

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CLXI.

An Act for repealing the several Duties under the Management of the Commissioners for the Affairs of Taxes, and granting New Duties in lieu thereof; for granting New Duties in certain Cases therein mentioned; for repealing the Duties of Excise on Licences, and on Carriages constructed by Coachmakers, and granting New Duties thereon, under the Management of the said Commissioners for the Affairs of Taxes; and also New Duties on Persons selling Carriages by Auction, or on Commission.

[12th *August* 1803.]

WHEREAS the several Acts in relation to the Duties on Houses, Windows, and Lights, and to the Duties on Inhabited Houses, which were consolidated with the Duties granted by an Act, passed in the last Session of Parliament, intituled, *An Act for granting to His Majesty certain Additional Duties on Windows or Lights, and on Inhabited Houses, and for consolidating the same with the present Duties thereon*; and also the several Acts in relation to the Duties on Male Servants, Carriages, Horses, Mules, and Dogs, which were consolidated with the Duties granted by another Act, passed in the last Session of Parliament, intituled, *An Act for granting to His Majesty certain Additional Duties on Servants, Carriages, Horses, Mules, and Dogs, and for consolidating the same with the present Duties thereon*; and also certain Acts, passed in the Thirty-sixth and Forty-first Years of the Reign of His present Majesty respectively, intituled, the one thereof, *An Act for repealing the Duties on Licences to Persons using or exercising the Business of an Horse Dealer, and granting New Duties in lieu thereof*; and the other thereof, *An Act for transferring the Receipt and Management of the Duties*

on Licences for using or exercising the Trade and Business of an Horse Dealer from the Commissioners of Stamps to the Commissioners for the Affairs of Taxes, and also for making further Provisions in respect to the said Duties so transferred; and also an Act, passed in the Forty-first Year of the Reign of His present Majesty, intituled, *An Act for transferring the Receipt and Management of certain Duties on Certificates for wearing Hair Powder, or using Armorial Bearings, from the Commissioners of Stamps to the Commissioners for the Affairs of Taxes, and also for making further Provisions in respect of the said Duties so transferred*, might be more effectually carried into Execution, if the Provisions for ascertaining, charging, and assessing the same, were comprised in One Act, and varied and amended in some respects; Be it therefore 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 *April* One thousand eight hundred and four, throughout that Part of *Great Britain* called *England*, *Wales*, and *Berwick-upon-Tweed*, and from and after the Twenty-fourth Day of *May* One thousand eight hundred and four, throughout *Scotland*, in lieu and instead of the Duties granted by or contained in the several Schedules annexed to the said recited Acts, and hereinafter repealed, there shall be assessed, raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, upon Houses, Windows, and Lights, as set forth in the Schedule to this Act annexed, marked (A); and upon Inhabited Houses, as set forth in the Schedule to this Act annexed, marked (B); and upon all Male Servants retained or employed by any Person or Persons in any of the several Capacities mentioned in the Schedule to this Act annexed, marked (C); and upon all Carriages of any of the Descriptions mentioned in the Schedules to this Act annexed, marked (D); and upon all Horses, Mares, and Geldings, kept and used by any Person or Persons for any of the Purposes mentioned in the Schedule to this Act annexed, marked (E); and upon all other Horses, Mares, or Geldings, not charged with any Duty by the before-mentioned Schedule (E); and upon Mules, as described in the Schedule to this Act annexed, marked (F); and upon all Dogs of any of the Descriptions mentioned in the Schedule to this Act annexed, marked (G); and upon all Horse Dealers residing within the respective Limits described in the Schedule to this Act annexed, marked (H); and upon all Persons in respect of Hair Powder, or any Armorial Bearings or Ensigns, as respectively set forth in the Schedules to this Act annexed, marked (I) and (K); the several Duties respectively inserted, described, and set forth in the said several Schedules marked (A), (B), (C), (D), (E), (F), (G), (H), (I), and (K) hereunto annexed, which several Schedules, and the Rules and Exemptions therein contained, shall be deemed and construed a Part of this Act, as if the same were incorporated therewith under a special Enactment.

Duties to be levied from the 5th *April* 1804 in *England*, and from the 24th *May* 1804 in *Scotland*, according to the Schedules annexed to this Act, in lieu of the former Duties.

Duties of Excise on Licences to be taken out by Coachmakers, and on Carriages built for Sale repealed, except as to Arrears.

II. And whereas by an Act, passed in the Twenty-fifth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty certain Duties upon Licences to be taken out by Coachmakers, and also certain Duties upon Carriages to be built for Sale*, certain Excise Duties were granted in *Great Britain* on Licences taken out by such Coachmakers, and also on Carriages with Four or Two Wheels respectively, which should be built, or constructed for Sale: And whereas it is expedient that the said Duties should be repealed, and other Duties

should be granted in lieu thereof on Coachmakers, and on Carriages conſtructed by them for Sale, to be placed under the Management of the Commiſſioners for the Affairs of Taxes, and alſo, the like Duties on Perſons vending the ſame by way of Auction, or on Commiſſion, for or in the Expectation of Profit; Be it further enacted, That all Duties granted by the ſaid laſt recited Act, ſhall, from and after the reſpective Days before mentioned in the reſpective Parts of *Great Britain*, ceaſe and determine, ſave and except in all Caſes relating to the recovering or paying any Arrears of the ſaid Duties by the ſaid Act granted, which on that Day ſhall remain unpaid, and the ſeveral Clauſes and Proviſions for receiving and recovering the ſame.

Licences to ceaſe from the Days fixed for the Repeal of the Duties, and the Commiſſioners of Exciſe to return a Portion of the Duty for the Time of ſuch Licences then unexpired.

III. And be it further enacted, That all Licences granted or to be hereafter granted by the ſaid Commiſſioners of Exciſe in *England* and *Scotland* reſpectively ſhall, from and after the reſpective Days before mentioned, ceaſe and determine, and the ſaid Commiſſioners are hereby empowered to make a Return of the Duty paid thereon, in proportion to the Time for the Duration of ſuch Licences then to come, and unexpired, to all Coachmakers ſo licenſed, who ſhall demand the ſame, at the Chief Offices of Exciſe in *London* and *Edinburgh* reſpectively.

New Duties on Coachmakers and on Carriages built for Sale, and on Perſons vending Carriages by Auction or Commiſſion.

IV. And be it further enacted, That from and after the reſpective Days before mentioned, in *England* and *Scotland* reſpectively, there ſhall be raiſed, levied, collected, and paid to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties on Coachmakers, and on Carriages built and conſtructed by them for Sale, in lieu and inſtead of the Duties hereby repealed, and alſo the New Duties on Perſons vending ſuch Carriages by Auction or Commiſſion for or in Expectation of Profit, ſeverally contained in Schedules (D.) No. 5 and 6., which Schedules ſhall be conſtrued a Part of this Act, and as the other Schedules to this Act are directed to be conſidered.

Duties granted by this Act to be levied under the Regulations of the Acts of the preſent Seſſion as the ſame relate to *England* and *Scotland* reſpectively.

V. And be it further enacted, That all the ſeveral Duties hereby granted in *England*, *Wales*, and *Berwick-upon-Tweed*, ſhall be aſſeſſed, raiſed, levied, and collected under the Regulations of an Act paſſed in the preſent Seſſion of Parliament, intituled, *An Act for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſame*; and all the ſeveral Duties hereby granted in *Scotland* ſhall be aſſeſſed, raiſed, levied, and collected under the Regulations of any Act paſſed or to be paſſed in the preſent Seſſion of Parliament for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſaid Acts ſo far as the ſame relate to *Scotland*; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things contained in the ſaid Acts ſhall be ſeverally and reſpectively duly obſerved, practiſed, and put in Execution throughout the reſpective Parts of *Great Britain* aforeſaid as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things were particularly repeated, and re-enacted in the Body of this Act; and all and every the Regulations of the ſaid Acts ſhall be reſpectively applied, conſtrued, deemed, and taken to refer to this Act, as if the ſame had been ſpecially enacted therein.

VI. And

Commissioners of the Land Tax who shall be qualified and have taken the Oaths as directed by the said Acts, to be Commissioners for executing this Act, and the Monies when levied to be under the Management of the Commissioners for the Affairs of Taxes.

VI. And be it further enacted, That for the better Execution of this Act, and for the ordering, raising, collecting, levying, and paying of the several Sums of Money hereby made payable, all and every the Persons who now are, or for the Time being, shall be Commissioners for putting in Execution an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for the granting an Aid to His Majesty by a Land Tax to be raised in* Great Britain, *for the Service of the Year One thousand seven hundred and ninety-eight*; and who shall be respectively qualified, or authorized to act, and shall have taken the Oaths as directed by the said respective Acts passed in the present Session of Parliament, shall respectively be Commissioners for putting in Execution this Act, and the Powers therein contained, in all and every the respective Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places, privileged or not privileged, within *England*, *Wales*, and *Berwick-upon-Tweed*, and in all and every the Shires, Stewartries, Cities, and Boroughs in *Scotland*; and the several Sums of Money so levied shall be under the Care and Management of the Commissioners for the Affairs of Taxes for the Time being appointed or to be appointed by His Majesty, His Heirs and Successors.

Sheriffs Depute and Sheriffs Substitute in *Scotland* may act as Commissioners without other Qualification.

VII. Provided always, and be it further enacted, That the Sheriff Depute and Sheriff Substitute in each Shire or Stewartry in *Scotland*, shall by virtue of such Office, without other Qualification, execute this and the said last recited Act as Commissioners in the Shire or Stewartry for which they are appointed Sheriff Depute and Sheriff Substitute respectively, and shall not be liable to any Penalty or Forfeiture for acting therein, without the Qualification before required.

Assessors and Collectors under the Acts of the present Session, to be Assessors and Collectors of the Duties hereby granted.

VIII. And be it further enacted, That the Assessors and Collectors appointed by the said Commissioners for any Parish, Ward, or Place, in pursuance of the said recited Acts respectively, passed in the present Session of Parliament, shall be the Assessors and Collectors of the several Duties granted by this Act; and the said Commissioners shall cause Notice to be given to such Persons, that they respectively are appointed Assessors and Collectors of the said Duties hereby granted; and the several Commissioners, Inspectors, Surveyors, Assessors, and Collectors, are hereby empowered to do and execute all Matters and Things in relation to the Duties by this Act granted, which they respectively are empowered to do and execute in relation to the Duties mentioned in the said recited Acts respectively; and shall severally be subject and liable to the like Penalties for any Neglect or Omission in the Performance of their Duty, or any Fraud or Abuse in executing the same, as are inflicted on such Officers by the said recited Acts respectively for the like Offences.

Commissioners and other Officers to execute the Powers of the said Acts with respect to the Duties hereby granted, and under the like Penalties for Neglect.

Inspectors and Surveyors under the said Acts to be Inspectors and Surveyors under this

IX. And be it further enacted, That the several Persons, who, as Inspectors or Surveyors, are or may be authorized to act in Execution of the said recited Acts respectively, passed in the present Session of Parliament, shall respectively have the Survey and Inspection of the Duties by this Act made payable within the respective Parts of *Great Britain* as aforesaid, and shall take Accounts of the several Dwelling Houses therein, and of the Servants, Carriages, Horses, Mules, and Dogs, kept by any Person or Persons whatever, and of the several Persons liable to the other Duties in this Act mentioned, and of the Duties chargeable in respect thereof, and shall inspect and examine the Assessments

ments or Certificates thereof made, and to be made from Time to Time, in pursuance of this Act, and execute all Things belonging to the same, according to the Powers vested in them by this and the said recited Acts respectively, provided that no Inspector or Surveyor, now or hereafter to be appointed, shall act as a Commissioner in any Matter or Thing touching the Execution of this Act.

Act, and to examine Assessments, &c.

No Inspector or Surveyor to act as a Commissioner.

X. And be it further enacted, That every Dwelling House, Cottage, or Tenement, of whatever Description, occupied at the Time of making the Assessment, shall be brought into Charge in respect of the Duties set forth in the Schedule marked (A) by the respective Assessors, and in their Default, by the respective Surveyors and Inspectors herein mentioned, according to the Number of Windows therein, subject to the Powers of discharging the same as after mentioned; and every Dwelling House, Cottage, or Tenement, and other the Premises therewith occupied, and hereby charged, as set forth in Schedule (B) being, together, of the Annual Rent of Five Pounds or upwards, shall also be brought into Charge in like Manner, according to the full and just Yearly Rent at which the same is really and *bonâ fide* worth to be let in respect of the Duties set forth in the said Schedule marked (B); and if any Assessor or Assessors shall omit, in the Assessment of the said Duties set forth in Schedule (A) to charge the Occupiers of any House, Cottage, or Tenement, to the said Duties, according to the Number of Windows therein, or shall omit in the Assessment of the said Duties set forth in Schedule (B) to charge the Occupier of any House, Cottage, or Tenement, which, with the Premises therewith occupied and charged by this Act, shall be of the Annual Value of Five Pounds or upwards, to the said Duties, according to the Annual Rent at which the same is really and *bonâ fide* worth to be let, whether the Occupier of any such House, Cottage, or Tenement, shall be entitled to be discharged from the same in Manner herein-after mentioned, or not, every such Assessor shall, for each and every such Neglect, forfeit and pay any Sum not exceeding Twenty Pounds, nor less than Five Pounds; and where any such Dwelling House, or Premises therewith occupied, shall be situate within more Parishes or Places than One, then such Dwelling House shall be charged to the said several Duties as One entire House, and the Premises therewith occupied as belonging to such House in such of the said Parishes or Places as the Surveyor or Inspector for the said Duties, or any Part thereof, shall deem most expedient to be notified by the Certificate of such Surveyor or Inspector to the Commissioners acting for either of such Parishes or Places.

All Houses, occupied at the Time of making the Assessment to be brought into Charge according to the Number of Windows and in respect to the Inhabited Houses Duty, at the full yearly Rent at which the same is worth to be let.

Penalty upon the Assessor for Neglect.

Houses situate within more Parishes than One, to be charged in either Parish as the Surveyors may think expedient.

XI. Provided always, and be it further enacted, That any Person inhabiting a Dwelling House in *England*, *Wales*, or *Berwick-upon Tweed*, containing not more than Six Windows in the whole shall be exempted from the Duties in Schedule (A) in case such Person shall be on the Books of such Parish or Place as receiving Parochial Relief; and any Person inhabiting a Dwelling House in *Scotland* containing not more than Three Windows in the whole, and under the Annual Rent of Twenty Shillings, shall be exempted from the Duties in Schedule (A), in case such Person shall be poor and indigent, and shall not be assessed or liable to be assessed to any of the Duties contained in Schedules (B), (C), (D), or (E), which several Exemptions shall be proved or claimed in the Manner hereinafter mentioned.

Poor Persons inhabiting Houses in *England* containing not more than 6 Windows, or Houses in *Scotland* not more than 3 Windows, exempted from the Duties in Sche-

dule A. under certain Limitations.

Manner in which the Claim to such Exemption is to be proved, and the Party discharged from the Assessment.

XII. And, in order to give Relief to such Persons as aforesaid who may be charged to the said several Duties set forth in the Schedules marked (A) and (B), or either of them; be it further enacted, That where any such House, Cottage, or Tenement, as is described in the preceding Clause, shall be brought into Charge as aforesaid, and the Occupier or Occupiers thereof shall be entitled to the said Exemption by reason of Poverty, as hereinbefore specified, then and in every such Case, the Assessor or Assessors shall on the Certificate of Assessment set opposite the Sum charged on the Occupier thereof the Fact of his or her being poor, and shall return the same, together with the Assessment and a Certificate as hereinafter is mentioned, to the Commissioners for executing this Act in the District where such Assessment shall be made; and the said Commissioners, before the Allowance of any such Assessment, or making any Order thereupon, shall examine the Assessor or Assessors who shall respectively attend the said Commissioners for that Purpose, at such Time as they shall appoint, touching the Return so made; and if the said Commissioners shall, from such Examination, and from such Certificate as hereinafter is mentioned, be satisfied that any Occupier of any such House, Cottage, or Tenement, charged to the said several Duties, or either of them, is entitled to such Exemption, it shall be lawful for the said Commissioners, after such Proof thereof, to strike out the Charge against such Occupier, leaving the Name of such Occupier, and the Number of Windows and Rent of such House in the Assessment, and every such Occupier shall be exempted accordingly from the said respective Duties, which Exemption shall, in the like Cases, be construed to extend to, and shall be allowed on all Assessments on such poor Persons, of the Duties payable at the Time of passing this Act, which shall have been or shall be made at any Time after the Commencement of the present Year.

