

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. CXLI.

An Act to amend the Acts relating to the Duties of Assessed Taxes, and of the Tax upon the Profits of Property, Professions, Trades, and Offices, and to regulate the Assessment and Collection of the same. [2d *July* 1808.]

WHEREAS it is expedient that certain of the Powers and Provisions for assessing and collecting the Duties under the Management of the Commissioners for the Affairs of Taxes in *Great Britain*, should be varied and amended in the Particulars herein-after mentioned; may it therefore please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Period appointed for the Commencement of the Rules contained in this Clause, all Appointments of Assessors shall be made, and also all Notices required to be affixed on any Place, or to be delivered to or served on any Person or Persons for the Purpose of returning or estimating the said Duties respectively, shall be affixed, delivered, or served, and all Assessments of the said Duties, or any of them, shall be returned, estimated, ascertained, and made, and the said Duties shall be collected, levied, paid over, and accounted for, under and subject to the following Rules and Directions, which shall be deemed a Part of this Act, as if the said Rules and Directions had severally and respectively been inserted herein under a special Enactment.

Assessors to be appointed, and Duties to be assessed according to the Rules.

No. I.

RULES and DIRECTIONS for appointing Assessors of the Duties under the Management of the Commissioners for the Affairs of Taxes, after the Expiration of the Year One thousand eight hundred and eight.

Assessors to be appointed before the 6th of April yearly.

First.—It shall be lawful for the respective Commissioners acting in the Execution of the several Acts relating to the said Duties respectively, and they are hereby respectively required, to appoint Assessors for each Parish, Ward, and Place within their respective Divisions, before the Commencement of each Year for which such Appointment shall be made, and to do and complete all Acts necessary to such Appointment, so that the Assessors to be appointed may enter on their Office on the Sixth Day of *April* in each Year, pursuing, in all other Respects, the Directions contained in the said Acts respectively in relation to such Appointments; which Appointments shall be and continue for and during the Year to commence on that Day, and until other Assessors shall be appointed for the same Parishes, Wards, and Places, and for the same Duties respectively.

In default of such Appointment, Assessors for former Years to act.

Second.—In and for every Parish, Ward, or Place, wherein Assessors shall not be appointed before the Sixth Day of *April* in each Year, to serve for the Year ensuing as aforesaid, the last Appointment of Assessors for the same Parish, Ward, or Place (whether such Appointment shall have been or shall be made under any of the Acts in force at the Time of passing this Act, or under this Act), shall continue in force until other Assessors shall be appointed for the same Parish, Ward, or Place, and for the same Duties respectively, according to the Directions of the said Acts.

In certain Cases the Collectors of former Years to act.

Third.—In case the Assessor or Assessors appointed for any former Year shall be dead, or be removed from, or be otherwise unfit or incapable to act for the Parish, Ward, or Place for which he or they shall have been appointed, and in Default of such Appointment of Assessors as aforesaid for the Year ensuing for the same Parish, Ward, or Place, and for the same Duties respectively, then and in every such Case the last Appointment of a Collector or Collectors of the same Duties for such Parish, Ward, or Place (whether such Appointment shall have been or shall be made under any of the Acts in force at the Time of passing this Act, or under this Act) shall continue in force until Assessors shall be appointed for the same Parish, Ward, or Place, and for the same Duties respectively, according to the Directions of the said Acts; and every such Collector shall, in every such Case, during such Continuance in his Office of Collector, do, perform, and execute all such Matters and Things as are directed by the said Acts or this Act to be done, performed, or executed by Assessors; and all Parts of the said Acts or this Act relating to and applied to Assessors, shall in every such Case be construed as applicable to, and be in like Manner, and to the like Intent, applied to such Collectors; and the Powers contained in the said Acts or this Act shall be as fully and amply exercised and practised by such Collectors, as if the same Powers had been expressly given to the said Collectors by the said Acts or this Act.

Liable to Penalties for refusing to act.

Fourth.—All Penalties imposed by any of the Acts in force at the Time of passing this Act, on Assessors, for refusing or neglecting to take upon themselves

themſelves the Office of Aſſeſſor, or to perform their Duty therein as prescribed by the ſaid Acts reſpectively, ſhall be in the like Caſes impoſed on Aſſeſſors appointed according to this Act, for neglecting to take upon themſelves the Office of Aſſeſſor, or to perform their Duty as prescribed by this Act; and every ſuch Collector as aforeſaid, on whom the Duty of Aſſeſſor ſhall have devolved in purſuance of this Act, ſhall be ſubject and liable to the like Penalties for the like Neglect of Duty.

In certain Caſes, Surveyor to act.

Fifth.—In every Pariſh, Ward, or Place, where Aſſeſſors ſhall not be appointed in purſuance of this Act, or being appointed ſhall not have taken upon themſelves the Office on or before the Commencement of the enſuing Year, or where the Aſſeſſors or Collectors for any former Year on whom the Duty of Aſſeſſor ſhall have devolved, ſhall not have taken upon themſelves the Office of Aſſeſſor on or before the Commencement of ſuch enſuing Year, it ſhall be lawful for the Surveyor of the Diſtrict, and he is hereby required to execute the Duty of Aſſeſſor for ſuch Pariſh, Ward, or Place, until Aſſeſſors ſhall be appointed who ſhall duly take upon themſelves the ſaid Office.

Commiſſioners to give Notice of Continuance in Office.

Sixth.—In every Notice of Continuance in Office of any Aſſeſſor or Collector, the reſpective Commiſſioners who ſhall cauſe ſuch Notice to be given, ſhall require the Attendance of ſuch Aſſeſſor or Collector on a Day and at a Place within the Diviſion to be named in ſuch Appointment or Notice, then and there to receive and take charge of all ſuch Notices and Papers as ſhall be delivered to them reſpectively, for the due Execution of the ſaid Acts, in Manner herein-after mentioned, which Day ſhall not be later than Seven Days after the Fifth Day of *April* in each Year; and in Default of ſuch Notice being given by ſuch Commiſſioners, it ſhall be lawful for the Inſpector or Surveyor of the Diſtrict to give ſuch Notice, and to require the Attendance of ſuch Aſſeſſors or Collectors on a Day and at a Place within the Diviſion to be named by the ſaid Inſpector or Surveyor for that Purpoſe.

No. II.

Rules and Directions for Service of Notices to Perſons liable to be charged to the ſaid Duties, or any of them.

Surveyor to deliver Notice Papers to Aſſeſſors.

