the return
of the precedent acting partner resident in Great Britain, naming
all the partners, will be a sufficient authority to charge them
jointly.
jointly in the partnership firm. If all the partners are resident out of Great Britain, then the return may be made by an agent, manager, or factor, resident in Great Britain. At the same time it provides for the individual partners, that if they return their proportions of the business, they may be charged separately; and that if any other of the partners be called upon for a return, he may answer it by shewing that he has been charged under the partnership, without returning the amount, unless the Commissioners require from him a further return, or any information or evidence respecting the partnership return.

Notwithstanding any change of the partnership, or even the succession of another to the whole business, the duty is to be computed on the profits of the business during the period for which the computation ought to be made; unless it shall be shewn that the profits thereof have fallen or will fall short, from some specific cause happening since the change or succession took place, or by reason thereof.

3d case, relating to property of an uncertain value, not charged in schedule A.

These are to be charged on the amount of the profits and gains within the preceding year, without deduction; except all mines, which are to be charged on an average of the five preceding years, subject to certain exceptions, viz. where it shall be proved, that, from some unavoidable cause, the mine hath decreased, and is decreasing, in the annual value, so that the average of five years will not give a just estimate, the Commissioners are authorized to charge them on the profits of the preceding year, subject to an abatement on the diminution of the profits in the current year. Where the mine, which shall have been worked within five years, or within the preceding year, shall have wholly failed, then the Commissioners are authorized to discharge it from assessment.

Subject to the last-mentioned rule, the properties that may be assessed are,

1st. Canals, inland navigations, or streams of water, docks or water-works, of a public nature, and belonging to any company of proprietors, who are to be assessed for the same by the Commissioners acting for the city, town, or place, at or nearest the place where the general accounts have usually been made up.

2d. Quarries of stone, slate, limestone, or chalk; mines of coal, tin, lead, copper, muriate, iron, and other mines; salt-springs or salt-works, or alum-mines or alum-works, of an uncertain value, or let at a rent not to be ascertained according to the
the rules in schedule A, although not carried on as a trade, are
to be charged on the amount of the profits, as profits arising from
trade, according to the regulations prescribed for those profits,
and by the Commissioners where they are situate, as well with
respect to the profits of the proprietors, as of the lessees, renters,
or tenants thereof, or adventurers therein.

3d. All such mines, iron-mills, furnaces, and other iron-
works, and other mills and engines of a like nature, and all salt-
springs and salt-works, all alum-mines and alum-works, all
water-works, streams of water, canals, inland navigations, and
doeks, carried on as a trade by the owners, are to be assessed
under the 3d rule before mentioned; and if such properties be
let, and carried on as a trade, unless let at a rent certain, the
duty, in respect of the property, that is, the duty which, if
assessed under schedule A, would be what is here called the
landlord's duty, is to be charged according to the same 3d rule;
and, in all those cases, the profits of the lessee or tenant are to be
charged according to that rule.

4th. Where any mills, furnaces, works, engines, bridges, or
ferries, are let in such manner, or under such terms, covenants,
or conditions, that the rent, though certain, will not afford a
just rule for estimating the annual value, as, where the rent
amounts nearly to the whole of the receipt, except the mere
profits of collection, and the repairs are so considerable as to con-
sume a great portion of the rent, so that such letting cannot be
considered as within the principle of letting lands, the assessment
may be made according to the same 3d rule, as far as respects
the proprietor's interest, on a return being made by the proprietor
to the Commissioners of the amount of the annual value, upon an
estimate made according to that rule, shewing the grounds for
such computation.

No specific mode being pointed out for the assessment on the
lessee of such property, it will depend in what manner the con-
cern is carried on. If as a trade, the regulations respecting
trade will apply to it, and be chargeable on the profits;
if as a mere receiver, though under a rent, it may be considered
as an appointment, and come under the 2d rule, and be charge-
able in the same manner; but in no event can the lessee be
charged under schedule B, on the amount of the rent as an esti-
mate of the lessee's profits.

5th. The annuities belonging to the Bank, called Bank Stock;
the annuities belonging to the South-Sea Company, called South-
Sea Stock; and the annuities belonging to the East-India Com-
pany, called East-India Stock; are to be charged upon the re-
spective companies as profits arising from trade, in one sum, on
the whole of their dividends, without abatement or deduction. The officers concerned are authorized to retain, and the persons entitled to shares are required to allow, the duty; but if those persons are individually entitled to be exempted, or to be charged at an abated rate of duty, they may, on proof thereof, require a certificate in the manner hereinafter shewn, which will enable them to receive the whole of their dividends, except such parts as after allowance of their abatements, they may remain liable to.

Lastly; The messuages, lands, tenements, hereditaments, or heritages occupied by a company of persons engaged in trade, or in any manufacture, adventure, or concern established by act of Parliament or charter.

4th case, relating to interest of money arising from securities in Ireland, or in the British plantations in America, or in any other of his Majesty's dominions out of Great Britain, and foreign securities, directs the duty to be computed on the sums which hath been or will be received in Great Britain in the current year without any deduction or abatement.

5th case, relating to possessions in Ireland, or in the British plantations in America, or in any other of his Majesty's dominions out of Great Britain and foreign possessions, directs the duty to be computed on the sums annually received in Great Britain, either for remittances from thence, or from property imported into Great Britain from thence, or money or value received in Great Britain, arising from property not imported into Great Britain, on an average of three years, without deduction or abatement.

Persons in Great Britain for some temporary purpose only, and not with any view or intent of establishing their residence here, are not chargeable, in respect of their profits arising as in the two last cases, unless they shall have remained here for six successive calendar months, in which case they shall be chargeable from the commencement of the year, that is the 5th day of April, if then in Great Britain; but if not then in Great Britain, they are to be charged from the period of their coming into Great Britain for the remainder of the year.

Any person claiming the exemption, departing from Great Britain, and again returning within the year, will be charged for the whole year, as if resident here for that period.

By an act of the present session of Parliament certain officers under the Irish establishment, whose duty requires their residence in Great Britain under the directions of the Lord-Lieutenant of Ireland, and Irish Members of either house of parliament,
whether serving for Great Britain or Ireland, are exempt from certain duties of assessed taxes granted by that act; by this act the same persons are exempt for the profits derived from Ireland, but are chargeable for any property in Great Britain, in the same manner they would have been charged for the same property, if resident in Ireland.

The duty in respect of profits arising from Ireland or any other of his Majesty's dominions, may be charged by the Commissioners where the parties reside; and the duties arising from foreign securities or possessions, must be charged at London, Bristol, Liverpool, or Glasgow, nearest to which the property shall have been brought into Great Britain; and in default of the owner being charged, the agent, attorney, factor, trustee, or receiver, will be answerable.

On all annuities, yearly interest of money, or other annual payments, payable within or out of Great Britain, either as a charge on property, or as a reservation thereout, or as a personal debt or obligation by virtue of a contract, whether payable half-yearly, or at any shorter or longer periods, there is to be charged the like duty, without deduction, to be computed according to the fourth rate.

But no charge is to be made on such annuity, interest, or other payment, which is to be paid out of the profits of any property, or of any office, profession, or trade charged under the act; but the duty is to be charged on him to whom the profits belong, on the whole of such profits, without regard to such payment made, or being to be made thereout. The debtor is authorized to deduct out of such payment, at the rate of 1s. for every 20s. of the amount thereof; and the creditor is required to allow the deduction at that rate on receipt of the residue, the debtor being acquitted and discharged of that sum.

The first creditor may also have debts bearing interest, or annuities to pay, out of the fund so received, from the whole of which he has already allowed, or may be liable to allow, a deduction of the duty. This allowance or liability will entitle him, on making such payment, to deduct the like duty on the amount of the money paid, and so on in succession on each payment the like deduction is to be made. This will be the case whenever the debtor and creditor reside in Great Britain, and either the security is charged on some property in Great Britain, or on some kind of profits, arising in Great Britain, from whatever source; the act professing to charge every species of profits therein, however arising. Landed and funded property, and offices, are considered as eventually secured. Those profits which depend on the return of the party may escape taxation; or, contrary to the int
test of the act, the interest payable may be deducted in the computation of the duty. Whenever debts are secured on the profits arising from any source which are chargeable under the rules contained in schedule D, that is, from profits arising in any other manner than from landed and funded property, or from offices, the party must obtain from the Commissioners a certificate that those profits have been duly accounted for without deducting any sum on account of the interest, or other payment to be made, and the certificate so obtained will entitle this debtor to make the like deduction from the payment, at the same rate; but he cannot make such deduction without having obtained the certificate required. Those annuities, interest, and annual payments which are to be charged in the hands of the person to whom they are paid, are such as are charged on any property out of Great Britain, or securities thereon described in the 4th and 5th cases before mentioned; and such as may arise in Great Britain, which are payable out of any fund which has not been originally charged under some of the other provisions of the act; of that description is the profit arising from interest of money for any less period than a year, by the negotiation of bills or any temporary advance of money. For such sums, the party paying them out of the profits of trade, will be entitled to make a deduction, in the computation of duty, as part of the expenses incident to the trade; but debits of that description will not be allowed to be deducted from any other species of profits.

6th case, relating to property of all other kinds, and profits of whatever nature the same may be, not falling under any of the foregoing rules, nor charged by virtue of any other of the schedules of the Act, which are directed to be charged on a computation either of the amount annually received, or according to an average to be directed by the Commissioners, made to the best of the knowledge and belief of the party to be charged; and the nature of the profits, together with the grounds of computation, are to be stated to the Commissioners.

In considering to what species of Income this may apply, it is to be observed, that the profits of all lands, and other real property enumerated in the act, will be charged by one or other of the modes pointed out. The profits on the public funds, on the annuities, pensions, and stipends payable by his Majesty, or out of the public revenue, on all public offices and employments of profit under his Majesty, and all other offices and employments of profit under any of the institutions of the country, whether of a public or private nature, are liable under the specific heads. The profits also of labour and industry, combined with capital or not, are also the subject of a particular duty. Interest of money payable out of any of the descriptions of profits charged are not the subject of immediate taxation, provision being made for the due
apportionment of the duty and application thereof on each payment. Money or value received from possessions out of Great Britain, or from securities on the like possessions, are also specifically charged. Whatever is to be included under this general head, is something not falling within the above descriptions.

18. The profits arising from fines received on leases of lands, &c. form one branch of profit directed to be charged under this head. It is difficult to define the character of this species of profit. It is a payment in advance of the estimated annual value of lands, either for an uncertain or a certain period, and as such, is the sale of the profits of the lands during that period. It is received periodically and not annually; but being a substitution for annual profits, and capable of being used as such, it is properly considered as immediately within the subject of this tax. With certain large properties, and particularly ecclesiastical and collegiate institutions, it forms the most considerable branch of the annual income. The manner of computing the duty has been already mentioned: that computation is to be returned under the 6th Rule.

The profits arising from certain landed properties, the annual value whereof cannot be ascertained by the General Rule in Schedule A, and which are not particularly enumerated in Schedule D, form another branch.—Such as the profit from timber, tolls of turnpikes, and easements not enumerated. The profits of public contractors, and other profits derived from the public, not being from an office or employment of profit, nor in trade. Perhaps prize-money may fall within this, rather than the second case, for although it is acquired in a profession, yet, as flowing from the immediate grant of the Crown, it cannot be considered as the profits of a profession in its limited sense, and may, perhaps, with more justice, be the subject of a discretionary average, than to be accounted for according to the produce of each year.

The profits arising from certain public securities, not being funded property, nor the object of the duties in any of the schedules. Such are the profits from Exchequer bills. These profits arise from property, and therefore come within the description of the duty in Schedule D. They arise from interest accruing from day to day, depending in its amount on the duration of the possession. It cannot be estimated but by the increase in value which is thus derived from the possession of the security; but the amount of the principal sums, and the length of time the party has had them in his possession, will give that increase, and will fix the grounds of computation. Of the same nature are all other public securities carrying an interest: such as Navy bills, Ordnance debentures, &c. if such there are, and whatever other instruments
Instruments are given on the security of the public, the source from which that interest is derived not being chargeable. Securities given by persons residing in Great Britain, the interest whereon is payable from profits arising out of Great Britain, which profits are themselves not chargeable. Perhaps India bonds, payable out of the revenues of the Company in the East Indies may be of this description. Mortgages, bonds, or other securities not being foreign securities, bearing interest, which is payable from securities or possessions out of Great Britain, and not being otherwise charged, come within this Rule. Many other instances might be given, but these will be sufficient to shew the general object of the case.

In order to a due assessment of the duties under this schedule, it is declared, that all corporations, and companies not corporate, shall be chargeable in like manner as individuals are; and that their proper officer, having the office of passing the accounts of their revenue, shall be accountable for all acts to be done in order to such assessment.

In like manner trustees and other persons having the management of the property of incapacitated persons, are chargeable in the same manner as the persons themselves, if their incapacity was removed.

So receivers and agents of persons not resident in Great Britain, are chargeable for the profits they receive, in like manner as the persons themselves, if resident.

So receivers appointed under any Court having the control of property, whether the title to the same be ascertained or not, are chargeable.

Married women acting as sole traders by the custom of any city, are themselves chargeable; but in all other cases, the property of a married woman, if living with her husband, will be charged upon him; if not living with her husband, upon her trustees.

Trustees who have authorized the receipt of the profits arising from trust-property, by the persons entitled thereto, or their agents, and who shall receive the profits under such authority, are not required to do any act, their principal or agents being responsible; nor bankers, or persons acting as such, for the property which they receive as bankers, and are accountable for as such; but all other trustees and receivers are required to deliver the names and residences of the persons for whom they act, in order that the persons, if of full age, and resident in Great Britain, may themselves...
selves be charged; but if under incapacity, or not resident, the trustees and receivers are to be charged.

Persons acting in these characters, and being charged to the duty, are authorized to retain the same out of the monies of their principals, which come to their hands, and are indemnified for all payments which they make in pursuance of the act.

These several descriptions of persons, when called upon, either in pursuance of a general notice to be affixed on the churches of their respective parishes, or some other public place, or by a particular notice left at their abode, but which is directed as a convenience, and is not essential to a return, the parties being obliged by virtue of the general notice only to make his proper return, are to deliver, besides other cautionary returns, a declaration, stating in what manner they intend to be assized to these duties, that is, whether by the Commissioners or by Referees, whether as individuals or as partners.

In the schedule to the act there are various forms, some of which being cautionary, are to be returned to the Affessors: such are those of lodgers and inmates; of incapacitated persons, by their trustees or guardians; and of corporations, by their officers. Those which contain the circumstances of the party, are to be returned, under cover sealed up, to the Commissioners, or at their office; but may also, if the parties please, be left with the Affessor, for the purpose of being transmitted to the Commissioners.

