ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CVIII.

An Act for granting to His Majeſty certain Duties on Clocks and Watches. [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 a permanent Addition to the Publick Revenue, have freely and voluntarily reſolved to give and grant unto Your Majeſty the 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 charged, aſſeſſed, and paid, unto His Majeſty, His Heirs and Succeſſors, throughout the Kingdom of *Great Britain*, the ſeveral Duties herein-after mentioned; that is to ſay, Preamble. From *July* 5, 1797, the following annual Duties to be paid:

For and upon every Clock or Timekeeper, by whatever Name the ſame ſhall be called, which ſhall be uſed for the Purpoſe of a Clock, and placed in or upon any Dwelling Houſe, or any Office or Building thereunto belonging, or any other Building whatever, whether private or publick, belonging to any Perſon or Perſons, or Company of Perſons, or any Body Corporate or Politick, or Collegiate, or which ſhall be kept and uſed, by any Perſon or Perſons in *Great Britain*, there ſhall be charged an Annual Duty of Five Shillings: For every Clock, 5*s.*;

For and upon every Gold Watch, or Watch enamelled on Gold, or Gold Timekeeper uſed for the Purpoſe of a Watch, by whatever For every Gold Watch, or enamelled on Gold, 10*s.*

ever Name the ſame ſhall be called, which ſhall be kept, and worn, or uſed, by any Perſon or Perſons in *Great Britain*, there ſhall be charged an Annual Duty of Ten Shillings:

For every Silver or Metal Watch, 2s. 6d.

And for and upon every Silver or Metal Watch, or Silver or Metal Timekeeper uſed for the Purpoſe of a Watch, or any other Watch, or Timekeeper uſed for the like Purpoſe, not before charged, of whatever Materials the ſame ſhall be made, and by whatever Name the ſame ſhall be called, which ſhall be kept and worn, or uſed, by any Perſon, there ſhall be charged an Annual Duty of Two Shillings and Sixpence:

The ſaid ſeveral Duties to be paid by the reſpective Proprietors of ſuch Clocks, Watches, and Timekeepers.

What Watches ſhall be deemed Gold.

II. And be it further enacted, That every Watch, of which the outer or the inner Caſe ſhall be made of Gold, or ſhall be enamelled on Gold, ſhall be charged with the Duty hereby impoſed on Gold Watches.

Duties to be under the Management of the Commiſſioners of Taxes.

III. And be it further enacted, That the Commiſſioners authorized or appointed, or who ſhall be hereafter authorized or appointed, to put in Execution the Acts relative to any of the preſent Duties placed under the Management of the Commiſſioners for the Affairs of Taxes, ſhall be Commiſſioners for executing this preſent Act, and the Powers herein contained, with relation to the Duties hereby granted, as before mentioned, in all the Counties, Ridings, Diviſions, Shires, Stewartries, 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 to be appointed to put in Execution the ſaid Acts relative to the ſaid preſent Duties under the Management of the ſaid Commiſſioners for the Affairs of Taxes, or any of them, ſhall be Surveyors, Inſpectors, Aſſeſſors, and Collectors, to put in Execution this preſent Act, with relation to the Duties hereby granted, as before mentioned, according to the Powers given to them reſpectively by the ſaid Acts, or any of them, and not hereby altered, or according to the Powers given to them by this Act; and the ſaid Commiſſioners, and other the Perſons aforeſaid, being reſpectively duly qualified to act in the Execution of any of the ſaid Acts 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 ſaid Duties hereby granted, as before mentioned, 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 ſaid Acts relative to the ſaid preſent Duties under the Management of the ſaid Commiſſioners for the Affairs of Taxes, or any Matters or Things therein reſpectively contained.

Duties to be aſcertained, *etc.* as other Duties under their Management.

IV. And be it further enacted, That the aforeſaid Duties by this Act granted, ſhall and may be aſcertained, managed, collected, recovered, paid over, and accounted for, under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, Directions, and Proviſions, by which the Rates and Duties now placed under the Management of the Commiſſioners for the Affairs of Taxes, or any of them, are or is, or may be aſcertained, managed, collected, paid, recovered, paid over, and accounted for, except as far as any of the ſaid Rules, Methods, Directions, and Proviſions, are expreſsly varied by this Act;

Act; and all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in any Act or Acts relative to the ſaid Rates and Duties, or any of them, now in Force, for the ſurcharging, mitigating, recovering, paying, and accounting for the Rates and Duties by any former Acts granted, as far as the ſame are applicable to the aforeſaid Duties granted by this Act, and not expreſsly varied, or otherwiſe provided for, ſhall be in full Force, and duly obſerved, practiſed, and put in Execution throughout the Kingdom of *Great Britain*, for ſurcharging, mitigating, recovering, paying, and accounting for the aforeſaid Duties granted by this Act, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in the Body of this Act.