First.—All Notices relating to the ſaid Duties, or any of them, requiring to be affixed on any Place, or to be delivered to or otherwiſe ſerved on any Perſon or Perſons for the Purpoſe of returning or eſtimating the ſaid Duties reſpectively, ſhall be delivered by the reſpective Surveyors of the Diſtricts in which ſuch Notices are required (or by the Inſpectors for the ſame Diſtricts, or by any other Inſpectors or Surveyors of the ſame Duties, duly authorized to take charge of ſuch Diſtricts reſpectively, by or under the Commiſſioners for the Affairs of Taxes or any Three or more of them) to the reſpective Aſſeſſors appointed or acting in purſuance of this Act, or to the reſpective Collectors on whom the Duty of Aſſeſſor ſhall have devolved as aforeſaid, for the Purpoſe of ſerving the ſame on the reſpective Perſons liable to the ſaid Duties, in the Manner required by the ſaid Acts.

Time of Delivery.

Second.—All ſuch Notices ſhall be delivered to ſuch Aſſeſſors or Collectors as aforeſaid on or as ſoon after the Sixth Day of *April* in each Year as the ſame can be done; and the Delivery of ſuch Notices by ſuch Inſpectors or Surveyors, or any of them, ſhall be as effectual as if the ſame had

had been delivered by the Commissioners of the Division according to the Directions of the said Acts.

Assessors and Collectors to observe the Directions of the Inspectors and Surveyors respecting Notices.

Third.—The said Assessors and Collectors respectively are hereby required to observe such Directions as may from Time to Time be given to them by the said Inspectors and Surveyors, in all Matters touching the Time and Manner of fixing or delivering or otherwise serving such Notices, and the Persons on whom the same are to be served, such Directions having been previously seen and allowed by the Commissioners acting for the Division in which the said Inspector or Surveyor shall act.

No. III.

RULES and DIRECTIONS for making and returning the Certificates of Assessment, or Certificates of Estimates, by Assessors acting under the said Acts, and for making and collecting the First Assessments in each Year.

Time of delivering Certificates of Assessment.

First.—The Assessors of the said respective Duties shall deliver their Certificates to the respective Commissioners on or before the Day which such Commissioners shall appoint for that Purpose, yearly, which Day so to be appointed for the Delivery of the Certificates of Assessment of the Duties of Assessed Taxes, shall not be later than the Twentieth Day of *June* in each Year of Assessment; and the Day to be appointed for the Delivery of the Certificates of Estimates of Property, or Profits of Professions, Trades, and Offices, shall not be later than the Twentieth Day of *July* in the same Year, on which Days respectively, the said Assessor shall also deliver to the respective Commissioners all the Returns or Statements relative to the said respective Duties made to the said Assessors before the respective Days so appointed; and all the Returns and Statements made by the Parties to be charged, which shall be delivered after that Day, shall be delivered to the respective Commissioners.

For making Assessments in default of Return.

Second.—In all Cases relating to the Duties of Assessed Taxes, where the Assessor or Assessors shall not have received any Return from any Person or Persons liable to be charged to the said Duties, it shall be lawful for such Assessor or Assessors, and he and they is and are hereby required to make a true Assessment on such Person or Persons, to the best of his or their Information and Judgement, of the real Charge which ought to be imposed; and in all Cases relating to the Duty on Property, Professions, Trades, and Offices, where the respective Assessors shall not have received any Statement from any Party or Parties liable to be charged to the said Duties, it shall be lawful for the said Assessor or Assessors to estimate the Property of such Parties respectively, and the Profits arising from any Professions or Trades exercised, or any Offices held by such Parties respectively, according to the best of his or their Information and Judgement; and in case the said Assessor or Assessors shall not so estimate the Property or Profits of any such Party or Parties who shall not have made a Return for that Year, then such Assessor or Assessors shall return to the said Commissioners the Name and Place of Residence of every such Party; and where the respective Commissioners shall also not have received any Statement, it shall be lawful for the said respective Commissioners to make an Assessment on such Party or Parties either in the same Sums respectively, and to the same Amount, as the said Parties respectively were charged in the last Assessment of the said Duties

for

for the ſaid Diviſion, or according to the beſt of their Judgement, ſubject to Alteration by Appeal or Surcharge, in the Manner directed by the Acts relating to the ſaid Duties.

Third.—The Firſt Aſſeſſments to be made of the ſaid Duties or any of them, for any Year, ſhall be made according to the Eſtimates or Returns and Aſſeſſments mentioned in the preceding Rule, without including therein any Matters of Surcharge by the Inſpectors or Surveyors; which Firſt Aſſeſſments reſpectively ſhall be ſeparately and diſtinctly collected, and ſhall be contained in the firſt Duplicates to be delivered to the Collectors and Surveyors for that Year, and ſhall be collected and levied in Moieties on the Days herein-after mentioned; that is to ſay, one Moiety of the Duties of Aſſeſſed Taxes, if not ſooner paid or ſatisfied according to the Directions of the ſaid Acts reſpectively, ſhall be collected or levied before the Tenth Day of *October*, in each Year of Aſſeſſment, or within Twenty-one Days thereafter, and the other Moiety thereof before the Fifth Day of *April* following, or within Twenty-one Days thereafter; and One Moiety of the Duties on Property, Profeſſions, Trades, and Offices, if not ſooner paid or ſatisfied as aforeſaid, ſhall be collected, levied, or paid before the Fifth Day of *January* in each Year of Aſſeſſment, or within Twenty-one Days thereafter, and the other Moiety thereof before the Fifth Day of *July* following, or within Twenty-one Days thereafter: Provided always, that nothing herein contained ſhall be conſtrued to alter the Times or Proportions at which the ſaid Duties are payable, according to the Directions of the ſaid Acts reſpectively, or in any Way to impeach or affect the Powers or Proviſions of the ſaid Acts for the Recovery of the ſaid Duties at ſuch Times and in ſuch Proportions as are therein preſcribed, and the ſaid reſpective Duties ſhall be deemed payable Quarterly at the Times mentioned in the ſaid Acts, by Four Inſtalments; and it ſhall be lawful to demand, receive, or levy the ſame according to the ſaid Acts; any Thing herein contained to the contrary notwithſtanding.

First Aſſeſſment to be made without including Matters of Surcharge.

Times of Collection.