In these returns there are twelve columns, each to be filled up when applicable to the particular case, with the amount of the profits, and the duty thereon arising from each separate source, which must be kept separate and distinct, and cannot be blended together.

There are also forms for the returns of those who have no property chargeable with duty under this schedule; but it must be remembered, that a return must be made of profits arising from any of the sources mentioned in the schedule, however small. A party cannot free himself from the charge, by a general return that he has not an income under 6d. He cannot entitle himself to be charged at the abated rate of duty, by returning his income to be under the whole 1s. 6d. per annum; but he must return each portion of income, under each particular head, in order that each may be investigated; and then, if the whole together shall not be of sufficient import to be charged, or be of amount to be charged at a less rate of duty, he will at the same time claim to be exempted or to be so charged, on the ground of having no other income than the income so returned. A party having income derived
Whenever the party is desirous to be assessed by Referees, he must give notice thereof to the Commissioners, and of the names of such Referees; the Commissioners having a power to reject such nomination, it will be incumbent on the party to be careful in the choice of them, both as to character and ability. If they reject one or both, the party must nominate one or two others within a limited time; or, in default, the nomination devolves on the Commissioners.

The reference must be proceeded upon without delay, and with effect; the party must attend the Referees at such times and place as they shall appoint, and give such account of his annual profits as may be necessary to satisfy them of the amount, and that no fraud or concealment has been practised. If the party is content to pay the amount of his contribution in the usual manner, an assessment will be made on the amount certified by the Referees; but if he chooses to pay the whole in advance, without an assessment, he must apply to the Commissioners for the appointment of a third Referee, who will become responsible for the payment of the whole sum into the Bank of England, under the certificate or cheque of the Referees, without any assessment, and in either case the party will be discharged from any further assessment for that year. A third Referee may also be appointed where the two Referees cannot agree in the amount of the contribution.

No person can be appointed a Referee, except a householder within the district of the Commissioners, or within ten miles of the limits of that district, nor any person interested in the matter of the reference, or concerned with the party as his factor, agent, servant, or partner, nor of kin or consanguinity nearer than cousin-german, unless with the consent of the Commissioners, nor any person for whom the party naming him has been appointed Referee.

Whenever the Commissioners name the Referee, they are restricted from naming a revenue officer, or a person in the same trade with the party applying for the reference, unless with his approbation.
Whenever the party shall not have made his election to be charged by reference, he must deliver a statement of the sum he is willing to pay, computed on the amount of the profits and gains arising from all the sources contained in schedule D, exclusive of his profits from any source in the other schedules, together with a declaration that the same is so estimated. To which he may also add the amount of duty to which he is liable, under schedule C, for his funded property.

These statements are to be delivered by parties in trade to the Commissioners acting for the place where the trade is carried on. By others where they ordinarily reside; or where they are resident at the time the returns ought to be made, if they have no ordinary residence elsewhere. And if they have two residences, or carry on trade in two places, they are, if required, to deliver the like statements in both places, but are to be charged on one only, for the same profits.

In making up this account, the party must calculate his profits arising from each source according to the rule which applies to each species of profit. Some are to be calculated on the profits of the preceding year, others on an average of three or more preceding years, and others on the expected amount of the current year. Some are estimated on the actual amount of the profits without deduction; in others, certain specified deductions are allowed. The meaning of the legislature cannot be collected on these points without comparing the rules, and drawing general inferences therefrom.

In each case it is the object of the act to impose the contribution on the profits of the current year, by some known rule taken from the profits of a preceding period, subject to correction at the expiration of the year of assessment, except in the case of the funds, which must be taken on the amount at the time of the assessment. In some instances the profits may be certain, as in the cases of interest from securities abroad, the profits of possessions abroad, &c. In these the profits of a preceding year will afford a just measure of the profits of the current year, and even admit a correct estimate to be made of the expected profits of the current year at its commencement. In trades and professions the profits of different years fluctuate. In trades an average must be taken of three years; by this means the fluctuations are in the first instance brought to a just medium, and require no subsequent correction, so long as the business is carried on by the same persons. In professions the profits of one year may not form a certain rule of the profits of the subsequent. If the profits are declining, the act provides that the account estimated on the preceding year may be corrected by the actual receipts of the current year, so that no considerable inconvenience can ultimately ensue to the party. On the other hand, if the profits
profits are increasing, the act does not require the assessment to be increased in aid of the revenue; the party still has the advantage on his side, of being assessed by the lesser profits of the preceding year. As these rules are drawn from the nature of the profits, applied in each case to prevent injurious consequences to the party, they should be strictly complied with, and attended to in estimating the amount under each head.

The termination of the period up to which the accounts ought to be made up, is either the 5th day of April, which is the period for the commencement of the duties in each year, or that period of the year when the accounts of the business have usually been made up. In all partnership accounts, it is apprehended the accounts are annually made up at a certain period; and where that has been done, less intricacy will ensue by estimating the profits up to the same period. In all other cases the profits must be estimated up to the commencement of the year when the assessment is to take place, except where the profits are of such a nature as to be the subject of computation for the current year.

As the duty is imposed on the amount of the profits, without deduction, except where a particular deduction is allowed, it may not be useless to consider the import of the several words, profits and deductions, as used in the act. It is apprehended that profits, of trade for instance, comprehend the whole sums acquired within the year above the sums actually expended in acquiring them. The profits of a particular transaction, as in the purchase and re-sale of a commodity, may be considered as the sum received upon the sale, above the purchase money, and so of each particular transaction within the year. But general profits of trade cannot be so estimated. There must in all cases be a certain establishment for the general conduct of the trade, which forms a drawback on the general profits capable of estimation when applied to the general concern, though difficult to apportion the expense to each particular. This general expense must first be allowed from the gains of the whole year, before a true estimate can be made of the profits of the trade: such are the expenses of implements, and utensils of trade, of repairs of premises, such as warehouses, and shops occupied wholly for the purpose of trade. So of servants wholly employed in the trade. These may in one sense of the word be considered as deductions from the profits; and so it has been used in the 3d paragraph of the 1st case under this schedule, where a restraint is put on the amount of deductions of that nature; but which does not exclude other deductions of the same nature, to which the restraint does not extend. The meaning of the word deduction, as used in the act whenever it is said that the duty shall be estimated on the amount of profits without deduction, or without other deduction than is allowed, is; to preclude the allowance of those sums, which no way relate to the profits of the trade; those sums which are personal deductions, or deductions from the in-
some of the party, but do not affect the profits of trade, such as those which were admitted under the Income Act, of allowances to relations, and assessed taxes. Whatever sums have been necessarily expended in the trade, in acquiring the profits, are, notwithstanding the restrictive words, in each case to be allowed in making the estimate; for until these are made, the profits cannot be justly estimated. This furnishes a material distinction between this and the Income Tax. This is a tax on the profits of the trader, and not on the income of the party, therefore in this no deduction can be allowed but such as are to be necessarily made, before the profits can be ascertained; but when the profits are ascertained, no other personal deduction is to be allowed. The expenses in carrying on trade are to be allowed, in all cases, notwithstanding the words of restriction, except that for repairs of premises occupied for the purpose of trade, or for the supply, or repairs, or alterations, of implements or utensils employed therein, no further sum is to be allowed than the sum usually expended for those purposes according to an average of three years preceding the year in which the assessment is to be made. Such deductions do not extend to the private establishment of the trader, nor to that part of the establishment which is not exclusively for the purpose of trade. Whatever is expended on himself or family, for his or their comfort or convenience, whatever establishment is maintained separate from trade, although the means arise from trade, although some of the advantages may be connected with the concern, form no grounds for a deduction in either sense of the word. However the profits are applied, the whole ought to be accounted for, and the duty paid to the full amount: whenever the expenses are necessarily incurred in the pursuit of trade, they may be deducted in estimating the profits; but to be admitted, they must have been incurred exclusively on that account.

These general rules may be drawn from what has preceded.

1st. That no deduction can be made from the receipts in trade but what are necessarily expended in the pursuit, and are to be admitted in estimating the profits arising from it.

2d. That when those profits have been ascertained, no personal deductions can be allowed, whatever may be the application of the profits.

3d. That these rules equally apply to the profits from professions, which must be calculated in the same manner, except as to the period of computation.

4th. That the profits arising from different sources are described in the six cases in Schedule D; and, as directed by the forms under Schedule G, must be separately and distinctly accounted for, and cannot be blended together.
The strictest attention must be paid in forming the returns: there is no part of the act on which the whole operation more depends than on the conduct of the party. This will either facilitate or retard the operation, will free from, or subject the party to, vexatious proceedings. if every person, previous to the delivery of his statement, would candidly investigate the profits of his business, according to the plain and obvious intention of the act, there would be few cases which would require further investigation. If any should appear necessary, the previous steps taken being communicated to the Commissioners, would obviate the inconvenience. Though much depends on the discretion of the Commissioners, more benefits would be derived from the well employed discretion of the party; from that chiefly are to be expected uniformity in the application of the rules, regularity of proceeding, and the satisfaction that is derived to every breast from knowing, or at least believing, that the duty will be collected fairly and impartially.

Any neglect in the delivery of any list, declaration, or statement, will subject the party to a penalty of 50l., subject to a stay of prosecution in the case where any trustee or person acting for others shall have delivered as perfect a list as from the nature of the case he is enabled to do.

The observations on this part of the act have been necessarily detailed, so much of its operation depending upon it. The following observations relate to the proceedings affecting the party in the different stages subsequent to the delivery of the statement.

If the return of the party should be objected to, as not made either in the form it ought, or to a less amount, he will be liable to such assessment as the Commissioners acting as additional Commissioners, in their judgment may make upon him, against which he may appeal; and in that case, and also if the officer for the Crown objects to the assessment, he will be obliged to deliver to the Commissioners for the Purposes of the Act, a perfect and complete schedule of his profits, which schedule must contain a return to such particulars of his property, and such particulars relating to his trade or profession as the Commissioners may require, the form and substance of which is left to the discretion of the Commissioners; and the party will also be obliged to give true answers in writing to such questions as the Commissioners put to him, unless he prefers to be examined "viva voce." On this examination, which is not to be on oath, he may refuse peremptorily, or without assigning any reason, to answer any question; but such answers as he shall give are to be reduced into writing and read over to him; and he will then be required to swear to the truth thereof.
His clerks, agents, and servants, and any other persons whom
the Commissioners think proper, may also be examined touching
his return, and the Commissioners may make their affessment ac-
cording to the best of their judgment, after such inquiry, against
which the party has no further appeal.

Whenever the party is called upon to verify on oath, either the
statement or schedule delivered by him, the affessment is to be
made on the amount stated therein; but if the party is guilty of
any wilful default, the Commissioners may increase the affessment,
and charge the party in double the amount of that increase.

There are six cases enumerated in the act, which render the
party liable to double duty.

1st. Where the party has refused or neglected to return a
schedule;

2d. Where the clerk, agent, or servant of the party has neglected
or refused, on summons, to appear before the Commissioners.

3d. Where the party, his clerk, agent, or servant, has declined
to answer any questions put to him either in writing or viva
voce.

4th. Where the Schedule has been objected to, and the party
has not appealed.

5th. Where the party, being requested, has neglected or refused
to verify his statement or schedule, or his answers or examination.

6th. Where the Commissioners agree to allow the objections of
the officer, which may be done either after or without appeal.

In all these cases the party is liable to double duty, unless he
make it appear that the omission complained of did not proceed
from fraud, or gross or wilful neglect.

The party is also liable to a penalty of 50l. for neglecting to
make out and deliver a schedule, or to appear before the Com-
missoners to verify on oath his statement or schedule within the
time limited by them.

On changing his abode and coming into a parish where the
party has not been before assessed, he is to deliver the like returns,
on notice being given to him, unless he can shew where he has
been assessed in the same year; and the proceedings may be car-
rried on against him to enforce an assessment at any period of the
year. It will be essentially necessary that the officers should at-
tend to this part of their duty, as well with respect to temporary
residents in the kingdom, as to temporary residents in particular
parts
parts of the kingdom, who may have property chargeable under this schedule. And it will be also necessary for every person changing his abode, to take care punctually to provide for the payment of the duty asessed upon him, as the Commissioners have authority to inflict a penalty upon him if the duties remain in arrear after his removal, as well as to levy the whole of the charge for the year at once.

If the party shall be asessed on the profits of a preceding year, which may be done under the 2d case in respect of a profession, &c. or shall be asessed on the expected profits of the current year, as in the 4th case, and he shall find that his profits have fallen short of the sum computed, he may, on application to the Commissioners, have relief; and if the sum asessed shall have been paid, the overpayment will be restored. But whenever he is asessed on an average he will not be entitled to such relief.

If under either the 1st or 2d cases he has been asessed for the profits of trade or a profession, whether on an average or not, and shall cease to carry on the same, or shall die before the end of the year, or from any other specific cause shall be deprived of the profits on which the computation was made, he or his representatives may obtain the like relief; but if another has succeeded to the business, then the payment of the asessment will devolve on him, unless he can shew the profits to have decreased below the estimate. And if under any of the four last cases the party asessed shall die, or be deprived of the profits on which the computation was made from any other specific cause, the like relief will be afforded to him.

Any attempt to evade the act by changing the place of residence, by converting or conveying the property, by delivering a false statement or schedule, or by rendering the property unproductive, or using any other fraud to avoid an asessment, will also subject the party to double the duty.

Every person giving false evidence upon any examination on oath or affirmation, or swearing untruly in any affidavit, deposition, or affirmation, will be subject to the penalty of perjury.

The duty contained in schedule E has two branches, 1st, Relating to offices and employments of profit both public and private: 2d, To annuities, pensions, and stipends payable by his Majesty, or out of the public revenue.

That which relates to the public offices or employments of profit, is extended to all salaries, fees, wages, perquisites and profits accruing from offices or employments of profit in either house of parliament—in every court of justice, whether of law or equity—in every
every court criminal, justiciary, ecclesiastical, or commissary, or of admiralty.

To all offices under his Majesty's civil government.

To all military, militia, and naval officers, and every other public office or employment of a public nature.

The second part of the first branch, that of offices of a private nature, though under a public institution, is extended to all salaries, fees, wages, perquisites, and profits accruing from offices or employments under any ecclesiastical body, whether aggregate or sole, or under any corporation, company, or society, whether corporate or not corporate—under any public institution or public foundation—from local offices exercised in counties, or other districts, or under any trusts, or guardians of any fund, tolls, or duties.

The second branch relates to such public annuities and pensions as have been granted by his Majesty, or by parliament, to particular individuals.

The duties in this schedule are to be asessed in a manner peculiar to themselves under separate Commissioners in the respective offices, except those offices which are exercised in counties, and which have no particular authority under which they are exercised, and are therefore to be charged under the District Commissioners.