First Meeting of Commiſſioners,

V. And be it further enacted, That the ſaid Commiſſioners hereby appointed to put in Execution this Act ſhall, in their reſpective Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places, for which they are or ſhall be appointed Commiſſioners reſpectively, meet for the Firſt Time on or before the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-ſeven, or on ſuch other Day as the ſaid Commiſſioners, or any Two or more of them, ſhall think proper to appoint, not later than the Fifteenth Day of *September* One thouſand ſeven hundred and ninety-ſeven, and proceed in the Execution of this Act in ſuch and the ſame Manner as is preſcribed by any Act or Acts with reſpect to the Rates and Duties before mentioned, under the Management of the ſaid Commiſſioners for the Affairs of Taxes, (except where any Alteration is made by this Act); and the ſaid Commiſſioners ſhall, at ſuch their Meeting, cauſe Notice to be given to the Perſons appointed within their reſpective Diſtricts or Diviſions to be Aſſeſſors or Collectors under the ſaid Acts before mentioned, or any of them, that ſuch Perſons are alſo appointed reſpectively Aſſeſſors or Collectors of the Duties granted by this Act.

who ſhall give Notice to the Aſſeſſors of their Appointment.

Aſſeſſors to leave Notice yearly at the Houſes of Perſons liable to the Duty.

VI. And be it further enacted, That the ſeveral Perſons appointed Aſſeſſors for the preſent Year ſhall, within Fourteen Days after Notice of their being appointed Aſſeſſors of the aforeſaid Duties hereby granted, and the ſeveral Perſons to be hereafter appointed Aſſeſſors ſhall, within Fourteen Days after ſuch their Appointment, yearly leave Notice in Writing at every Dwelling Houſe within their reſpective Diſtricts, in or upon which any Clock, Watch, or Timekeeper aforeſaid ſhall be placed, kept and worn, or uſed, or in which any Perſon liable to be aſſeſſed to the aforeſaid Duties hereby granted ſhall dwell.

Notice to require the Houſekeepers to prepare Liſts and Declarations in the Form contained in the annexed Schedule.

VII. And be it further enacted, That every Notice to be left as aforeſaid at any Dwelling Houſe, for the Occupier or Occupiers thereof, ſhall require ſuch Occupier or Occupiers to prepare and produce, within the Space of Fourteen Days next enſuing the Day of giving ſuch Notice, a Liſt or Declaration in Writing of all the Clocks, and Timekeepers uſed for the Purpoſe of Clocks, and placed in or upon ſuch Dwelling Houſe, and belonging either to the Owner or Owners of ſuch Dwelling Houſe, or to ſuch Occupier or Occupiers; and alſo of all Watches, and Timekeepers uſed for the Purpoſe of Watches, kept and worn, or uſed, by ſuch Occupier or Occupiers; and another Liſt in Writing,

containing the Chriſtian and Surnames of each and every Perſon dwelling in ſuch Dwelling Houſe, whether ſuch Perſons are liable to the aforeſaid Duties by this Act granted or not, and whether ſuch Perſon ſhall be One of ſuch Occupier's Family, or an Inmate or Lodger in ſuch Dwelling Houſe; which Liſt and Declaration ſhall be made out by ſuch Occupier or Occupiers in the Form in the Schedule to this Act annexed.

Houſekeepers to make out Liſt and ſign Declaration in 14 Days after Notice, and to require all Perſons within the Houſe to declare the Number of Clocks and Watches for which they ought to be aſſeſſed, &c.

VIII. And be it further enacted, That every ſuch Occupier for whom any ſuch Notice as aforeſaid ſhall be left, ſhall be obliged, within Fourteen Days after ſuch Notice being left, to make out the Liſt, and ſign the Declaration before mentioned; and ſhall alſo, within the like Period, cauſe the Contents of the ſaid Notice to be read over and made known to each and every Perſon dwelling in ſuch Dwelling Houſe, Office, or Building as aforeſaid, liable to the aforeſaid Duties; and ſhall require each and every ſuch Perſon to declare to every ſuch Occupier the exact Number of the Clocks, Watches, and Timekeepers, for which he or ſhe ought to be aſſeſſed, and to give a Deſcription thereof, in ſuch Manner that the Duties payable for the ſame may be aſcetained, or to declare that ſuch Perſon has not kept and worn, or uſed, within the Time herein-after ſpecified, any ſuch Clock, Watch, or Timekeeper; which Declarations the ſaid Occupier or Occupiers ſhall cauſe to be entered in the Liſt or Declaration to be delivered by him, her, or them, to the Aſſeſſor or Aſſeſſors, and ſhall require each and every ſuch Perſon to write or cauſe to be written his or her Chriſtian or Surname oppoſite the Entry of his or her Clocks, Watches, or Timekeepers, or his or her Declaration as aforeſaid; and every ſuch Perſon, being required thereunto as aforeſaid by any ſuch Occupier or Occupiers, ſhall be obliged to make ſuch Declaration, and to atteſt the ſame in the Manner before directed, unleſs ſuch Perſon ſhall be uſually reſident elſewhere, out of the Diſtrict of ſuch Aſſeſſor or Aſſeſſors where ſuch Notice ſhall be left, and ſhall be liable to be aſſeſſed in ſuch other Place, and ſhall declare the Place where he or ſhe intends to be aſſeſſed to or pay, or has been aſſeſſed to or paid, the aforeſaid Duties, which Declaration ſhall be entered on the Return to be made by ſuch Occupier or Occupiers, and ſigned as aforeſaid.