Fourth.—In order that due Time may be given for hearing Appeals againſt ſuch Firſt Aſſeſſments, the reſpective Commiſſioners are hereby required and ſtrictly enjoined to deliver, in all Caſes relating to the Duties of Aſſeſſed Taxes, their Firſt Duplicates thereof to the reſpective Collectors on or before the Twentieth Day of *July* in each Year, with Directions to cauſe publick Notice thereof to be given in the Pariſh, Ward, or Place to which ſuch Duplicates relate, to which Duplicates in the Hands of ſuch Collectors all Perſons intereſted ſhall have Acceſs, and may examine the ſame at any reaſonable Time in the Day-time; and in all Caſes relating to the Duties on Property, Profeſſions, Trades, and Offices, the reſpective Commiſſioners ſhall, as and when they ſhall make an Aſſeſſment on any Perſon or Perſons, cauſe a Notice thereof to be given in the Manner directed by the Acts relating to the ſaid laſt-mentioned Duties, to the Party or Parties charged in and by ſuch Aſſeſſment within the Space of Three Days after making ſuch Aſſeſſment, and ſo from Time to Time, until all ſuch Aſſeſſments ſhall be made, in which Certificates ſhall be inſerted the Times limited for hearing the Appeals therefrom.

Time of Delivery of Duplicates of firſt Aſſeſſments.

Fifth.—All Appeals againſt ſuch Firſt Aſſeſſments ſhall be entered, and due Notice thereof given within the reſpective Times herein-after limited; that is to ſay, in all Caſes relating to the Duties on Aſſeſſed Taxes, within Twenty-eight Days after the Delivery of the Duplicates of the Firſt Aſ-

Regulating Appeals as to the Time of entering them.

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ſeſſments to the reſpective Collectors of the Pariſhes, Wards, or Places, for which ſuch Aſſeſſments ſhall be made; and in all Caſes relating to the Duties on Property, Profeſſions, Trades, and Offices, within Fifteen Days after the Date of the Notice of ſuch Firſt Aſſeſſment, to the Party or Parties charged therewith.

As to hearing them.

Sixth.—All Appeals againſt ſuch Firſt Aſſeſſments of the Duties of Aſſeſſed Taxes, in any Year, ſhall be heard and determined between the Twentieth Day of *Auguſt* and the Tenth Day of *September* following; and on ſuch Day or Days within the Time herein limited, as the Commiſſioners of the Diviſion ſhall appoint, whereof they are hereby required to give Notice in the Manner in which ſuch Notices have uſually been given in the ſeveral Pariſhes, Wards, and Places in their Diviſion; and all Appeals againſt ſuch Firſt Aſſeſſments of the Duties on Property, Profeſſions, Trades, and Offices, in any Year, ſhall be heard and determined as ſoon after Notice thereof ſhall be given to the reſpective Commiſſioners as conveniently can be done, and for that Purpoſe the ſaid reſpective Commiſſioners, or Two of them at the leaſt, ſhall meet together within Eight Days after any ſuch Notice of Appeal ſhall have been received by them, and ſo from Day to Day or from Time to Time, at reaſonable Intervals, with or without Adjournment, until all Appeals againſt ſuch Firſt Aſſeſſment ſhall be heard and determined, of which Day or Days of Appeal the ſaid reſpective Commiſſioners ſhall cauſe Notice to be given to the reſpective Appellants: Provided always, that in every Caſe where the Party aſſeſſed ſhall be prevented from appealing within the Time herein limited, or from attending in Perſon at the Time limited for hearing the Appeal of ſuch Party by Abſence or Sickneſs, or other ſufficient Cauſe, to be proved before the reſpective Commiſſioners on the Oath or ſolemn Affirmation of the Party, it ſhall be lawful for the reſpective Commiſſioners to enter ſuch Appeal after the Time herein limited, or to poſtpone the hearing thereof for ſuch reaſonable Time as ſhall be neceſſary, ſo that no Delay ſhall be thereby occaſioned in the Payment or Collection of the Sums contained in the ſaid Firſt Aſſeſſment.

Time of delivering Duplicates.

Seventh.—The ſaid reſpective Commiſſioners ſhall cauſe to be delivered to the reſpective Collectors their Duplicates of the Firſt Aſſeſſment, including in ſuch Duplicates, as well all ſuch Matters as have been appealed againſt and determined by the ſaid Commiſſioners, as all ſuch Matters as have been aſſeſſed and not appealed againſt; and all ſuch Duplicates ſhall be delivered within the reſpective Times herein-after limited; that is to ſay, the Duplicates of the Duties of Aſſeſſed Taxes on or before the Twentieth Day of *September* yearly, and the Duplicates of the Duties on Property, Profeſſions, Trades, and Offices, on or before the Twentieth Day of *December* yearly, to which Duplicates reſpectively, Warrants ſhall be annexed for collecting the Duties therein contained within the Times reſpectively before preſcribed.

Caſes not then determined to be added to Firſt Aſſeſſment.

Eighth.—All ſuch Aſſeſſments which ſhall not have been made on or before the Twentieth Day of *September* in reſpect of the Duties of Aſſeſſed Taxes, and the Twentieth Day of *December* in reſpect of the Duties on Profeſſions, Trades, and Offices, or againſt which any Appeal ſhall be depending on thoſe Days reſpectively, ſhall, on the making or determining the ſame from Time to Time be added to ſuch Firſt Aſſeſſments and to the reſpective Duplicates thereof; and the Duties therein, or the Moieties thereof

thereof which ought to have been previouſly collected or paid, ſhall be collected, levied, or paid, on or before ſuch Day or Days as the reſpective Commiſſioners ſhall order by their Warrant annexed to the Duplicates of ſuch added Aſſeſſments, ſuch Day not being later than Twenty-one Days after the making ſuch Aſſeſſment, or determining the Appeal thereon.

Aſſeſſment under a Number to be added to Firſt Aſſeſſment, if not paid to Receiver, or into the Bank.

Ninth.—Whenever any Aſſeſſment of the Duties on Profeſſions or Trades ſhall be made within the Time herein limited, under a Number or Letter the ſame ſhall be included in, or from Time to Time added to ſuch Firſt Aſſeſſments, and the ſaid Duties ſhall be paid either into the Bank of *England*, or to the Receiver General or his Deputy, in the like Proportions as aforeſaid, on or before the Day or Days herein appointed for collecting ſuch Duties by the reſpective Collectors, and the ſaid Commiſſioners ſhall direct and order the ſame to be paid accordingly; and in Default of ſuch Payment the ſaid reſpective Commiſſioners ſhall cauſe the ſaid Aſſeſſments to be added to the Duplicates in the Hands of the reſpective Collectors to whom the Collection of the Duties aſſeſſed on Perſons by Name ſhall have been intruſted to be collected, by the ſame Ways and Methods, and under the like Powers and Proviſions, as ſuch laſt-mentioned Duties are directed to be collected.

No. IV.

Rules and Directions for making and collecting the Supplementary Aſſeſſments in each Year.

Time of making Surcharges.