The following rules are particularly to be attended to in assessing offices:—

The duties are to be charged on the persons in the exercise of the office. The assessment is to be made for one year, and the duty levied thereon, notwithstanding a change in the office by resignation or death. In case of death the executor is liable to arrears, and to the period of the death, and the successor afterwards, till the end of the year.

From the amount of the profits are to be deducted the 1s. and 6d. duties charged on offices by certain acts passed in 7th Geo. I. and 31st Geo. II. where the same have been really and bona fide paid and borne by the party to be charged.

They are to be separately assessed in each department of office, by Commissioners appointed from that office, in the place where the Commissioners appointed to assess them execute their office, although the particular office to be assessed may be executed elsewhere.

Every
Every office is to be deemed to belong to, and to be assessed in, that department under which the appointment to the office was made, with the following exceptions, viz. where the appointment is made by an inferior officer, the office shall be assessed by the same Commissioners who are to assess the officer making the appointment. Where the appointment is under the Great Seal or Privy Seal, or under the Royal Sign Manual, or under the Commissioners of the Treasury, and not exercised in that department, the office is to be assessed in that department where the salary and profits are payable.

Salaries paid by principals to deputies, out of the principals' profits, are to be deducted on payment thereof to the deputies; but no deduction is to be made in estimating the principals' profits; and, consequently, no charge on that account is to be made on the deputy.

The like deductions may be made on payment of such sums as are charged on the salaries of offices, and payable to other persons. These provisions are in conformity with the general principles of the act, of taxing every profit at the source, in one sum, allowing the party charged to make a proportionate deduction on payments he is obliged to make thereout, without varying the charge on that account.

All official deductions and payments, made upon the receipt of the salaries and other profits, or in passing the accounts, are allowed to be deducted in the estimate, provided an account thereof be rendered to the Commissioners, and proved to their satisfaction.

As the greater part of these duties will be assessed by officers, who may have all the information necessary, from the documents in their respective offices, of the annual value of all salaries and profits in their respective departments, the party will not be called upon for any return of the amount, except in particular cases. It is only necessary to observe, that those officers are entitled to true lists or accounts of all salaries and other profits received by any officer or agent employed in the payment of those salaries and profits; with power in them, if they are dissatisfied with such accounts, to call upon the party for a like return of the profits, as may be made in other cases. This will be necessary whenever fees are received by individuals in the office, without bringing the same to account; also whenever, in addition to the salary, any fees or perquisites are payable on account of business done, or where the whole profits consist of fees or perquisites; whenever the fees are carried into a general fund, the officer receiving them is answerable for the duty; and offices executed by deputy, are to be accounted for by the deputy; and, indeed, in every case where any particular officer has a knowledge of the receipt of
of the sums due to any officer of his department, he must give an account thereof. These regulations, if duly executed, cannot fail of charging, to the full amount, every office, of whatever description. In the mode of charging the duty, and paying it, the details will more properly belong to that part of the Observations which treat of the duty of officers; the party having, in general cases, little to perform in the execution of the act, except where particularly called upon to account.

The duties on annuities and pensions require little observation, being charged by the officers in the Exchequer, on the full amount, and to be deducted from the payments as they accrue, the party is no farther concerned than in allowing the deduction. It will be sufficient to state the duty and to what deduction the party will be liable.

The duty is charged on all annuities, pensions, and stipends, payable by his Majesty, or out of the public revenue; and for every 20s. of the amount he will be liable to a deduction of 1s., which is to be charged on the person entitled to the annuity or pension, for one year, and to be paid for that period, unless the annuity or pension shall cease within the year by lapse, death, or otherwise, from which period the assessment will be discharged.

From this amount there will be allowed to be deducted all official payments made on receipt of the annuity or pension, provided an account thereof be rendered to the Commissioners, and proved to their satisfaction. The duty is to be charged at the Exchequer by the officers there, although in some instances the annuity may be payable out of some revenue before it reaches the Exchequer. In those cases an account must be rendered to the Exchequer, and accounted for there by the paymaster.

Thus far it has been attempted to point out the particular duty of the party liable to the assessment, the nature of that assessment, and the principles on which it has been formed. It will be necessary to divest our minds of the rules of the Income Act, before we can entertain a just conception of the present measure; before we can see the utility of charging the fund from which the profit arises, instead of the income of the party; of dividing and separating each source, and applying distinct rules to each. It need not be stated, that the frauds under the Income Act gave rise to these variations, pointed out the necessity of charging the profit at the source, without regard to the destination thereof. It will be allowed, that a fairer estimate will be made, on every species of property, by applying to the thing itself, than to the party's own estimate of its value; that less trouble and vexation will be given to the proprietor by a valuation of his property on the spot, than by his own account of the profits. By these means we gain an assessment on landed property
property at each place, without reference to the proprietor; we gain an afflictment on the profits of the Funds, whatever may be the default of the party, whilst we remove all vexation from him, by the most easy mode of satisfying the afflictment, by a prompt payment. We gain an afflictment on offices, by applying at once to them, and placing the administration wholly under those, whose previous information can enable them effectually to estimate the amount of the tax, adding thereto the greatest facility in discharging it. These are the three great sources of visible income, embracing a fourth in the same charge, the income arising from the different modes to which the profits afflicted are liable, under the various relations to which property is applicable. That which remains, of which there is no visible criterion, where no external rule can be adopted for ascertaining its amount, resting wholly on the information to be given by, or to be obtained from, the party, cannot, in many substantial points, vary from the mode adopted under the Income Act, except that, in that respect, as well as in others, the principle of charging the first possessor is observed. In respect of this, the general machinery of the late Income Act is preserved. The fidelity of the party in making his return is first referred to; in the subsequent stages we must depend on the vigilance, activity, and discretion of the Commissioners and Officers employed in the execution. Much facility, however, will be introduced by having separated this inquiry, and confined this mode of proceeding to this one object. Much relief will be given by the mode of arbitration to this species of inquiry. Much evasion will be prevented, by protecting the other sources from the unfavourable balance of trading and commercial accounts. The result cannot but be more satisfactory to the party, to the officers concerned in the execution, and to the public in contemplating the revenue arising from it.

It having been already, in various parts of these Observations, incidentally shewn to be the policy of this tax, to charge the duty on the original profits, from whatever source they flow, without regard to their subsequent application, as affecting the mode of charge, any farther than by giving authority to the persons charged to deduct a proportionate part of the duty, on payment to any other person of any portion of those profits; that the authority so given not only extends to such payments as are a charge on the profits, but also to such personal obligations as are due by contract, and payable by the party charged, although the fund from which the payments are to be made are not designated. The tax having embraced all the sources of income, every annual payment must be defrayed from some or other of those sources, and therefore the party charged to the duty becomes equally entitled to the deduction, whatever be the nature of his obligation. The right to deduct a portion of the duty extends to
to every case of payment to be made by a person charged for the whole of his profits. In all the schedules, except the schedule D, the evidence of charge arises from the possession of the thing itself; and, in those cases, it must be understood that the whole of the profits have been charged. In the returns to be made by the party under schedule D, in forming his estimate, he may, contrary to the intention of the act, have made a deduction for the interest of debts; and if that error should not be corrected, he might also claim a deduction from his creditor to which he was not entitled. It is therefore provided, that in cases of payment out of the profits charged under schedule D, a certificate shall be first obtained from the Commissioners, authorizing the deduction to be made from the sum paid to the creditor, on proof that such payment is to be made out of profits bona fide accounted for and charged without deduction having been made on account of such payment. It will then be competent to the debtor to enforce such deduction. In all other cases, the debtor may enforce the deduction without having obtained such certificate, the possession of the property or office being evidence of the charge. The legal effect of the authority to deduct a portion of the duty in such cases is, that a tender of the residue of the money will be as effectual as a tender of the whole sum would have been. The object of this regulation is twofold: 1st, To avoid fraud; 2dly, To avoid disclosure. In the mode adopted under the Income Act, it was thought necessary, for the purpose of avoiding disclosure of private transactions, not to compel the debtor, who was allowed to deduct the interest of debts from his income, to disclose the name of the creditor. This indulgence was the occasion of a great defalcation in the revenue. The debtor was allowed to make the deduction. He, of course, in every instance, took advantage of that indulgence. If he also indulged a fraudulent intention, he might overstate the amount of his debt, inasmuch as the act, for want of a knowledge of the creditor, afforded no check. If the creditor was inclined to suppress his income arising from interest of money, he might do so without detection, the source of his income not being known. It is certain that some millions of income escaped taxation by one or other of those means. Under the present measure, no inquiry into the amount of debts is necessary; no investigation is required which can affect the debtor’s credit. It is duty will coincide with his interest; by keeping the interest of all debts from his accounts rendered to the Commissioners, whenever the same may be necessary to be rendered, he will be entitled to discharge his public duty, whilst he most cautiously consults his own feelings and credit. The transaction, as to the duty payable on those debts, will pass wholly between the debtor and creditor. No greater sum can be deducted, whilst the amount is infurged, than the proportion of the duty to the sum actually paid. No disclosure will
will take place whilst the revenue is protected. In the assessment a greater duty may be included than is ultimately payable by the party; to him will belong the apportionment. Thus the number of assessments will be reduced, with benefit to the revenue, and without any additional burthen on the party. This is one of the principal features of the present measure, which claims attention, and discriminates it from the Income Tax, by which it is relieved from a great part of the intricacy and uncertainty experienced in the operation of that tax.

There are yet two general heads remaining to be noticed, which will affect a great class of people, which are ingrained on the whole of the measure, through the humanity and liberality of Parliament, applying its wisdom to those objects of its particular care, whose means of defraying the tax are scanty, and whose demands for natural protection out of their funds are too numerous not to claim indulgence. The exemptions and abatements in favour of the poorer classes, and the allowances on account of numerous children, are here alluded to. I shall observe on each in their order.

The manner of effecting this part of the measure is somewhat intricate, and not entirely adapted to the original plan of the tax. It must be remembered, that the whole of the duty on real property is charged on the occupier; consequently, the landlord, not being personally taxed, does not appear a party in the assessment of that property which is let to a tenant. The several proprietors whose income arises from interest of money, from annuities, in whatever shape they arise, or are charged on property, are not personally assessed on their income. These numerous classes of proprietors will not appear on the assessment. How then can they obtain an exemption or abatement on the ground of income? How can they obtain an allowance according to their income? It is obvious, that the party claiming such privilege must bring forward the exact amount of his income, or how otherwise can his title to the exemption or abatement on account of that income be allowed? How can the rate of allowance for each child be otherwise ascertained? The only mode of ascertaining his income is by shewing in what sums he is personally assessed; in what sums his tenants are assessed for the property belonging to him; and what is the amount of those debts, and from whom they are received, the interest of which constitutes his income. In doing this, different persons must meet difficulties in different degrees. Those who claim an exemption from the tax, or an abatement in the rate of duty on the ground of income will, from the smallness of their income, probably derive that income from one or a few sources. It may not be difficult to point out, in a few instances, the amount of the assessment on each portion of his property,
property, or the amount of his securities; but, in claiming an allowance for children, the inquiry may extend to the largest fortunes in the kingdom, derived from various sources, each being made up of increments from various quarters. The great landed proprietor must show the particular sum in which each of his tenants is assessed for his property. The mortgagee must produce each security which entitles him to the interest: the amount will form that sum on which his allowance, by a percentage, is to be calculated; the greatest accuracy therefore is required. The necessity of doing this is apparent; the difficulty of executing it cannot but be felt, and the difficulty of obtaining the abatement or allowance is increased by the facilities which have been introduced in forming the original charge. The latter measure is not strictly applicable to the form of carrying the tax into effect. Whatever difficulties are experienced in obtaining these allowances, will not be attributed to design or intention to throw obstruction in the way. The mode will be found as convenient as the nature of the case will admit.

The account of income must include those items which constitute the charge, either on the claimant, or some other person from whom he derives his income, out of which he has paid, or is liable to pay, his proportion of the tax. The claim must be made on account of sums in one way or the other charged upon the claimant, or to which he is liable. Voluntary allowances, however small, notwithstanding that a deduction under pretence of the tax which the act does not authorize, may have been made, cannot be the subject of a claim to an abatement. The amount of the allowance continues the income of the party by whom it is made, and must be considered in the same light as his other liberalities. Wherever obligatory payments are made, from which the tax is deducted, the party allowing the deduction may, in respect thereof, prefer his claim to an abatement of the duty. Whenever the party is personally assessed, he may also make that assessment the subject of his claim.

The mode of making out the account will either be by reference to the particulars of his own assessment, or to the particulars of his property charged in the name of his tenant, or to the nature of the security or obligation by which he is entitled to the annual profits acquired by another, which profits are the object of the tax, in the hands of that other person either immediately or derivatively.

The rule therefore for claiming an exemption from, or abatement of, the duties on the ground of income, is as follows:

Any person charged to the duties, or liable to the payment thereof in respect of sums arising from profits charged, shall, on proving the aggregate annual amount of his income is less than

61.
60l., be exempted from the duty, and from all deductions and payments on account thereof; and where the aggregate annual amount of the income is 60l., and less than 150l., he shall be entitled to an abatement according to the table annexed.

Every claim is to be made and proved in the district where the party resides, pursuant to the same rules and provisions by which the duties in schedule D are directed to be ascertained; that is, by making a return of the amount of income, and accounting and proving the same by schedules or by examinations before the Commissioners, in the manner already pointed out as to those duties.

In order that tenants of lands may have the benefit of the same exemptions and abatements by the same rule as others whose incomes are charged at 1s. in the pound, the income of tenants in England who are charged at the rate of 9d. for every 20s. of the annual value of their farms, shall be estimated at 3-4ths of that sum, by which the duty charged upon them will be equivalent to the rate of 1s. on such 3-4ths. In the same manner, and for the same reason, the income of tenants in Scotland, who are charged at the rate of 6d. in the pound, are to be valued at one half.

The claimant is to deliver, at the same time that the return of duty may be required, a declaration in writing signed by him of his intention to claim the exemption or abatement, which declaration is to contain the particular sources from whence his income arises.