Liſts for the Firſt and Second Times to contain the largeſt Number of Clocks and Watches liable to Duty between *Aug.* 1, 1797, and the Time of making them out, and afterwards during the Year ending *April* 5, preceding.

IX. And be it further enacted, That every ſuch Liſt or Declaration ſhall, for the Firſt and Second Times of the ſame being required under this Act, contain the greateſt Number of Clocks, Watches, and Timekeepers liable to the aforeſaid Duties hereby granted, which have been placed in or upon his or her Dwelling Houſe, Offices, or Buildings as aforeſaid, or kept and worn, or uſed, by the reſpective Perſons ſpecified in ſuch Liſt or Declaration as aforeſaid, at any One Time between the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-ſeven, and the Day of making a Return thereof reſpectively, according to the Directions of this Act; and every ſuch Liſt or Declaration thereafter to be made ſhall contain the greateſt Number of ſuch Clocks, Watches, and Timekeepers, ſo placed as aforeſaid, or kept and worn, or uſed, by ſuch Perſons reſpectively, during the Year ending on the Fifth Day of *April* preceding the Day of making ſuch Return; and each Perſon mentioned in the Liſt and Declaration of ſuch Occupier, ſhall be liable to be charged to the full Number of his or her Clocks, Watches, and Timekeepers, which ſhall or ought to be inſerted in ſuch Liſt or Declaration.

X. Pro-

X. Provided always, and be it further enacted, That it ſhall and may be lawful to and for any ſuch Aſſeſſor or Aſſeſſors, whenever he or they ſhall ſee Occaſion, to ſerve a Notice perſonally upon, or leave the ſame at the Houſe where any Perſon liable to any of the aforeſaid Duties hereby granted, and not being the Occupier of ſuch Houſe as aforeſaid, ſhall reſide, requiring ſuch Perſon to make out, ſign, and deliver a ſeparate Liſt and Declaration of the Number of his or her Clocks, Watches, and Timekeepers in the Manner before directed; and every ſuch Perſon ſhall, after ſuch Notice ſo ſerved or left, make out, ſign, and deliver, a Liſt and Declaration, within the Times reſpectively before limited, in ſuch Form and Manner as is herein directed to be done by Occupiers of Dwelling Houſes with reſpect to Clocks, Watches, and Timekeepers, being their own Property reſpectively, or in Default thereof a ſeparate Aſſeſſment ſhall be made upon ſuch Perſon, in the Manner before directed with reſpect to ſuch Occupiers as aforeſaid; and every ſuch Perſon ſhall be liable to be aſſeſſed in the Diſtrict in which ſuch Liſt and Declaration ſhall be made, unleſs he or ſhe ſhall add to ſuch Return a Declaration of the particular Pariſh or Place of his or her uſual Reſidence where ſuch Perſon intends to pay, or has been aſſeſſed to or paid, the aforeſaid Duties.

Aſſeſſors may ſerve Notice on Perſons not being Houſeholders, requiring them to make out ſeparate Liſts, &c.

XI. And be it further enacted, That if any Occupier of any Dwelling Houſe at which any ſuch Notice ſhall be left, ſhall, for the Space of Fourteen Days after ſuch Notice, neglect or refuſe to make out ſuch Liſts or Declarations, or either of them, or ſhall neglect or refuſe, within the ſaid Period of Fourteen Days, to make known the Contents of ſuch Notice to each and every Perſon dwelling in ſuch Dwelling Houſe, or to require and take the Liſts or Declarations of every ſuch Perſon willing to make the ſame, or to inſert the ſame in the Declaration of ſuch Occupier, in the Manner herein directed, or to deliver or cauſe to be delivered ſuch Liſt and Declaration to ſuch Aſſeſſor or Aſſeſſors, duly filled up and ſigned as aforeſaid, when he or they ſhall call for the ſame at ſuch Dwelling Houſe, at any Time after the Expiration of Fourteen Days from the ſaid Notice being left, and ſhall not leave ſuch Liſt and Declaration at the Place named in the ſaid Notice, at the Place of Abode of One of the ſaid Aſſeſſors, within Fourteen Days after ſuch Aſſeſſor or Aſſeſſors ſhall have ſo called for the ſame, then ſuch Aſſeſſor or Aſſeſſors ſhall, from the beſt Information he or they can obtain, make an Aſſeſſment upon ſuch Occupier for or in reſpect of every Clock, Watch, or Timekeeper, kept and worn, or uſed, by ſuch Occupier, and upon every other Perſon dwelling in the Dwelling Houſe of ſuch Occupier, for or in reſpect of every Clock, Watch, or Timekeeper, kept and worn, or uſed, by ſuch other Perſon; and every ſuch Aſſeſſment ſo made upon the Occupier, ſhall be final and concluſive upon him or her, without Liberty of Appeal therefrom, unleſs ſuch Occupier ſhall prove on ſuch Appeal, as is herein-after mentioned, that he or ſhe was not at his or her Dwelling Houſe at the Time of leaving the ſaid Notice, nor between that Day and the Time limited for delivering ſuch Liſt and Declaration to the Aſſeſſor, or ſhall alledge and prove ſuch other Excuſe as the Commiſſioners for executing this Act ſhall in their Judgement think reaſonable and ſufficient, and at the Time of ſuch Appeal ſhall produce upon Oath a true and full Liſt