Exemptions to be allowed on the Assessments for the present Year.

Before Exemptions are allowed the Assessors to produce to the Commissioners a Certificate of the Minister and Inhabitants of the Parish in which the Party resides.

XIII. Provided always, and be it further enacted, That before any such Exemption or Abatement shall be allowed, the Assessors shall produce to the said Commissioners a Certificate under the Hands of Five or more substantial Householders of such Parish or Place, in Vestry or Kirk Session assembled, of whom the resident Minister in such Parish or Place shall be One; but in case there shall be no such resident Minister in such Parish or Place, then the Churchwardens and Overseers of the Poor of such Parish or Place, or Two of them at the least, or Two or more of the Elders of such Parish or Place, shall concur with such Householders in such Certificate, certifying thereby, that they have carefully examined the Assessment of the Duties granted by this Act, and the Allegations therein made by the Assessors touching such Persons who shall be therein stated to be poor, and that in their Judgment and Belief the Persons therein certified to be poor are entitled to be exempted by reason of their Poverty, and are wholly unable to pay the Duties assessed upon them; provided that if in any Parish or Place in *England*, *Wales*, or *Berwick upon-Tweed*, there shall not be Five substantial Householders, then such Certificate may be made by the substantial Householders there residing; or if there shall be no Churchwardens or Overseers of the Poor for such Parish or Place, then such Certificate may be granted by the resident Minister, or by any Two Churchwardens or Overseers of the Poor of any adjoining Parish or Place, who can certify the Truth of such Allegations in Manner aforesaid, concurring therein with the substantial Householders residing in the Parish or Place where such Assessment shall be made.

XIV. And be it further enacted, That where the Occupier of any House, Cottage, or Tenement, containing more than the Number of Windows or Lights before specified, shall be brought into Charge as directed by this Act, and the Occupier or Occupiers thereof shall, at the Commencement of the Year for which such Assessment is made, be poor and indigent, or shall become so during that Year, then and in every such Case it shall be lawful for such Occupier or Occupiers to give Notice thereof in Writing, stating the Causes to the Assessor, or to the Surveyor of the District in which such House is situate, annexing thereto a Certificate under the Hands of such Persons as aforesaid, certifying that in their Judgment and Belief, such Person is justly entitled to Relief on account of Poverty for the Causes mentioned in such Notice; and every Assessor shall deliver the Notices by him received to such Surveyor; and if such Surveyor shall be satisfied of the Truth thereof, after due Examination of the Facts and Circumstances, and that such Person is unable to pay the Duties charged on him or her, and has no probable Means of bettering his or her Condition within that Year, he is hereby required to certify the same to the said Commissioners; and if such Surveyor shall not be so satisfied, then, on Notice thereof to such Occupier or Occupiers, it shall be lawful for him or them to appeal from such Charge to the said Commissioners, giving Ten Days previous Notice thereof to the said Surveyor; and in every Case where the Surveyor shall certify to the said Commissioners that he is satisfied of the Truth of the Claim made by any such Occupier or Occupiers, and that he or they is or are, and will be unable to pay the Duties charged on him or her within that Year; or if, upon Appeal as aforesaid, it shall appear to the Satisfaction of the said Commissioners, or the major Part of them present, on the Oath of such Appellant, or by other lawful Evidence on Oath produced and shewn by such Appellant that he or she is entitled to maintain such Appeal, and wholly unable as aforesaid to pay the Duties charged on him or her, it shall be lawful for the said Commissioners to give such Relief, either by striking off the Whole of the Duty so charged, or diminishing the same, as to them shall seem meet and necessary, and which Appeals, for the Causes in this Clause mentioned, may be heard and determined either on the Days mentioned in this Act for the hearing of Appeals in other Cases, or at the End of the Year, or any Day or Days to be appointed by the respective Commissioners for executing this Act; which Exemption shall, in the like Cases, be construed to extend to, and shall be allowed on all Assessments on such poor Persons of the Duties payable at the Time of passing this Act, which shall have been or shall be made at any Time after the Commencement of the present Year.

Occupiers of Houses containing more than the Number of Windows before specified may, under certain Limitations, be relieved from the Duties, provided the Surveyor shall certify the Truth of the Claim, or the same be made out to the Satisfaction of the Commissioners upon Appeal.

Exemption in the like Cases to be allowed upon the Assessments of the present Year.

Unoccupied Houses to be inserted in the Assessment.

XV. And be it further enacted, That every House or Tenement which shall happen to be unoccupied at the Time of making the Assessment, shall be inserted as such in the Assessment, with the Number of Windows contained therein, and the Annual Rent at which the same might be let, if the same shall amount to Five Pounds or upwards; and the Assessors, and in their Default, the Surveyors and Inspectors, shall cause the same to be certified to the said Commissioners, from the Time of such House or Tenement coming into the Occupation of any Person or Persons, and such Person or Persons shall cause Notice thereof to be given to such Assessor, Surveyor, or Inspector, within Twenty Days after his or their coming into the Occupation of such House or Tenement; and every Person neglecting so to do, shall forfeit and pay the Sum of Five Pounds, and shall be liable moreover for such Neglect to be charged to

Assessors or Surveyors to certify when the same become occupied, and the Occupier to give Notice and to be charged with the Duties from the End of the preceding Quarter.

If such Notice is omitted, the Party to forfeit 5*l.*

and to be charged to for the whole Year.

to the ſaid ſeveral Duties inſerted in the Aſſeſſment for the Whole Year in which ſuch Houſe or Tenement became ſo occupied; but on giving ſuch Notice, ſhall be chargeable only from the Time of his or her coming into the Occupation of ſuch Houſe or Tenement, according to the Rates preſcribed in Schedules (A) and (B), eſtimated on the Remainder of ſuch Year, commencing from the End of the preceding Quarter of the Year; and every Houſe or Tenement charged to the ſaid Duties, although the ſame ſhall within the Year become unoccupied in the Manner mentioned in Schedule (A), ſhall be charged to the ſaid Duties for the Whole Year on the former Occupier, or the Occupier for the Time being, as the Caſe may require, unleſs Notice in Writing ſhall have been given to the Aſſeſſor for the Place of ſuch Houſe or Tenement becoming unoccupied; and the Commiſſioners for executing this Act are hereby empowered, at their Diſcretion, to diſcharge ſuch Aſſeſſment, or to direct the Duties to be levied according to the Directions of this Act, as to them ſhall ſeem juſt.

Houſes becoming unoccupied after Aſſeſſment to be charged for the whole Year, unleſs Notice thereof is given; with Power to the Commiſſioners to diſcharge or levy the Aſſeſſment.

Commiſſioners, Inſpectors, Surveyors, and Aſſeſſors may inſpect and take Copies of Books kept by Pariſh Officers concerning the Pariſh Rates.

XVI. And, for the better Information of the Commiſſioners appointed to carry this Act into Execution, and of the Surveyors and Perſons to be appointed Aſſeſſors as aforeſaid, and the better to enable them to perform their Duty; be it further enacted, That the ſaid Commiſſioners, or any Two or more of them, and the ſaid Surveyors, Inſpectors, and Aſſeſſors, or any One or more of them, or any Perſon or Perſons authorized by them, or any of them, ſhall have Liberty from Time to Time, and at all ſeaſonable Times, to inſpect and to take Copies or Extracts from any Book or Books kept by any Pariſh Officer or Officers, or other Perſon or Perſons, of or concerning the Rates made for the Relief of the Poor, or any other public Taxes, Rates, or Aſſeſſements, or any Contributions under the Management of the Kirk Seſſions in the reſpective Parts of *Great Britain* aforeſaid, in any Place within the Limits for which they ſhall be appointed; and if any Perſon or Perſons, in whoſe Cuſtody or Power any of the ſaid Books ſhall be, ſhall refuſe or neglect to permit the ſaid Inſpection, or the Copies or Extracts to be made as aforeſaid, or to attend the ſaid Commiſſioners with their Books, when required ſo to do, then and in every ſuch Caſe, every Perſon who ſhall ſo refuſe or neglect, ſhall for every ſuch Offence forfeit and pay any Sum not exceeding Ten Pounds.

Penalty on the Refuſal of Perſons having the Cuſtody of ſuch Books.

Notice to be given by Occupiers of Houſes, or Managers of Hoſpitals, Charity Schools, &c. entitled to Exemption from the Duties on ſuch Buildings.

To be inſerted in the Aſſeſſment.

Exemption to be allowed by Commiſſioners after Examination.

XVII. And be it further enacted, That where any Houſe, Cottage, or Tenement, or any Windows therein, or any Hoſpital, Charity School, Poor Houſe, or Licenſed Chapel, ought to be exempted from the Duties hereby payable, by virtue of any of the Rules contained in the Schedules marked (A) and (B) hereunto annexed, the Occupier or Occupiers of ſuch Houſe, Cottage, or Tenement, and the Perſon or Perſons having the Conduct or Management of ſuch Hoſpital, Charity School, Poor Houſe, or Licenſed Chapel, ſhall give Notice thereof to the Aſſeſſor or Aſſeſſors, which Notice ſhall contain the Number of Windows in ſuch Houſe, Cottage, or Tenement, and in ſuch Hoſpital, Charity School, Poor Houſe, and Licenſed Chapel reſpectively, diſtinguiſhing the Number chargeable by this Act, and the Number claimed to be exempted as aforeſaid; and the Aſſeſſor or Aſſeſſors ſhall make diligent Inquiry into the ſame, and ſhall ſtate on the Aſſeſſment, to the beſt of his or their Knowledge and Belief, the Number of Windows entitled to ſuch Exemption, and ſhall return ſuch Statement, together with the Aſſeſſment, to the Commiſſioners for executing this Act; and the ſaid Commiſſioners ſhall examine into the Truth of ſuch Statements, by Examination of the

Aſſeſſor

Aſſeſſor or Aſſeſſors, in Manner before directed in Caſes of Occupiers to be diſcharged for Poverty, and, on due Proof thereof, it ſhall be lawful for the ſaid Commiſſioners to diſcharge ſuch Number of Windows from the ſaid Aſſeſſment as in their Judgment ſhall be within the Exemptions allowed by this Act.

Windows to be ſtopped up with the ſame Materials as the Outſide of the Houſe.

XVIII. And be it further enacted, That no Window or Light ſhall be exempted from the Duties made payable by this Act by reaſon of its having been ſtopped up, unleſs ſuch Window or Light ſhall be ſtopped up effectually with Stone or Brick, or with the ſame Kind of Materials whereof that Part of the Outſide Walls of ſuch Dwelling Houſe, in which ſuch Window or Light ſhall have been, doth chiefly conſiſt.

Windows in Roofs ſtopped up with the ſame Materials as the Roof, and Windows ſtopped before the Commencement of this Act, according to the Laws in force, not chargeable.

XIX. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to charge any Window or Light in the Roof of any Dwelling Houſe which ſhall be ſtopped up on the Outſide thereof effectually with Materials of the like Nature of which the Outſide of the Roof ſhall chiefly conſiſt, nor any Window or Light which ſhall have been ſtopped up before the Commencement of this Act, according to the Directions of the Laws in force at the Time of paſſing this Act.

Windows not to be made, reſtored, or ſtopped up without ſix Days previous Notice being given to the Surveyors, under a Penalty of 10*l.*

XX. And be it further enacted, That from and after the paſſing of this Act, no Window or Light ſhall be newly opened or made in any Dwelling Houſe or Office belonging thereto, nor ſhall any ſuch Window or Light which ſhall have been ſtopped up at the Time when the Aſſeſſment in reſpect of ſuch Dwelling Houſe ſhall be made for the then current Year, be reſtored; nor ſhall any Window or Light which has been charged in that Year be ſtopped up, without, in each of the Caſes, Six Days previous Notice thereof in Writing being given by the Occupier or Occupiers of ſuch Dwelling Houſe, to the Surveyor or Inſpector of the ſaid Duties, or One of them, for the Place in which the Aſſeſſment was made, deſcribing therein the particular Situation of every ſuch Window or Light in ſuch Dwelling Houſe, and the Number of ſuch Windows or Lights, if more than One, ſo to be made, reſtored, or ſtopped up, on pain that the Occupier or Occupiers of ſuch Dwelling Houſe neglecting to give ſuch Notice, ſhall forfeit and pay the Sum of Ten Pounds for every Window or Light ſo newly made, reſtored, or ſtopped up as aforeſaid, and which Penalty ſhall be paid over and above any Duty payable in reſpect of ſuch Dwelling Houſe.

Surveyors to charge Windows newly made, or reſtored, and omitted in the Aſſeſſment.

XXI. And be it further enacted, That in caſe any Surveyor or Inſpector herein mentioned ſhall receive any Notice, or ſhall otherwiſe find or diſcover that any Window or Light in any ſuch Dwelling Houſe, liable to the ſaid Duties, hath been newly made or reſtored as aforeſaid, which Window or Light hath not been charged in the Aſſeſſment for that Year, then ſuch Surveyor or Inſpector ſhall and is hereby required to certify the ſame in Writing under his Hand, by way of Charge, to any Two or more of the Commiſſioners for putting this Act in Execution, and ſhall ſtate in ſuch Certificate to what Amount the Perſon or Perſons liable to the ſaid Duties hath or have been under-rated in the Aſſeſſment for that Year; and thereupon the ſaid Commiſſioners, or any Two or more of them, ſhall cauſe ſuch Aſſeſſment to be amended according to ſuch Certificate, and the Duties to be charged ſhall be levied thereon, from the Commencement of the Year in which ſuch Window or Light ſhall be made or reſtored, as if ſuch Window or Light had been originally

If Windows restored after the Assessment is made shall appear to have been fraudulently stopped at that Period, the Party to be liable to double Duty.

ginally included in such Assessment: Provided always, That if the Commissioners shall be of Opinion that any Window or Light so restored in any Dwelling House shall have been stopped up at the Time when the Assessment was made, with Intent to evade the Payment of the said Duties, they shall charge the Occupier of the said Dwelling House at the Rate of Double the Sum by which the Assessment shall be increased by reason of such Certificate: Provided also, That every such Assessment, when amended, shall be liable to be appealed against in such Manner as if the same had been originally so made.

No Abatement to be allowed for Windows stopped up, the Commencement of the Year of Assessment.

XXII. And be it further enacted, That no Assessment shall be subject to Appeal, nor any Abatement of the Duties allowed in any Year, by reason of any Windows or Lights being stopped up, unless it shall be proved to the Satisfaction of the Commissioners for executing this Act, that the same Windows or Lights were respectively stopped up according to the Directions of this Act, previous to the Commencement of the Year on which the said Assessment shall or ought to have been made.

Assessments in *England* to be in force for one whole Year from the 5th *April*, and the Duties to be paid by Quarterly Instalments.

