ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CV.

An Act for granting to His Majesty several additional Duties on inhabited Houses. [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 Duties hereinafter 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 and respective additional Rates and Duties upon all inhabited Houses, as herein-after mentioned; (that is to say),

Preamble.

From *July* 5, 1797, additional Duties to be paid on inhabited Houses.

Houſes rated for leſs than 7 Windows, 1 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having leſs than Seven Windows or Lights, and which is or ſhall be ſubject to the Duty upon inhabited Houſes, granted by an Act of the Nineteenth Year of His preſent Majeſty's Reign, the Yearly Sum of One Shilling:

For 7 Windows, 2 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Seven Windows or Lights, or which is or ought to be rated under the Authority of an Act of the Sixth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties upon Houſes, Windows, and Lights, and for granting to His Majeſty other Duties upon Houſes, Windows, and Lights*, the Yearly Sum of Two Shillings:

For 8,—2 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Eight Windows or Lights, which is or ought to be rated under the ſaid laſt-mentioned Act, the Yearly Sum of Two Shillings and Sixpence:

For 9,—3 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Three Shillings:

For 10,—4 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Ten Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Four Shillings:

For 11,—4 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Eleven Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Four Shillings and Sixpence:

For 12,—5 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Twelve Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Five Shillings and Sixpence:

For 13,—6 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Thirteen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Six Shillings and Sixpence:

For 14,—7 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Fourteen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Seven Shillings and Sixpence:

For 15,—9 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Fifteen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Nine Shillings:

For 16,—10 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Sixteen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Ten Shillings:

For 17,—11 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Seventeen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Eleven Shillings and Sixpence:

For

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Eighteen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Twelve Shillings and Sixpence: For 18,—12 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Nineteen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Thirteen Shillings and Sixpence: For 19,—13 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Twenty Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Fifteen Shillings: For 20,—15 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Twenty-one Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Sixteen Shillings: For 21,—16 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Twenty-two Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Seventeen Shillings: For 22,—17 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Twenty-three Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Eighteen Shillings and Sixpence: For 23,—18 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Twenty-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of One Pound and One Shilling: For 24,—1 l. 1 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Twenty-five Windows or Lights and not more than Twenty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of One Pound and Three Shillings: For 25, and not more than 29,—1 l. 3 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Thirty Windows or Lights and not more than Thirty-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of One Pound Six Shillings and Sixpence: For 30, and not more than 34,—1 l. 6 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Thirty-five Windows or Lights and not more than Thirty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of One Pound Ten Shillings and Sixpence: For 35, and not more than 39,—1 l. 10 s. 6 d.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Forty Windows or Lights and not more than Forty-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of One Pound and Fifteen Shillings: For 40, and not more than 44,—1 l. 15 s.

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Forty-five Windows or Lights and not more than Forty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Two Pounds: For 45, and not more than 49,—2 l.

For 50, and not more than 54,—2 *l.* 5 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Fifty Windows or Lights and not more than Fifty-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Two Pounds and Five Shillings:

For 55, and not more than 59,—2 *l.* 10 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Fifty-five Windows or Lights and not more than Fifty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Two Pounds and Ten Shillings:

For 60, and not more than 64,—2 *l.* 15 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Sixty Windows or Lights, and not more than Sixty-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Two Pounds and Fifteen Shillings:

For 65, and not more than 69,—3 *l.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Sixty-five Windows or Lights and not more than Sixty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Three Pounds:

For 70, and not more than 74,—3 *l.* 5 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Seventy Windows or Lights and not more than Seventy-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Three Pounds and Five Shillings:

For 75, and not more than 79,—3 *l.* 10 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Seventy five Windows or Lights and not more than Seventy-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Three Pounds and Ten Shillings:

For 80, and not more than 84,—3 *l.* 15 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Eighty Windows or Lights and not more than Eighty-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Three Pounds and Fifteen Shillings:

For 85, and not more than 89,—4 *l.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Eighty-five Windows or Lights and not more than Eighty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Four Pounds:

For 90, and not more than 94,—4 *l.* 5 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Ninety Windows or Lights and not more than Ninety-four Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Four Pounds and Five Shillings:

For 95, and not more than 99,—4 *l.* 10 *s.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having Ninety-five Windows or Lights and not more than Ninety-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Four Pounds and Ten Shillings:

For 100, and not more than 109,—5 *l.* For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred Windows

Windows or Lights and not more than One hundred and nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Five Pounds:

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and ten Windows or Lights and not more than One hundred and nineteen Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Five Pounds and Ten Shillings: For 110, and not more than 119,—5 *l.* 10 *s.*

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and twenty Windows or Lights and not more than One hundred and twenty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Six Pounds: For 120, and not more than 129,—6 *l.*

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and thirty Windows or Lights and not more than One hundred and thirty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Six Pounds and Ten Shillings: For 130, and not more than 139,—6 *l.* 10 *s.*

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and forty Windows or Lights and not more than One hundred and forty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Seven Pounds: For 140, and not more than 149,—7 *l.*

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and fifty Windows or Lights and not more than One hundred and fifty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Seven Pounds and Ten Shillings: For 150, and not more than 159,—7 *l.* 10 *s.*

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and ſixty Windows or Lights and not more than One hundred and ſixty-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Eight Pounds and Five Shillings: For 160, and not more than 169,—8 *l.* 5 *s.*

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and ſeventy Windows or Lights and not more than One hundred and ſeventy-nine Windows or Lights, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Nine Pounds: For 170, and not more than 179,—9 *l.*

For every Dwelling Houſe inhabited, or which hereafter ſhall be inhabited, within the Kingdom of *Great Britain*, having One hundred and eighty Windows or Lights and upwards, which is or ought to be rated under the laſt-mentioned Act, the Yearly Sum of Ten Pounds. For 180, and upwards,—10 *l.*

II. And be it further enacted, That the ſaid additional Rates and Duties hereby impoſed, ſhall be paid over and above, and in Addition to, the reſpective Rates and Duties on Houſes, granted by the Acts of the Sixth, the Nineteenth, and the Twenty-fourth Years of His preſent Majeſty, or any other Act or Acts now in Force. Duties to be paid in Addition to thoſe now payable on Houſes.

III. And

Duties to be liable to Addition of 20 *l.* *per Cent.* on the Amount.

III. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act impoſed, ſhall 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 the Affairs of Taxes to put this Act in Execution.

IV. And be it further enacted, That, for the better aſſeſſing, levying, collecting, and paying the before-mentioned Duties by this Act impoſed, the Commiſſioners authorized or appointed, or who ſhall hereafter be authorized or appointed, for putting in Execution the Acts relative to the preſent Duties on Houſes and Windows or Lights, and inhabited Houſes, 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 ſaid ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors reſpectively appointed, or who ſhall be appointed in Manner aforeſaid, 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 Rates and Duties on Windows or Lights, and Houſes, or any Matter or Thing therein reſpectively contained.

Mode of making the Aſſeſſments of 20 *l.* *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 Aſſeſſment under this preſent 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 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 Aſſeſſments 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 the 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 Duties accordingly.

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

VI. Provided always, and be it further 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 whole Year from the Fifth Day of *April* in each Year; and that the Duties

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 other Duties under the Management of the 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, 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, the Duties on Houſes, Windows, or Lights, granted by the Acts of the Sixth and Twenty-fourth Years of the Reign of His preſent Majeſty, and the Duties on inhabited Houſes granted by an Act of the Nineteenth Year of the Reign of His preſent Majeſty, or any other Duties under the Management of the Commiſſioners for the Affairs of Taxes, or by 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, Exemptions, Forfeitures, 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, collecting, and paying, 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, collecting, and paying, the ſeveral Duties by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Rules, Directions, Penalties, Exemptions, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in 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 Ten Years, are to be kept, with others granted for the ſame Purpoſe, ſeparate from all other Monies.

IX. Provided always, and be it further 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 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 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.

FINIS.