If the claimant be chargeable under schedule D, as engaged in a profession or trade, or as having money in the funds, or any other property therein referred to, and in consequence make a return of the amount of his income to arising with a view to its being charged, the settlement of the abatement on that return will also settle to what abatement he is entitled; but if he has other property, or has any office or employment, which, added to his income already returned, does not amount to 150l., then he must also make a return of such other income, referring to the abatement made upon it, if he is personally assessed to it; and if he is not personally assessed to it, but derives his income from payments out of the profits of another, he must state the source from whence that payment comes, the annual amount thereof, and the name of the person from whom he is entitled to receive it. So if his income wholly consists of the profits derived from lands or offices, and he is not required to make any return for the purpose of being charged, he must, notwithstanding, for the purpose of claiming an abatement, make a return of the particulars of his income, in the same manner. Where the party is personally assessed to the whole of his income, the benefit will be extended to him.
him by an alteration of the afferment: where he is not personally affixed he cannot otherwise receive the benefit than by fore-stalling, if that word may be allowed. the deduction which his debtor, tenant, or other person would be entitled to make on payment of the interest of his debt, rent, or other payment. This will be done by granting him a certificate, stating the amount by which the payment on account of the duty is to be diminished by the allowance granted to him. This certificate will be equivalent to money; it will pass to the debtor, tenant, or other person; and on delivery to him, will entitle the creditor, landlord, or other claimant, to the whole of his interest, rent, or other payment, as far as the amount of the allowance extends, and except what remains of the duty to be deducted after subtracting the amount of the allowance from it. In this manner the certificate will pass from hand to hand, until it comes to the hand of the person affixed; in his hand it will entitle him to be discharged from his afferment for so much as is contained in the certificate, and to a return of duty in case the same shall have been paid; and in this manner he also will be reimbursed. In this proceeding there is some intricacy, and therefore much attention should be paid to it, to render it accurate.

The subject may be illustrated by instances:

Suppose A. to be in trade, and to derive the whole of his subsistence from it, and that his afferment is settled at 120l. per annum. On making this return he will claim an abatement, declaring the whole of his income to be derived from the above source. The Commissioners, on allowance of the claim, will reduce the rate of his afferment from 1s. to 9d. for every 20s. of his income, or from 6l. to 4l. 10s.

Suppose, in addition to the above income, A. has property in lands occupied by his tenant B., to the extent of 20l. per annum, for which his tenant is affixed, on making his return of duty chargeable on himself he will also return himself liable, as owner of lands in the parish of X., in the occupation of B., and charged in the afferment for the said parish on the annual value of 20l., and that either in his statement, or as above, he has delivered an account of the whole of his income, which doth not exceed 140l. per annum. On allowance of this claim he will be affixed at 11d. in the pound, and therefore will be entitled to be discharged from his afferment to the amount of 10s., or from 6l. to 5l. 10s., and will receive a certificate for 1s. and 8d. more, which on delivery to B., his tenant, will decrease the deduction by that amount, namely, from 10s. to 8s. 4d., and B. will be entitled to reduce the afferment made on him in respect of that property, by 1s. 8d., having received from A. 8s. 4d., the remainder of the duty charged upon him.

Suppose
Suppose A. is mortgagee for the sum of 2000l. at 5 per cent. on the lands of C. let to B. at the rent of 500l., B. will be assised in the sum of 15l. on account of his landlord's tax, and in 11l. 5s. on account of his tenant's tax, making together 26l. 5s.; of which sum 15l. will, on payment of his rent to C., be allowed to him. A. having no other income than the interest of his mortgage, will claim an abatement, and will be entitled to an allowance of 3d. in the pound, or 1l. 5s. For this he will receive a certificate, and, on payment of the interest to him, will deliver the certificate to C. as so much cash, and will reduce the duty to be deducted out of the interest by that sum, viz. from 5l. to 3l. 15s.

C. having allowed the whole duty, will, on the next payment of rent, deliver the certificate to his tenant B., who will discharge the assessment made on him for that sum, by application for that purpose to the Commissioners.

These instances may be sufficient to point out the manner in which these provisions will operate.

In cases of small properties, consisting of messuages or lands, if the condition of the proprietor or occupier be so well known to the assessor, minister of the parish, and five resident householders assembled in vestry, as to enable them to certify that the party hath no other property than the property assessed in that parish, either on himself personally or on his tenant, and that the whole doth not exceed 60l., the Assessor will make his observation thereon on the book of estimates made by him, and the certificate of the minister and householders will be transmitted to the Commissioners at the same time; from which documents, and the examination of the Assessors, they will be enabled to allow the exemption without the necessity of the parties' attendance on the Commissioners. As it is absolutely necessary that every property, however small, should be included in the estimate, because that property, although a cottage only, may belong to a considerable landed proprietor, for which he ought to be charged to the landlord's duty, it will be important, in order to prevent the trouble of numerous appeals, that the vestry should assemble in every parish, and duly consider amongst themselves in what instances this exemption will apply. In country parishes it may apply as well to the proprietors as to the tenants. In towns it will apply only to the proprietors, and to those who are resident in the parish. They will exercise their own discretion in making out their certificates, but it will be improper to include the case of any person with whose condition they are unacquainted, or entertain a doubt as to his circumstances, or the amount or value of his property. It is intended as a remedial measure, of introducing a facility in granting exemptions, to save the trouble and time of the Commissioners, as well as expence and trouble to the party, whose situation will not enable him to proceed correctly in obtaining it, and who can ill afford such expence, or to be deprived of the
the benefit of his labour for the time necessary in prosecuting his appeal.

The abatements or allowances for children are to be obtained in the same manner as the abatements on the ground of income. The former will apply, indeed, in a variety of cases, beyond the limits of the latter. They embrace persons of all ranks and degrees of fortune; and, therefore, whatever difficulties may be experienced in obtaining the abatements on the ground of income, will unavoidably be met with in obtaining those for children.

The abatements for children extend to those born in lawful wedlock, being either the children of the claimant, or of the then or any former wife or husband of the claimant, by any former marriage, and bona fide maintained at the claimant's expense, and exceeding the number of two of the above description. It is a certain per centage on the amount of the claimant's income, from whatever sources the same may arise, for each child of the above description exceeding two. Every portion, therefore, of the claimant's income must be brought forward. It will not be sufficient that the claimant shall make a return of the income, but he must also shew the amount of each assentment made upon him personally, or made upon others, to the payment of which he will ultimately be liable. The landed proprietor will find it necessary to enumerate each assentment made upon himself and tenants, distinguishing each person and amount. The creditor on different securities will also find it necessary to return each distinctly, and produce each to the Commissioners after receiving a summons for that purpose. These regulations will, under certain circumstances, be productive of considerable trouble to the party, but they are essentially necessary to protect the revenue from fraud.

The claimant may be required to verify his return upon oath, and must attend the Commissioners for that purpose.

Any person guilty of fraud or contrivance in preferring his claim or obtaining a certificate from the Commissioners, will forfeit the sum of 50l.

These are the principal points to be attended to by the parties who are subject to this tax. The principles of the tax, the general mode by which it is to be carried into execution, and other circumstances, to which the attention of individuals should be directed, have been placed in view by themselves, as far as they could be separated into a distinct subject. What could not be so separated, as belonging principally to the duties of the respective officers having the execution of the act, will be found under the following heads relating to those officers:

The
The Duty of Assessors, under an Act passed in the Forty-Third Year of the Reign of His present Majesty, 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."

I. YOU being severally appointed Assessors for such of the duties granted by the above Act, as are imposed on messuages, lands, tenements, or hereditaments, within the limits of your parish, are, immediately after the receipt of your warrant, to take charge of the books wherein you are to make your estimates of the annual value of all such property, as well for the purpose of charging the same in respect of the owner's property therein, as in respect of the occupier's interest for the occupation, and to set down such annual value in the respective columns for those purposes.

II. You are to observe that the annual value is the rack-rent at which the properties have been let within seven years; or for such as have not been so let within seven years, then the rack-rent at which the same are worth to be let.

III. For the purpose of informing yourself, you are immediately to apply to the overseers of the poor for your parish to inspect the poor's-rates; and you are at liberty to take copies of those rates; and you are to inquire of them whether such rates have been made by a pound-rate on the full value, or on any proportionate part of the value; and if you learn from them the actual value, or the proportion at which such rate has been made, you are to proceed to make your estimates according to the following Rules:
Rule 1.—You are not to estimate any property at a less value than the same is estimated at in the poor's-rate.

Rule 2.—If you are satisfied that the rate has been made on the full value on all the properties in your parish, then you are to make your estimates in the same sums as in the poor's-rate.

Rule 3.—If the rate be made on any proportional part of the poor's-rate, and you shall have ascertained that proportion, you are to observe the same proportion between the different properties, but you are to make your estimate on each, by raising the amount to the full value.

Rule 4.—Where properties of different kinds are rated at different rates, but those of the same kind are rated in a due proportion to each other, then the rule of rating lands is to be observed by you throughout your estimate*.

* The following instances are inserted with a view to illustrate these rules:

Suppose the following to be the poor's-rate of a parish at 1s. in the pound.

<table>
<thead>
<tr>
<th>Value.</th>
<th>Occupiers</th>
<th>Rate.</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td></td>
<td>£.</td>
</tr>
<tr>
<td>220</td>
<td>A. E.</td>
<td>10</td>
</tr>
<tr>
<td>180</td>
<td>C. D.</td>
<td>9</td>
</tr>
<tr>
<td>160</td>
<td>E. F.</td>
<td>8</td>
</tr>
<tr>
<td>150</td>
<td>G. H.</td>
<td>7</td>
</tr>
<tr>
<td>140</td>
<td>I. K.</td>
<td>7</td>
</tr>
<tr>
<td>120</td>
<td>L. M.</td>
<td>6</td>
</tr>
<tr>
<td>110</td>
<td>N. O.</td>
<td>5</td>
</tr>
<tr>
<td>100</td>
<td>P. Q.</td>
<td>5</td>
</tr>
</tbody>
</table>

1st, Suppose the whole to consist of farms, and the full value, that is, the actual rent on a recent lease, and where not let on the rent which might be had for the farms, to be correctly stated. The Assessor's estimate will then be a mere copy of the sums contained in the first column of the rate, both as to the landlord's as the tenant's duty.

2d, Suppose each property, instead of being rated at the full value, is rated at two-thirds of that value; by adding one half to each, the full value will be ascertained, and the estimate of the values will then stand thus: £. 300, 270, 240, 225, 210, 180, 165, 150.

3d, Suppose
Rule 5.—Where the same proportion shall have been observed in the poor's-rate, although the particular proportion shall not be known to you, you are to proceed to ascertain the actual rent of any particular property in your parish, which shall have been let

3d, Suppose the properties of A. B., C. D., and E. F., to consist of farms, and the other properties of houses only, which houses are rated at two-thirds parts of their value, and the lands at their full value.

The estimate according to the fourth Rule, on the three first properties, consisting of farms, will be in the same sums as in the rate; and to observe the same rule in estimating the houses, one-half must be added to the value of the houses, by which increase the full value will be found of each property. And the estimate of the values will then stand thus: £. 220, 180, 160, 225, 210, 180, 165, 150.

To explain the fifth Rule, and apply it to the same rate, it will be supposed, that the occupiers, taking care only that the rate should not bear harder on one than another, but willing to conceal the rule by which the rate has been made, have reduced the value of each farm by some fraction not discoverable, but by applying each value in the rate to the known value of some property in the parish. The Assessor will, according to the powers vested in him, and which will be mentioned hereafter, find the actual value of same farm in the parish. Suppose on that inquiry the actual value of A. B.'s farm to be 250l. or 30l. above the value in the rate; proceeding on the ground that this is the proportion, namely 23 to 20, by which the values have been reduced, or that since the making of the rate the values on each farm have been increased in the proportion of 20 to 23, then the value of A. B.'s farm will be the basis, or the foundation, of the other estimates; or in other words, the other farms will be increased in the same proportion, or 3l. for every 20l. in the rate, and will stand thus: £. 230, 227, 184, 172, 10. 0, 161, 138, 127, 10. 0, 115.

But as, in many cases, it cannot be known whether the same proportion has been preferred or not, some further observations may be useful.

Whenever the rate has been recently settled by a survey, or under an Act of Inclosure, so as not to admit of any great variation in the values of the properties in the mean time, although each may have been improved, we may conclude that the proportions are yet preferred, and in all such cases it will be sufficient to find the actual rent of one farm: but it must have happened in many cases, either where the whole or the greater part of the property is in the hands of the same proprietor or occupier, or under the same landlord, and not uncommonly, from negligence or inattention to their interests, the occupiers have not altered their poor's-rate for a series of years, during
let within seven years; and having ascertained it, you are to make your estimate on that property on the amount of such rack-rent, and to constitute that estimate the basis of other estimates on other properties, on which you are to make proportional increases.

*Rule 6.*—Where there is no poor's-rate in any parish, or where any property shall not be rated in any poor's-rate, you are to make your

during which period the farms may have been improved in different degrees, and the proportion, originally perhaps uniform, has become unequal, so that to follow that proportion in any way would produce an inequality in the tax, it may be necessary to pursue some other mode of inquiry, as directed by the Act; but before that mode be referred to, it will be useful to point out a mode of ascertaining whether the proportions in the poor's-rate vary from the actual improved value. Find the actual value of the rents of any two farms; by comparing them together, it will be seen whether they are improved in the same or different proportions. Thus, if A. B.'s farm, valued at 200l., be increased to the value of 250l., and C. D.'s farm, valued at 180l., be increased to 207l., you know that the proportion between them has been preserved; and unless particular reasons are assigned, it will be fair to presume that the other properties have increased in proportion, so as to admit of the application of the fifth Rule. But if you find A. B.'s farm remains at 230l. whilst C. D.'s is increased to 220l., then it will appear that C. D.'s farm has been improved in a greater degree, and it would be unsafe to proceed according to the proportions in the poor's-rate.

The fifth Rule has also another application; that is, where different kinds of property are rated in the same poor's-rate in different proportions, as under the third Rule. In this case, although the rent of a farm may serve as a basis for other farms, yet the same basis cannot apply to houses, as being in their nature capable of improvement, and subject to decay in different degrees. Whenever such properties are so rated, still presuming that the proportion has been duly observed in the rate, the actual rent of some one house may be found, and from thence, by following the proportion in the rate, the estimates on other houses may be made. This, however, can only be done where recent valuations have been taken of such property, or where they continue in the same state of repair, or proportionally so, and if no great difference has intervened in their relative values.

* The sixth and seventh Rules, comprehending cases of a different nature, but referring each to the discretionary powers of the Assessors, may receive an interpretation together. 1st, Where there is no poor's-rate, as in extraparochial places and particular liberties; 2dly, Where the properties belong
your estimate according to the best information you can obtain, of the actual rent at which any property is let, provided that property to one or more proprietors, who undertake the maintenance of the poor without the formalities of a rate; 3dly, Where the poor's rate affords no just proportion, as where the same has been needlessly made, or has not been duly corrected according to the rate of improvement, or any fraud has been practised to introduce any inequality; or, 4thly, Where no property has been let at rack-rent within the period of seven years. In all these cases, the Assessors are required to make their estimates, according to the best of their judgment, on each property separately, laying aside wholly the value in the poor's rate.