First.—If any Inſpector or Surveyor ſhall have ſurcharged any Perſon or Perſons for any Matter or Thing for which a Surcharge is allowed by the Acts relating to the ſaid Duties reſpectively, it ſhall be lawful for ſuch Inſpector and Surveyor to deliver his or their Certificates of Surcharge, explicitly ſtating the Particulars in reſpect to which ſuch Surcharge has been made to the reſpective Commiſſioners in reſpect of the Duties of Aſſeſſed Taxes, at any Time on or before the Fifteenth Day of *December* in each Year of Aſſeſſment for the whole of ſuch Year, and in reſpect of the Duties on Property, Profeſſions, Trades, and Offices, at any Time after the Time herein preſcribed for making the Firſt Aſſeſſments of the ſaid Duties for that Year, and from Time to Time until the Commiſſioners ſhall have completed all the Aſſeſſments of their Diviſion for that Year, and ſhall have delivered, in the Manner directed by the ſaid Acts, the Duplicates thereof, and the ſame ſhall have been entered of Record in His Majeſty's Exchequer, which Certificates of Surcharge ſhall be ſigned and allowed by Two of the reſpective Commiſſioners, under the Reſtrictions, and ſubject to Appeal under the Conditions preſcribed by the ſaid Acts reſpectively.

Time of making Appeals from Surcharges.

Second.—All Appeals againſt ſuch Surcharges relating to the Duties of Aſſeſſed Taxes ſhall be heard and determined by the Commiſſioners of the Diviſion, or any Two or more of them, between the Twentieth Day of *January* and the Twentieth Day of *February* following; and all Appeals againſt ſuch Surcharges relating to the Duties on Property, Profeſſions, Trades, and Offices ſhall be heard and determined according to the Directions of this Act before preſcribed, in reſpect of Appeals againſt the Firſt Aſſeſſments of the ſame Duties by the reſpective Commiſſioners: Provided always, that in every caſe where the Party ſurcharged ſhall have been prevented by Abſence or Sickneſs, or other ſufficient Cauſe, to be proved

proved before the respective Commissioners on the Oath or solemn Affirmation of the said Party, from appealing within the Time herein limited, or from attending in Person at the Time limited for hearing such Appeals, it shall be lawful for the respective Commissioners to enter such Appeal after the Time herein limited, or to postpone the hearing thereof for such reasonable Time as may be necessary.

Supplementary Assessments to be made on the Surcharges after Appeals.

Third.—The said Certificates of Surcharge, amended according to the Determination of the respective Commissioners, shall be a sufficient Authority to them, and they are hereby required to cause Supplementary Assessments to be made out of the said Duties respectively, including therein all Matters so surcharged, as well such Matters as have not been appealed against, as the Matters determined by the said Commissioners, which Matters shall be severally charged to the said Duties respectively, according to the said Certificates of Surcharge, amended, in Cases requiring Amendment, according to the Determination of the said Commissioners, and also including therein the Double Duties or Moieties, or Parts thereof assessed, over and above the Rates of Duty prescribed by the said Acts respectively, and also all Fines and Penalties imposed on any Person or Persons by the said respective Commissioners within the Year of Assessment for Offences committed against the said Acts or this Act; which Double Duties or Moieties, or Parts thereof, and Penalties, shall severally and respectively be added to such Supplementary Assessments, and be collected therewith.

Supplementary Assessments to be paid on the last Instalment of the Duties on the First Assessments.

Fourth.—The Duties and Sums of Money contained in the Supplementary Assessments of each Year, which shall be completed within the Time herein limited, shall, if not sooner paid or satisfied according to the Directions of the said Acts respectively, be collected and levied at the respective Times herein-before appointed for Payment of the last Instalment of the Duties contained in the First Assessments of the said Duties respectively for that Year; and each Assessment thereof shall be collected, levied, or paid in One Sum.

Assessments not completed within the Time limited, to be collected in one Sum.

Fifth.—In all Cases where the said Duties, or any of them, shall not have been ascertained and assessed before the respective Days appointed by this Act for Payment for the last Instalment thereof, the same respectively shall and may be assessed from Time to Time, until a complete Assessment be made, and shall be collected, levied, or paid in one Sum within Twenty-one Days after Notice of the Amount contained in the Assessment thereof.

Providing against vexatious Surcharges.

Sixth.—If any Inspector or Surveyor shall wilfully make any false and vexatious Surcharge of any of the Duties contained in any of the said Acts, or shall wilfully deliver, or cause to be delivered, to the respective Commissioners for executing the said Acts or any of them, any false and vexatious Certificate of Surcharge of any of the said Duties, every such Inspector or Surveyor shall be liable to forfeit to the Party aggrieved any Sum not exceeding One hundred Pounds, or Treble the Value of the Sum claimed by such Surcharge, over and above the Rate of Duty charged by the said Acts respectively, 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 in *England*, and in the Court of Great Sessions for Offences committed in *Wales*, with full Costs of Suit; and it shall be lawful for the Party aggrieved to sue either for the said Penalty

nalty of One hundred Pounds, or for the ſaid Treble Value under this Act, at his or her Election; and it ſhall alſo be lawful for the Judge before whom ſuch Inſpector or Surveyor ſhall have been convicted of ſuch Offence in any ſuch Suit, either for the ſaid Penalty or Treble Value, or any Part thereof, by Indorſement on the Poſtea, or for the Court before whom ſuch Inſpector or Surveyor ſhall be convicted, by Entry on the Record, to certify his or their Satisfaction with ſuch Conviction; and in every ſuch Caſe the ſaid Certificate ſhall be an Authority to the Commiſſioners for the Affairs of Taxes, and they are hereby required to cauſe to be paid by the Receiver General of the County, Riding, or Diviſion wherein ſuch Conviction was had, out of any Monies of the ſaid Duties reſpectively in his Hands, ſuch reaſonable Expences as the Plaintiff ſhall have incurred, over and above the Coſts of Suit as aforeſaid, the Amount thereof being certified by the proper Officer for taxing Coſts of the Court in which ſuch Suit ſhall be commenced, to have been neceſſarily expended, and allowed by ſuch Officer as between Attorney and Client; and every ſuch Inſpector or Surveyor ſhall, after ſuch Conviction, be diſcharged from his Employment.

No. V.

Rules and Directions for paying to the Receiver General, and accounting for the Duties received by the Collectors.

Collectors to pay the Duties on the next Receipt, and to account twice each Year.