If Houſeholders neglect to make out Liſts, *etc.* the Aſſeſſors ſhall aſſeſs them from the beſt Information they can obtain, which ſhall be final, unleſs certain Particulars be proved.

and Declaration, made and ſigned as herein required, of all Clocks, Watches, and Timekeepers, placed or being in or upon his or her Dwelling Houſe, Offices, or Buildings aforeſaid, or kept and worn, or uſed, by him or her, or any Perſon or Perſons dwelling in any ſuch Dwelling Houſe, Office, or Building as aforeſaid, to the beſt of the Knowledge or Belief of ſuch Occupier; and every ſuch Aſſeſſment ſo made upon any ſuch other Perſon ſhall be final and concluſive upon him or her, without Liberty of Appeal therefrom, unleſs ſuch other Perſon ſhall prove that the Contents of ſuch Notice had not been made known to him or her, or that no Liſt or Declaration had been required from him or her, or that ſuch Liſt or Declaration had been given, and neglected to be inſerted in the Liſt or Declaration of the Occupier, and at the Time of ſuch Appeal ſhall produce, on Oath, a true and full Liſt and Declaration, ſigned by him or her, of all Clocks, Watches, and Timepieces, kept and worn, or uſed, by him or her, within the Time for which ſuch Liſt and Declaration are required to be given.

Aſſeſſors, &c. if they find Omiſſions in Liſts, may make Surcharges after the Rate of Double the Duties; of which they ſhall receive a Moiety.

XII. And be it further enacted, That ſuch Aſſeſſors as aforeſaid ſhall not be bound by ſuch Liſts and Declarations as ſhall be delivered to them reſpectively in purſuance of this Act, but that ſuch Aſſeſſors, and alſo any Surveyor or Inſpector of the Duties hereby impoſed, ſhall be at Liberty, if he or they ſhall find, on due Examination, that any Clock, Watch, or Timekeeper, liable to any of the Duties by this Act impoſed, is omitted in ſuch Liſt or Declaration, to ſurcharge the ſame, and make a true Aſſeſſment upon every Perſon liable as aforeſaid within their reſpective Diſtricts, of the real Number of ſuch Clocks, Watches, and Timekeepers, liable to the ſaid Duties, or any of them, ſubject to an Appeal, at ſuch Times and in ſuch Manner as is directed by the aforeſaid Acts relative to the preſent Duties under the Management of the ſaid Commiſſioners for the Affairs of Taxes, or any of them; and that in all ſuch Caſes ſuch Surcharge ſhall be made after the Rate of Double the Duty for every Clock, Watch, or Timekeeper, ſo omitted; 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, One Moiety of the Sum charged by every Surcharge which may be juſtly made upon any ſuch Liſt and Declaration.

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

XIII. And be it further enacted, That the Firſt Aſſeſſment under this Act, of the ſaid Duties hereby impoſed, ſhall be made for Three Quarters of a Year, from the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, and afterwards ſhall be made for One whole Year, from the Fifth Day of *April* in every Year.

Duties to be paid Quarterly.

XIV. And be it further enacted, That the aforeſaid Duties hereby granted ſhall be paid Quarterly, at the Times and in the 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 upon 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.

XV. And

XV. And be it further enacted, That in reſpect of every Clock, or Timekeeper uſed for the Purpoſe of a Clock, which ſhall be erected, placed, or be in or upon any Building belonging to any Company of Perſons, Body Politick or Corporate, or Collegiate, a Notice ſhall annually, as aforeſaid, be left with any known Officer of ſuch Company, Body Politick or Corporate, or Collegiate, who ſhall certify the Contents thereof to his Superior or Superiors having the Care of ſuch Clock, Timekeeper, or Building, or to whom ſuch Clock, Timekeeper, or Building, ſhall belong; or if no ſuch Officer ſhall be known to the Aſſeſſor or Aſſeſſors, then ſuch Notice ſhall be affixed on the outer Door of ſuch Building, which Notice ſo delivered or affixed ſhall be deemed good and ſufficient Notice, and ſhall be as effectual to compel the Delivery of a Liſt and Declaration of the Names and Deſcriptions of the Perſon or Perſons chargeable with the Duty hereby impoſed on ſuch Clock or Timekeeper, as if the ſame had been perſonally ſerved on ſuch Perſon or Perſons; and the Duty hereby impoſed on ſuch Clock or Timekeeper ſhall be paid by the Company, Body Politick or Corporate, or Collegiate, to whom ſuch Clock, Timekeeper, or Building ſhall belong, and the Goods and Chattels of ſuch Company, Body Politick or Corporate, or Collegiate, to whom ſuch Clock or Timekeeper ſhall belong, ſhall be liable in Payment of the ſame, in like Manner as the Goods and Chattels of any Owner of any Clock charged with the ſaid Duty by this Act is hereby, or by any Act or Acts herein referred to, made liable for Nonpayment of the ſaid Duty.