To pursue these Rules according to the intent of the Act, the Assessors must inform themselves of the nature of the rule by which the poor's rate has been made, and the circumstances under which it has been made. The overseers will act with kindness to their parish, and to themselves, by assisting the Assessors, to the utmost of their power, in forming a right judgment in the first instance. The necessity there will be of examining the overseers on oath, of surcharging, and consequently of appeals, may, in a great measure, be obviated by that assistance; and as the powers of the Act are such, that no evasion can ultimately take place, the most prompt assistance will be the most prudent. The enquiries of the Assessors should be directed to, whether the poor's rate has been recently made or corrected, and with what degree of attention, whether under a general survey, or under such actual investigation as might be necessary to make a just and fair rate. And in doing this, they must remember that the interest of the inhabitants extends no farther than that they should respectively be charged in a due proportion to each other. It is not important to them that the rate should be made on the full value, inasmuch as two or more rates on half the value will, at the end of the year, be productive of the same result as one or half the number of rates on the full value. Assessors should therefore be extremely guarded against admitting the values in the rate as the extent of their estimates, unless in those cases where there is decisive evidence the rates are made on the full rack-rent. On the other hand, they may, unless the contrary is apparent, conclude, that the rates are made in a due proportion; and having discovered that proportion, either by the actual ascertaining of the fact, or by pursuing the mode pointed out by the fifth Rule, they may, with safety to the public revenue, pursue the proportion, adding to the value of each property the proportional increase, of which an instance has been given.

The Assessors, however, should always remember, that these Rules are given to lead their judgment only, but are in no case binding where the rates would, in their judgment, lead them to an erroneous estimate.
property has been let within four years, at rack-rent; but where any property has not been so let, then your estimate is to be made on the rent at what the same is worth to be let.

Rule 7.—Where the poor's-rate of your parish will not afford a just proportion of the value of properties situate therein, according to any of the rules before mentioned; or there shall not be any property whereon you can form the basis of your estimate, you then will, according to the best of your judgment, ascertain the annual value of all the several properties in your parish, and make your estimates according to such value.

IV. If you find that the poor's-rate in your parish is not made on the full value of all the properties, or if you cannot discover the exact proportion in which it has been made, or if there be any property (such as cottages, gardens, orchards, tithes, whether great or small, any woods, commons, manors, fairs, markets, mines, quarries, and the like), which have not been charged in the poor's-rate, it will be your indispensable duty, in all such cases, to give to the occupier, or leave at his abode, or on the premises, a notice according to the form delivered to you, marked No. 4; and upon receiving such account, you are to make an estimate of the annual value thereof, and insert the same in your certificate, which estimate you are to make according to the amount delivered to you, if you are satisfied therewith; but if you are not satisfied therewith, you are to charge the property according to the best of your judgment.

You are to observe that there are two columns in the papers of assessments delivered to you. In the first of which, intituled "The Landlord's Duty," you are to insert the annual value of all property in your parish, consisting of lands, tenements, or hereditaments, including, as well as lands, all manors, messuages, quarries of stone, slate, lime-stone, and chalk; mines of coal, tin, lead, copper, mundic, iron, and other mines; iron-mills, furnaces, and other iron-works, and other mills and engines of the
the like nature; all salt-springs and salt-works; all alum-mines and alum-works; all parks, chases, warrens, forests, underwoods, and coppices; all water-works, streams of water, canals, inland navigations, docks, and fisheries; all tithes, rents, and compositions for tithes, corn-rents, and other payments in lieu of tithes; all rights of markets and fairs, and all ways, bridges, and ferries, and all other profits arising out of lands or tenements, or from hereditaments in your parish, except where the owner or person entitled to the profits thereof, shall give you notice that the profits arise from canals, inland navigations, or streams of water, or from docks or water works of a public nature, belonging to a company of proprietors.

Or that the profits arise from mines of coal, tin, lead, copper, mundic, iron, or other mines; or from iron mills, furnaces, or other iron-works, or from mills or engines of a like nature; or from salt-springs or salt-works, or from alum-mines or alum-works, or from water-works, streams of water, canals, inland navigations or docks, carried on by the owners as a trade: or that the same is let, but not at a certain annual rent.

Or that the profits arise from mills, furnaces, works, engines, bridges, or ferries, which are let in such manner, that the rent will afford no just rule of estimate.

And that such profits are returned by them to the Commissioners, to the intent the same may be charged under the regulations contained in the schedule of the Act, marked (D).

V. In the second of the said columns, intituled "The Tenant's "Duty," you are to insert the same annual value of all lands, and also of all other property, as in the column for the Landlord's Duty, except of dwelling-houses held distinct from farms, and except tithes, which you are to consider as not yielding any profit to the occupier; but tithes let to any other person than the occupier of the lands where the tithes arise, yield a profit,
profit, and you must make your estimate of such tithes according to the rent.

VI. You are to take notice, that tenants of lands held under leases commencing within seven years, are at liberty to produce to you those leases; and if you are satisfied that in those leases the rent reserved is the full consideration, or, in other terms, that they are let at rack-rent, you will then make your estimate accordingly. The same rule you will observe as to any agreement in writing for a letting within seven years, which shall be produced to you.

VII. You are also to observe, that from the estimate for the landlord's duty there may be deducted certain payments, to which he is liable, out of his rent, videlicet,

1st, The amount of the old land-tax which has not been redeemed but paid within the preceding year.

2d, The amount of any public rates or assessments paid within the preceding year, in respect of draining, fencing, or embanking. These extend only to such parts of the country where the lands are drained under Commissioners of Sewers, or under some special authority created by Act of Parliament.

If you find, upon the production of any lease or agreement, that the landlord has covenanted to pay the poor's rate, or a composition for tithes, out of the rent, you are at liberty to make and allow a deduction from the rent, equal to the payment for one year.

All which deductions allowed by you, you are to set down on the certificate of assessment, in the column for that purpose; but you are not to allow the same, unless you receive an account in writing, either from the landlord or tenant, of the annual amount
amount thereof, and such proof thereof as will satisfy you of the justice of the claim.

VIII. You will also observe, that from the estimate for the tenant's duty certain deductions may also be made.

If the farm be discharged of or free from tithes, and let free from tithes, you are to deduct one eighth of the rent, and make your estimate on the remaining seven-eighths. If a small money-payment or modus has been usually payable by the tenant, you are also to deduct such sum as, together with the modus, will amount to one-eighth of the rent.

Where a corn-rent, or a modern composition, is payable for tithes, you are to separate the corn-rent, or composition, from your estimate of the rent, and charge the tenant's duty on the landlord's rent only.

Where the tenant has agreed to pay the land-tax or any other of the charges payable by the landlord, you are to add the amount of one year's payment to the rent, and return the whole as your estimate.

IX. When you are unable to make your assessment according to the directions before given, or shall be obstructed in the execution thereof, you are to apply to us, or such of the Commissioners as shall be present, or to the Surveyor of the district, or the Inspector, who will instruct you, and give you assistance.

X. When you have completed your estimates, of all the lands, tenements, and hereditaments within your parish, you are to make out your certificates thereof, and deliver the same to us, at the time and place contained at the end of these Instructions, and will set down in the proper columns for that purpose, the full and just annual value thereof, estimated according
ing to these our Instructions, together with the names and surnames of the occupiers or proprietors thereof.

XI. You are also personally to appear before us, and on your oath or solemn affirmation, verify before us the truth of your estimates. And you are to summon, in case you shall be required so to do by the Surveyor or Inspector, the overseers of the poor of your parish to appear before us, at the same time and place, and they and you will then and there be examined by us touching the proportions between the poor's rate for your parish and the value of properties charged therein, and whether the properties, or any, and which of them, have been valued therein at the amount, or at any and what proportion of the annual value thereof, and what ought to be the just proportion between the rates on the different properties therein charged, if the amount of the values thereof, and the same proportion between the rates had been observed throughout the poor's-rate, and also what property shall have been omitted in the rate, and which of the properties shall have been returned to you as entitled to be charged on an average of three years, namely, the properties enumerated in sect. 4. of these Instructions. And you will come prepared to answer all such questions as shall be demanded of you touching the premises.

XII. If there be no poor's-rate in your parish on which you can make your estimates according to these Instructions, and the occupier shall refuse to give you, upon due notice, an account, in writing, of the amount of the annual value of the property in his or her occupation, you are to make immediate application to us, in order that you may, under our authority, enter upon any such lands or grounds to measure and survey the same.

XIII. Lastly, In consideration of your extraordinary care and pains requisite in making and adjusting the first year's assessment, you will receive such allowance as we shall think you entitled unto, not exceeding twopence in the pound, in case you are not also appointed Collector of the said duties, and one
one penny in the pound in case you are Collector; by virtue of which last-mentioned appointment you will receive a further allowance of threepence in the pound. But you are to take notice that these allowances to be made to you as Assessor will be reduced or taken away by us, in case we shall find reason to increase your estimates to the extent of one-third of the sums assessed by us, or shall be otherwise of opinion you have not faithfully performed your duty.

YOU being also appointed Assessor for such of the duties granted by the above Act as are imposed on other property not before charged by you, and on professions and trades exercised or carried on within your parish, you are, immediately after the receipt of this Warrant, and of these Instructions and Directions, to take charge of the papers delivered to you here-with, containing the notices required to be given by you, under the said Act; and proceed, with all possible diligence and dispatch, to give to every householder, and other person, of whom you are informed, residing within the limits of the place for which you act, or leave at his or her dwelling-house within the said limits, one of the particular Notices with the Forms annexed thereto; and, if any dwelling-house therein is let in distinct apartments, and occupied distinctly by different families or persons, then to give or leave the like notice to or for the occupier of every such distinct apartment in like manner; and immediately make out a list of the names of all persons to, or for, whom you have given or left such notices.

You are to take care, before the delivery of any such notice, to sign the same with your proper name, and to mention therein the situation of your dwelling-house, where the returns required by the notices to be made are to be delivered to or left for you.
You are to receive the returns, containing the lifts or declarations of all persons returning the same to you, and carefully to preserve the same, and mark on your lift those who make such returns to you; and you are also to make out an accurate lift of all persons, within your limits, who neglect to make or return, any lift, or declaration, which, by the said notice they are severally required to make or return, as far as it is in your power to do, from what may come to your knowledge, or from any information it may be in your power to procure in that respect. And you are also to receive such statements as may be delivered to you, and deliver the same to the Commissioners, at their office, in the same state you receive them, without opening them.

When you shall have received, from any householder or occupier of any distinct apartment, any return of lodgers or inmates, or others, resident in any dwelling-house or distinct apartment, you are to give or leave the like notices to every lodger, inmate, or other person so resident within your limits, to make out, and sign, and deliver to you, lifts, or statements, or declarations, similar to those before required of householders and occupiers. And you are also to make out an accurate list of the names of every lodger, inmate, and other such person resident within your limits as aforesaid, who shall neglect to make such return as he or she is required to make by such notices; and you will observe that all persons acting as trustees, agents, receivers, guardians, tutors, curators, or committees, or in any other character for and on the behalf of infants, idiots, lunatics, married women, and persons absent out of the realm, are to return lifts and statements of those for whom they act, and with whom they are joined in such trusts: Therefore you are also to make out accurate lifts of those who act on the behalf of any other person, and a like list of the names of all those on whose behalf any such lifts and statements ought to have been made out, and returned to you, as far as the same shall come to your knowledge, or you can procure information respecting the same.
You are also required, at the same time that you shall deliver the notices before mentioned, to cause general notices, to the like effect with those before delivered, to be fixed on the church and chapel door, and market-house, or market-cross, within the said limits; or if there are no such places, within your limits, where the same can be fixed, then on similar places in the neighbouring parish or place; and you are to cause such notices to be replaced, from time to time, as often as the same shall in any way be defaced, damaged, or destroyed, particularly within the ten days preceding the time appointed for the return of lists and statements to you; which general notice is binding on all persons within your limits. And you are required to make a memorandum of the time of your fixing such notice, and its continuance thereon.

And you are enjoined to appear before the Commissioners appointed for the purposes of the Act, at the first meeting appointed to be held by them; of the time and place of which meeting you are to inform yourself, and also at all other subsequent meetings, at which your attendance shall be required by such Commissioners; and you are, in presence of such Commissioners as shall be present at such first or other meeting or meetings, at which the same shall be required, to return a list of the names of all persons to whom particular notices have been delivered, and to make an oath (or affirmation, if you are one of the people called Quakers), of the several matters required by the Acts, which are to the effect, viz. that the several notices before mentioned and required to be delivered to householders and occupiers, and to lodgers, inmates, and other residents, have, according to the best of your knowledge and belief, been duly served upon all householders and occupiers, and upon all lodgers, inmates, and other persons within the limits of the place for which you act, and that the general notices before mentioned have been duly affixed in the manner required; and that the list delivered by you contains the name of every person to whom such notices have been given.
And you are to take notice, that if you neglect to appear before the said Commissioners, and make such oath or affirmation, or omit to return the name or names of any person or persons whose name ought to be included in any such list as is before-mentioned, you will forfeit for every such offence a sum not exceeding the sum of 20l.

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PRINTED BY I. GOLD, 103, SHOE-LANE, LONDON.
An Abstract of an Act for Granting to His Majesty, (For a Time to be limited) A Contribution on the Profits of Certain Descriptions of Property and Income, Arising from Landed and Funded Property, Possessions, Trades, Salaries, Offices, &c.

The Several Exemptions, Allowances, Deductions; Carefully Abstracted, and all the Clauses, Declarations, and Schedules enumerated and expressed in a clear and comprehensive Manner.

By a Solicitor.

London:
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(Price SIX-PENCE.)

1803.
Abstract of an Act

For Granting to His Majesty, for a Time to be limited, a Contribution on the Profits of certain Descriptions of Property, and from Professions, Trade, and Offices therein mentioned.

It is enacted, that during the Term herein mentioned there shall be raised and paid, throughout Great Britain, the several Duties and Contributions in the Schedules contained in this Act, marked (A.) (B.) (C.) (D.) and (E.)

Appointment of Commissioners.

The Commissioners are to be chosen from those appointed for the Land Tax, at a general Meeting, or at the District Meetings, of which due Notice is to be given; they are to consist of not less than Three for each County; for the Cities of London, Bristol, Exeter, Hull, Newcastle upon Tyne, and other commercial Towns, additional Commissioners are to be chosen. The City of London shall appoint Eight Commissioners, and Eight others to supply any Vacancies; of these the Mayor and Aldermen are to name Two and Two, to supply their Vacancies; the Governor and Company of the Bank of England the same number; One Commissioner and One to supply his Vacancy, by the East India Company; the same by the South Sea, the Royal Exchange, and the London Insurance Companies. They must possess 200£ a Year, or personal Property of 5000£, and to be sworn truly and faithfully to discharge and exercise the Powers entrusted to them, and not maliciously or wantonly disclose the Particulars contained in any Schedule, unless where necessary for the Purpose of carrying the Act into Execution, or on any Prosecution for Perjury, committed in the course of an Examination before them. A sufficient Number of Clerks, Inspectors and Surveyors are to take a similar Oath, and the whole are furnished with liberty to surcharge, and suitable Instructions to carry the Act into Execution; the Period of their acting is to be from the 5th Day of April for the Year in which they are appointed. In Scotland, the Qualification is 150£ per Annum valued Rent, or 3000£ personal Property.
Schedule A.