First.—The ſeveral Collectors ſhall pay to the Receiver General or his Deputy, all Monies of the ſaid reſpective Duties which the ſaid Collectors ſhall have received or levied, by virtue of any of the Acts herein mentioned, on the reſpective Days herein appointed for Payment of the ſaid Duties or any of them, next after their Receipt of the ſame, and ſhall, twice in each Year, account with ſuch Receiver General or his Deputy in the Manner herein-after mentioned, for all ſuch Duties; that is to ſay, for the Duties of Aſſeſſed Taxes, the ſaid Collectors ſhall pay or account for One entire Moiety thereof on the Day to be appointed next after the Tenth Day of *October*, and the Remainder thereof on the Day to be appointed next after the Fifth Day of *April* in each Year; and for the Duties on Property, Profeſſions, Trades, and Offices, the ſaid Collectors ſhall pay or account for One entire Moiety thereof on the Day to be appointed next after the Fifth Day of *January* in each Year, and the Remainder thereof on the Day to be appointed next after the Fifth Day of *July* following; on which laſt mentioned Days appointed for Payment to the ſaid Receiver General or his Deputy, of the ſaid reſpective Duties, *videlicet*, on the Day appointed next after the Fifth Day of *April* yearly, for the Payment of the laſt Moiety of the Duties of Aſſeſſed Taxes, and on the Day appointed next after the Fifth Day of *July* yearly, for Payment of the laſt Moiety of the Duties on Property, Profeſſions, Trades, and Offices, the full and entire Amount of Duties, Penalties, and Sums of Money contained in the ſaid Supplementary Aſſeſſments of the ſaid reſpective Duties, ſhall alſo be paid to the Receiver General or his Deputy, or accounted for to him or them in the Manner herein-after directed; for which Payments, the ſaid Receiver General or his Deputy ſhall give to ſuch Collectors Receipts in Writing, diſtinguiſhing the Amounts received for the Duties on Aſſeſſed Taxes from the Amount received for the Duties on Property, Profeſſions, Trades, and Offices, and from all other Duties payable to His Majeſty, and for which Receipts no Stamp Duty ſhall be charged or chargeable, any

Receipts to be given for each Payment.

In Default of paying the full Amount, a Schedule of Arrears to be given.

Statute to the contrary thereof notwithstanding: Provided, that if any Collector or Collectors shall not at or before the respective Times herein-before limited, have received or levied the said respective Duties, or shall not then account to the Receiver General or his Deputy for the same, in the Proportions before directed, he or they shall deliver to the said Receiver General or his Deputy, at the respective Times appointed for such Payments, or to the Commissioners of the Division, within Three Days after the respective Times aforesaid, a Schedule in Writing, signed by such Collector or Collectors, containing the Christian and Surname of each Defaulter, and the respective Sums then in Arrear from each such Defaulter, with an Affidavit subscribed, to be made on the Oath or Affirmation of the said Collector or Collectors (which Oath or Affirmation may be taken before any One Commissioner of the Division) that the several Sums contained in the said Schedule have been demanded from, and are due and wholly unpaid from the respective Persons charged therewith, either to such Collector or Collectors, or to any other Person or Persons for such Collector or Collectors, to the best of his or their Knowledge and Belief.

The Certificate of such Schedule to be ground of Process.

Second.—Every such Schedule, being certified under the Hand of the Receiver General or his Deputy of the County or Division where the said Arrears accrued to the Court of Exchequer at *Westminster*, shall be received and taken as sufficient Evidence of a Debt due to His Majesty, and shall be a sufficient Authority to the Barons of the said Court, or any One of them, to cause Process to be issued against such Defaulter named in the said Schedules, to levy the whole Sum in Arrear and unpaid by such Defaulter; and the Sheriff or other Officer to whom the said Process shall be directed, shall, without Delay, cause the whole Sum in Arrear to be levied by due Course of Law as a Debt to His Majesty on Record, with all Costs and Expences attending the same, and shall pay the Monies so levied, after deducting the said Costs and Expences, to the said Receiver General or his Deputy, and shall make Return of the said Process to the said Court, according to the due Course thereof: Provided that every such Schedule shall remain with the Commissioners of the Division for the Space of Forty Days before the Certificate thereof shall be transmitted to such Court, during which Period of Forty Days every such Collector shall give due Notice of such Schedule to the several Defaulters named therein, in such Manner as the said respective Commissioners shall direct, on Pain that every Collector neglecting so to do shall forfeit the like Penalty as is imposed on Collectors by the said several Acts, or any of them, in other Cases of Neglect of Duty; and it shall be lawful for every such Defaulter within the like Period to pay his or her Arrears to the said Collector or Collectors, whose Receipt shall be a sufficient Authority to the said Commissioners to discharge the Arrears so paid from the said Schedule; and it shall also be lawful for the said Commissioners, if they shall see Cause, to issue fresh Warrants to collect the said Arrears, or any of them, within the said Period of Forty Days, and during that Period to use all or any the Means or Methods prescribed by the several Acts relating to the said respective Duties, for the Recovery of the said Arrears, or direct the said Arrears to be levied by the respective Collectors under their former Warrant, as shall be most expedient; and all Warrants to be issued for that Purpose may be directed either to the said Collectors, or to the High Constable, Constables, or other Peace Officers, within the Limits of their Division, or any one or more of them, or to any other Person or Persons

Schedule to remain with Commissioners for a certain Time, during which Commissioners may levy Warrants.

ſons whom the ſaid Commiſſioners ſhall think proper, with Authority to levy by Diſtreſs and Sale, in the Manner directed by the ſaid Acts reſpectively, the Sums in Arrear, together with all Coſts and Expences attending the ſaid Proceſs and the Execution thereof; and the Sums ſo levied, after deducting the ſaid Coſts and Expences, ſhall be paid to the Receiver General or his Deputy, at ſuch Time and Place as the ſaid Receiver General ſhall appoint, and ſhall be diſcharged from the ſaid Schedule; and all High Conſtables, Conſtables, and other Peace Officers, within the ſaid Diviſion, ſhall act in Obedience to the Directions of the ſaid Commiſſioners, and ſhall execute all ſuch Orders and Proceſs as ſhall be to them or any of them directed, for the Recovery of the ſaid Arrears: Provided alſo, that when the Commiſſioners of the Diviſion ſhall certify to the Commiſſioners for the Affairs of Taxes any reaſonable Cauſe for Non-payment of, or for not proceeding to levy any Part of the ſaid Arrears included in the ſaid Schedule, and that they have good Reaſon to believe the ſame will be paid within a reaſonable Time, to be ſtated in ſuch Certificate, it ſhall be lawful for the ſaid Commiſſioners of the Diviſion to retain the ſaid Schedule in their Hands, for ſuch further Time as ſhall be neceſſary, and as ſhall be mentioned in their aforeſaid Certificate.