XXIII. And be it further enacted, That every Assessment to be made of the said Duties in pursuance of this Act in *England*, *Wales*, and *Berwick-upon-Tweed*, shall be in force for One whole Year, commencing from the Fifth Day of *April* in the Year in which the same shall be made, and ending on the Fifth Day of *April* then next following, and the said several Duties shall be paid by Quarterly Instalments on the Days hereinafter mentioned, (that is to say,) on the Twentieth Day of *June* for the Quarter commencing from the Fifth Day of *April* and ending on the Fifth Day of *July*, the Twentieth Day of *September* for the Quarter commencing from the Fifth Day of *July* and ending on the Tenth Day of *October*, and the Twentieth Day of *December* for the Quarter commencing from the Tenth Day of *October* and ending on the Fifth Day of *January*, and the Twentieth Day of *March* for the Quarter commencing on the Fifth Day of *January* and ending on the Fifth Day of *April* in every Year, the First Payment thereof to be made on the Twentieth Day of *June* One thousand eight hundred and four; and it shall be lawful for the respective Commissioners, or any Two or more of them, and they are hereby required, as soon as the Assessment shall be made, to issue out and deliver to the respective Collectors their Warrants for the speedy and effectual levying and collecting the said Duties, as the same shall become payable, by Quarterly Instalments as aforesaid; and such Part thereof as cannot be so levied and collected may be recoverable as a Debt upon Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit and all Charges attending the same; and when so recovered, the said Duties shall be paid to the Receiver General in Aid of the Parish or Place answerable for the same.

Commissioners to issue Warrants to Collectors for levying the Duties.

Arrears which cannot be so levied, to be recoverable as a Debt upon Record with full Costs and all Charges.

Assessments in *Scotland* to be in force for one whole Year from the 24th *May*, and to be payable by Half-Yearly Instalments.

XXIV. And be it further enacted, That every Assessment to be made of the said Duties in pursuance of this Act in *Scotland* shall be in force for One whole Year, and shall commence from the Twenty-fourth Day of *May* in the Year in which the same shall be made, and end on the Twenty-fourth Day of *May* then next following; and the said last-mentioned Duties shall be paid by Half-Yearly Instalments on the Days hereinafter mentioned, (that is to say,) on or before the Twenty-ninth Day of *September* and the Twenty-fifth Day of *March* in every Year; the First Payment thereof to be made on or before the Twenty-ninth Day of *September* One thousand eight hundred and four; and such Payments shall be made by the Person charged with the said Duty, his or her Executors

or

or Administrators, by themselves or others in their Behoof, to the Collector of the said Duties personally, or at his Office; and the said Collector shall, on Payment thereof, give Acquittances (without taking any Thing for such Acquittance, the Stamp Duty for the same excepted) unto the several Persons who shall pay the same, which shall be a full Discharge to the Persons paying the same against His Majesty, His Heirs and Successors; and every Person so charged shall, in case of his or her not paying the same upon the Day upon which he or she is hereby appointed to pay the same, or within Three Days thereafter, forfeit Treble the Value and Extent of the Duty with which he or she stands charged, to be recovered as the said Duties may be recovered by the said last-mentioned Act of the present Session of Parliament.

In case of Non-payment the Party to forfeit Treble the Value.

XXV. And be it further enacted, That the Assessors for the Time being shall, within Twenty-one Days after the respective Times appointed for the Commencement of the said Duties, and for every subsequent Year, within Twenty-one Days after the Commencement of the respective Duties for each Year, cause General Notices to be affixed on the Doors of the Church or Chapel, or Market House or Cross (if any) of the City, Town, Parish, or Place for which such Assessor shall act; and if such Place shall not have a Church or Chapel, or Market House, or Cross, then on the nearest Church or Chapel Door of any adjoining Parish, requiring all Persons residing in the said City, Town, Parish, or Place, who are by this Act required so to do, to make out and deliver to the respective Assessors, within Fourteen Days after the Date of such Notice, such Lists or Declarations as are herein required; and such General Notice shall from Time to Time, when the same shall be affixed, be deemed sufficient Notice of the Time within which such Returns shall be required to be made in each Year, to all Persons residing or being in such City, Town, Parish, or Place, and the affixing the same in Manner before directed, shall be deemed good Service of such Notice to all Persons within the Limits of such City, Town, Parish, or Place; and the said respective Assessors shall cause the said Notices from Time to Time to be replaced (if necessary) during the said Space of Fourteen Days previous to the Time required for the Delivery of such Lists or Declarations as aforesaid; and every Person wilfully tearing, defacing, or obliterating any such Notice so affixed, shall forfeit for every such Offence a Sum not exceeding Twenty Pounds, nor less than Five Pounds.

Assessors within certain Periods to cause General Notices to be affixed on the Church Door, or Market-House, or Cross, requiring Lists to be delivered, which shall be deemed sufficient Notice.

Penalty for defacing such Notices.

XXVI. Provided always, and be it further enacted, That besides such General Notices as aforesaid, the said respective Assessors shall within the respective Periods before mentioned, in every Year, give or leave at every Dwelling House, where any Person liable or supposed to be liable to the Duties hereby made payable, as set forth in the several Schedules to this Act annexed, marked (C. D. E. F. G. H. I. and K.) or any of them, shall usually reside within the Limits of the Places for which such Assessors act, One Notice to and for the Occupier thereof; and where such Dwelling House shall be let in different Apartments, and occupied distinctly by different Persons or Families, a like Notice to and for the Occupier of each distinct Story or Apartment, provided any Person liable or supposed to be liable as aforesaid shall reside there, and also a like Notice to and for every Person so liable, then residing in such Dwelling House as a Lodger or Inmate, within the Knowledge of such Assessor or Assessors, requiring such Persons respectively to prepare and produce, within Twenty-one Days next ensuing the Date of such Notice, a List

Assessors also to leave Notices at every Dwelling-House where any Person shall reside, liable to the Duties on Servants, Carriages, Horses, Dogs, Horse-Dealers, Armorial Bearings, Hair Powder, Coach-Makers, or Persons selling Car-

riages, to deliver Lists as hereinafter mentioned.

a List or Lists, or Declaration or Declarations in Writing, in the Forms and in the Manner herein-after required.

Persons who shall have kept any Servants, Carriages, Horses, &c. or exercised the Business of a Horse-Dealer, Coach-Maker, or Seller of Carriages, or having used or worn Hair Powder or Armorial Bearings in the Year ending on the Days appointed for the Commencement of the Duties in the Year 1804, to return Lists to the Assessors, with certain Particulars.

XXVII. And be it further enacted, That every Person who shall have retained or employed any Male Servant or Servants, or other Male Person or Persons herein described or mentioned, or kept any Carriage, Horse, Mule, or Dog, or shall have used or exercised the Trade or Business of an Horse Dealer or Coachmaker, or Seller of Carriages by Auction or on Commission as aforesaid, or shall have used or worn Hair Powder or any Armorial Bearing or Ensign, in the Course of the Year ending on the Day next before the respective Days appointed for the Commencement of the said Duties in the Year One thousand eight hundred and four, shall, before the End of Six Weeks thereafter, whether any previous Notice for that Purpose shall have been delivered or not, cause to be prepared true and particular Lists in Writing, signed by such Person or on his or her Behalf, which shall contain the Parish or Place, and the Parishes or Places where such Persons shall then or usually reside, and One of such Lists shall also contain the greatest Number of Male Servants retained or employed by such Persons, and also the Names of the several other Male Persons by them retained or employed at any One Time in the Course of the Year ending as aforesaid, in any of the Capacities mentioned in the Schedules hereunto annexed, and the Names of such Servants and other Persons and the several Capacities in which they shall serve; and whenever the Person required to return such List shall be liable to the Duty on Servants kept by any Male Person never having been married, he shall be required to denote the same, by adding to the Signature of his Name the Letter B.; another of the said Lists shall contain the greatest Number of Carriages mentioned or described in the Schedules annexed to this Act, kept by such Person at any One Time within the like Period describing therein, by its usual Name and Description, the particular Kind and Denomination of such Carriage by which the Body or Bodies of such Carriages are usually called or known, and distinguishing the Number of such Carriages with Four Wheels from the Number of such Carriages with less than Four Wheels, and also the Number of Bodies of such Carriages which shall successively have been used on the same Carriage or Number of Wheels, and also the Number of Horses by which such Carriages with less than Four Wheels shall have been drawn at any Time within the like Period, and also the Number of such Carriages liable as Taxed Carts; another of the said Lists shall contain the greatest Number of Horses, Mares, or Geldings, kept and used by such Person for the Purpose of riding, or drawing any Carriage chargeable with the Duty made payable by this Act, at any One Time within the like Period; another of such Lists shall contain the greatest Number of all other Horses, Mares, or Geldings, and Mules, kept by such Person at any One Time within the like Period, which shall on any Occasion have been used as herein mentioned; another of such Lists shall contain the greatest Number of Dogs kept by such Person within the like Period, distinguishing therein any Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, from any other Dog, where One Dog only shall be kept by such Person; another of such Lists, if the same be returned by any Person who shall have used or exercised the Trade or Business of an Horse Dealer, shall contain the Place or Places where the same shall have been so used or exercised within the like Period, and also the greatest Number of Horses, Mares, or Geldings, kept by him or her at any One Time within the like Period, distinguishing whether the same shall

have

have been kept for Sale, or been used by him or her, or let to Hire, and the Number of each so kept or used, and for what Purpose, so that the Duties hereby made payable shall be duly charged; and another of such Lists, if the same shall be returned by any Coachmaker or Maker of Carriages before mentioned, or by any Seller of such Carriages by Auction or on Commission, as herein is mentioned, shall contain the Place or Places where such Trade or Business shall be carried on; and another of such Lists, if the same be returned by any Person who shall have worn Hair Powder, or used any Armorial Bearing or Ensign within the like Period, shall distinguish therein the particular Duty and Duties, and the Amount thereof, to which such Person is liable, with a Declaration whether he or she is a Housekeeper or One of the Family, or a Lodger, Inmate, Apprentice, or Servant, abiding in the House of any Person; and every List returned by any Occupier of a Dwelling House or distinct Apartment as aforesaid, shall contain the Names and Places of Abode of every Person resident in such Dwelling House, distinguishing whether such Person so residing be of the Family, or be Lodgers or Inmates, or Apprentices or Servants; and in case such Householder or Occupier having unmarried Daughters, or any Servant or Servants, shall be desirous of being personally charged to the Duties hereby imposed on Persons wearing Hair Powder as aforesaid, instead of his or her unmarried Daughters, or his or her Servant or Servants, as herein is allowed, then also such Lists shall contain the Number and Names of such unmarried Daughters and Servants respectively to be so charged to him or her, and the Capacities in which such Servant or Servants shall serve; and every such Person shall deliver or cause such Lists to be delivered to the Assessor or Assessors of the said Duties for the District, Parish, or Place, where such Person shall reside or be, or leave or cause the same to be left at his or their Dwelling House or Houses, or One of them, at or before the Expiration of the Time appointed by this Act for the Delivery thereof; and every Person who shall have retained, employed, kept, or used any Servants, or other Male Persons, Carriages, Horses, Mules, or Dogs, shall be charged for the greatest Number of Servants, Carriages, Horses, Mules, and Dogs retained or employed, kept or used by him or her at any One Time within the Year ending as aforesaid; and every Person who shall have used or exercised the Trade or Business of an Horse Dealer, or the Trade or Business of a Coachmaker, or Maker of Carriages, or of a Seller of Carriages by Auction or on Commission, or shall have worn or used Hair Powder, or any Armorial Bearings within the Year ending as aforesaid, shall be assessed and charged by the respective Assessors for the Year commencing from that Day, which Assessments shall be made at the Rate specified in the said Schedules marked (C, D, E, F, G, H, I, and K,) and according to the Lists, which shall or ought to have been returned as aforesaid, subject to such Powers of Surcharge as by this Act are directed and given; and the Assessments on the Returns so to be made shall be deemed an Assessment for the Year commencing from the respective Days in the Year One thousand eight hundred and four, appointed for the Commencement of the said Duties.

To be charged according to such Lists for the Year commencing from those Days, and to be deemed an Assessment for the Year commencing from the said respective Days in the Year 1804, appointed for the Commencement of the Duties.

XXVIII. And be it further enacted, That every Person liable to the said Duties shall, in every Year subsequent to the respective Days appointed for the Commencement of the said Duties, within Six Weeks thereafter, and he and she is hereby required Yearly, whether any previous Notice for that Purpose shall have been delivered or not, to cause to be prepared

Lists to be returned annually in like Manner within Six Weeks from

the Days appointed for the Commencement of the Duties each Year.

prepared and to be delivered to the respective Assessors before mentioned for the Time being, true and particular Lists of the greatest Number of such Servants or other Male Persons retained or employed, and of Carriages, Horses, Mules, and Dogs kept by such Person, or of his or her having used or exercised the Trade or Business of an Horse Dealer, or Coachmaker, or Maker of Carriages as aforesaid, or of a Seller of Carriages by Auction or on Commission as aforesaid; or of having worn or used Hair Powder, or any Armorial Bearings or Ensigns, at any One Time in the Course of the preceding Year ending on the then preceding Fifth Day of *April*; which Lists shall be prepared in the Form before prescribed, and according to the Directions of this Act in respect thereof; and such Person shall renew the same in the same Manner in every Year so long as such Person shall be liable to the said Duties, or any of them as aforesaid; and every Person shall annually be chargeable in respect of the greatest Number of Servants or other Male Persons, Carriages, Horses, Mares, or Geldings, Mules, and Dogs, retained, employed, kept, or used by him or her at any One Time within such preceding Year, and and also in respect of his, her, or their having used or exercised the Trade or Business of an Horse Dealer, or Coachmaker, or Maker of such Carriages, or a Seller thereof by Auction or on Commission as aforesaid, or of having worn or used Hair Powder, or Armorial Bearings or Ensigns, within the same Period; and the Assessment made thereupon shall be deemed an Assessment made for the Year in which such Returns shall or ought to have been made.

Parties to be charged to the Duties according to such Lists, and the Assessment to be for the Year in which the Returns shall or ought to have been made.

Persons beginning to keep any Male Servant, or Carriage, or to carry on the Business of a Horse-Dealer, or Coach-Maker, or to wear Hair Powder, or Armorial Bearings, and all Persons discontinuing the same, or ceasing to keep any of the said Articles to give Notice thereof.

XXIX. And be it further enacted, That every Person who from and after the respective Days appointed for the Commencement of the said Duties shall begin to retain or employ any such Male Servant, or other Male Person herein described, or keep or use any such Carriage (such Servant or Carriage not being in the Place or Stead of any former One liable to the like Duty) or to use or exercise the said Trade of an Horse Dealer, or Coachmaker, or Maker of such Carriages, or a Seller thereof by Auction or on Commission as aforesaid, or to wear or use Hair Powder, or any Armorial Bearings or Ensigns, or who shall cease to retain or employ any Male Servant, or to keep or use any Carriage liable to the Duty, without retaining or employing any other Male Servant or other Male Person herein described, or keeping or using any other Carriage liable to the like Duty, in the Place or Stead of such Servant or Carriage, or who shall cease to use or exercise the said Trade or Business of an Horse Dealer, or of a Coachmaker or Maker of such Carriages, or a Seller thereof, by Auction or on Commission, or to wear or use any Hair Powder, or any Armorial Bearings or Ensigns, shall, within Twenty Days after he or she shall so begin or cease to retain or employ such Servant or other Male Person, or to keep or use such Carriage, or to use or exercise such Trade or Trades, or to wear or use any Hair Powder, or any Armorial Bearings or Ensigns, cause Notice thereof in Writing to be given to the Assessor or Assessors for the District, Parish, or Place where he or she shall reside, and a List of the Number of such Servants and Carriages, and the Increase or Decrease made thereby, and the particular Rate of Duty to which he or she is liable as having used or exercised such Trade or Trades, or worn or used Hair Powder, or Armorial Bearings or Ensigns, describing in such Notice every such Servant or other Male Person by his proper Name, and the several Capacities in which such Servants or other Male Persons respectively shall be, or shall have been retained or employed;

employed; and also describing every such Carriage by its usual Name and Description, distinguishing the Number of Bodies used with and of Wheels belonging to each such Carriage, and the Number of Horses used in drawing any such Carriage with less than Four Wheels, and also distinguishing each such Carriage liable as a Taxed Cart, and the Name or Names and Place of Abode of the Person or Persons who ought to return such Lists.

Assessors to make an Assessment according to the best Information they can obtain upon Persons who refuse or neglect to deliver Lists.