Upon all Lands, Tenements, Hereditaments, or Heritages, there shall be charged in respect of the Property thereof, for every Twenty Shillings of the Annual Value thereof, the sum of One Shilling; and the said Duty shall be construed to all Manors and Messuages, Quarries of Stone, Slate, Limestone, or Chalk, Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines; Iron Mills, Furnaces, Iron Works, Mills and Engines, Salt Springs and Works; Alum Mines and Works, Parks, Chaces, Warrens, Forests, Underwoods, and Coppices, Water Works, Streams of Water, Canals, Docks and Fishings, Tythes, Rents and Compositions for Tythes, Corn, Rents, Rights of Markets and Fairs, Ways, Bridges, and Ferries, and all other Profits arising out of Lands or Tenements, Hereditaments, or Heritages throughout Great Britain; of what Nature or Kind ever they be, belonging to any Person or Persons, Bodies Politic or Corporate, Guilds, Fraternities, Companies, or Societies, whether Corporate or not Corporate, except where the same shall be uncertain in the Annual Value thereof, and shall not be let at a Rent to be ascertained according to the following Rules, in which Cases other Duties are herein charged as contained in Schedule (D.) in the Cases therein mentioned; and on all Furniture, Cattle, &c. used in any dwelling House, the sum of Six Pence for every Twenty Shillings of the annual Rent at which they are let.

General Rule.

The Annual Value of Lands, Tenements, Hereditaments, &c. shall be understood to be the Rent by the Year at which the same are let at Rack Rent, if such Letting shall have commenced within the Period of Seven Years before 5th of April, 1803, or within the Period of Seven Years preceding the Time of making the Assessment, otherwise at the Rent which the same are worth to be let by the Year, agreeable to the following Rules:

First.—The said Rules shall be charged Annually on, and paid by, the Occupier or Occupiers for the Time being of such Lands, Tenements, Hereditaments, or Heritages.

Second.—The Occupier or Occupiers of any Lands, Tenements, Hereditaments, or Heritages, being respectively Tenants of the same, and paying the said Duties, shall deduct so much thereof as a Rate of One Shilling for every Twenty Shillings of the Rent payable to the Landlord or Landlords for the Time being, would, by a just Proportion amount unto, which Sums shall be deducted out of the first Payments thereafter to be made on Account of Rent; and all Landlords,
their Heirs, Executors, Assigns, &c. shall allow such Deductions, and the Tenants paying the said Assessments shall be acquitted of so much Money, as if the same had actually been paid unto the Person or Persons to whom such Rent was payable.

Thirdly.—Landlords or Proprietors of Houses, Lands, &c. subject to the Payment of any Rent Charge, Annuity, &c. are to deduct the Sum of One Shilling in each Pound, out of such Annuity, &c. the Persons or their Agents entitled to receive such Rents, &c. are required to allow such Abatements.

Fourthly.—Where Lands, Tenements, &c. have been demised in Consideration of Fines, &c. then the Lessee is liable to the Duty upon a fair Estimate of the Profits of such Fine by a Computation of the Amount of the Fine divided by the Number of Years, and the Average shall be fixed by a Reference to the Table contained in an Act for repealing the Duties on Legacies and Shares of Personal Estates.

Fifthly.—The Duty in all Cases to be estimated on the full annual Value, and any Deductions allowing in respect of Fines to be made on the Appeal of the Lessee or under-Tenant in his Behalf.

Sixthly.—In Cases where the Land-Tax has not been redeemed, there shall be allowed such Sum as a like Rate on the Sum charged and paid by just Proportion, Amount to.

Seventhly.—Mortgagees or Creditors in actual Possession, to be charged as the Occupier, for so much Money received by so much Mortgagee or Creditor, for Interest due to them on the Debt.

Eighthly.—In the Event of the Death of a Person liable to the Duty, his Heirs, Executors, &c. to be liable to the Payment of all Arrears of Duty according to their respective Interests.

Deductions.

Repairs.—An Allowance of 5 per Cent. on the annual Value of Dwelling Houses, &c. the Owner and Occupier of which is liable to the Expence of Repairing; 2 per Cent. on Houses, the Occupier or Owner of which is not bound to keep it in Repair.

The Amount of the Tenths and First Fruit Duties, or Fees on Presentation, paid by any Ecclesiastical Person, within the Year preceding.

When the Rent is more than 60l. and not above 80l. the Sum of 1/2d. in each Pound. From 80 to 100l. the Sum of 2d. From 100 to 140l. the Sum of 4d. and if the annual Value is more than 120l. the Sum of 6d. The Abatements for Scotland are in the same Scale. From 60 to 80l. the Duty is 1d. From 80 to 100l. the Sum of 1/2d. From 100 to 120l. the Sum of 3d. and above 120l. the Sum of 4d. The Exemptions are extend-
ed to those whose Rent, combined with their other Income, does not exceed 60l. a Year.

Procurations and Synodals on an Average of Seven Years.

Repairs of Chancels or Churches by any Rector, &c. bound to repair the same, on an Average of the 21 Years preceding.

Exemptions.

The Scite of any Hospital, Public School, Alms House, College Hall, with their Gardens, if maintained by the Funds of such College.

The Amount of the Rents and Profits of Messuages, Lands, &c. belonging to Hospitals, Alms Houses, &c. which are proved, by an Agent or Trustee, to belong to such Hospital, or charitable Institution,

Schedule B.

On all Dwelling Houses, Lands, Tenements, and Hereditaments in England, Wales, and Berwick-upon-Tweed, there is to be charged, in Right of Occupation, the Sum of Nine Pence in each Twenty Shillings of the annual Value thereof. In Scotland the Duty is to be only Six Pence, which Duties shall be charged in Addition to the Duties contained in Schedule A, and shall extend to all Properties therein charged, except a Dwelling House not occupied, with a Farm of Land, Tythes, Corn Rents, provided that any Person, being Lessee and Occupier of the Tythes, other than the Occupier of Land, from which the Tythes arise, shall be charged for Occupation Three Pence for every Twenty Shillings annual Value, subject to the same Deductions for Interest, Annuities, &c. as in the Case of Lands.

The above Duties shall be paid annually by the Occupier, for the time being, or by the Person deriving a Profit from such Land or Tenements, each Assessment to be in force for One Year, and every Tenant shall be liable for the Arrears at the Time of his quitting of any Lands, &c.

Rules for estimating Property.

No Property is to be estimated at a less Value than they were charged in the last Poor's Rate.

When the Rate has been by a Pound Rate, the same Estimate shall be adhered to. Where there is no Poor's Rate, the Assessor's shall from the best Information of the Average Yearly Value, or on the Price of Grain, according to the particular Circumstances of the Case regard, being had to the full Amount of the annual Value of such Lands, estimated as the Case may require.

Scotland.

Every Estimate shall be made without Reference to the Cefs or Tax Roll, and according to the Judgment and Belief of the Commissioners, Assessors, &c. excepting where it appears by Leaf, that the same has been let for 7 Years, without any Fire or other Consideration.
Tenants are bound to produce their Leases, and on failing to comply under Penalty of Breach the Duty.

Tithes, &c. are subject to like Assessment.

Persons overrated may appeal to the Commissioners who have Power to reduce the Rate, or to encrease or surcharge in such Manner as the Conduct of the Parties and the Case shall warrant.

The Duties are to be levied as they become due, or considered as a Debt of Record. The Parishes to be answerable for the Collectors.

**Schedule C.**

Upon all Profits arising from Annuities, Dividends, and Shares of Annuities, payable to any Persons or Persons, Bodies Politic or Corporate, Companies or Societies, whether Corporate or not Corporate, out of any Public Revenue, there shall be charged for every Twenty Shillings of the Annual Amount thereof the Sum of One Shilling without Deduction: which Duty shall be paid by the Person or Persons entitled unto the said Annuities, Dividends, and Shares, his, her, or their Executors, Administrators, or Assigns, according to their respective Interests; which Duties shall be assessed by the respective Commissioners for the Purposes of this Act, in their respective Districts where the Parties shall reside, or before the Commissioners for the Purposes of this Act, acting for the City of London, as the Parties shall choose, or before the Assistant Commissioners in those Districts respectively, or by Referees, in case such Party shall be chargeable also to the Duties contained in Schedule (D.) and shall obtain an Order for that Purpose in Manner herein directed; and shall extend to all Public Annuities whatever, except the Stocks of Public Companies otherwise charged by this Act, with the following Exceptions:

Where the aggregate annual Amount shall be One Hundred and Fifty Pounds and upwards, the Sum of One Shilling in the Pound is to be paid, without any Abatement on any Account whatever; 140 Pounds or more, and shall be lessthan 150l. Eleven Pence; 130l. or more, and shall be lessthan 140l. Ten Pence; 120l. or more, and shall be lessthan 130l. Nine Pence; 110l. or more, and shall be lessthan 120l. Eight Pence; 100l. or more, and shall be lessthan 110l. Seven Pence; 90l. or more, and shall be lessthan 100l. Six Pence; 80l. or more, and shall be lessthan 90l. Five Pence; 70l. or more, and shall be lessthan 80l. Four Pence; 60l. or more, and shall be lessthan 70l. Three Pence.—All Persons whose Income is under 60l. are exempt, but every Claim to Exemption or Abatement must be proved before the respective Commissioners where such Claimant shall reside, pursuant to the Provisions by which the Duties in Schedule (D.) are charged, levied, collected, and paid.
The Stocks of Friendly Societies and Charitable Institutions, established by Act of Parliament, Charter, Decree, Trust, or Will, provided the Property is duly claimed by an Agent on Behalf of such Society.

Stock in the Hands of Commissioners for reducing the National Debt.

Stock in the Name of the Treasury.

Annuities, Dividends, and Shares belonging to Foreigners, not resident in Great Britain, provided such Property is claimed by their Agent.

On all Persons whose Incomes are 60l. not more than 400l: 4 per Cent. to be allowed for each Child; 400l. to 1000l. 3 per Cent. 1000l. to 5000l. 2 per Cent. 5000l. and above, 1 per Cent.

Every Person entitled to receive any Dividend, Annuity, &c. whether for themselves, or in Trust for others, shall deliver a Statement of all such Sums, or in Default of such Return, will be charged and assessed in such Manner as the Commissioners, on examining the Certificates of the Stock of Annuities, shall amount to.

References may be appointed to ascertain the Amount of the Sums which ought to be paid in Respect of the Profits of any Profession, Trade, or Manufacture, or with Respect to the Value of any Annuity, &c. and the Persons to whom the Payment of any Annuity, Dividend or Share, is entrusted, shall deliver to the Inspector an Account of the same, and the Persons to whom payable.

Trustees or Guardians acting legally for any Court, or who shall be in the Receipt of Dividends or Annuities, shall be answerable for the Duty, and may from Time to Time so much as will discharge such Duty.

In the Case of a legal Dispute concerning the Right of Property, the Receiver of the Profits is authorised to pay the same, and if on such Occasions the Sum should be overpaid, the Overcharge to be returned.

Persons, or their Agents, receiving Dividends, Annuities, &c. and not paying the Duty within Six Calendar Months, shall be proceeded against as for a Debt of Record due to the King, with Costs of Suit, and all Charges attending the Process.

Agents concerned for Stock or Property belonging to Foreigners, not resident in England, to give Notice of every Transfer of such Stock, and Persons falsely pretending Stock is the Property of Foreigners, to be assessed treble the Amount of the Duty.
Schedule (D).

Upon the Annual Profits or Gains, arising or accruing to any Person or Persons resident in Great Britain, from any Kind of Property whatever, whether situate in Great Britain or elsewhere, or from any Annuities, Allowances, or Stipends, or from any Profession, Trade, or Vocation, whether the same shall respectively be carried on in Great Britain or elsewhere, there shall be charged, for every Twenty Shillings of the Amount of such Profits or Gains, the Yearly sum of one Shilling.

Any Person whose Annual Profits and gains arising from any Profession, Trade, Employment or Vocation, chargeable with Duty by this Act, the Annual Amount whereof, together with the Profits and Gains arising to such Person or from any Estate or Property whatever, or from any Public Office or Employment of profit, or from any Annuity, Pension, or Stipend, payable by his Majesty out of any public Revenue charged to the Duties granted by this Act, according to the Schedule, shall not exceed the Annual Sum of One hundred and fifty Pounds, and who shall derive the Whole of his Livelihood or Subsistence therefrom, shall on proof thereof before the Commissioners, in the Manner directed by this Act, be charged to the Duties by this Act granted on the Profits of such Profession, Trade, Employment, or Vocation, for every Twenty Shillings of the Annual Amount thereof, if the same shall exceed Sixty Pounds, a reduced Rate of Duty of from Two pence; to Nine pence and where the Whole shall not exceed Sixty Pounds, such Person shall be discharged from any Assessment under this Act, in respect of the Profits arising from such Profession, Trade, Employment, or Vocation.

Upon all Profits or Gains arising to any Persons, whether Subjects of his Majesty or not, although not resident, from any Profession, Trade, &c. exercised or carried on in this Kingdom, the like Duty.

Which Duties shall extend to all Interest of Money, and every Description of Property or Profits, which shall not be chargeable or charged to either of the said Duties contained in Schedules (A.) (B.) or (C.) and to every Description of Employment of Profit not chargeable or charged to the Duty herein-after mentioned, contained in Schedule (D.) and shall be charged annually on and paid by the Person or Persons, Bodies Politic or Corporate, Fraternities, Fellowships, Companies, or Societies, whether Corporate or not Corporate, receiving or entitled unto the same, his, her, or their Executors, Administrators, &c. and where any Annual Interest, or any Annuity, Allowance, or Stipend, shall be payable out of such Profits or Gains, whether the same shall be a Charge thereon or not, the
Person paying such Interest, Annuity, Allowance, or Stipend, and obtaining such Certificate as hereinafter is mentioned, shall be entitled to deduct thereout so much of the said Duties as a like Rate on such Interest, Annuity, Allowance or Stipend, would Amount to: and the Person or Persons entitled unto such Interest, Annuity, Allowance, or Stipend, is and are hereby required to allow such Deductions, and the Person paying the said Duties shall be acquitted and discharged of so much Money, as if the same had actually been paid to the Person or Persons entitled to such Interest, Annuity, Allowance, or Stipend.

Rules for ascertaining the Duty on Trades and Manufactures.

1st. To be computed on the full Amount of all Gains of any Trade, Manufactures, &c. upon a fair and just average of three years, subject to such Deductions only as are mentioned in this Act.

2d. To extend to every Person or Persons, Bodies Politic or Corporate, Companies or Societies, and to every Art, Mystery, Covcnture or Concern carried on by them respectively in this kingdom, or elsewhere.