In Default of ſuch Schedule Receiver General may certify the Default to the Exchequer.

Third.—In Default of ſuch Schedule being delivered within the Space of Three Days as aforeſaid, either to the Receiver General or his Deputy, or to the ſaid Commiſſioners, it ſhall be lawful for the Receiver General, to whom the Payments of the ſaid Duties ſhall not have been made in the Proportions herein preſcribed, and at the Times above mentioned, and he is hereby required to certify to the ſaid Court of Exchequer the Amount of the Duties remaining unpaid to the beſt of his Knowledge and Belief, and the particular Ward, Pariſh, or Place, and the Diviſion where ſuch Failure hath happened, together with the Names of the Collectors of the ſaid Pariſh, Ward, or Place; and ſuch Certificate under the Hand of ſuch Receiver General or his Deputy, ſhall be a ſufficient Authority to the Barons of the ſaid Court, or any one of them, to cauſe Proceſs by way of Diſtringas to be iſſued out of ſuch Court againſt the ſaid Collector or Collectors, upon which Writ of Diſtringas the Sheriff or other Officer to whom the ſaid Proceſs ſhall be directed, ſhall return ſuch Iſſues from Time to Time as ſuch Court or Baron ſhall order, until a Return of ſuch Schedule and Arrears ſhall have been made to the ſaid Court, and immediate Proceſs ſhall thereupon iſſue for levying the ſaid Arrears out of and under the Seal of ſuch Court, which Levy ſhall not be remitted unleſs all the ſaid Duties in Arrear ſhall be paid or ſatisfied before the Return of ſuch Proceſs.

Surveyor to attend the Receiver General at his Receipt.

Fourth.—On each Half-yearly Day of Payment, as herein is directed, the Surveyor of the Diſtrict ſhall, on Notice thereof from the Receiver General or his Deputy, attend with ſuch of the Duplicates of Aſſeſſment as ſhall have been delivered to him, and as ſhall be required by the ſaid Receiver General or his Deputy, and ſhall aſſiſt him or them in adjuſting the Accounts of Payments and of Arrears, and ſhall alſo aſſiſt the Collectors in making out their Schedules of Arrears to the beſt of his Judgment.

Providing for Payment of Duties to Receiver General, where

Fifth.—The Duties contained in any Schedule of Arrears, as aforeſaid, which ſhall be paid to ſuch Collector or Collectors within the Period of Forty Days before-mentioned, or within ſuch further Period as ſhall have been

the Arrears have been levied.

been ſtated in the Certificate of the Commiſſioners for the Retention of ſuch Schedule as before mentioned, ſhall be paid over to ſuch Receiver General or his Deputy, at ſuch Time and Place as the ſaid Receiver General ſhall appoint.

Collectors advancing Duties empowered to levy the Sum paid.

Sixth.—Whenever any Collector or Collectors ſhall have advanced and paid to the Receiver General, or his Deputy, any Sum of Money for or on Account of the Duties aſſeſſed on any other Perſon or Perſons, whether at his or their Requeſt or not, it ſhall be lawful for ſuch Collector or Collectors, in Default of Repayment to him or them at any Time within the Space of Six Calendar Months after ſuch Payment, to levy the ſaid Duties by the like Ways and Methods as ſuch Collector or Collectors might have levied the ſame before ſuch Payment thereof to ſuch Receiver General, or his Deputy, and as if ſuch Duties had not been paid or ſatisfied.

Commencement of the Rules.

II. And be it further enacted, That this Act, as to all Matters contained in the Rules of the preceding Clauſe, ſhall commence and take Effect from and after the Thirty-firſt Day of *December* One thouſand eight hundred and eight, in reſpect of all Aſſeſſments to be made for any Year after the Fifth Day of *April* One thouſand eight hundred and nine.

No Liſt or any Article ſurcharged ſhall be required, if proved to be returned before the Date of the Notice.

III. And be it further enacted, That in Caſes of Surcharge under the ſaid Acts relating to the Duties of Aſſeſſed Taxes, no Liſt, Affidavit, or Oath ſhall be required of any Article, Matter, or Thing which the Party ſurcharged ſhall prove to the Satisfaction of the Commiſſioners of Appeal to have been duly returned before the Date of the ſaid Notice, in any Liſt delivered by the ſaid Party for the Year for which ſuch Surcharge ſhall be made; and either the ſaid Return, or a Certificate thereof, ſigned by Two Commiſſioners of the Diviſion where the Return ſhall be made, ſhall be received concluſively as Proof thereof; and the Return or Returns required by the ſaid Acts ſhall be deemed full, perfect, and complete Returns, if the amended Return, together with the Return before made, ſhall include all Articles, Matters, and Things for which the Party ſo ſurcharged ſhall be chargeable; and no Perſon ſhall be liable to Surcharge for any Article, Matter, or Thing before returned by him or her, according to the Directions of the ſaid recited Acts or of this Act.

Penalty on Inſpectors and Surveyors neglecting to attend Meetings of the Commiſſioners.

IV. And be it further enacted, That when the Commiſſioners of any Diviſion ſhall have fixed the Day or Days of Appeal againſt the Surcharges made by any Inſpector or Surveyor, under the ſaid Acts or any of them, and ſhall have cauſed due Notice thereof to be given, according to the Directions of the ſaid Acts, and the ſaid Inſpector or Surveyor having like Notice thereof, ſhall wilfully neglect to attend the Meeting or Meetings of the ſaid Commiſſioners, held in purſuance of ſuch Notices, whereby the Commiſſioners ſhall be prevented in proceeding to hear ſuch Appeals, it ſhall be lawful for the ſaid Commiſſioners to allow to each Appellant attending ſuch Meeting, a reaſonable Compenſation for ſuch Attendance, to be ſettled by the ſaid Commiſſioners, and paid to ſuch Appellants reſpectively by the Receiver General of the ſaid Duties, or his Deputy, on the Production of the Certificates of any Two or more of the ſaid Commiſſioners, teſtifying ſuch Allowance.

V. And

V. And be it further enacted, That it shall be lawful to and for His Majesty, His Heirs and Successors, or the Lords 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, from Time to Time to constitute and appoint, for *England* and *Wales*, such Person or Persons, not exceeding Ten in Number at any one Time, as His Majesty, His Heirs and Successors, or the said Commissioners of the Treasury, or the High Treasurer for the Time being, shall think proper to be Inspectors General for the special Purposes of this Act, herein-after specified and declared; and to allow to such Inspectors General such reasonable Salaries, Charges, and Expences, as may be necessary for their Pains in executing this Act in the several Particulars herein-after mentioned; and no Person to be appointed Inspector General under this Act shall be entitled to amend any Assessment made under the said Acts, or to surcharge any Person or Persons in respect thereof; nor shall any such Person have or receive or claim any Advantage or Emolument from any Assessment or Surcharge to be made under any of the said Acts, nor any other Emolument than the Salary and Allowance authorized by His Majesty, the Commissioners of the Treasury, or the High Treasurer as aforesaid.