A Notice to be left with the Officer of Companies, *etc.* or affixed to the outer Door of the Building on which the Clock is erected, *etc.*

XVI. And be it further enacted, That where any Occupier of any Dwelling Houſe, or any Officer of any Company, Body Politick or Corporate, or Collegiate, or other Perſon liable under the Directions before contained to deliver ſuch Liſt and Declaration as aforeſaid to the Aſſeſſor or Aſſeſſors, ſhall refuſe or neglect, within the Time herein-before preſcribed, to deliver or cauſe to be delivered to ſuch Aſſeſſor or Aſſeſſors, ſuch Liſt or Declaration ſpecifying the Number of Clocks, Watches, and Timekeepers, uſed as aforeſaid by ſuch Occupier or Occupiers, and likewiſe of thoſe belonging to all ſuch Perſons dwelling within ſuch Dwelling Houſe, Office, or Building, as ſhall have reſpectively made to ſuch Occupier the Declaration herein-before required, or belonging to ſuch Company, Body Politick or Corporate, or Collegiate; or if any Perſon or Perſons dwelling in any Dwelling Houſe, and liable, under the Directions of this Act, to give to the Occupier thereof ſuch Declaration as aforeſaid, ſhall neglect or refuſe, on Demand, to give ſuch Declaration of the Number of his or her Clocks, Watches, and Timekeepers, or to declare that he, ſhe, or they has or have uſed or worn none, to ſuch Occupier, and to ſign his or her Name to ſuch Declaration, he or ſhe ſo neglecting or refuſing ſhall, for every ſuch Offence, forfeit the Sum of Ten Pounds.

Penalty of 10*l.* for not delivering Liſts and Declarations, *etc.*

XVII. And be it further enacted, That, from and after the Tenth Day of *October* One thouſand ſeven hundred and ninety ſeven, if any Perſon ſhall have, keep, and uſe, any Clock, or Timekeeper for the Purpoſe of a Clock, or keep and wear, or uſe, any Watch, or Timekeeper for the Purpoſe of a Watch, liable to any Duty by this Act impoſed, without having declared the ſame in the Manner herein directed, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Ten Pounds.

After *Oct.* 10, 1797, a Penalty of 10*l.* for having Clocks or Watches, and not having declared the ſame.

The Duties on Clocks in Dwelling Houſes not enjoyed by any particular Occupier to be charged upon the Landlords.

XVIII. And be it further enacted, That when any Dwelling Houſe with the Offices and Buildings thereto belonging, ſhall be demiſed to different Occupiers in ſeparate Apartments, the Duties by this Act granted as aforeſaid, which ſhall become payable in reſpect of any Clock or Timekeeper, placed or being in or upon ſuch Dwelling Houſe, Office, or Building, and belonging to the Landlord or Landlords, and not excluſively in the Enjoyment of any particular Occupier, ſhall be charged upon the Landlord or Landlords who let or demiſed the ſame, his, her, or their Executors or Adminiſtrators, and not on the Occupier or Occupiers.

Duties on Clocks let with Dwelling Houſes, &c. to be paid by the Occupiers.

XIX. Provided always, and be it further enacted, That the aforeſaid Duties hereby granted, which ſhall be payable in reſpect of any Clock or Timekeeper, placed or being in or upon any Dwelling Houſe, or any Office or Building belonging thereto, or occupied therewith, and which ſhall be let or demiſed together with ſuch Dwelling Houſe, Office, or Building, ſhall be paid by the Occupier or Occupiers thereof, his, her, or their Executors or Adminiſtrators, and not by the Landlord or Landlords, except in the Caſe herein-before mentioned, any Covenant, Agreement, or Contract to the contrary notwithſtanding.

How Duties on Infants are to be charged.

XX. And be it further enacted, That the aforeſaid Duties hereby granted, which ſhall become payable by any Perſon under the Age of Twenty-one Years, having a Parent or Guardian, or reſiding with any Tutor or Curator, ſhall be charged upon ſuch Parent or Guardian, or ſuch Tutor or Curator, provided the Name of ſuch Parent, Guardian, Tutor, or Curator, ſhall be returned to ſuch Aſſeſſor or Aſſeſſors of the aforeſaid Duties, or in Default thereof, the ſaid Duties ſhall be charged upon and paid by ſuch Infant.

Duty not to extend to Houſeholders exempted from the Duties on Windows and Houſes, for One Clock, or One Silver or Metal Watch:

XXI. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to charge with the Duty hereby impoſed, any Perſon who ſhall inhabit any Dwelling Houſe wholly exempt from the Payment of the Duties on Windows or Lights, by an Act of the Sixth Year of the Reign of His preſent Majeſty, and alſo of the Duties on inhabited Houſes, by an Act of the Nineteenth Year of the Reign of His preſent Majeſty, in reſpect of One Clock, or Timekeeper to be uſed for the Purpoſe of a Clock, or having only One Clock or Timekeeper, in reſpect of One Silver or Metal Watch, or Silver or Metal Timekeeper uſed for the Purpoſe of a Watch; any Thing herein-before contained to the contrary notwithſtanding.

Nor to Occupiers of Houſes not rateable at more than Ten Windows, for Clocks not worth more than 20s.