XXX. And be it further enacted, That if any Person shall neglect or refuse to make out, sign, and deliver such Lists as are herein directed, or any of them, within the respective Times herein mentioned, then the Assessor or Assessors shall, from the best Information he or they can obtain, make an Assessment upon such Person so refusing or neglecting for or in respect of every Servant, Carriage, Horse, Mule, or Dog, retained or kept by him or her as aforesaid, and of every Person having used or exercised such Trade or Trades as aforesaid, or worn or used Hair Powder, or Armorial Bearings or Ensigns as aforesaid, according to the Rates specified in the said Schedules, and shall include the same in the Certificate of the Assessment to be delivered to the Commissioners as herein directed; and every such Assessment so made upon any such Neglect or Refusal, shall be final and conclusive upon the Person thereby charged, who shall not be at Liberty to appeal therefrom, unless such Person shall prove that he or she was not at his or her Dwelling House or Place of Abode at the Time of Delivery of such Notice, nor between that Day and the Time limited for delivering such List as aforesaid to the Assessor, or unless such Person shall allege and prove such other Excuse for not having delivered his or her List, as the Commissioners for executing this Act shall in their Judgment think reasonable and sufficient.

Such Assessments not to be subject to Appeal, except under certain Circumstances.

Assessors not bound by the Lists delivered, but to be at Liberty to make a true Assessment on the Party.

XXXI. And be it further enacted, That such Assessors shall not be bound by such Lists as shall be delivered to them respectively in pursuance of this Act, but shall be at Liberty, if they shall find upon due Examination that any Person, Description, Article, Matter, or Thing, which ought to be contained in such Lists, is or are omitted, or untruly stated therein, to make a true Assessment upon every such Person, according to the Intent and Meaning of this Act, of the real Charge which ought to be imposed on such Person.

Occupiers of Houses to require Declaration or Returns from Lodgers and Inmates.

XXXII. And be it further enacted, That every Occupier as aforesaid, in whose Dwelling House or Apartment any Person liable to the Duties by this Act made payable, or any or either of them, shall reside as a Lodger or Inmate, shall, for the Purpose of making accurate Returns, cause the Contents of the Notice left at his or her Dwelling House to be read over and made known to each and every such Lodger or Inmate not having received a like Notice, requiring them respectively to declare to him or her, and attest the Return to be made, whether he or she be liable to the said Duties, or either of them, or be exempted therefrom, or whether he or she have another Place of ordinary Residence where he or she intends to be charged; and every Person so resident, being thereunto required as aforesaid, shall be obliged to make such Declaration; and if any such Lodger or Inmate shall wilfully refuse to give an Account as required by this Act, or to attest the Return to be made thereof, every such Person shall forfeit and pay the Sum of Fifty Pounds; or if any Occupier as aforesaid, by whom any such Declaration ought to be

Penalty on Lodgers and Inmates refusing to make Returns, and on Occupiers of Dwell-

ing Houſes neglecting to require the ſame.

be required, or to whom any ſuch Declaration ſhall be made, ſhall neglect to require the ſame, or to inſert the ſame in the Return to be made to the Aſſeſſor or Aſſeſſors, in purſuance of this Act, every ſuch Perſon ſhall alſo forfeit the Sum of Fifty Pounds.

Aſſeſſors to leave Notices for Lodgers or Inmates liable to the Duties.

XXXIII. And be it further enacted, That the ſaid Aſſeſſors ſhall, upon Receipt of any Liſt containing the Name of any Lodger or Inmate returned liable to any of the ſaid Duties as chargeable within the Pariſh or Place where the ſaid Aſſeſſors act, give or leave the like Notice for every ſuch Perſon to prepare and produce, within the like Period, a Liſt or Declaration ſigned as aforeſaid; and every ſuch Perſon ſhall, within Twenty-one Days after Notice left at ſuch Dwelling Houſe, make out a Liſt or Declaration, as the Caſe ſhall require, and ſign the ſame in the Manner before directed, under the Penalty herein mentioned for neglecting to deliver any ſuch Liſt or Declaration.

Penalty for not returning Liſts.

Perſons having divers Places of Reſidence, or keeping Servants, Carriages, &c. at divers Places, and Lodgers or Inmates having an ordinary Reſidence at ſome other Place to deliver Liſts at each.

XXXIV. And be it further enacted, That every Perſon who ſhall have divers Places of Reſidence within any Part of *Great Britain*, or ſhall keep any Servants or other Male Perſons herein deſcribed, Carriages, Horſes, Mules, or Dogs, at divers Places, within *Great Britain*, and every Perſon being an Inmate or Lodger at the Time of ſuch Notices being given as aforeſaid, and having an ordinary Reſidence at ſome other Place or Places, whereat, or at One of which Places, ſuch Perſon ought to be charged, ſhall be obliged to deliver all ſuch Liſts as aforeſaid at each and every of ſuch Places, and to inſert in every ſuch Liſt the Name or Deſcription of each Perſon, Article, Matter, and Thing, for which ſuch Perſon is liable to any of the ſaid Duties, or which ought to be returned according to the Directions of this Act; and ſhall alſo in every ſuch Liſt ſpecify the particular Perſons, and Number, of each Deſcription of Articles aforeſaid, reſpectively intended to be paid for within the Limits of the Diſtrict, Pariſh, or Place, where ſuch Liſt ſhall be delivered, and ſhall alſo at the ſame Time make his or her Declaration, to be inſerted in ſuch Liſt, and ſigned by him or her, ſpecifying the particular Counties or County, and Pariſhes or Pariſh wherein each ſuch other Place of his or her Reſidence is ſituate, and alſo the particular Counties or County, and Pariſhes or Pariſh wherein the ſaid Duties, or any Part of the ſaid Duties, are or is intended to be paid.

Perſons having returned to pay the ſaid Duties in any other Place, and not delivering a Liſt in ſuch Place to forfeit 50*l.*

XXXV. And be it further enacted, That if any Perſon having delivered his or her Declaration to pay the ſaid Duties in any other Pariſh, Ward, or Place, than in the Pariſh, Ward, or Place where ſuch Liſt ſhall be delivered, ſhall not return a Liſt in ſuch other Pariſh, Ward, or Place, according to ſuch Declaration, in order to his or her being regularly brought into Charge by the Aſſeſſors for ſuch other Pariſh, Ward, or Place, every ſuch Perſon ſo offending ſhall forfeit and pay the Sum of Fifty Pounds.

Claims of Exemption (except with reſpect to the Royal Family) to be returned to the Aſſeſſors,

XXXVI. And be it further enacted, That every Perſon claiming to be within any of the Exemptions allowed by this Act, in or by any of the Schedules hereunto annexed, marked (C. D. E. F. G. H. I. or K.) (except of the Royal Family, in ſuch Caſes where they are ſpecially exempted) ſhall make a due Return thereof, and declare the Cauſe or Cauſes of ſuch Exemptions, ſuch Declaration to be ſpecified in or annexed to

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the Lists to be by him or her delivered; and if any Dispute shall arise whether the Person be entitled to such Exemption, the Proof thereof shall lie on the Person claiming such Exemption, who, on any Charge or Surcharge before such Commissioners, or on any Suit or Prosecution, shall be permitted to allege the same on Oath or Affirmation, or to prove the same by lawful Evidence to be produced and shewn by him or her; provided that no such Exemption shall be allowed unless the same, and the Cause thereof, shall have been duly returned to the Assessor or Assessors as aforesaid.

Proof to lie on the Party.

XXXVII. And be it further enacted, That if any Person liable to the said Duties, or any of them, in respect whereof a List or Declaration ought to be delivered, or coming within any of the Exemptions contained in this Act, shall neglect to deliver a List or Lists, or a Declaration or Declarations according to the Directions of this Act, in every Parish or Place where the same ought to be delivered, or shall omit any Person, or any Description, Article, Matter, or Thing which ought to be contained therein, according to this Act, or shall make an untrue Return of any Particular therein, he or she so offending, shall forfeit and pay the Sum of Fifty Pounds, over and above any Duty chargeable as aforesaid.

Penalty for Neglect in delivering Lists or Declarations, or for Omissions therein, and for making an untrue Return.

XXXVIII. Provided always, and be it further enacted, That the Penalty by this Act imposed as last aforesaid, for omitting to insert in the Lists or Declarations delivered as hereby required, any Person, or any Description, Article, Matter, or Thing, which ought to have been contained therein, shall not be sued or prosecuted for in any Case where the Person or Persons against whom the Suit or Prosecution shall be brought, shall, before the Commencement thereof, have been surcharged for the same Cause, and on the same Account, and assessed in Double the Duty hereby made payable, or any Proportion thereof, according to the Directions of this Act.

Penalty for Omissions in Lists not to be sued for when the Party has been surcharged and assessed in double the Duty, or any Proportion thereof.

XXXIX. And whereas divers Persons may retain or employ Servants, or keep Carriages, Horses, Mules, or Dogs, at Places where they themselves have no Houses or Places of Residence, and other Persons liable to the Duties made payable by this Act, or some of them, may come into or to reside in Places after the Time appointed by this Act for returning the Lists before-mentioned, not having been charged therein, or may have no fixed Place of Residence; be it further enacted, That in every such Case it shall be lawful for the Assessor or Assessors, Surveyor or Surveyors, Inspector or Inspectors, within and for such Districts or Places respectively, at any Time or Times, and they are hereby strictly required and enjoined in every Case within their Knowledge respectively, to deliver or leave such Notices as are herein-before directed to be given, at the House or Houses where such Persons shall reside or be, or where such Servants, or other Male Persons before described, Carriages, Horses, Mules, or Dogs, shall be kept; and all and every such Persons, and also all and every Person or Persons having the Care, Superintendence, or Management of such Servants, or other Male Persons before described, Carriages, Horses, Mules, or Dogs, shall deliver or cause to be delivered such List or Lists as aforesaid, signed by them respectively, conformably to the Directions herein-before contained,

Directions for assessing Persons who employ Servants, &c. at Places where they have no Residence, or who come to reside in Districts after the Time for returning Lists, or who have no fixed Place of Residence.

Lists to be returned by or on behalf of such Persons.

tained, to the Aſſeſſors, Surveyors, or Inſpectors, within and for the reſpective Diſtricts or Limits where any ſuch Servants, Carriages, Horſes, Mules, or Dogs, are or ſhall be kept, or where ſuch Perſons ſhall then reſide or be, within Twenty-one Days after the Delivery of ſuch Notices, and ſhall alſo deliver to them reſpectively a Declaration where they, or the Perſons to whom ſuch Servants, or other Male Perſons before deſcribed, Carriages, Horſes, Mules, or Dogs, do belong, have been aſſeſſed for that Year to the Duties hereby made payable, together with the uſual Place or Places of Abode of themſelves, or of the Perſons to whom the Servants, or other Male Perſons before deſcribed, Carriages, Horſes, Mules, and Dogs, under their Care, Superintendence, and Management, do belong, and the Names of ſuch Perſons; or in caſe no ſuch Aſſeſſment, or no ſufficient Aſſeſſment, ſhall then have been made, then where they or the Perſons to whom ſuch Servants, or other Male Perſons before deſcribed, Carriages, Horſes, and Mules, do belong, ſhall have delivered their Liſts, in order to their being ſo aſſeſſed under the like Penalties as are herein impoſed on Perſons chargeable with the ſaid Duties for not delivering Liſts in the Pariſhes and Places where they reſpectively reſide; and every Perſon who ſhall appear by ſuch Return, or otherwiſe, not to have been aſſeſſed in the full Sum of which he or ſhe ought to be aſſeſſed, or not to have returned the Liſts hereby required for the Purpoſe of being ſo aſſeſſed in ſome other Pariſh or Place in *Great Britain*, or who ſhall not make any ſuch Return, may be chargeable to all the ſaid Duties by this Act made payable, and for which Returns ought to be made, either in the Pariſh or Place where ſuch laſt-mentioned Notice ſhall have been delivered, in like Manner as if ſuch Perſon actually reſided in ſuch Pariſh or Place, or in the Pariſh or Place where ſuch Perſons ſhall have their ordinary Reſidence; and if any Perſon on whom ſuch Notice ſhall have been ſerved, ſhall remove from ſuch Pariſh or Place, without having delivered ſuch Liſt or Declaration, he or ſhe ſhall forfeit the Sum of Fifty Pounds.

If the Parties have not been aſſeſſed or delivered Liſts in ſome other Places, or ſhall not make any Return, Aſſeſſments to be made upon them.

Penalty for removing from any Pariſh without having delivered a Liſt or Declaration.

Perſons letting to Hire Horſes ſo that the Stamp Office Duty ſhall not be chargeable thereon, or any Servants or Carriages, to deliver Liſts of the greateſt Number kept by them in the preceding Year, ſpecifying certain Particulars.

XL. And be it further enacted, That every Perſon letting to Hire any Horſes in ſuch Manner as not to be chargeable to the Stamp Office Duty made payable by Law on Horſes let to Hire, or letting any Servants or Carriages, ſhall Annually return a Liſt of the greateſt Number of ſuch Servants, Carriages, and Horſes, kept by him or her at any Time in the prior Year, in like Manner, and within and for the like Period, and under the like Penalties, as Returns of other Servants, Carriages, and Horſes, ſubject to the Duties by this Act made payable, are directed to be made; and every ſuch Liſt ſhall ſpecify the Name and Place of Abode of the Perſon or Perſons for whoſe Uſe or in whoſe Service ſuch Servants, Carriages, and Horſes, ſhall have been or ſhall be employed, and the Number of each let to Hire to every ſuch Perſon, and the Period of each Letting, according to the Number of Servants, Carriages, and Horſes, which ſhall or ought to be contained in ſuch Liſt, the ſaid Duties by this Act made payable ſhall be charged on the Perſon or Perſons letting or hiring ſuch Servants, Carriages, and Horſes, as the Caſe may require.

Hirers of Horſes where the Stamp Office Duty

XLI. And be it further enacted, That where any Perſon ſhall hire or ſhall have hired any Horſes, in ſuch Manner that the Stamp Office Duty payable by Law on Horſes let to Hire, ſhall not be chargeable on ſuch Letting;

Letting; or shall hire or shall have hired any Servants or Carriages, then such Hirer shall Annually return a List of the greatest Number of such Servants, Carriages, and Horses, to the Assessor or Assessors of the Parish or Place or Parishes or Places where such Hirer shall reside or be at the Time such Return ought to be made, as the Case may require, in like Manner, and within and for the like Period, and under the like Penalties as Returns of other Servants, Carriages, and Horses, exempted from the said Annual Duties by this Act, are directed to be made; and every such List shall specify the Name and Place of Abode of the Person or Persons by whom such Servants, Carriages, and Horses, shall have been or shall be let to Hire, and the Period of each Letting.

shall not be payable, and of Servants and Carriages, to return Lists thereof.

XLII. And be it further enacted, That where any Horses shall have been, or shall be let to Hire, in such Manner as not to render the Person or Persons letting the same liable to the said Stamp Office Duty, or where any Servants or Carriages shall be let to Hire, and the Hirer of such Servants, Horses, or Carriages, shall not make such Return as by this Act is required, then and in such Case the Duties chargeable in respect thereof for One Year, shall and may be charged upon and paid by the Person or Persons hiring such Servants, Carriages, and Horses, by the Surcharge of the Assessor, Surveyor, or Inspector, over and above the Penalty incurred for any Neglect or Omission as aforesaid, unless the Person or Persons letting the same shall have been brought into Charge for the same Servants, Carriages, and Horses respectively; and if any Dispute shall arise whether the Person or Persons so letting to Hire any Servants, Carriages, or Horses, shall have been brought into Charge for the same, the Proof thereof shall be on the Hirer of such Servants, Carriages, and Horses, so surcharged, who, on such Surcharge, shall be permitted to allege the same on Oath, or solemn Affirmation, or to prove the same by lawful Evidence to be produced and shewn by him or her, provided that the Party hiring the same shall not be exempted, unless the Exemption, and the Cause thereof, shall have been duly returned to the Assessor or Assessors as aforesaid; and in every Case where the said Duties shall be chargeable on the Hirer or Hirers of such Servants, Carriages, and Horses, making Default as aforesaid, the progressive Duties made payable thereon, by Schedules C. No. 1. D. No. 1. and E. No. 1. respectively shall be charged.