His Majesty, &c. may appoint Ten Persons to be Inspectors General, and allow them Salaries, &c.

The Powers to be vested in the Inspectors General.

First.—It shall be lawful for such Inspectors General to visit from Time to Time each Inspector and Surveyor acting in the Execution of the several Acts relating as well to the Duties of Assessed Taxes as the said Duties on Property, Professions, Trades, and Offices, within the Limits of the Circuit for which such Inspector General shall be appointed, and to examine all or any of the Books and Assessments, and Duplicates, or Certificates of Assessment or Surcharge in the Hands or Power of such Inspector or Surveyor; and also to enquire into the Conduct of every such Inspector and Surveyor in the Execution of their respective Offices, and into their Fitness and Capacity to execute the same, and to report from Time to Time on the several Matters aforesaid to the Commissioners for the Affairs of Taxes; and every such Inspector and Surveyor shall attend such Inspector General at such Time and at such Place, within the District of such Inspector and Surveyor, as the said Inspector General shall appoint, and shall have given Three Days Notice of, to such Inspector or Surveyor.

To visit Inspectors and Surveyors.

Second.—It shall be lawful for every such Inspector General, to administer to any such Inspector or Surveyor, whenever he shall see Occasion to examine him or them in any Matter touching the Execution of the said Acts, an Oath that he shall true Answer make to all such Questions as shall be demanded of him; and the Substance of such Answer or Answers as such Inspector or Surveyor shall give, shall in his Presence be reduced into Writing, and read to him, with Liberty to alter or amend the same in any Particular; and he shall sign his Assent to the same in his own Name, and in his usual Manner of Writing or signing the same.

To administer an Oath to Inspectors and Surveyors.

Third.—It shall be lawful for every such Inspector General as aforesaid, whenever he shall see Occasion, to report to the Commissioners of the Division on any Matter or Thing touching the Execution of the said Acts or this Act in relation to any Assessment or Assessments in such Division, or touching the Conduct of any Clerk to such Commissioners, or of any Assessor or Collector appointed under the said Acts or this Act,

Inspector General may report to Commissioners of Division.

together with the Opinion of such Inspector General thereon; and every such Inspector General shall transmit a Duplicate of such last-mentioned Reports to the Commissioners for the Affairs of Taxes; and whenever any Inspector General shall have reported to the Commissioners of any Division, any such Matter or Thing which, in the Opinion of such Inspector General, shall require the particular Consideration of the Commissioners of such Division, it shall be lawful for them to hold a Meeting for that Purpose, and they are hereby required to hold such Meeting within a reasonable Time after such Report, at which Meeting such Inspector General may attend for the Purpose of explaining the Matter or Matters contained in the said Report, and of suggesting for their Consideration the Propriety of adopting such Order or Orders as may be agreed upon by the major Part of the Commissioners of such Division who shall be present at such Meeting.

In certain Instances, a Case to be transmitted to Commissioners for Taxes.

Fourth.—If any Inspector General aforesaid, or any Commissioner for the Division, who shall have been present at any Meeting of Commissioners at which the Report of such Inspector General shall have been taken into Consideration as aforesaid, shall apprehend the Determination made by the Commissioners at such Meeting on the said Report, or any of the Matters therein contained, to be contrary to the true Intent and Meaning of the said Acts relating to the said Duties respectively, or any of the said Acts, it shall be lawful to and for such Inspector General, and to and for any One or more of the Commissioners for the Division, present at the Time of such Determination respectively, to require a Case to be prepared, and signed by the said Commissioners for the Division; in which Case the said Commissioners shall state specially the Part or Parts of the Report of the said Inspector General, and the Facts on which the Question arose, together with their Determination thereupon, and any other Circumstances influencing the said Commissioners in such their Determination, and 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 transmitted to the Commissioners for the Affairs of Taxes, who shall forthwith submit the same to the Judges of the Courts of Record at *Westminster*; and such Judges, or any Two or more of them, are hereby required, with all convenient Speed, to return an Answer to such Case so transmitted, with their Opinion thereon subscribed thereto, and what ought under all Circumstances to be done therein, according to which Opinion and Directions so certified, the Determination of the Commissioners which shall have been so objected to, and which shall be stated in such Case, shall be confirmed, reversed, altered, or amended, as the Case may require, and if any Assessments shall be depending on such Determination of the said Commissioners, the same shall also be altered or confirmed according to the said Opinion.

Not to extend to Scotland.

VI. Provided always, and be it further enacted, That none of the Provisions of this Act herein-before contained shall be construed to extend to that Part of *Great Britain* called *Scotland*.

Tenantries at Will, or from Year to Year, held for more than Seven or Ten Years to be

VII. And be it further enacted, That in estimating and assessing Lands held for a longer Period than Seven Years by any Tenant or Tenants under a Demise from Year to Year, or at Will, to the Duties granted by the said last-mentioned Acts on the Profits of Property, Professions, Trades,

Trades, and Offices, the ſame ſhall be eſtimated and aſſeſſed throughout *Great Britain* at the Annual Value thereof, unleſs the Tenant or Tenants ſhall ſhew and prove to the Satisfaction of the Commiſſioners of the Diviſion acting in Execution of the ſaid laſt mentioned Acts, that the ſame Lands are held under a Demiſe which commenced by Agreement made, and a Rent fixed, within the Period of Seven Years, on the Determination of the former Demiſe thereof by due Notice within the ſaid Period. rated to the Tax on Property by the Value.

VIII. And whereas Doubts have ariſen under the ſaid laſt mentioned Act as to the Manner of eſtimating and charging the Duty on the Profits ariſing from Lands occupied as Gardens or Nurſeries, or for the Growth of Hops; be it further enacted and declared, That the Profits ariſing from ſuch Lands ſhall be eſtimated throughout *Great Britain*, according to the Rules contained in Schedule (D.) of the ſaid Act, and the Duty ſhall be charged at the Rate contained in the ſaid Schedule; and that when the ſaid Duty ſhall have been ſo aſcertained, the ſame ſhall be charged with the Duties in Schedule (B) as Profits ariſing from the Occupation of Lands. Manner of charging Nurſery Gardens and Hop Grounds.