XXII. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to charge with the ſaid Duty, any Perſon inhabiting a Dwelling Houſe which, together with the Offices thereunto belonging, is or ought to be rated at not more than Ten Windows or Lights to the Duties on Windows or Lights, in reſpect of any Clock, or Timekeeper uſed for the Purpoſe of a Clock, in ſuch Dwelling Houſe, the Movements of which Clock or Timekeeper ſhall be made of Wood, or fixed upon Wood, and which Clocks are uſually ſold by the reſpective Makers thereof at a Price not exceeding the Sum of Twenty Shillings for each ſuch Clock, or which ſhall not be of greater Value than the

the ſaid Sum of Twenty Shillings; any Thing herein-before contained to the contrary notwithſtanding.

Not to extend to the Royal Family, or Ambaſſadors, or to Hoſpitals, Churches, &c.;

XXIII. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge with the aforeſaid Duties, any Clock or Timekeeper placed or being in or upon any Building in the Occupation of His Majeſty, His Heirs or Succeſſors, or any of the Royal Family, or of any Ambaſſador or Foreign Miniſter reſiding in *Great Britain*, or in or upon either Houſe of Parliament, or any Hoſpital or other Building erected and maintained for charitable Purpoſes, nor upon any Pariſh Church, or any Chapel or other Place of Publick religious Worſhip, or any Watch or Timekeeper kept, had, uſed, or worn, in any Houſe inhabited by any of the Royal Family, or by any ſuch Ambaſſador or Foreign Miniſter.

Nor to certain Huſbandmen, nor Soldiers, Marines, or Sailors;

XXIV. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge with the Duty hereby impoſed any Servant in Huſbandry dwelling with his or her Maſter or Miſtreſs, in any Dwelling Houſe exempt from the Payment of the ſaid Duties on inhabited Houſes, by the Act of the Nineteenth Year of His ſaid Majeſty's Reign, before mentioned; nor to any Non-commiſſioned Officer or Private in His Majeſty's Army, or in the Marines or the Militia, nor to any Seaman in His Majeſty's Navy, or employed in the Merchant Service.

Nor to the Stock of licenſed Makers of, or Dealers in, Clocks and Watches, or licenſed Pawnbrokers.

XXV. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to charge with the Duty hereby impoſed, any Maker of or Dealer in Clocks, Watches, or Timekeepers, in reſpect of any Clock, Watch, or Timekeeper, kept by him for Sale, or intruſted to him or his Servants or Workmen, in the Courſe of Trade; ſuch Maker of, or Dealer in Clocks, Watches, or Timekeepers, being duly licenſed thereunto by virtue of this Act; nor any Pawnbroker in reſpect of any Clock, Watch, or Timekeeper, kept for Sale or in Pledge, ſuch Pawnbroker being duly licenſed thereunto by virtue of the Laws now in Force.

Makers of or Dealers in Clocks and Watches, taking out a Licence, to pay annually, within certain Limits, 2 *s.* 6 *d.* and without, 1 *s.*

XXVI. And be it further enacted, That every Perſon uſing and exerciſing the Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, within the City of *London*, or the City of Liberties of *Weſtminſter*, the Weekly Bills of Mortality, the Pariſhes of *Saint Mary-le-Bone*, or *Saint Pancras*, in the County of *Middleſex*, or the Borough of *Southwark*, in the County of *Surrey*, and who ſhall take out a Licence to uſe and exerciſe the ſaid Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, ſhall yield and pay annually, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the Sum of Two Shillings and Sixpence; and that every Perſon uſing and exerciſing the ſaid Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, without the City of *London*, the City and Liberties of *Weſtminſter*, the Weekly Bills of Mortality, the Pariſhes of *Saint Mary-le-Bone*, and *Saint Pancras*, in the County of *Middleſex*, and the Borough of *Southwark*, in the County of *Surrey*, and who ſhall take out a Licence to uſe and exerciſe the ſaid Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, ſhall yield and

and pay annually, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, the Sum of One Shilling.

Licence Duties to be under the Management of the Commiſſioners for Stamps.

XXVII. And, for the better and more effectually raiſing, levying, collecting, and paying the ſaid Duties hereby granted on Licences, be it enacted, That the ſame ſhall be under the Government, Care, and Management, of the Commiſſioners for the Time being appointed to manage the Duties charged on ſtamped Vellum, Parchment, and Paper, who, or the major Part of them, are hereby required and empowered to employ ſuch Officers under them for that Purpoſe, and allow ſuch Salaries and incidental Charges as ſhall be neceſſary; and to provide and uſe ſuch Marks or Stamps, as they ſhall think fit, to denote the ſaid Duties, and to repair, renew, and alter the ſame from Time to Time as they ſhall ſee Occaſion, and to do all other Matters and Things neceſſary to be done for putting this Act in Execution with relation to the ſaid Duties hereby granted, in the like, and in as full and ample a Manner as they, or the major Part of them, are authorized to put in Execution any of the Laws now in being concerning ſtamped Vellum, Parchment, and Paper.

Commiſſioners to grant Licences, which ſhall commence and continue in Force as herein ſpecified.