Surveyors may surcharge in case of Neglect of the Hirers of Servants, Horses, and Carriages to make Returns, and the Progressive Duties for one Year to be charged on the Persons hiring such Servants, Horses, &c., unless it be proved that the Parties letting the same have been brought into Charge.

XLIII. And be it further enacted, That every Inhabitant Householder of any Lodging House, in which there shall be any Lodger residing therein liable to any of the Duties hereby made payable, of which Lists are hereby required to be delivered, shall, from Time to Time, enter in a Book an Account of every Person so liable; and every Livery Stable Keeper, or other Person receiving any Horses or Carriages to stand at Livery, or delivered to him or her to be kept, shall also from Time to Time enter in a Book an Account of every Carriage or Horse so standing at Livery, or delivered to be kept by him or her; and every Person letting any Horses to Hire in such Manner as not to be chargeable to any Duty payable by Law on Horses let to Hire, or letting any Servants or Carriages, shall also from Time to Time enter in a Book an Account of such Horses, Servants, and Carriages, and the Number thereof, and the Periods of each Letting, and also the Names of such Servants, and the Descriptions of such Carriages; and every Horse Dealer shall also enter in a Book an Account of the Number of Horses kept by him, whether for Sale or Use, distinguishing the Number kept for

Householders of Lodging Houses, Stable Keepers, Persons letting Horses, Servants, or Carriages to Hire, Horse Dealers, Coachmakers, and Persons selling Carriages by Auction, or on Commission, to keep Books containing Entries of certain Particulars rela-

tive to the Perſons and Articles chargeable with the Duties.

for Sale, and the Number kept for Uſe, and to what Duty the ſame are reſpectively liable; and every ſuch Coachmaker or Maker of ſuch Carriages, ſhall alſo enter in a Book the Number and Kinds of Carriages by him built and conſtructed for Sale, diſtinguiſhing the Number of Wheels of each, and the Number ſold, and the Names and Places of Abode of the Perſons to whom ſold, and the Days on which each Carriage was delivered or ſent out of his or her Shop or Warehouſe; and every ſuch Seller of Carriages by Auction or on Commiſſion as aforeſaid, ſhall alſo enter in a Book the Number and Kinds of Carriages ſold by him or her, diſtinguiſhing the Number of Wheels of each, and the Days on which ſuch Carriages were ſold reſpectively; all which Books ſhall, at all reaſonable Times in the Daytime, be open to the Inſpection of the Aſſeſſor, Surveyor, or Inſpector of the Place where ſuch Perſon ſhall reſide as aforeſaid; and every Perſon hereby required to enter and keep ſuch Account reſpectively, ſhall, if in *England*, *Wales*, and *Berwick-upon-Tweed*, within Twenty Days after the Fifth Day of *July* and the Tenth Day of *October* One thouſand eight hundred and four, and within Twenty Days after the Fifth Day of *January* and the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every ſubſequent Year, and if in *Scotland*, within Twenty Days after the Twenty-ninth Day of *September*, and the Twenty-fifth Day of *March* Yearly, deliver a true Copy in Writing of all and every Entry made in ſuch Book or Books reſpectively within the preceding Quarter of the Year, containing the ſeveral Matters and Things before directed, to the Aſſeſſor or Aſſeſſors of the Pariſh or Place where he or ſhe ſhall reſide, for the Uſe of the Surveyor or Inſpector of the ſaid Duties, or to ſuch Surveyor or Inſpector; and, when required ſo to do by ſuch Surveyor or Inſpector, every ſuch Perſon, or his or her chief Servant, Workman, or Manager, ſhall make Oath (or, being a Quaker,) an Affirmation of the Truth of ſuch Account, according to the beſt of his Knowledge and Belief; and every ſuch Copy of the Account to be delivered by ſuch Perſon, ſhall, to the beſt of his or her Knowledge or Belief, expreſs the Chriſtian and Surname of every Perſon required to be entered in ſuch Account, and the Place or Places of his, her, or their uſual Reſidence; and if any ſuch Perſon ſhall neglect to keep ſuch Account, or to deliver ſuch Copy thereof, or ſhall wilfully omit any Deſcription which ought to be contained therein, he or ſhe ſo offending ſhall forfeit and pay the Sum of Fifty Pounds.

Books may be inſpected by the Aſſeſſors or Surveyors, and Copies thereof to be delivered at certain Periods.

Penalty for Neglect or Omiſſion.

Forms for entering ſuch Accounts to be prepared by the Tax Office, and iſſued to Perſons applying for the ſame.

XLIV. And be it further enacted, That the Commiſſioners for the Affairs of Taxes ſhall cauſe to be prepared and iſſued to every Perſon applying for the ſame, and leaving his or her Name and Place of Abode in Writing at the Office for Taxes, or with any Surveyor of the ſaid Duties for the Diſtrict where the Perſon making ſuch Application ſhall reſide, proper Forms for entering the Accounts hereinbefore required to be made of Lodgers, and of the Carriages and Horſes ſtanding at Livery, or delivered to Stable Keepers or other Perſons to be kept, and of the Servants kept by them, and alſo of Servants, Carriages, and Horſes, let to Hire as aforeſaid, and of the Horſes kept by Horſe Dealers, and of Carriages built and conſtructed and ſold by Coachmakers or Makers of ſuch Carriages, and of ſuch Carriages ſold by Auction or on Commiſſion as aforeſaid; and every ſuch Account ſhall at the End of each Year (all ſuch Entries as aforeſaid being required to be firſt duly made) be ſigned by the Party with his own proper Name, in his or her uſual Manner of writing

writing or ſigning the ſame, and returned to the Aſſeſſor or Aſſeſſors of the Pariſh or Place where the Party ſhall reſide, for the Uſe of the Surveyor or Inſpector of the Diſtricts as aforeſaid, or to ſuch Surveyor or Inſpector as the ſaid Commiſſioners for the Affairs of Taxes ſhall direct, at the Times hereinbefore required; and in Default of ſuch Application, the Party ſhall be obliged to provide proper Forms for the ſaid Purpoſe, and ſhall cauſe all ſuch Entries to be duly made therein, and the ſame to be ſigned and delivered to the Aſſeſſor, or Surveyor or Inſpector, in like Manner as is before directed for the Accounts iſſued from the Office for Taxes; and if any Perſon ſhall neglect to deliver ſuch Accounts duly filled up, and ſigned, within the Times limited as aforeſaid for making ſuch Returns, every ſuch Perſon ſhall forfeit and pay the Sum of Fifty Pounds.

In Default of ſuch Application, the Party to provide proper Forms.

Penalty for neglecting to deliver the Accounts.

XLV. And be it further enacted, That the Aſſeſſor, Surveyor, or Inſpector, to whom ſuch Account as aforeſaid ſhall be delivered by any Coachmaker or Maker of Carriages, or by any Seller of Carriages as aforeſaid, ſhall forthwith return to the reſpective Commiſſioners a Certificate of the Number of ſuch Carriages, of the ſeveral Deſcriptions herein mentioned by ſuch Perſons reſpectively conſtructed or ſold within the Period of ſuch Account, and the Amount of Duty chargeable on them reſpectively, and the ſaid Commiſſioners ſhall cauſe an Aſſeſſment to be made on the Amount contained in each Certificate, and added to the Aſſeſſment of the ſaid other Duties charged in the ſame Pariſh or Place, and ſhall cauſe the ſame to be inſerted in the Collector's Duplicate, who ſhall demand, receive, and collect the ſame, at the ſame Times and under the ſame Warrant as the other Duties are collected by or paid to ſuch Collector.

Aſſeſſor or Surveyor to whom Accounts ſhall be delivered by any Coachmaker, or Seller of Carriages, to certify the Duty chargeable on ſuch Carriages to the Commiſſioners, who are to make an Aſſeſſment accordingly.

XLVI. And be it further enacted, That from and after the reſpective Days appointed for the Commencement of the ſaid Duties, every Gate-Keeper of or upon any Turnpike Road, by whom any Certificate ſhall be filed of any Horſes let to Hire, in ſuch Manner as not to ſubject the Hirer thereof to any Stamp Office Duty, payable by the Laws then in force, and every Collector or Farmer of the ſaid Stamp Office Duty, to whom ſuch Certificate ſhall be delivered by ſuch Gate Keeper, according to the Laws then in force, ſhall at all ſeaſonable Times permit the Surveyors or Inſpectors of the ſaid Duties by this Act made payable, to inſpect ſuch Certificates gratis, and to take Copies thereof, or of ſuch Parts thereof, or Extracts from the ſame, as the ſaid Surveyor ſhall think neceſſary for ſecuring the Payment of the ſaid Duties; and if any Perſon ſhall wilfully refuſe to permit ſuch Inſpection, or ſuch Copy to be taken, he or ſhe ſhall forfeit the Sum of One Hundred Pounds.

Gate-Keepers by whom Certificates of Horſes let to Hire ſo as not to be ſubject to the Stamp Office Duty ſhall be filed, and Farmers of the ſaid Duties to permit Surveyors to inſpect Certificates. Penalty for Refuſal.

XLVII. And be it further enacted, That the Name and Place of Abode of every Perſon licenſed to let Poſt Horſes by the Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, under the Laws in force, ſhall annually be tranſmitted to the Office for the Affairs of Taxes by the ſaid Commiſſioners, whenever the ſaid Duties ſhall not be let to farm, or otherwiſe, by the Farmers and Collectors of the ſaid Duties.

Liſts of Perſons licenſed to let Poſt Horſes to be tranſmitted to the Tax Office.

Persons trading as Horse Dealers at divers Places to deliver Returns at each Place, declaring where they intend to be charged.

XLVIII. Provided always, and be it further enacted, That every Person who hath or shall have divers Places in *Great Britain*, whereat he or she shall use or exercise the Trade or Business of an Horse Dealer, and is or may be desirous of paying the said Duties at One of such Places, such Places not being within different Limits, as set forth in the said Schedule marked (H), subjecting him or her to different Duties, shall be obliged to deliver a Declaration at each of such Places, declaring therein the particular County and Parish or Place where he or she intends or ought to be charged for the said Duty, to enable the Assessor or Assessors at such Place to charge the same accordingly, on Pain that every Person offending in any of the Particulars before mentioned shall be chargeable at either Place, and for Neglect in making such Return shall forfeit and pay the Sum of Twenty Pounds; provided that every Person exercising the said Trade in *London*, *Westminster*, the Liberties of the same, the Parishes of *Saint Mary-le-Bone* and *Saint Pancras* in the County of *Middlesex*, the Weekly Bills of Mortality, or the Borough of *Southwark* in the County of *Surry*, shall be charged and pay the Duties in respect thereof in such of the said Places where such Business shall be carried on within the last-mentioned Limits, and not elsewhere.

Horse Dealers in London, Westminster, the Bills of Mortality, &c. to be charged to the Duties in those Districts.

Commissioners of Taxes may cause Lists of Persons having made Returns, or being charged to the Duties to be made out for the Inspection of Persons applying for that Purpose. Copies of Lists to be admitted as evidence.

XLIX. And be it further enacted, That it shall be lawful for the Commissioners for the Affairs of Taxes to cause such List or Lists of Names and Places of Abode of Persons having made Returns in pursuance of this Act, or of Persons charged to the Duties by this Act made payable, to be made out for the Purpose of being inspected by any Person or Persons who shall make Application to inspect the same, as to them shall seem necessary for the better Execution of this Act, and to authorize Copies of such Lists, or any Part thereof, to be made out, in such Manner by the several Inspectors, Surveyors, and Officers employed under them, and at such Times as to such Commissioners shall seem fit, all which Lists and Copies, signed by any Inspector, Surveyor, or other Officer aforesaid, authorized by the said Commissioners, shall be admitted as Evidence in all Courts, and before all Persons acting in the Execution of this Act, and for which Copies the Fee of One Shilling, and no more, may be taken for the Return of each Person contained therein.

Lists of Persons charged to the Duties may be published under the Direction of the Treasury. Penalty for defacing such Lists.

L. And be it further enacted, That it shall be lawful for the Commissioners for the Affairs of Taxes, under the Direction of the Lords Commissioners of His Majesty's Treasury, from Time to Time, to publish or cause to be published in the several Counties, Ridings, Divisions, Cities, Towns, Parishes, and Places respectively, Lists containing the Names of any Persons charged to the Duties made payable by this Act, and to cause the same to be published in such Manner as they shall direct; and if any Person shall wilfully tear, deface, or remove any List of any such Names, or any Part of such Lists that shall be affixed by Order of such Commissioners as aforesaid upon any Church or Chapel Door, or Market Cross, he or she shall forfeit for every such Offence the Sum of Five Pounds.

Penalty on Persons removing without Payment of Duties.

LI. And be it further enacted, That if any Person rated and assessed to any of the said Duties made payable by this Act, shall remove out of the Limits of the Collectors of the said Duties who shall be charged to collect

collect the ſame, without firſt paying or diſcharging, or cauſing to be paid or diſcharged, all the Duties charged upon him or her, and which ſhall then be due and payable, and without leaving within ſuch Limits ſufficient Goods and Chattels whereon the ſaid Duties in Arrear may be raiſed and levied, every ſuch Perſon ſhall for every ſuch Offence forfeit and pay over and above the ſaid Duties ſo left unpaid as aforeſaid the Sum of Twenty Pounds.

Penalty on Occupiers of Dwelling Houſes for omitting to return Perſons reſiding therein who ſhall have worn Hair Powder, or uſed Armorial Bearings.

LII. And be it further enacted, That every Occupier of any Dwelling Houſe, or diſtinct Apartment as aforeſaid, who ſhall not return a Liſt of Perſons reſiding with him or her as aforeſaid, or ſhall omit any Perſon who ought to have been included therein, and who to his or her Knowledge ſhall have worn Hair Powder, or uſed any Armorial Bearing or Enſign within the Period for which the Return ſhould be made, ſhall be liable to Proſecution for the Penalty hereby inflicted, and be deemed guilty thereupon, whether it ſhall appear that the Perſon ſo omitted, or not returned, hath or hath not for himſelf or herſelf made a Return at the ſame or any other Place, or hath or hath not been proſecuted for any Offence againſt this Act, or is or is not amenable to Juſtice therefor; and the Conviction of any Perſon for not returning or omitting any ſuch Perſon as aforeſaid, ſhall not be deemed to exempt the Perſon ſo omitted or not returned from paying the Duty by this Act impoſed, or from Proſecution or Puniſhment for any Offence againſt this Act; provided that any Perſon reſiding in any Dwelling Houſe at the Time of making ſuch Return, as a Lodger or Inmate, who ſhall elſewhere have his or her Place of ordinary Reſidence, ſhall be returned as ordinarily reſiding in ſuch other Place.

Perſons whoſe ordinary Reſidence ſhall be elſewhere to be ſo returned.

Perſons who fraudulently eſcape Taxation may be charged Treble the Duties at any Time within One Year after the Charge ought to have been made.

LIII. And be it further enacted, That if any Perſon who ought to be charged by virtue of this Act ſhall, by changing his or her Place of Reſidence, or by any other Fraud or Covin, eſcape from the Taxation, and not be charged, and the ſame be proved before the Commiſſioners acting in the Execution of this Act, or any Two or more of them, where ſuch Perſon dwelleth or reſideth at any Time within One Year next after ſuch Charge ought to have been made, every Perſon that ſhall ſo eſcape from the Taxation and Payment ſhall be charged (upon Proof thereof) at Treble the Value of ſo much as he or ſhe ſhould or ought to have been charged at by this Act, the ſaid Treble Value to be charged in the Aſſeſſment on ſuch Perſon, and on Non-payment thereof, to be levied on the Goods, Lands, and Hereditaments of ſuch Perſons.