IX. And be it further enacted, That whenever the Produce of or the Profits or Gains ariſing from Foreign Poſſeſſions or Foreign Securities, or from Poſſeſſions or Securities in any of His Majeſty's Dominions out of *Great Britain*, ſhall have been partly imported into the Port of *London* and partly into any of the Out-ports of *Briſtol*, *Liverpool* or *Glaſgow*, mentioned in the ſaid laſt-mentioned Act, or ſhall have been received by any Perſon or Perſons partly in the City of *London* and partly in any of the ſaid Out-ports within the Period of making up the Account on which the Duty is chargeable by the ſaid laſt-mentioned Act, according to the Rules therein contained, the Whole of the Duty chargeable under the ſaid Act in reſpect of ſuch Produce, or ſuch Profits or Gains ſo imported or received, ſhall be aſſeſſed and charged by the Commiſſioners acting for the ſaid City of *London*, and not elſewhere, and as if the Whole of the ſaid Produce, or the ſaid Profits or Gains ariſing within the ſaid Period, had been imported into or received in *London*; and whenever ſuch Produce, or ſuch Profits or Gains ariſing aſoreſaid, ſhall have been within ſuch Period wholly imported into or received at the Outports of *Briſtol*, *Liverpool*, or *Glaſgow*, and different Parts thereof, ſhall have been imported into or received at Two or more of ſuch Outports, the Duty chargeable thereon ſhall be aſſeſſed and charged at one of ſuch Places only, and in one Account, and at ſuch of the ſaid Places at which the major Part in Value of ſuch Produce, or Profits or Gains, ſhall have been ſo imported or received; provided that the Statements of ſuch Produce, Profits, or Gains, ſhall be delivered to the Commiſſioners acting for each Place at which any Part of the ſaid Produce, or Profits or Gains, ſhall have been ſo imported or received, and tranſmitted by the reſpective Commiſſioners to the Office for Taxes in *Somerſet Houſe*; and the Commiſſioners there ſhall cauſe all ſuch Statements to be ſent to the Commiſſioners acting for the Place where the Duty thereon ſhall appear, by ſuch Statements, to be chargeable according to this Act, who ſhall accordingly aſſeſs the ſame in one Sum. Foreign Profits where to be aſſeſſed.

X. And be it further enacted, That the Profits ariſing from the Docks called *The London Docks* and *Weſt India Docks* reſpectively, ſituate in the County Profits ariſing from the London Docks and Weſt

India Docks to be aſſeſſed by the Commiſſioners for London.

County of *Middleſex*, ſhall be aſſeſſed by the Commiſſioners acting for the City of *London*, under the ſaid Act for granting Duties ariſing from the Profits of Property, Profeſſions, Trades, and Offices, ſo long as the general Accounts of the ſaid reſpective Docks ſhall be made up within the ſaid City.

The Profits of Corporate Officers to be aſſeſſed by the Diſtrict Commiſſioners, where no Appointment of Commiſſioners has been made, or the Commiſſioners have not acted.

XI. And be it further enacted, That where the principal Officers under any Corporation ſhall not have appointed Commiſſioners for aſſeſſing the Officers of ſuch Corporation, and returned the ſame to the Office for Taxes for the ſeveral Years elapſed during the Continuance of the ſaid laſt-mentioned Act, prior to the Sixth Day of *April* One thouſand eight hundred and eight, or where ſuch Commiſſioners may have been appointed, but ſhall not have acted in the Execution of the ſaid Act before the Sixth Day of *April* One thouſand eight hundred and eight, then and in every ſuch Caſe, the Duties chargeable under the ſaid Act, in reſpect of any Office or Offices held under ſuch Corporation within *Great Britain* ſhall, during the Continuance of the ſaid Act, be aſſeſſed and charged by the Commiſſioners acting for the Diviſion where the ſaid Offices ſhall be exerciſed, and not in the Department of Office; and no Appointment of Commiſſioners in ſuch Department, made or to be made, ſhall be valid as to any Aſſeſſment to be made after the ſaid Fifth Day of *April* One thouſand eight hundred and eight, for any Year ſince the paſſing of the ſaid Act.

Certain Places where to be aſſeſſed.

XII. Provided always, and be it further enacted, That the ſeveral Pariſhes and Places, or Parts of Pariſhes or Places, ſet down in the Firſt Column of the following Schedule, and which have been heretofore charged to the ſaid reſpective Duties or either of them, in the reſpective Diviſions mentioned in the Second Column of the ſaid Schedule, and ſet oppoſite thereto reſpectively, ſhall, from and after the paſſing of this Act, be charged to the ſaid reſpective Duties in the Diviſions, and ſhall be ſubject to the Juriſdiction of the Commiſſioners, and Perſons acting under them, and to the Inſpectors and Surveyors of the Diviſion mentioned in the Third Column of the ſaid Schedule, and ſet oppoſite thereto reſpectively.

SCHEDULE

SCHEDULE referred to by the above Clause.

Description of Parishes or Places,	Heretofore charged in	Hereafter to be charged in
Part of the Parish of Wokingham, situate in the Counties of Berks and Wilts -	Hundred of Amesbury, Wiltshire.	Hundred of Sonning, Berkshire.
Part of the Parish and Town of Morpeth, in the County of Northumberland -	Castleward, Northumberland.	Morpeth Ward, Northumberland.
Part of the Parish of Gillingham, in the County of Kent, called The Grange, Parcel of the Liberty of Hastings, in the County of Sussex -	Town and Port of Hastings, County of Sussex, and Liberty thereof.	Rochester Division, Part of the Lathe of Ford, County of Kent.
Bushton, Part of the Parish of Cleeve Pyhard in the County of Wilts - -	Hundred of Elstub and Everley, Wiltshire.	Hundred of Kingsbridge, Wiltshire.
Little Hinton in the County of Wilts - - -	The same.	The same.
Wroughton in the County of Wilts	The same.	The same.

Exceptions.

XIII. Provided always, and be it further enacted, That nothing in this Act shall be construed to extend to any of the Cases herein-after specified; (that is to say)

First.—To the Duties granted by an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, by Way of a Land-Tax.

Second.—To the Duties granted, or to be granted, by any Act or Acts of Parliament for One Year, for the Service of such Year.

Act may be altered this Session.

XIV. And be it further enacted, That this Act may be altered, varied, or repealed, by any Act or Acts of the present Session of Parliament.

Commencement of the Act, where other Provision is not made.

XV. And be it further enacted, That this Act, as to all Matters contained therein, except where other Provisions are made for the Commencement thereof, shall commence and take Effect from the Fifth Day of *April* One thousand eight hundred and eight, on all Assessments to be made for any Year commencing after that Day.

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