XXVIII. And be it further enacted, That, from and after the paſſing of this Act, any Two or more of His Majeſty's Commiſſioners appointed to manage the Duties charged on ſtamped Vellum, Parchment, or Paper, or ſome Perſon duly authorized by them, or any Three or more of them, ſhall grant Licences to ſuch Perſons who ſhall uſe and exerciſe the Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, in any City, Town, or Place within *Great Britain*, to uſe and exerciſe the ſame within ſuch City, Town, or Place, for any Space of Time as herein-after mentioned, not exceeding One Year, and every ſuch Licence ſhall ceaſe and determine on the Fifth Day of *July*, in the Year for which the ſame ſhall be iſſued; and every ſuch Licence taken out for the Year in which the ſame ſhall be iſſued, ſhall be in Force until and upon the Fifth Day of *July* then next following, and ſhall commence from the Date thereof; and every ſuch Licence taken out for any Year ſubſequent to the Year in which the ſame ſhall be iſſued, ſhall commence from the Fifth Day of *July* then next enſuing, and continue in Force until and upon the Fifth Day of *July* in the ſucceeding Year; and that every ſuch Perſon ſhall take out a freſh Licence for another Year, Ten Days at leaſt before the Expiration of that Year for which he ſhall have been licenſed, if he ſhall continue to uſe and exerciſe the ſaid Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, and ſhall in like Manner renew ſuch Licence from Year to Year, paying down the reſpective Sums due on ſuch Licence, as long as he ſhall continue to uſe and exerciſe the ſaid Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers.

Licence to be renewed yearly.

One Licence ſufficient for Partners.

XXIX. And be it further enacted, That Perſons carrying on their Trade and Buſineſs of Makers of, or Dealers in Clocks, Watches, or Timekeepers in Partnerſhip, ſhall not be obliged to take out more than One Licence in any One Year for carrying on ſuch Trade or Buſineſs.

Perſons carrying on Buſineſs without a Licence to forfeit 5 *l.*

XXX. And be it further enacted, That every Perſon uſing or exerciſing the Trade or Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, not having a Licence to uſe or exerciſe the Trade or Buſineſs

ſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, who ſhall, after the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-ſeven, within the Limits herein-before deſcribed, and after the Firſt Day of *September* One thouſand ſeven hundred and ninety-ſeven, without the ſaid Limits, carry on the ſaid Trade and Buſineſs of a Maker of, or Dealer in Clocks, Watches, or Timekeepers, without having obtained a Licence for that Purpoſe under the Directions of this Act, ſhall forfeit and pay the Sum of Five Pounds.

Application of Penalties ſued for in Three Months, and where they may be ſued for.

XXXI. And be it further enacted, That One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed, ſhall (if ſued for within the Space of Three Calendar Months from the Time of any ſuch Penalty or Forfeiture being incurred) be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and which ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England*, and in His Majeſty's Court of Exchequer at *Edinburgh* for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoin, Privilege, Wager of Law, or more than One Imparlance ſhall be allowed.

Recovery of Penalties not ſued for in Three Months.

XXXII. Provided always, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch Penalty or Forfeiture ſhall be afterwards recoverable, except in the Name of His Majeſty's Attorney General in *England*, or Advocate in *Scotland*, by Information in the reſpective Courts aforeſaid, in which Caſe, the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures, incurred as aforeſaid, belonging to His Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of the Receiver General of His Majeſty's Stamp Duties for the Time being; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Rewards as they ſhall think fit, not exceeding One Moiety of ſuch Penalties or Forfeitures ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout, or amongſt any Perſon or Perſons who ſhall appear to them to be entitled thereto, either as Diſcoverers or Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Penalties to His Majeſty to be paid to the Receiver General of Stamp Duties, out of which Informers may be rewarded.

Juſtices may determine Offences where pecuniary Penalties are inflicted.

XXXIII. Provided always, and be it further enacted, That it ſhall and may be lawful to and for any Juſtice of the Peace reſiding near the Place where the Offence ſhall be committed, to hear and determine any Offence againſt this Act, which ſubjects the Offender to any pecuniary Penalty, which ſaid Juſtice of the Peace is hereby authorized and required, upon any Information, exhibited or Complaint made in that Behalf, within Three Calendar Months after the Offence committed, to ſummon the Party accuſed, giving to each Party Three Days Notice to appear, and alſo the Witneſſes on either Side, and to examine into the Matter of Fact; and upon Proof made thereof, either by voluntary Confeſſion of the Party accuſed, or by the Oath of One or more credible Witneſs or Wit-