Parents and Guardians to pay the Duties charged upon Infants, and Executors and Adminiſtrators the Aſſeſſments upon Perſons deceaſed.

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

Payments so made to be allowed in their Accounts.

dians, making Payment as aforesaid, shall be allowed all and every Sum and Sums paid for such Infants, in his, her, or their Accounts; and all Executors and Administrators shall be allowed to deduct all such Payments out of the Assets and Effects of the Person so dying.

Duties charged on Landlords under Schedule A. and B. may in certain Cases be demanded of the Occupier of the Premises, who may deduct the Amount out of the Landlord's Rent.

LV. And be it further enacted, That where in the Assessment of any Parish, Ward, or Place, by virtue of the Rules contained in Schedules (A), or (B), the said Duties shall be charged on the Landlord or Landlords, or Owners of any Dwelling Houses let in different Apartments, Stories, Tenements, Lodgings, Lands, or Landings, and not on the respective Occupiers thereof, and the Landlords or Owners shall not reside in such Parish or Place, or shall not have sufficient Goods or Chattels in such Parish or Place whereon the Duties so assessed shall or may be levied, and such Landlords or Owners shall not have paid the said Duties, then and in such Case it shall be lawful for the Collector or Collectors to demand the same of and from the Tenant or Tenants, Occupier or Occupiers thereof, or any of them, and on Non-payment thereof shall and may levy the said Duties on the Goods and Chattels of such Tenants and Occupiers respectively, by Distress and Sale as aforesaid, as if the said Duties were charged on such Tenants and Occupiers; and such Tenants and Occupiers are hereby required and authorized to pay such Sum or Sums of Money as shall be so assessed, and to deduct out of the Rent of such Apartments, Stories, Tenements, Lodgings, Lands, or Landings, such Payments as the Landlords and Owners have been charged with; and the said Landlords and Owners, both mediate and immediate, according to their respective Interests, are hereby required to allow such Payments upon Receipt of the Residue of the Rent, and every such Tenant and Occupier shall be acquitted and discharged of so much Money as the said Assessment or Assessments shall amount unto, as if the same had actually been paid unto such Landlords or Owners.

Parishes or Places in *England* in which Assessments are made to be answerable for the Duties.

LVI. And be it further enacted, That in *England*, *Wales*, or *Berwick-upon-Tweed*, the Ward, Parish, or Place in which any Assessment shall be made of the said Duties shall be answerable for the Amount of the Duties which shall be charged in such Ward, Parish, or Place, and for the said Duties being duly demanded of the respective Persons charged therewith, within Ten Days after the same are payable by virtue of this Act by the Collector or Collectors of such Ward, Parish, or Place, and also for such Collector or Collectors, his, her, or their Executors or Administrators, duly paying the Sums received by such Collector or Collectors, to the Receiver General of the said Duties according to this and the said first recited Act, and every Arrear of the said Duties arising from the Default as aforesaid, or by the Failure of any Collector for which any Ward, Parish, or Place as aforesaid shall be answerable, shall be re-assessed within or upon such Ward, Parish, or Place, as soon after such Default shall be discovered as conveniently can be done, and shall respectively be charged on the Amount of the Assessment, which shall be made for the same Duties in the Year commencing from the Fifth Day of *April* preceding the Time of making such Re-assessment, by duly apportioning the Amount of such Arrear amongst the several Persons assessed in that Year to the same Duties respectively on which such Arrear shall have accrued, according to each Person's Assessment thereof, as nearly as the Case will admit, and by the like Rules, Methods, and Directions

Arrears to be re-assessed.

rections by which the original Assessment was made of the same Duties to be raised and levied, in such Manner as any Assessment may be by this Act raised and levied.

Deficiencies of Duties in Scotland arising from the Failure or Default of Collectors to be re-assessed.

LVII. And be it further enacted, That in case the Duties assessed in *Scotland* shall not be paid to the Receiver General by reason of any Failure of the Collector, either in the Performance of his Duty, or in not paying over the Monies received by him according to the Directions of this and the said last-recited Act, and any Deficiency shall remain after Diligence used against such Collector, or his Surety or Sureties, or in case of Death, against his Executors or Administrators, then and in such Case the Commissioners acting in the Execution of this Act for the Shire, Stewartry, City, or Borough in *Scotland*, where such Failure has happened, shall, and they are hereby authorized and required to cause the deficient Sum to be re-assessed as soon after such deficient Sum has been ascertained as can be done, upon those Persons subjected to the Payment of the like Duties in the Year when the Re-assessment shall be made, by duly apportioning the Amount of such Deficiency amongst them according to each Person's Assessment as near as the Case will admit, and by like Rules and Modes by which the original Assessments were made of the Duties assessed in that Year, which Sum so re-assessed shall be levied and collected in such Manner as the said Duties may be raised and levied in *Scotland*.

Persons not to be assessed to the Poor's Rate or Highway Duty, in respect of any Duties made payable by this Act.

LVIII. And be it further enacted, That no Person or Persons shall be charged or assessed to the Poors' Rate or Contribution for the Poor, or to the Highway Duty, or Commutation of Statute Labour, for or in respect of any Duties made payable by this Act, but that such Owners and Occupiers shall continue to be rateable to the said Rates, Contributions, and Duties, in such Manner as they might have been rated and assessed to the same respectively, before the passing of this Act.

Payment of the Duties not to entitle any Person to a Settlement.

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

Assessors, Inspectors, and Surveyors, to view and examine Houses, in order to ascertain the Value thereof, and the Number and Dimensions of the Windows.

Constables to assist when required.

LX. And be it further enacted, That the several Assessors, Inspectors, and Surveyors, so as aforesaid appointed or to be appointed, and every of them, shall have full Power, at seasonable Times, taking to his or their Assistance in all Cases when the same shall be necessary, a Constable, Headborough, Tything Man, or other Officer of the respective Parishes or Places within that Part of *Great Britain* aforesaid, who are hereby required to assist such Officers accordingly, to view and examine each Dwelling House, in order to ascertain the Number of Windows or Lights therein, and the Dimensions thereof, and the Annual Rent at which the same Dwelling-House ought to be charged; and for so doing shall have Liberty to pass through any House or Houses, and to go into any Court, Yard, Back Side, or Premises thereunto belonging, and externally to view and inspect the Windows or Lights in any such House or Houses, and the Premises occupied therewith, and to measure such Windows or Lights externally, that cannot be conveniently seen, numbered, or measured, without passing through such House or Houses; and shall also have Liberty to make like View, Examination, and In-

In case of Dispute touching the Dimensions of any Window the Proof to lie on the Occupier.

spection Twice in the Year during the Continuance of this Act; and if any Dispute shall arise, touching the Dimensions of any Window or Light, the Proof thereof shall lie upon the Occupier or Occupiers, who shall cause the same to be duly admeasured at his and their proper Costs, and verified before Two or more of the said Commissioners, on the Oath or Affirmation of the Person admeasuring the same.

Assessors, Surveyors, &c. may view distinct Tenements in a House where the same are to be separately assessed.

LXI. Provided always, and be it further enacted, That where any Dwelling House shall be divided into distinct Tenements, requiring each Tenement to be separately assessed, it shall be lawful for the said Assessors, Surveyors, and Inspectors, and every of them, to take an Account of the Number of Windows in each distinct Tenement, and for that Purpose shall have Liberty to enter into the same, and to view, number, and measure the Windows therein, as well internally as externally.

Assessors to bring in Certificates of Assessments for all the Duties, with the Names of those who have claimed Exemptions, to be verified on Oath, and to be delivered at the Times, and according to the Regulations of the Act of the present Session.

LXII. And be it further enacted, That the respective Assessors acting in the Execution of this Act, shall bring in their Certificates of Assessments in Writing under their Hands, within the Time limited by the said recited Act of the present Session of Parliament, to be verified as therein directed, of every Dwelling House, inhabited or not inhabited, within the Limits of those Places for which they are to act, and of the Number of Windows or Lights in each House, and the full and just Yearly Rent which every such Dwelling House, with the Offices and Premises hereby charged, is really worth, estimated according to this Act, together with the Names and Surnames of the several Occupiers or Inhabitants of each Dwelling House, and also the greatest Number of Male Servants, or other Male Persons herein described, Carriages, Horses, Mules, and Dogs, which shall have been retained, kept, or used, within the then preceding Year, for which the Persons retaining, keeping, or using the same, ought to be assessed to any of the Duties made payable by this Act for the current Year, within the Limits of those Places for which they act, and the Names and Surnames of the several Persons who shall have retained, kept, or used the same, and also the Names and Surnames of all Persons within such Limits liable to the Duties, in respect of their Trade or Business of an Horse Dealer, or of their Trade or Business of a Coachmaker, or Maker of Carriages, or Seller of Carriages by Auction, or on Commission, or in respect of Hair Powder, or any Armorial Bearings or Ensigns worn or used by them, and of the several Sums of Money they respectively ought to pay by virtue of this Act, in each Case respectively, without Concealment or Favour; and also the Names and Surnames of those who have claimed Exemptions from the said Duties, or any of them, and the Causes of such Exemption under the Penalty contained in the said recited Act, observing therein, as to the Time of bringing in such Certificates, the Regulations of the said recited Act.

Inspectors and Surveyors to examine Returns and Assessments, and may amend the same before they are allowed by the Commissioners.

LXIII. And be it further enacted, That the Surveyors or Inspectors appointed or to be appointed as herein mentioned, shall be, and they are hereby empowered to inspect and examine all and every the Returns of Lists or Declarations made by any Person or Persons chargeable to the said Duties, or any of them, according to the Directions of this Act, and also all and every the Assessments of the said Duties, or any of them, made for any Parish or Place, as well before as after the Commissioners shall have signed and allowed the said Assessments, and before such Allowance, to correct and amend such Assessments, if he or they shall

shall see fit; and every Person in whose Custody any such Lists shall be, shall and is hereby required, upon the Request of any such Surveyor or Inspector as aforesaid, to deliver the same into his Custody for the Purposes of this Act, taking his Receipt for the same; and every Person in whose Custody any such Assessment shall be, shall and is hereby required, upon the Request of such Surveyor or Inspector as aforesaid, to produce the same; and such Surveyor or Inspector is hereby authorized to take Charge of the same, until he shall have taken such Copies of or Extracts from the same, as may be necessary for his and their better Information; and if any such Surveyor or Inspector shall, after any such List or Lists, and Assessment or Assessments, shall be so respectively made out, signed, and allowed as aforesaid, find or discover upon his Survey or Examination, or otherwise, that any Person who ought to be charged with the said Duties, or any of them, shall have been omitted to be charged therewith, or shall have been under-rated, or that any Person liable to the said Duties, or any of them, in respect of which such Lists or Declarations as aforesaid ought to have been delivered, hath not made any Return, as by this Act is required, or hath omitted any Person, or any Description, or any Article, Matter, or Thing, which ought to have been returned, so that he or she shall not have been charged to the Amount which ought to be paid by him or her, or that any Exemption shall have been claimed which is not allowed by this Act, then, and in every such Case, the said Surveyor or Inspector shall certify the same in Writing under his Hand, together with an Account of every Default and Omission, with the Name or Description of the Person or Thing not returned or omitted, to the best of his Knowledge and Belief, and the full Amount of the Duty which ought to be paid by way of Surcharge to any Two or more of the said Commissioners for putting in Execution this Act, in order to have such Default, Omission, or under Rate rectified in the said Assessment; and such Commissioners are, upon the Delivery of any such Certificate, and upon Oath being first made that such Notice as hereinafter directed was given to, or left in Writing at the Dwelling House or other Place of Abode of the Person so surcharged, required to sign and allow the said Surcharges, and to cause the said Assessments to be rectified, and the said Duties to be levied accordingly; and the said Inspectors and Surveyors shall give or cause to be given to every Person so surcharged, or leave or cause to be left at his or her last or usual Place of Abode in the District where such Surcharge was made, Notice in Writing of such Surcharge, and of the Amount for which he or she shall have been charged by virtue of such Certificate, which Surcharges the said Inspectors and Surveyors are hereby empowered to make from Time to Time, and at such Times as is directed by the said recited Acts respectively of the present Session of Parliament; and such Surcharges shall be made in the full Amount of the Duty which ought to be charged by virtue of such Certificate, in respect of the Duties contained in Schedules (A) and (B), and in double the Amount of the Duty which ought to be charged by virtue of such Certificate, in respect of all or any of the Duties contained in the other Schedules to this Act annexed.

Lists to be delivered to the Surveyors when required, and Assessments to be produced to them for the Purpose of taking Copies or Extracts.

After Assessments are allowed, the Surveyor to certify Omissions to the Commissioners by Way of Surcharge.

Upon the Delivery of such Certificate, and upon Oath being made that Notice was given to the Party, the Commissioners to allow the Surcharges.

Notice to be given to Persons surcharged.

Surcharges to be made at the Periods directed by the Acts of the present Session, and to be in the full Amount of the Duties in Schedules (A) and (B), and in double the Duties contained in the other Schedules.

LXIV. And be it further enacted, That no Assessment or Surcharge made or to be made by any Assessor or Assessors, Surveyor or Surveyors, Inspector,

Assessment or Surcharges not to be impeached on

account of Miſtakes in the Names or Deſcriptions.

Inſpector or Inſpectors, by virtue of this Act, ſhall be impeached or affected by reaſon of any Miſtake or Variance in the Chriſtian or Surname, or either of them, of any Perſon liable to any of the Duties made payable by this Act, or of any Servant or other Male Perſon herein deſcribed, or in the Deſcription of their Employments, nor by reaſon of any Miſtake in the Deſcription of any Carriage, Horſe, Mule, or Dog, as required by this Act, or the Amount of the Duty ſurcharged, whether ſuch Miſtake or Variance ſhall appear in the Notice and Certificate to be delivered or made in ſuch Caſe, or in either of them; but that all ſuch Aſſeſſments and Surcharges ſhall be valid and effectual to all Intents and Purpoſes, notwithſtanding any ſuch Miſtake or Variance, provided the Notice of Surcharge be delivered to, or left at the Place of Abode of the Perſon intended to be ſo ſurcharged, according to the Directions of this Act, and the Perſon or Perſons intended to be deſcribed, ſhall be liable to the ſaid Duties, or ſhall be a Servant or Servants, of or otherwiſe employed by the Perſon or Perſons ſo ſurcharged, or the Carriage, Horſe, Mule, or Dog, intended to be deſcribed, ſhall belong to, or the Duty intended to be deſcribed, ſhall be chargeable on ſuch Perſon or Perſons.

Double Duty may be avoided by making a Return before the Day of Appeal with an Affidavit annexed.

Surveyor, if ſatisfied therewith, to certify the ſame to the Commiſſioners, and the Party to be charged accordingly at the ſingle Duty.

If the Surveyor is diſſatisfied, he is to ſtate his Objection to the Commiſſioners, and the Aſſeſſment is then to be made in the double Duty, ſubject to Appeal.

Notice to be given to the Party.

