ANNO TRICESIMO SEPTIMO

# Georgii III. Regis.

## CAP. CVII.

### An Act for granting to His Majesty additional Duties on Male Servants. [19th *July* 1797.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making an Addition to the Publick Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the additional Duties herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the Fifth Day of *July* One thousand seven hundred and ninety-seven, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, throughout the Kingdom of *Great Britain*, the several Duties following; that is to say,

Preamble.

From *July* 5, 1797, the following annual additional Duties to be paid for Male Servants chargeable under 25 *Geo.* III, Cap. 43:

That every Person who shall retain or employ Two Male Servants, and no more, within the Kingdom of *Great Britain*, for or in respect whereof any

For Two, 10*s.* each:

any Rate or Duty is payable by virtue of an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, ſhall be charged with an additional Yearly Duty of Ten Shillings for each of ſuch Servants:

For Three or Four, 15s. each:

That every Perſon who ſhall retain or employ Three ſuch Male Servants, or Four Male Servants, and no more, ſhall be charged with an additional Yearly Duty of Fifteen Shillings for each ſuch Servant:

For more than Four, 1l. each.

That every Perſon who ſhall retain or employ more than Four ſuch Male Servants, ſhall be charged with an additional Yearly Duty of One Pound for each ſuch Servant.

Duties to be in Addition to former Duties,

II. And be it enacted, That the ſaid additional Rates and Duties hereby impoſed ſhall be paid over and above and in Addition to the Rates and Duties on Male Servants granted by an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, or any other Act or Acts in Force on and immediately before the paſſing of this Act.

and liable to 20l. *per Cent.* on the Amount.

III. And be it further enacted, That the ſaid Rates and Duties by this Act impoſed ſhall reſpectively be ſubject and liable to an additional Duty, after the Rate of Twenty Pounds *per Centum per Annum*, on the Produce and Amount contained in any Aſſeſſment thereof.

Commiſſioners for Taxes, &c. to put this Act in Execution.

IV. And be it further enacted, That, for the better aſſeſſing, levying, collecting, and paying, the ſaid additional Duties by this Act impoſed, the Commiſſioners authorized or appointed, or who ſhall hereafter be appointed, for putting in Execution the ſeveral Acts relative to the preſent Duties on Male Servants, or any other Duties placed under the Management of the Commiſſioners for the Affairs of Taxes, ſhall be Commiſſioners for executing this preſent Act with relation to the aforeſaid Duties, and the Powers herein contained, in all and ſingular the Counties, Shires, Stewartries, Ridings, Diviſions, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively within the Kingdom of *Great Britain*; and that the ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors, reſpectively appointed, or who ſhall be appointed, ſhall be Surveyors, Inſpectors, Aſſeſſors, and Collectors, to put in Execution this preſent Act, according to the reſpective Powers and Authorities given to them by the ſaid former Acts, or any of them; and the ſaid Commiſſioners and other the Perſons aforeſaid, being duly qualified to act in the Execution of the ſaid ſeveral Acts as before-mentioned, ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution with relation to the aforeſaid Rates or Duties hereby impoſed, in the like and in as full and ample a Manner as they or any of them are or is authorized to put in Execution the ſeveral Acts relative to the ſeveral Rates and Duties on Male Servants, or any Matters or Things therein reſpectively contained.

Mode of making the Aſſeſſments of 20l. *per Cent.* and returning them to the Commiſſioners.

V. And be it further enacted, That it ſhall and may be lawful to and for the ſeveral Aſſeſſors, in making the Aſſeſſments under this Act of the additional Duty after the Rate of Twenty Pounds *per Centum*, to aſſeſs the Sum of Twenty Pounds *per Centum* upon the Amount of all the former Rates and Duties contained in any Aſſeſſment whereon the Rates or Duties of Twenty Pounds *per Centum* are impoſed by any Act or Acts of Parliament, and the Rates and Duties impoſed by this Act, in One Sum, and by One Aſſeſſment and Charge, inſtead of diſtinct Aſ-

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ſeſſments and Charges, and to return the ſame to the reſpective Commiſſioners in the Manner and under the Regulations and Directions preſcribed by an Act, paſſed in this preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty additional Duties on the Amount of certain Duties under the Management of the Commiſſioners for the Affairs of Taxes*; and that the reſpective Collectors ſhall and may collect and receive the ſaid Rates and Duties accordingly.

First Aſſeſſment to be for Three Quarters, from *July* 5, 1797, and afterwards for a Year, and to be paid Quarterly.

VI. Provided always, and be it enacted, That the Firſt Aſſeſſment under this Act ſhall be made for Three Quarters of a Year, from the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven; and that, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, the Aſſeſſments under this Act ſhall be made for One Year, from the Fifth Day of *April* in each Year; and that the Duties ſo to be aſſeſſed ſhall be paid Quarterly, at the Times and in Manner following; (that is to ſay), on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year, by equal Portions; the Firſt of the ſaid Payments on the ſaid Aſſeſſment for Three Quarters of a Year to be made on the Tenth Day of *October* One thouſand ſeven hundred and ninety-ſeven.

Duties to be aſſeſſed, &c. as others under the Management of Commiſſioners for Taxes.

VII. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act impoſed ſhall ſeverally and reſpectively be aſſeſſed, raiſed, levied, collected, and received, in ſuch and the like Form and Manner, and with ſuch Allowances, and under ſuch Penalties, Forfeitures, and Diſabilities, Proviſoes, and Exemptions, and according to ſuch Rules, Methods, and Directions, as are preſcribed and appointed by any Act or Acts of Parliament for aſſeſſing, raiſing, levying, collecting, receiving, and paying over, the Duties on Male Servants granted by the ſaid Act of the Twenty-fifth Year of the Reign of His preſent Majeſty, or any other Rates and Duties under the Management of the Commiſſioners for the Affairs of Taxes, or any of them, ſo far as the ſame now remain in Force and are applicable to the ſaid ſeveral and reſpective Duties, or any of them, and are not altered by this Act; and that all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Exemptions, Clauſes, Matters, and Things, now in Force, contained in the ſaid ſeveral Acts, or any of them, or any Act or Acts therein referred to, for the aſſeſſing, raiſing, levying, ſurcharging, collecting, and paying over, the Rates and Duties thereby granted, ſhall be in full Force, and be duly obſerved, practiſed, and put in Execution, throughout the Kingdom of *Great Britain*, for the aſſeſſing, raiſing, levying, ſurcharging, collecting, and paying, the ſeveral additional Duties by this Act impoſed, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Exemptions, Proviſoes, Clauſes, Matters, and Things, were particularly repeated and re-enacted by this Act.

Duties to be carried to the Conſolidated Fund.

VIII. And be it further enacted, That all Monies ariſing by the ſaid Rates and Duties hereby impoſed, (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, and ſhall be carried to and made Part of the Conſolidated Fund.

Application of Duties, which, for 10 Years, are, with others granted for the ſame Purpoſe, to be kept ſeparate from all other Monies.

IX. Provided always, and be it enacted, That the Monies ariſing or to ariſe of the ſaid Duties by this Act impoſed, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the encreaſed Charge occaſioned by any Loan raiſed or Stock created by virtue of any Act or Acts paſſed in this Seſſion of Parliament, and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt, diſtinctly and apart from all the other Branches of the Publick Revenue; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books, in which all the Monies ariſing from the ſaid Duties and paid into the ſaid Receipt ſhall, together with the Monies ariſing from any other Rates and Duties granted, or to be granted, in this Seſſion of Parliament, for the Purpoſe of defraying ſuch encreaſed Charge as aforeſaid, be entered, ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

FINIS.