neſſes, or otherwiſe, as the Caſe may require, to give Judgement or Sentence for the Penalty or Forfeiture, as in and by this Act is directed to be divided, One Moiety thereof to the Poor of the Pariſh or Place where the Offence ſhall be committed, and the other Moiety thereof to the Informer or Informers, and to award and iſſue out his Warrant, under his Hand and Seal, for the levying the ſaid Penalty ſo adjudged on the Goods of the Offender, and to cauſe Sale to be made thereof, in caſe they ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any), and where the Goods of ſuch Offender cannot be found ſufficient to anſwer the Penalty, to commit ſuch Offender to Priſon, there to remain for any Space of Time not exceeding Six nor leſs than Three Calendar Months, unleſs ſuch pecuniary Penalty ſhall be ſooner paid and ſatisfied; and if any Party ſhall find himſelf or themſelves aggrieved by the Judgement of any ſuch Juſtice, then he or they ſhall and may, upon giving Security to the Amount of the Value of ſuch Penalty and Forfeiture, together with ſuch Coſts as ſhall be awarded in caſe ſuch Judgement ſhall be affirmed, appeal to the Juſtices of the Peace at the next General or Quarter Seſſions for the County, Riding, Diviſion, Shire, Stewartry, or Place, which ſhall happen, after Fourteen Days next after ſuch Conviction ſhall have been made, and of which Appeal reaſonable Notice ſhall be given, who are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the ſame, and in caſe Judgement ſhall be affirmed, it ſhall be lawful for ſuch Juſtices to award the Perſon or Perſons appealing to pay ſuch Coſts occaſioned by ſuch Appeal, as to them ſhall ſeem meet.

Application of Penalty which may be levied by Diſtreſs.

Perſons aggrieved may appeal to the Quarter Seſſions.

Penalty on Witneſſes for not appearing or not giving Evidence.

XXXIV. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes to give Evidence before ſuch Juſtice touching any of the Matters relative to this Act, and ſhall neglect or refuſe to appear at the Time and Place to be for that Purpoſe appointed, without a reaſonable Excuſe for ſuch Neglect or Refuſal, to be allowed of by ſuch Juſtice of the Peace, or appearing ſhall refuſe to be examined on Oath, and give Evidence before whom the Proſecution ſhall be depending, that then every ſuch Perſon ſhall forfeit for every ſuch Offence the Sum of Forty Shillings, to be levied and paid in ſuch Manner as is herein directed as to other Penalties.

Conviction to be made in the following Form.

XXXV. And be it further enacted, That the Juſtices of the Peace before whom any Offender ſhall be convicted as aforeſaid, ſhall cauſe the ſaid Conviction to be made out in the Manner and Form following, or in any other Form of Words to the ſame Effect, *mutatis mutandis*; that is to ſay,

'BE it remembered, That, on the Day of
'in the Year of our Lord in the County of
'*A. B.* of was convicted before
'me *C. D.* One of His Majeſty's Juſtices of the Peace for
'reſiding near the Place where the Offence was committed; for that
'the ſaid *A. B.* on the Day of now laſt
'paſt, did, contrary to the Form of the Statute in that Caſe made and
'provided, [*here ſtate the Offence againſt the Act*]; and I do declare and
'adjudge that the ſaid *A. B.* hath forfeited the Sum of
'of lawful Money of *Great Britain*, for the Offence aforeſaid, to be diſ-
'tributed

'tributed as the Law directs. Given under my Hand and Seal, the
' Day of

Which Conviction the ſaid Juſtice ſhall cauſe to be wrote fairly upon Parchment, and returned to the next General or Quarter Seſſions of the Peace for the County, Riding, Diviſion, Shire, Stewartry, or Place, where ſuch Conviction was made, to be filed by the proper Officer there, and there to remain, and be kept among the Records of the ſame County, Riding, Diviſion, Shire, or Stewartry, or Place; and no ſuch Conviction ſhall be removed by *Certiorari* or other Proceſs into any Court whatſoever.

Convictions to be kept among the County Records, and not removeable into any Court.

XXXVI. And be it further enacted, That all Monies ariſing by the ſaid ſeveral Duties by this Act granted (the neceſſary Charges of raiſing and accounting for the ſame excepted), ſhall from Time to Time be paid by the reſpective Receivers appointed under the reſpective Commiſſioners of Taxes and Stamps, into the Receipt of His Majeſty's Exchequer, and ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be carried to the Conſolidated Fund.

XXXVII. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the ſeveral Duties before mentioned, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed 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 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 ſeveral 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 increaſed 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.

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

THE

THE

SCHEDULE to which this Act refers.

I *A. B.* Occupier of the Dwelling Houſe ſituate at do hereby declare, That the following Liſt contains the true and full Number of Clocks, and Timekeepers uſed for the Purpoſe of Clocks, placed or being within or upon my ſaid Dwelling Houſe, or any Office or Building belonging thereto or occupied therewith; and the true and full Number and Deſcription of all the Watches, and Timekeepers worn or uſed for the Purpoſe of Watches, which I now keep and wear, or uſe, or have kept and worn, or uſed, ſince the *videlicet*,

No. of Clocks.	No. of Gold Watches.	No. of Silver or other Watches.

And I do alſo further declare, That the following Liſt contains the Names of all Perſons now dwelling in my ſaid Dwelling Houſe, Offices, or Buildings, who ought to be aſſeſſed to the ſaid Duty, to the beſt of my Knowledge and Belief; and that I have cauſed the Contents of the Notice left at my Dwelling Houſe to be made known to each of them; and that they have ſeverally made the Declaration ſet oppoſite their reſpective Names, which Names are of their reſpective Hand Writing; *videlicet*,

Names.	No. of Clocks.	No. of Gold Watches.	No. of Silver or other Watches.
A. B.			
C. D.			

FINIS.