LXV. And be it further enacted, That it ſhall be lawful for any Perſon to whom ſuch Notice of Surcharge ſhall be given as aforeſaid, on Occaſion of his or her having neglected to make any Return as required by this Act, at any Time previous to the Time appointed for hearing Appeals next after the Delivery of ſuch Notice, to make out and deliver to the Surveyor or Inſpector who ſhall have delivered the Notice of Surcharge, a true, perfect, and complete Liſt or Liſts, or Declaration or Declarations in the Forms directed by this Act, and as the Caſe may require, ſo that he or ſhe may from ſuch laſt-mentioned Liſts or Declarations ſo delivered, be charged to the ſaid Duties the full Sum at which he or ſhe ought to be charged by virtue of this Act; provided that to every ſuch Liſt or Declaration, there ſhall be annexed an Affidavit in Writing to the Effect hereinafter mentioned; and if the ſaid Surveyor or Inſpector ſhall be ſatisfied with ſuch Liſt or Declaration, and Affidavit, then he ſhall certify ſuch Return and Affidavit to Two or more of the ſaid Commiſſioners, with the Amount of the Duty to be charged, who ſhall thereupon cauſe the Aſſeſſment to be made according to ſuch Certificate, and the ſame Rate of Duty as ſet forth in the Schedules to this Act annexed, to be charged on the Perſon making ſuch Return without further Trouble or Delay; but if upon Examination of ſuch Liſt or Declaration, or ſuch Affidavit, the ſaid Surveyor or Inſpector ſhall ſee juſt Cauſe to object thereto, he ſhall thereupon certify ſuch Return and Affidavit, together with the Cauſe of his Objection, to Two or more of the ſaid Commiſſioners, who ſhall thereupon cauſe the Aſſeſſment to be made according to ſuch laſt-mentioned Certificate, in Double the Amount of the Duty at which ſuch Perſon ſhall be ſurcharged; and from which Charge no Abatement ſhall be made on any Pretence, unleſs on Appeal as hereinafter is directed, of which Certificate, Notice ſhall be given by the Surveyor to the Perſon to be charged thereby.

Form of Affidavit.

LXVI. And be it further enacted, That every ſuch Affidavit ſhall allege and declare in Subſtance, or to the Effect as follows, (that is to ſay;)

That

That the Deponent was not at his or her Dwelling Houſe or other Place of Abode, at the Time appointed for the fixing or Delivery of General or other Notice, for making a Return as required by this Act, nor between that Day and the Time limited for making ſuch Return to the Aſſeſſor, and that he or ſhe had not any ſuch Notice; or, that he or ſhe was diſabled by Sickneſs from making ſuch Return; or, that the Non-delivery of ſuch Return was occaſioned by the following unavoidable Miſtake or Accident, without any Intention to defraud the Revenue; videlicet [*Here ſet forth the Cauſe of ſuch Default*] and that the Return annexed to this Affidavit is a full, perfect, and complete Return of all Matters and Things required of the ſaid Deponent by this Act, to the beſt of his or her Judgment; which Affidavit may be taken before any One or more of the Commiſſioners acting for the Place where the Surcharge ſhall be made, or where the Party ſurcharged ſhall reſide, and ſhall be ſigned by the Party making the ſame.

In Caſes of Surcharge where no Return has been made.

LXVII. And be it further enacted, That it ſhall be lawful for any Perſon to whom ſuch Notice of Surcharge ſhall be given on Occaſion of his or her having omitted in the Return made any Perſon or Deſcription, or any Article, Matter, or Thing, which ought to have been contained therein, or of having claimed any Exemption not allowed by this Act, to amend ſuch Return, by delivering to the Surveyor or Inſpector as aforeſaid, a new Return according to the Directions before given, to which an Affidavit ſhall be annexed to the Effect hereinafter mentioned; and the ſaid Surveyor or Inſpector ſhall be at Liberty to certify his Satisfaction therewith, or his Objection thereto, in the Manner hereinbefore directed, according to which Certificate the Party ſurcharged ſhall be aſſeſſed in the Single Duty to the full Amount at which he or ſhe ſhall be chargeable, or in the Double Duty on the Amount of the Duty ſo ſurcharged, as the Caſe may require, ſubject to the like Power of Appeal from ſuch Charge in the Double Duty, and to the like Proceedings, in all other Reſpects, as are before given and directed.

On Surcharges for any Omiſſion in a Return, the double Duty may be avoided by making a new Return with an Affidavit annexed.

Charge to be made in the ſingle Duty, unleſs the Surveyor ſhall certify his Objection as in the Caſe where no Return has been made.

LXVIII. And be it further enacted, That every ſuch laſt-mentioned Affidavit ſhall allege and declare the Grounds and Cauſe of each Omiſſion, or Claim of Exemption, as well to Matter of Law as Fact, whether the Deponent ſhall perſiſt in ſuch Omiſſion or Claim, or not, and alſo, that the Return annexed to this Affidavit is a full, perfect, and complete Return of all Matters and Things required of the ſaid Deponent by this Act, to the beſt of his or her Judgment and Belief, and that ſuch Omiſſion or Claim was not made with Intention to defraud the Revenue, which ſaid laſt-mentioned Affidavit ſhall be made and ſigned in the Manner before directed.

Form of Affidavit in Caſes of Surcharge for defective Returns.

LXIX. Provided always, and be it further enacted, That an Appeal may be made from any Aſſeſſment or Surcharge as aforeſaid, and heard and determined under the Regulations of the ſaid recited Acts reſpectively, and that ſuch Appeal may be made in the like Caſes as are mentioned in the ſaid recited Acts reſpectively, and alſo in the Caſe hereinafter mentioned.

Appeals to be heard and determined under the Regulations of the Acts of the preſent Seſſion.

Persons overcharged may appeal to the Commissioners.

LXX. And be it further enacted, That if any Person or Persons shall think himself, herself, or themselves respectively overcharged or over-rated by any Certificate of any Inspector or Surveyor as aforesaid, or by any Assessment to be made by virtue or in pursuance of such Certificate, it shall be lawful for him, her, or them respectively, to appeal to the said Commissioners in such Manner as they are authorized to appeal from any original Assessment or Surcharge by the Regulations of the said recited Acts respectively, and upon the Hearing of any such Appeal, or the Appeal against any such original Assessment or Surcharge, the Appellant shall in all Cases where a List or Declaration shall or ought to have been delivered by the said Appellant to the Assessor, produce before the said Commissioners a true, perfect, and complete List or Lists, and Declaration or Declarations, as the Case may require, and verify the same on his or her Oath, or Affirmation.

Upon the Hearing of Appeals, the Appellant shall produce Lists in all Cases where they are required, and verify the same upon Oath.

Assessment to be made in the double Duty upon every Surcharge confirmed on Appeal, or allowed by the Commissioners, except where Returns upon Affidavit have been made.

LXXI. And be it further enacted, That upon every Surcharge confirmed by the said Commissioners on Appeal, according to the Regulations of the said recited Acts respectively, and also upon every Surcharge allowed by the said Commissioners upon the Certificate of the Surveyor or Inspector, as directed by this Act (except in Cases where sufficient Returns, upon Affidavit, have been supplied as aforesaid) the Assessments shall be made in Double the Rates of Duty prescribed in the Schedules annexed to this Act, on the Amount of the Duty so surcharged, which Sum shall be added to the Assessment, and inserted in the Duplicates of the Collectors, and collected and levied therewith, and paid to the Receiver General: Provided always, that upon every such Appeal, if the said Commissioners shall be of Opinion that there was any just Cause of Controversy on the Part of the Appellant on the Subject Matter of Appeal, and that the alleged Default, Neglect, Omission, or Claim, was not wilfully made, and with Intention to defraud the Revenue, it shall be lawful for the said Commissioners who shall have determined the said Appeal, although they shall have confirmed or allowed the Surcharge, at the same Time to remit and strike off any Part of the Double Duty, not exceeding One Moiety of the Charge above the Rates of Duty prescribed by the said Schedules; and the Assessor, Surveyor, or Inspector, so making such Surcharge, shall be and is hereby entitled to, and shall have and receive for his own Use, from the Receiver General to whom the Duties shall be paid, the Overplus of the Sum so charged above the said Rates of Duty, as prescribed in the said Schedules, which Overplus the Commissioners for executing this Act, who shall have confirmed such Surcharge, or any Two or more of them, shall at the same Meeting certify under their Hands to the Commissioners for the Affairs of Taxes, and the Certificate of the said Commissioners for the Affairs of Taxes shall be a Warrant to the said Receiver General to pay the same.

Commissioners may remit any Part of the double Duty not exceeding one Moiety.

Inspector or Surveyor to receive from the Receiver-General the Overplus above the Rates of Duty.

Commissioners to certify such Overplus to the Tax-Office, &c.

Inspector or Surveyor making a false or vexatious Charge or Surcharge to forfeit 50l.

LXXII. And be it further enacted, That if any Inspector or Surveyor shall wilfully make any false and vexatious Surcharge, or wilfully deliver or cause to be delivered to the Commissioners for executing this Act any false and vexatious Certificate of Charge, every such Inspector or Surveyor shall forfeit to the Party aggrieved any Sum not exceeding Fifty Pounds, to be recovered by Action of Debt, Bill, Plaint, or Information, in any of

His

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*, and in the Courts of Session or Exchequer for Offences committed in *Scotland*, with full Costs of Suit: Provided always, That nothing hereinbefore contained, nor any Suit by the Party aggrieved, in pursuance of this Act, shall be construed to affect, impeach, or defeat any Action or Information brought or to be brought against any Surveyor or Inspector, in pursuance of the said recited Acts respectively, for any corrupt, vexatious, or illegal Practices in the Execution of his Office; and it shall be lawful for the Judge before whom such Inspector or Surveyor shall have been convicted of such Offence, by Indorsement on the Postea, or for the Court before whom such Person shall be convicted, to mitigate the Penalty at his or their Discretion.

Not to defeat any Action against Surveyor for corrupt, vexatious, or illegal Practices.

Court may mitigate the Penalty.

LXXIII. And be it further enacted, That if any such Assessor or Assessors, Surveyor or Surveyors, Inspector or Inspectors, or the Persons appealing either against the original Assessment or Surcharge, or against the Certificate of the Inspector or Surveyor as aforesaid, or against the Assessment to be made thereupon, shall apprehend the Determination made by the said Commissioners to be contrary to the true Intent and Meaning of this Act, and shall then declare himself or herself dissatisfied with such Determination, it shall be lawful to and for such Assessor or Assessors, Surveyor or Surveyors, Inspector or Inspectors, or Appellant, respectively, to require the said Commissioners to state specially, and to sign the Case upon which the Question arose, together with the Determination thereupon, which Case the said Commissioners, or the major Part of them then present, are hereby required to state, and sign accordingly, and to cause the same to be delivered to the Party making such Request as aforesaid, to be by him or her transmitted, if in *England*, *Wales*, or *Berwick-upon-Tweed*, to One of the Justices of the Court of King's Bench or Common Pleas, or to One of the Barons of the Court of Exchequer for the Time being at *Westminster*, and if in *Scotland* to One of the Lords of the Court of Session, or the Barons of the Court of Exchequer in *Scotland*; and every such Judge is hereby required, with all convenient Speed, to return an Answer to such Case so transmitted, with his Opinion thereon subscribed thereto, according to which Opinion, so certified, the Assessment which shall have been the Cause of such Appeal shall be altered or confirmed: Provided always, that where the Opinion of such Judge shall be in Support of any Surcharge, the Assessment thereupon shall be made in the Double Duty, or shall be mitigated to such Sum as shall have been determined by the Commissioners at the Time of the Appeal: Provided also, that notwithstanding any such Case so transmitted to any of the said Judges, the Instalment on the Assessment as determined and allowed by the said Commissioners, which shall become due precedent to the Opinion being certified by any such Judge upon such Case, shall be collected and levied as if no such Case had been transmitted.

Assessors, Inspectors, or Surveyors, and Appellants dissatisfied with the Determination of Commissioners may demand a Case for the Opinion of a Judge.

If the Opinion shall be in Support of any Surcharge, the Assessment shall be in the double Duty, or shall be mitigated as shall have been determined on the Appeal.

Assessments due precedent to the Opinion of the Judge being certified, to be collected as allowed by Commissioners.

LXXIV. And be it further enacted, That if according to the Opinion of any of the said Judges to whom any Case shall, at the Request of the Appellant or Appellants, be transmitted in pursuance of any of the Directions contained in this Act, the Charge or Surcharge upon which the Question contained in such Case shall have arisen shall be confirmed and established,

Appellant having demanded a Case for the Opinion of the Judges, to be subject

40l. Costs, if the Charge upon him shall be confirmed.

eſtabliſhed, the Perſon or Perſons ſo charged or ſurcharged ſhall, for the Coſts and Charges attending the ſame, pay to the Uſe of His Majeſty, His Heirs and Succeſſors, the Sum of Forty Shillings, in Addition to the Aſſeſſment or Surcharge ſo confirmed and eſtabliſhed as aforeſaid, and which Coſts ſhall be added to ſuch Aſſeſſment, and levied and collected therewith, and as Part of the Duties ſo aſſeſſed.

When Caſes tranſmitted to a Judge ſhall have been obtained by the Inſpectors or Surveyors, and ſhall not be returned within the Time limited for delivering the Duplicates, the Commiſſioners to make ſeparate Aſſeſſments and Duplicates.

LXXV. Provided always, and be it further enacted, That whenever any Caſe or Caſes to be tranſmitted to any of the ſaid Judges for his or their Opinion thereon, in the Manner directed by this Act, ſhall have been obtained by any Inſpector or Inſpectors, Surveyor or Surveyors, or Aſſeſſor or Aſſeſſors, by reaſon of any Surcharge or Surcharges, or any Certificate not being allowed by the Commiſſioners for executing this Act, and the ſame ſhall not be returned within the Time hereby limited for delivering the Duplicates to the Receivers General, and the Office of the King's Remembrancer, whereby the paſſing of the Accounts of the Receivers General may be impeded, it ſhall be lawful for the Commiſſioners, and they are hereby required to cauſe to be made out the Duplicates of the ſeveral Aſſeſſments required to be delivered to the reſpective Receivers General, and into the Office of the King's Remembrancer, excluſive of the Sums ſo depending, to the End that there may be no Delay in paying into the Receipt of the Exchequer the Sums aſſeſſed and fully charged; and that upon the Return of ſuch Opinion, whenever the ſame ſhall happen, the ſaid Commiſſioners ſhall cauſe ſeparate Aſſeſſments to be made out, including therein the Names of the Party or Parties in the Caſe or Caſes ſo tranſmitted, and the Amount of the Sums wherewith the Party or Parties ought to be charged, according to ſuch Opinions ſo returned; and the Sums ſo aſſeſſed to be levied in like Form and Manner as any Aſſeſſments may be levied, and to be paid to the reſpective Receivers General; and ſhall alſo cauſe true Supplemental Duplicates of all ſuch ſeparate Aſſeſſments to be made out as ſoon as conveniently may be done, and delivered unto the reſpective Receivers General, and alſo tranſmitted into the Office of the King's Remembrancer, for which Supplemental Duplicates, the proper Officers ſhall give Acquittances gratis, ſo as every of them may be duly charged to anſwer the whole of their reſpective Collections and Receipts.

Commiſſioners on Application made to them to grant Relief to Perſons who have been aſſeſſed in different Places for the ſame Cauſe and on the ſame Account.

LXXVI. And, to the End that no Perſon may pay the ſame Duties for the ſame Articles in more Pariſhes or Diſtricts than One for the ſame Year; be it further enacted, That if any Perſon having been aſſeſſed under this Act in One Pariſh or Diſtrict to the Duties made payable by this Act, or any of them, ſhall be again aſſeſſed in another Pariſh or Diſtrict for the ſame Cauſe and on the ſame Account, in ſuch Caſe the Commiſſioners for this Act within ſuch latter Pariſh or Diſtrict, or the Majority of the ſaid Commiſſioners preſent, on any Application for the Purpoſe, may and are hereby required to alter any Aſſeſſment of ſuch Perſon ſo aſſeſſed twice, on Proof given before them that ſuch Perſon hath before been aſſeſſed for the ſame Cauſe, and on the ſame Account, in another Place, and in what Place ſpecifically, and hath paid or is liable to pay the Duties for the ſame upon ſuch Aſſeſſment, which Proof ſhall be made by the Oath or Affirmation of the Party, or ſome credible Witneſs, that the ſeveral Aſſeſſments are for the ſame Cauſe and on the ſame Account, and by the Production of either a Copy or Certificate of the

the First Assessment, signed by Two or more Commissioners of the District for which such First Assessment shall have been made, to be verified on Oath or Affirmation as aforesaid, which Copy or Certificate the Clerk of the said Commissioners shall deliver gratis to the Party requiring the same, or in Default of such Copy or Certificate then the Proof thereof shall be made by other Evidence on Oath or Affirmation as aforesaid, to the Satisfaction of the Commissioners present, or the Majority of them; and if any Person shall, by any fraudulent Contrivance whatever, procure any Assessment to be altered, with Intent to defraud His Majesty, His Heirs or Successors, of the said Duties, or any Part thereof, every such Person shall for every such Offence forfeit the Sum of Fifty Pounds.