3d. To extend to every Species of Profit arising from any Manufacture, Trade, &c. without any Deduction for Stipend, Annual Interest, &c.

4th. Deductions for Repairs, Alterations or, Utensils to be taken on the Average of the three preceding years.

Possessions, Employments, Vocations.—To be Computed and Charged on a Sum of not less than the full Amount of all Profits, Gains and Emoluments of the preceding Year, without any Deduction.

Property of Uncertain Value.—To be Charged on the full Amount of the Profits within the preceding Year, except in the case of all Mines, which are to be assessed, proportionably to their increased or diminished Value.

Provided, that if it shall be proved to the Satisfaction of the Commissioners that any Mine has from some unavoidable Cause been decreased, and is decreasing in the Annual Value thereof, so that the Average of Five Years will not give a fair and just Estimate of the Annual Value thereof, it shall be lawful to compute such Annual Value on the actual Amount of the Profits and Gains in the preceding Year, ending as aforesaid, subject to such Abatement on Account of Diminution of such Profits within the Current Year as is herein provided in other Cases; provided also that where any Mine which shall have been worked within such preceding Periods as aforesaid respectively, shall from some unavoidable Cause have wholly failed, it shall be lawful
lawful for the said Commissioners, on due Proof thereof, to discharge any Assessment to be made thereon under either of the preceding Rules.

*Foreign Securities, &c.*—Including Interest arising from Securities in Ireland, to be computed on not less than the whole and just Sums which have or will be received in the Current Year, without any Abatement.

*Possession, in Ireland, Foreign Countries, &c.*—The Duty to be computed on the full Amount of Sums actually received, either by Remittances or Property imported, on the Average of three Years, without any deduction.

The nature and Amount of all Profits or Gains, not mentioned in any of the Schedules, shall be computed, and the Duty shall be fixed on the Average as shall be directed to the Commissioners, agreeable to the Affirmation of the Person in Receipt of the same.

Temporary Absentees to be charged as Residents, and Temporary Residents not to be charged until after Six Months Residence.

Foreigners claiming exemptions, and returning before the 8th of April, to be charged.

Officers of Bodies Politic, Corporations, Companies, &c. to be answerable for the Duties payable by such Corporations, &c.

Trustees and Guardians to be chargeable on account of the Duties on the Property of Infants, married Women, Lunatics, &c.

Receiver of the Court of Chancery, &c. to pay the Duty on the Property entrusted to their Care.

Married Women acting as sole Traders by the Custom of any Place, &c. to be liable to the Duty, unless living with her Husband, who is then answerable.

The Trustees of Persons of full Age may deliver in their Names and Residence only.

All Persons intrusted with the Management of Property as Trustees, &c. and paying the Duty, are authorized to retain such Sums from the Payments due to such Persons.

The Profits of Companies may be assessed by the Commissioners distinctly, and the Clerk or Receiver of such Company is bound to make a clear and distinct return of all Profits, Rents, Salaries, &c.

*Partnership.*—The Duty on Profits arising from Trade, &c. whether carried on singly or in Partnership, shall be stated distinctly from the Profits arising from landed or funded Property, and the Computation of the Gain on any Manufacture or other Concern, carried on jointly by two or more Persons, shall be made by the first Partner or his Agent, and is to express the Names, Residence, and Share of the other Parties, and which Return shall be sufficient to charge the others jointly.

When a Dissolution or Admission of Partners takes place between
When the Times of this Assessment, then the Duty shall be fixed proportionally.

Agents, Attorneys, and Factors, in receipt of Property arising from Foreign Possessions, shall act in conformity to the Regulations of this Bill.

Persons holding Offices in Ireland, or serving in Parliament, to be chargeable as Subjects residing out of Great Britain.

Duties on Profits, arising from Foreign Possessions or Securities, to be assessed by the Commissioners for London, Bristol, Liverpool, and Glasgow.

The Governor and Company of the Bank of England, the East India Company, the Governor and Directors of the South-Sea Stock, shall respectively cause Statements to be made of the Amount of the said respective Annuities, separately from the Account of the Gains of such Company, and shall be assessed by the Commissioners acting for the City of London.

Profits from Canals, Docks, Waterworks, are to be stated in one Account, and charged as arising from Trade.

Mines, Mills, Furnaces, Engines, Bridges, Ferries, let in such Manner as not affording a just Rule for estimating the actual Profits, shall be assessed agreeable to the third Case in (D).

Assistant Commissioners to summon the Assessors for the Land and Window Tax, who are to be sworn to assist in executing this Act.

General Notices to be affixed on the Door of Churches or Chapels, within a limited Time, requiring the necessary Statements of Income, &c. and to give Notice to every Householder, &c. to deliver in such Lists, &c.

Reference.—Corporations, Traders, &c. wishing to prevent the Investigation of their Means, may deliver in a Declaration in Writing, containing their Names, Places of Abode, and shall name two respectable Persons, for ascertaining the Amount of their Contribution.

The Referees named shall be subject to the Approval of the Commissioners, and being accepted and sworn, are authorised to execute this Act, with all Diligence, and make out a Certificate of the Sum such Person or Persons are liable to pay, in order that the Party may pay the same into the Bank of England or the Receivers General.

Where References cannot agree, a third may be appointed, whose Decision is final.

A Period of not more than Six Weeks may be given, to make their Determination; either the Contributor or the Referees, may pay the Money into the Bank of England, and get a Receipt accordingly. In ordinary Cases, not more than Seven Days allowed; but where "special Cause" has been assigned, Fourteen Days may be granted for making the Return, which may be done in writing, "without specifying the Amount."

Referees
Referees to be Householders, residing within the District, and not concerned for the Party, either as Partner, Agent, or Factor, nor of Kin nearer than Cousin German.

The Payment of the Contribution settled to be a Discharge to the Parties for the Year's Assessment; and, on the Option of the Party, to pay the Contribution by one Payment into the Bank, a third Referee may be added, in which Case, if all the Referees agree in the Sum, no Assessment to be made. The Commissioners shall have the Person's Name and Place of Abode entered in the Books of Assessment, with a Number or Letter, as the Order of Reference, describing him or her as a Contributor by Reference, whose Contribution has been discharged.

In such Cases the Commissioner's Clerk shall deliver a Check, signed and countersigned with the same Number or Letter as the Order of Reference, which shall authorise any of the Cashiers at the Bank to receive whatever Sum the Referees shall endorse on the Back of it, signed with all their Names; the Cashier is also authorised to make an Allowance according to the Provisions. Cashier shall place it to the Account of the Commissioners, under the Letter or Number of the Check. He shall then give a Certificate that the Money specified by the Referees has been paid, without specifying either the Contributor or the Amount, but the Certificate must have the same Letter or Number as the Check issued from the Commissioner's Office. The Certificate shall be left at the Commissioner's Office, and the Commissioner or his Clerk shall give a Receipt accordingly, which shall be sufficient Discharge for a Year's Assessment.

If the Referees do not deliver a Certificate to the Commissioners within the Time specified, they may put the Act in force the same as if no Reference had been made.

Persons who have made Election as aforesaid shall not be excused from returning Lists of the Persons, Bodies politic or corporate, Fraternities, Fellowships, Companies, or Societies for whom they may act.

Agents or Trustees shall forfeit the Sum of Fifty Pounds, for not delivering proper Returns within the limited Time.

Corporations, &c. having Property in different Districts, may make separate Returns of each.

Tradesmen or Manufacturers to be charged where their Trade or Manufactures is carried on, or where they reside at the Time of general Notice.

Assessors to keep a List of Notices served, to appear and verify their Delivery, and return the Names of all Persons changing their Residence, &c. subject to a Penalty for omitting through Favor or Partiality, any Name that ought to have been included.
Statements of Income may be delivered, sealed up.

When a Statement has been verified, and the Surveyor is dissatisfied, he may state the Case specially to the Commissioners for general Purposes.

If no Statement is returned, the additional Commissioners are to make an Assessment according to the best of their Judgment, and if they think proper, may refer the Case to the Commissioners for general Purposes.

Erroneous Assessments may be amended on the Certificates of the Surveyor, who may object to the Statements contained in any Schedule, which may be confirmed or altered according to the Circumstances of the Case.

Notices shall be given from Time to Time to shew to such new Residents as shall be found to be liable to any Charge, who shall, within 14 Days after such Notice being delivered, make out a Declaration, signed by him or her, specifying the Parish and County, or in Default shall forfeit 50l.

The Commissioners may proceed, in case they do not receive Certificates from the Cashiers of the Bank relative to the Property in the Funds, in the same Manner as if they were actually in possession of such Certificates. In case of Dispute between the Commissioners and the Party assessed, a Survey shall be taken of the Property charged. Commissioners, inspectors, or Surveyors making a false or vexatious Surcharge, shall forfeit 50l.

The Duties may be paid to the Bank in advance, and a Discount of 5 per Cent. be allowed. The Cashier shall give a Certificate, with a Number or Letter annexed, which shall be received as Cash at the Commissioners' Office.

Officers in the Militia or Army under the Rank of Captain, and in the Navy below a Master and Commander, are exempted.

The Commissioners are empowered after Examination to call upon the Persons to verify on Oath or else to amend the Answers they had then given. To this the Party must subscribe his Name. The Commissioners to have power to summon Witnesses, who shall swear to their Evidence, and subscribe it with their names.

The Commissioners shall enter Accounts of the Assessments in their Books, and shall transmit Copies, or Extracts to the Tax Office. They shall also deliver Duplicates to the Remembrancer's Office, and to the Office of Receiver General in England or in Scotland, according as they may be situated.

That Appeals on Assessments may be determined in due Time the Commissions shall cause a General Notice to be stuck up in their Office, or left with the Clerk of the Commissioners, limiting the Time of hearing all Appeals to a reasonable Time after the Cause of Appeal shall have arisen; and no Appeal shall
be heard after the Time in such Notice to be limited, unless made on Behalf of any Person or Persons who shall be absent out of the Realm, or be prevented by Sickness from attending in Person in the Time so to be limited, in which Cases it shall be lawful to postpone such Appeals from Time to Time, or to admit other Proof than the Oath or Affirmation of the Party, of the Truth of the several Matters required by this Act to be proved by the Oath or Affirmation of the Party.

A Discount of 5 per Cent. allowed on Duties paid in Advance, for which a proper Certificate will be given.

**Schedule (E.)**

Upon every Public Office or Employment of Profit, and upon every Annuity, Pension, or Stipend, payable by His Majesty, or out of the Public Revenue of Great Britain, except Annuities before charged to the Duties contained in Schedule (C.) for every Twenty Shillings of the Annual Value thereof respectively, there shall be charged the Sum of One Shilling.

**Rules for Charging the said Duties.**

First.—The said Duties shall be charged on the Person or Persons respectively having, using, or exercising such Offices or Employments of Profit, or to whom such Annuities, Pensions, or Stipends shall be payable, for all Salaries, Fees, Wages, Perquisites, or Profits whatsoever accruing by reason of such Offices, Employments, or Pensions, after deducting the Amount of Duties payable or chargeable on the same that have been really and bona fide paid and borne by the Party to be charged.

Second.—The Duties to be assessed by the Commissioners of each Department, and shall be due and payable from their respective Offices.

Third.—The Duty shall be paid on all Offices or Employments of Profit held under Parliament, Courts of Justice; Commissioned Officers serving on the Staff, Navy, or Militia, Ecclesiastical Body, Office under any Company, Society, Institution, Trust, Toll or Duty, whether Corporate or not; every other Public Office or Employment of Profit of a Public Nature.

Fourthly.—Perquisites attached to Offices shall be considered as Profits, and subject to the Payment of the Duty.

Fifthly.—The Duty due on Pensions, Annuities, or Stipends, payable at any Public Office, may be detained out of the Amount of such Stipends, Annuities, &c.

Sixthly.—Duty on Salaries to be payable by the Receivers of such Offices.

Seventhly.
Seventhly.—Where Annuities are payable out of the Pensions, Annuities, or Stipends, the Rate of the Duty may be deducted in a just Proportion out of such Payments.

Eighthly.—When Deputies are employed to execute Offices, and paid by the Principal out of his Salary, &c. he shall be allowed to make the respective Reductions on Account of the Duty paid in Part of the Deputy's Salary.

Ninthly.—Where Interest is payable on the Profits of an Office, similar Deductions to take place.

Tenthly.—A due Account of all Annuities, &c. to be rendered to the Commissioners.

Commissioners may be appointed for taking the Account of the Duties on Offices in Public Departments, Offices in Parliament, Counties Palatinate, Ecclesiastical Courts, &c. from amongst the Officers of such Departments.

The Mayor, Aldermen, &c. to execute this Act as far as relates to the raising Duties on Offices not belonging to any Public Department, who are to appoint Commissioners, to obtain Lists of Salaries, &c.

Exemptions and Abatements.

Provided always, and be it further enacted, That every Person charged to the Duties hereby granted in respect of any Profits or Gains hereby charged, or liable to the Payment thereof, in respect of any Sum or Sums arising from the Profits hereby charged, shall, upon proving as hereinafter is mentioned, that the aggregate Annual Amount of his, her, or their Profits, arising from all or any of the several Descriptions of Profits respectively charged by this Act, is less than the Sum of Sixty Pounds, be exempted from the said Duties, and from all Deductions or Payments on Account thereof, or by reason of this Act; and that, in all Cases where such aggregate Annual Amount shall be Sixty Pounds or more, and shall be less than One Hundred and Fifty Pounds, such Person shall be entitled to such Abatement as may be necessary to reduce the same, in each Case respectively, in the Proportion stated in the following Table; (that is to say,

Table of the abated Rates of Duty,
Agreeable to the amended Clause for putting Funded and Landed Property on the same Footing as Income from Trade.

Where the said aggregate Annual Amount shall be Sixty Pounds or more, and less than Seventy Pounds, the Sum of:......................... 0 0 3
Seventy Pounds or more, and less than Eighty Pounds......................... 0 0 4
Eighty
Eighty Pounds or more, and less than Ninety
Pounds........................................... 0 0 5
Ninety Pounds or more, and less than One
Hundred Pounds................................. 0 0 6
One Hundred Pounds or more, and shall be
less than One Hundred and Ten Pounds...... 0 0 7
One Hundred and Ten Pounds or more, and be
less than One Hundred and Twenty Pounds.... 0 0 8
One Hundred and Twenty Pounds or more, and
less than One Hundred and Thirty Pounds..... 0 0 9
One Hundred and Thirty Pounds or more, and
less than One Hundred and Forty Pounds..... 0 0 10
One Hundred and Forty Pounds or more, and
less than One Hundred and Fifty Pounds..... 0 0 11

And every Claim to such Exemption or Abatement shall be
claimed and proved; and the Proceedings thereupon shall
be had before the respective Commissioners for the Purpo-
ses of this Act, in the District where such Claimant shall
reside, pursuant to and under the Powers and Provisions
by which the Duties in Schedule (D.) are herein directed to
be ascertained, charged, levied, collected, and paid, but
nevertheless subject to the Directions hereinafter contained.

And, in order that Persons claiming such Exemptions or
Abatements in respect of any Assessment or Assessments
made at the Rate of Duty as expressed in Schedule (B.)
who shall also be entitled to the same in respect of other
Duties charged by the other Schedules contained in this Act,
in a just Proportion; Be it further Enacted, That for the
Purposes of granting such Exemptions or Abatements, the
Profits and Gains arising from the Occupation of Lands or
Tenements, if in England, Wales, or Berwick upon Tweed,
be shall be estimated at Three-fourths of the Amount on which
the Rate of Nine-pence, and if in Scotland, at One-half
the Amount on which the Rate of Sixpence, for every
Twenty Shillings Sterling thereof respectively, shall be cha-
ged in the Assessment made thereon; and after such Esti-
mate, the Exemptions and Abatements shall be allowed
according to the said Table, at the same Rate, in respect of
the Whole of the said Duties on Exemptions and Abate-
ments that are claimed.

And such Exemptions are to be apportioned equally on Per-
sons chargeable by several Schedules, if in England, Wales, or
Berwick upon Tweed, at Three-fourths of the Amount on which
the Rate of Nine pence, &c.; if in Scotland, at One
half the Amount of the Rate of Sixpence, for every twenty
Shillings, as expressed in Schedule (B).

Certificates to be made of such Assessments as do not amount
to One hundred and sixty Pounds per Annum, in order that
Abatements may be claimed.
In every Case where any Person shall claim Abatement of any of the Duties contained in the Schedules (A) (B) (C) (D), such Claim shall be determined by the Commissioners for the said Duties, &c. who are to settle and ascertain the Abatements to which such Person is entitled, and give a Certificate of the same, and any Person forging or fraudulently obtaining such Certificate shall forfeit Fifty Pounds.

The production of a Certificate is to be the Authority for granting the Abatement.

Joint Tenants or Tenants in common of any Property whatever, and any Tenants of Messuages, Lands, Tenements, Hereditaments, or Heritages, being in the Occupation thereof in Partnership, and any Partners carrying on Trade, or exercising any Profession together, may severally claim such Exemptions or Abatements, according to their respective Shares and Interests; and such Claims may be proceeded upon as in the Cases of several Interests.

Such Claim or Appeal may be made by any Attorney, Agent, or Factor, on Account of others, in any Case where satisfactory Proof shall be made before the Commissioners, that the Party claiming such Exemption or Abatement is unable to attend in Person; or such Claim may be made by the several Persons acting in any of the Characters herein before described, in such Manner as they may act for others, for the Purpose of being assessed on their Account in the first Instance.

That in every Case of a Claim of Abatement as aforesaid, if the Commissioners shall think proper to require a Verification of the Declaration to be so delivered as aforesaid, or of the Schedule therein contained, or any Part thereof, they shall give Notice thereof to the Person or Persons claiming such Abatement, to appear before them to verify such Declaration or Schedule; and every Person to whom such Notice shall be given, shall, and he and she is hereby required to appear before the said Commissioners, and on Oath or solemn Affirmation, to be administered by One or more of the said Commissioners, to verify the Contents of his or her Declaration or Schedule, and which Oath or Affirmation shall be, That the Contents of such Declaration are true; and which Oath or Affirmation shall be signed and subscribed with the proper Name of the Party taking the same; provided such Person shall be at Liberty to amend such Declaration or Schedule, or any Part thereof, before he or she shall be required to take such Oath or Affirmation, as aforesaid.

No Contract, Covenant, or Agreement, between Landlord and Tenant, or any other Persons, touching the Payment of Taxes and Assessments, to be charged on their respective Premises, shall be deemed or construed to extend to the Duties by this Act charged thereon, nor to be binding contrary to the Intent.
Intent and Meaning of this Act, but that all such Duties shall be charged upon and paid by the respective Occupiers, subject to such Deductions and Re-payments as are by this Act authorized and allowed; and all such Deductions and Re-payments shall be made and allowed accordingly, notwithstanding such Contracts, Covenants, or Agreements.

Any Indictment or Information for Perjury committed in any such Affidavit, Deposition, or Affirmation as aforesaid, whether the same shall be taken or made within Great Britain or without, shall and may be laid, tried, and determined, in the County where such Affidavit, Deposition, or Affirmation, is exhibited to the Commissioners in pursuance of this Act.

In cases where the Income of Persons shall be known to the Minister and Householders of the Parish to be less than Sixty Pounds per Annum, such Person shall be exempted from all Payment of Duty due on Schedule (A), on giving in a full Account of their Income.

Every Assessment under this Act to be made for one Year, commencing with the 5th of April, in each Year.

Instalments to be paid at four Times:—on or before the 20th of June, for the Quarter commencing the 5th of April; the 20th of September, for the Quarter commencing the 5th of July; the 20th of December, for the Quarter commencing the 10th of October; and the 20th of March, for the Quarter commencing the 5th of January, in each Year; and in Scotland, by two Half-Yearly Instalments, on or before the 20th of September, and the 20th Day of March.

Commissioners to settle Differences between Landlord and Tenant, and the Judgment and Determination of such Commissioners shall be final.

Voluntary Contributions may be received at the Bank of England, in aid of this Act, and the Governor and Directors of the Bank are to open an Account in their Books with the Commissioners of the Treasury, and shall carry to the Credit of the Account such Contributions as may be paid along with the Assessments—The Cashier shall give a Certificate accordingly, which shall be deemed a sufficient Discharge.

The several Collectors to pay to the Receiver General, within one Week, all Sums received by them, and to be allowed a proper Compensation.

Payment of these Duties shall not give a Settlement to the Payer.

All Penalties, Forfeitures, &c. are recoverable, and the Duties to be paid into the Exchequer.

No Person, City, Borough, &c. to be exempt through Letters Patent.

This Act to commence from the 5th of April 1803, and continue in force till the 6th of April after the Ratification of a Definitive Treaty of Peace, and no longer.

Schedule (F).—Specifies the Forms of Oath to be taken by the Commissioners.
Schedule (G.)

Directions for making Returns of the Amount of Duty payable by any Person, &c. which Declarations are to be dated and signed.

No. 1.—Specify the Christian and Surname of every Lodger, Inmate, and other Person resident in the Dwelling House, except Servants not having any Property or Profits chargeable by virtue of the Act.

No. 2.—The Christian and Surname and Place of Residence of every Infant, Idiot, Lunatic, or married Woman, living with her Husband, and other Person having any Property chargeable by virtue of the Act, for whom you are Trustees, and the Names of those joined with you in such Trust.

No. 3.—The proper Name of every Infant, Idiot, Lunatic, and other Person not resident in Great Britain, having an Income chargeable by virtue of the Act, of which you are in the receipt as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee; and also the Name or Names of such Person who are joined with you in such Trust.

No. 4.—The proper Description of every Body Politic, Corporate, or Collegiate, Company, Fraternity, Fellowship, or Society, whether Corporate or not Corporate, having an Income chargeable by virtue of the Act, of which you are in receipt as Treasurer, Auditor, or Receiver.

No. 5. Form of Statement.

General Declaration.—I do declare, That the Duty chargeable on the full Amount of my Profits and Gains, estimated according to the Directions and Rules of the above mentioned Act, is, to the best of my judgment and belief, contained in the within Account, and is derived from the several Sources separately and distinctly as the same are described in the within Account thereof which is truly stated in the respective Columns to which the same relate as being applicable to my Case.

A similar Declaration to be made by Trustees and Corporate Bodies.

Amount of Duty as estimated and arising from either of the following Sources.

1. From my Property in the Public Funds:

Annual Amount. .................................. £. s. d.
Duty thereon at 1s. for every 20s. .............

2. From Interest of Money, Annuities, and other Annual Payments derived from Property out of Great Britain, or from other Payments not chargeable.
3. From my Profession of exercised by me at
Amount for One Year..............................
Duty thereon at 1s. for every 20s...................

4. For my Trade of carried on by me at
Amount for One Year on an Average of
Three Years........................................
Duty thereon at 1s for every 20s.................

5. From Property of an uncertain Annual Value,
consisting of
Amount for One Year, or on an Average, as
the Case may require..............................
Duty thereon........................................

6. From Canals, Inland Navigations, Streams of
Water, or Water Works of a Public Nature
Annual Amount.....................................
Duty thereon........................................

7. Mines of Coal, &c. Salt Springs, or Works,
Alum Mines or Works (not included in Schedule (A.)
Annual Amount for One Year or on an
Average, as the Case may require..............
Duty thereon........................................

8. From Securities in Ireland.
Annual Amount.....................................
Duty thereon........................................

Annual Amount.....................................
Duty thereon........................................

10. From Foreign Securities.
Annual Amount.....................................
Duty thereon at 1s. for every 20s...............  

11. From Foreign Possessions.
Annual Amount.....................................
Duty thereon........................................

Where the Party is not possessed of such Property as is above
described, and is not in any Profession or Trade, or engaged
in any Adventure or Concern, the following Declaration only
shall be signed and returned.

"I A. B. do declare, That I am not possessed of any Property,
"nor in any Profession or Trade, nor engaged in any Adven-
ture or Concern above described."
Signed

No. 6.—I A. B. do declare, that my Profits and Gains arising as hereinafter mentioned; videlicet, [here state the Nature of
such Profits and Gains, including in such Statement all Profits
and Gains of what Nature or Kind soever, which do not come
within any of the foregoing Cases, and which do not arise from
any Lands, Tenements, or Hereditaments in Great Britain, nor from any Public Office or Employment of Profit, nor from any Annuity, Pension or Stipend payable by His Majesty, or out of the Public Revenue, do Amount unto for one Year,

and that I have computed the same on the Year ending
or on an Average of Years, ending
to the best of my Knowledge and Belief.

No. 7.—Declaration to be delivered by the Precedent Partner of a Concern in Trade or Manufacture, where the Parties are to be jointly assessed, or by the Agent for such Concern, if none of the Partners are resident in Great Britain.

<table>
<thead>
<tr>
<th>Names of Partners</th>
<th>Residence of Partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do declare, that the Duty chargeable on the whole Profits and Gains of the Trade or Manufacture herein mentioned, carried on in Partnership with the Persons and at the Place specified, estimated according to the Directions of the Act, is payable by me.</td>
<td></td>
</tr>
<tr>
<td>From our Trade of carried on at</td>
<td></td>
</tr>
<tr>
<td>Annual Amount</td>
<td>£</td>
</tr>
<tr>
<td>Duty thereon</td>
<td>£</td>
</tr>
</tbody>
</table>

No. 8.—Declaration to be delivered by Persons engaged in Trade or Manufacture, where the Parties are desirous of being separately assessed.

<table>
<thead>
<tr>
<th>Names of Partners</th>
<th>Residence of Partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do declare, that my Profits and Gains of the Trade or Manufacture herein mentioned is Part thereof, and is estimated according to the Directions of the Act, and that the Names and Residence of my Partners are truly described.</td>
<td></td>
</tr>
<tr>
<td>From my Proportion of the Trade of carried on at</td>
<td></td>
</tr>
<tr>
<td>Ann. amount</td>
<td>£</td>
</tr>
<tr>
<td>Duty thereon</td>
<td>£</td>
</tr>
</tbody>
</table>

No. 9.—Declaration to be delivered by Persons engaged in Trade or Manufacture, where the Parties have been jointly assessed.
I Do declare,
That I am engaged in Trade or Manufacture with the Persons herein described, and that I have been jointly assessed to the Duties granted by the said Act, in the name of the Firm.

Dated this Day of One thousand Eight hundred and
Signed

No. 10.—Declaration to be delivered by Persons who may have been charged in any Parish or Place other than where the Notice has been delivered.
I do declare, That I have made my Return of all the Matters and Things contained in the before mentioned Forms, applicable to my Case, at the Parish and County herein specified.

No. 11.—Declaration to be made by Persons exercising Professions or Trades, or Commercial Corporations, or Societies, who are desirous of being assessed by Reference.
I [or We] do declare, That I [or We] am [or are] desirous of being charged to the Duties granted by the before-mentioned Act, by the Persons herein named as my [or our] Referee [or our] Referees, videlicet [here insert the Names and Residence of Referees], and that I [or We] am [or are] engaged [describe the Profession or Trade] carried on at

No. 12.—Abatement.
Declaration to be filled up by Persons claiming Abatements, whose Incomes are under One hundred and fifty Pounds per Ann.
First—When the whole Amount of Income is included in the Statement of the Party.
I do declare, That in the aforesaid Statement I have delivered an Account of the Whole of my Income, from whatever Source or Sources derived, and that the same doth not exceed the Sum therein stated, and I hereby claim the Abatements allowed by this Act.

Second—When the Whole Amount of Income arises from Mortgage or other Securities, upon Lands, Tenements, or Hereditaments, or other Property assessable under Schedules A, B, and E. not returnable in the foregoing Statement.
I do declare, That the full Amount of my Income arising from the above mentioned Source or Sources doth nor Amount to £ and that I intend to appeal to the Commissioners for Relief as allowed by the Act in such Cases.
Third.—Where Part of the Income arises from Lands, and Part from other Sources.

I do declare, that in the foregoing Statement I have delivered an Account of my Gains and Profits arising from the Sources therein described, and that I have also £. per Annum arising from other Sources, which together, doth not exceed £. per Annum, and that I intend to appeal to the Commissioners for Relief as allowed by the Act in such Cases.

Dated

Signed

No.

By the Commissioners acting for the of in the County of

By the Commissioners acting for the of in the County of

There are to certify, That A. B. of the Parish of hath proved to our Satisfaction that the Whole of his [or, her] Income, estimated according to an Act entitled "An Act
doth not exceed the Sum of
and that he [or, she] is entitled to
per Annum [as Interest of Money, Annuity, or other Annual Payment] from C. D. of
and that the Amount of the Allowance which ought to be made for the Proportion of Duty in respect of the said
Sum of by which the said Duty is diminished, doth amount unto
Pounds, for which allowance, and no more, this Certificate, on Delivery thereof to the said C. D. shall be a sufficient Authority.

by C. D. Given under our Hands, this Day of

The following Indorsement is to be placed on the Back of this Instrument.

This Certificate, on delivery thereof to any Person claiming to deduct out of any Payment of Money the Duty charged by the said Act, is to be received by such Person in discharge of the Sum of ; and any Person in whose Hands the same may be, who is assessed to the said Duties, will be entitled, on delivery thereof to the Commissioners of his District, to be discharged from his Assessment for the said Sum, or after Payment of his Assessment will be entitled to be repaid the same by order of the Commissioners.

FINIS.
An act (passed 11th August 1803) ...