No Letters Patent to be an Exemption from the Duties.

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

Commissioners of the Treasury to appoint Salaries to Officers, and to pay incidental Expences.

LXXVIII. Provided also, and be it further enacted, That out of the Monies from Time to Time arisen or to arise of or from the said Duties made payable by this Act, it shall be lawful to and for the said Commissioners of the Treasury, or any Three or more of them, now, or for the Time being, or the High Treasurer for the Time being, to settle and appoint such Salaries and Allowances for the Service, Pains, and Labour of the Surveyors, Inspectors, and other Officers to be employed in the Execution of this Act, and otherwise in Relation thereto, and also to discharge such incident Charges and Expences as shall necessarily attend the Execution of this Act, as the said Commissioners of the Treasury or any Three or more of them, or the High Treasurer for the Time being, shall think fit and reasonable in that Behalf.

Allowances to the Receivers General, Collectors, and Clerks to Commissioners.

LXXIX. And be it further enacted, That every Receiver General shall have an Allowance of Two Pence in the Pound for all Monies which shall be by him paid into the Receipt of the Exchequer; and that every Collector shall have Three Pence in the Pound, for what Money he shall pay to the Receiver General, his Deputy or Deputies, within the Time limited by the said recited Act; and that for the careful writing and transcribing the said Assessments, Warrants, Estreats, and Duplicates, in due Time, and for the due, speedy, and effectually executing all Matters and Things directed to be performed under the said Commissioners, the Clerk of the respective Commissioners, who shall perform the same within the respective Times limited by this Act, shall, by Warrant under the Hands of Two or more of the Commissioners, have and receive from the respective Receivers General, their Deputy or Deputies, Three Halfpence in the Pound, of all such Monies as he or they shall have received by virtue of such Warrants or Certificates, who is and are hereby appointed

pointed and allowed to pay the ſame accordingly, provided this Act be carried into Execution in due Time, and in an effectual Manner, for the Diſtrict in which he ſhall be appointed the Clerk, and all Warrants or Eſtreats be made out, and the Duplicates delivered to the ſaid Receiver General, and into the Office of King's Remembrancer as aforeſaid, within the Times limited by this Act, and not otherwiſe; and no other Perſon except the Perſon appointed to be his Aſſiſtant as aforeſaid, ſhall, under any Pretence whatever, be entitled to or receive, or take any Part of the Reward hereby given to ſuch Clerk; the Amount whereof ſhall be apportioned and ſettled by the reſpective Commiſſioners; nor ſhall any ſuch Clerk or Aſſiſtant, under any Pretence whatever, demand, take, or receive any Fee, Gratuity, or Perquiſite, for any Matter or Thing to be done by him or them, by virtue and under the Authority of this Act, from any Perſon or Perſons other than the Receiver General, his Deputy or Deputies, in Manner aforeſaid.

No Perſon to receive any Part of the Clerk's Pounage except himſelf or his Aſſiſtant.

Clerk not to take any Fee or Gratuity.

Recovery of Penalties.

LXXX. And be it further enacted, That all pecuniary Penalties and Forfeitures impoſed by this Act, ſhall and may be ſued for, recovered, and applied in ſuch Manner and Form, as is directed by the ſaid recited Acts reſpectively in regard to the pecuniary Penalties and Forfeitures thereby impoſed.

Payment of Duties by the Collectors to the Receivers General, and by the Receivers General into the Exchequer.

LXXXI. And be it further enacted, That the Collectors ſhall pay over the whole of the Sums by them received by virtue of this Act, in Manner and upon the Days of Payment following: that is to ſay, in *England*, *Wales*, and *Berwick-upon-Tweed*, the ſame ſhall be paid quarterly unto the reſpective Receivers General or their reſpective Deputies within Twenty Days after the reſpective Days appointed for the Payment thereof, at ſuch Places as ſhall be appointed by ſuch Receivers General, and the ſaid Receivers General ſhall cauſe the ſame to be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, before the End of the Quarter in which the ſame ſhall be received, according to the Proviſions of the ſaid Firſt recited Act; and in *Scotland* the ſame ſhall be paid Half-Yearly to the Receiver General at *Edinburgh*, *videlicet*, on or before the Twenty-fifth Day of *December*, for the Firſt Half Year's Inſtalment of the ſaid Duties, and on or before the Twenty-fourth Day of *June* for the laſt Half Year's Inſtalment of the ſaid Duties in every Year; and the ſaid Receiver General ſhall, within Forty Days after the ſaid reſpective Days, remit and pay the ſame into the ſaid Receipt, according to the Proviſions of the ſaid laſt-recited Act.

Duties to be carried to the Conſolidated Fund.

LXXXII. And be it further enacted, That all Monies ariſing from the ſaid Duties (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, diſtinctly and apart from all other Branches of the Public Revenues; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, a Book or Books, in which all the Monies ariſing from the ſaid Duties, and paid into the ſaid Receipt as aforeſaid, ſhall be entered ſeparate and apart from all other Monies paid and payable to His Majeſty, His Heirs and Succeſſors, upon any Account whatever; but nevertheleſs without entering the different Proportions thereof, in ſeparate Accounts as directed by any Act or Acts hereby

hereby repealed; and the ſaid Monies ſo paid into the ſaid Receipt, ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Accounts to be kept of the Monies ariſing from the Duties contained in each Schedule.

LXXXIII. And whereas by divers of the ſaid Acts hereby repealed, it is provided that the New or Additional Duties thereby granted, ſhould, during the Space of Ten Years then next enſuing, be kept in the Office of the Auditor of the ſaid Receipt of Exchequer, in a Book or Books, together with ſuch other Duties as were reſpectively granted for the Purpoſe of making permanent Additions to the Public Revenue, and of defraying any Charges occaſioned by certain Loans made and Stocks erected by Authority of Parliament, and ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever; and whereas it is expedient that the whole of the Duties contained in each Schedule ſhould be entered in One Account; be it therefore enacted, That from and after the reſpective Period appointed for the Commencement of this Act, in the reſpective Parts of *Great Britain* herein-mentioned, the Monies ariſing from the Duties contained in the ſame Schedule ſhall be paid into the ſaid Receipt in One Sum, and the Account thereof ſhall be there kept in One Sum; and the Monies ariſing from each ſeparate Schedule, marked (A. B. C. D. E. F. G. H. I. and K.) ſhall be paid into the ſaid Receipt, ſeparate and diſtinct from each other; and ſeparate Accounts ſhall be there kept of the ſame; provided always that the Commiſſioners of His Majeſty's Treaſury, now &c. or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall, from the reſpective Periods appointed for the Commencement of this Act, during the Remainder of the Ten Years mentioned in the Acts hereby repealed, in reſpect of the New or Additional Duties thereby reſpectively granted, and for the Period of Ten Years from the Commencement of this Act, in reſpect of the New Duties by this Act granted, cauſe ſeparate and diſtinct Accounts of the different Parts of the ſaid Duties and of the Amount thereof, to be prepared at the Office for Taxes, to be annually laid before Parliament, purſuant to the Proviſions contained in an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain Public Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in Uſe*; provided always that a ſeparate Account ſhall be kept and made out of the ſaid new Duties; and that to ſuch Account there ſhall be added, in reſpect of the New Duties on Windows or Lights granted by this Act, by the Manner of charging the ſame according to their reſpective Dimenſions, ſuch further Sums as ſhall appear to be the Increaſe occaſioned thereby, which Increaſe ſhall be always taken to be the Exceſs over and above the ſeveral Sums of Three hundred and twenty-ſeven thouſand nine hundred Pounds, Five hundred and fifteen thouſand Pounds, Thirty-ſix thouſand Pounds, Thirty-ſix thouſand Pounds, Fifty-one thouſand five hundred Pounds, and Four hundred and forty-one thouſand four hundred ninety-ſix Pounds, directed by the ſeveral Acts hereby repealed, to be entered in ſeparate Accounts in the Books of the ſaid Receipt, and of the further Sum of Four hundred and ninety thouſand Pounds, being the computed annual Amount of the Rates and Duties granted by the ſaid Act, paſſed in the Forty-third Year of the Reign of His preſent Majeſty, amounting together to the Sum of One million eight hundred and ninety-ſeven thouſand eight hundred and ninety-ſix Pounds; and that the Exceſs of the ſaid Rates

Accounts of different Parts of the Duties to be prepared at the Tax Office, and annually laid before Parliament.

Apportionment of Duties.

Certain Portion of Duties applicable to the Charge of Loan in the preſent Seſſion.

Rates and Duties above the ſaid Sums ſhall be deemed a permanent Increaſe to the Public Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan made or Stock created by Authority of any Act of Parliament paſſed in the preſent Seſſion of Parliament.

Repeal of former Duties from the 5th *April* 1804, and of ſuch Parts of the Acts as relate to thoſe Duties.

LXXXIV. And be it further enacted, That from and after the Fifth Day of *April* One thouſand eight hundred and four, the ſeveral Rates and Duties contained in any of the Acts hereinafter mentioned, in lieu whereof other Duties are hereby ſubſtituted, and alſo ſuch Parts of the ſeveral Proviſions of the ſaid Acts which relate to the Duties made payable by this Act, or any of them, ſhall be and are hereby repealed; that is to ſay, an Act paſſed in the Twentieth Year of the Reign of his late Majeſty King *George* the Second, intituled, *An Act for repealing the ſeveral Rates and Duties upon Houſes, Windows, and Lights, and for granting to His Majeſty other Rates and Duties upon Houſes, Windows, or Lights, and for raiſing the Sum of Four millions four hundred thouſand Pounds, by Annuities to be charged on the ſaid Rates or Duties*; and alſo, another Act, paſſed in the ſaid Twentieth Year of His ſaid late Majeſty King *George* the Second, intituled, *An Act to enforce the Execution of an Act of this Seſſion of Parliament, for granting to His Majeſty ſeveral Rates and Duties upon Houſes, Windows, or Lights*; and alſo, another Act paſſed in the Twenty-firſt Year of the Reign of His ſaid late Majeſty King *George* the Second, intituled, *An Act for explaining, amending, and further enforcing the Execution of an Act, paſſed in the laſt Seſſion of Parliament, intituled, "An Act for repealing the ſeveral Rates and Duties upon Houſes, Windows, and Lights, and for granting to His Majeſty other Rates and Duties upon Houſes, Windows, or Lights, and for raiſing the Sum of Four millions four hundred thouſand Pounds by Annuities to be charged on the ſaid Rates or Duties;"* and alſo another Act, paſſed in the Twenty-ſixth Year of the Reign of his preſent Majeſty, intituled, *An Act for the more effectual levying of the Duties upon Windows or Lights in that Part of* Great Britain *called* Scotland; and alſo, another Act, paſſed in the Second Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral Rates and Duties upon Windows or Lights*; and alſo another Act, paſſed in the Sixth Year of the Reign of His ſaid 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*; and alſo an Act paſſed in the Seventeenth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty a Duty upon all Servants retained or employed in the ſeveral Capacities therein mentioned, and for repealing ſeveral Rates and Duties upon Glaſs impoſed by an Act, made in the Nineteenth Year of the Reign of His late Majeſty, and for granting to His Majeſty other Rates and Duties upon Glaſs in lieu thereof, and for the better collecting the Duties upon Glaſs, and for repealing the ſeveral Rates and Duties charged by an Act, made in the Twenty-ninth Year of the Reign of His ſaid late Majeſty, upon all Perſons and Bodies Politic and Corporate having certain Quantities of Silver Plate*; and alſo, another Act, paſſed in the Eighteenth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties upon all Inhabited Houſes within the Kingdom of* Great Britain; and alſo, another Act, paſſed in the Nineteenth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for repealing the Duties on all Inhabited Houſes, impoſed by an Act made in the laſt Seſſion of Parliament, and for granting to His Majeſty other Duties upon*

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all Inhabited Houſes in Great Britain, *and for amending the ſaid Act*; *and alſo for amending ſo much of an Act, made in the Seventeenth Year of the Reign of His preſent Majeſty, as impoſes a Duty upon all Servants retained or employed in the ſeveral Capacities therein mentioned*; and alſo, another Act, paſſed in the Twenty-firſt Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for the better Management and Collection of the Duties upon Male Servants, granted by an Act made in the Seventeenth Year of the Reign of His preſent Majeſty*; and alſo, another Act, paſſed in the Twenty-fourth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties on Horſes kept for the Purpoſe of riding, and on Horſes uſed in drawing certain Carriages, in reſpect whereof any Duty of Exciſe is made payable*; and alſo, of another Act, made and paſſed in the ſaid Twenty-fourth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties on Tea, and for granting to His Majeſty other Duties in lieu thereof, and alſo ſeveral Duties on Inhabited Houſes, and upon the Importation of Cocoa Nuts and Coffee, and for repealing the Inland Duties of Exciſe thereon*; and alſo, another Act, paſſed in the Twenty-fifth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to repeal the Duties on Male Servants, and for granting new Duties on Male and Female Servants*; and alſo, another Act, paſſed in the Twenth-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for transferring the Receipt and Management of certain Duties therein mentioned, from the Commiſſioners of Exciſe and the Commiſſioners of Stamps reſpectively, to the Commiſſioners for the Affairs of Taxes, and alſo for making further Proviſions in reſpect to the ſaid Duties ſo transferred*; alſo, another Act, paſſed in the Twenty-ſixth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to explain, amend, and render more effectual an Act made in the laſt Seſſion of Parliament, intituled, "An Act for transferring the Receipt and Management of certain Duties therein mentioned, from the Commiſſioners of Exciſe and the Commiſſioners of Stamps reſpectively, to the Commiſſioners for the Affairs of Taxes, and alſo for making further Proviſions in reſpect to the ſaid Duties ſo transferred, and for making certain Proviſions reſpecting Oaths to be adminiſtered by the Commiſſioners for the Duties on Houſes and Windows, or Lights, or any other Duties put under their Management*; and alſo, another Act, paſſed in the Twenty-ninth Year of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty, ſeveral Additional Rates and Duties upon Horſes, and Carriages with Four Wheels, and for explaining and amending an Act, paſſed in the Twenty fifth Year of His preſent Majeſty, as far as relates to certain Carriages with Two or Three Wheels therein mentioned*; and alſo, another Act, paſſed in the Thirty-ſecond Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to repeal the Duties on certain Inhabited Houſes containing leſs than Seven Windows or Lights, granted by an Act of the Sixth Year of the Reign of His preſent Majeſty*; and alſo, another Act, paſſed in the Thirty-ſixth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty new Duties on certain Horſes not charged with Duty by any other Act or Acts of Parliament, and on Mules*; and alſo, another Act, paſſed in the ſaid Thirty-ſixth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional Duties on Horſes kept for the Purpoſe of riding, or drawing certain Carriages therein mentioned*; and alſo, another Act, paſſed in the Thirty ſixth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to exempt Dairies and Rooms uſed ſolely for making, keeping, and drying Cheeſe and But-*

ter from the Duties on Windows and Lights; and alſo, another Act, paſſed in the ſaid Thirty-ſixth Year of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties on Dogs*; and alſo, another Act, paſſed in the Thirty-ſeventh Year of His ſaid preſent Majeſty's Reign, intituled, *An Act for granting to His Majeſty additional Duties on certain Horſes before charged with a Duty of Two Shillings, by an Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, and on Mules*; and alſo, another Act, paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty additional Duties on Male Servants*; and alſo, another Act, paſſed in the ſaid Thirty-ſeventh Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty a further additional Duty on Horſes kept and uſed for the Purpoſe of riding, or of drawing certain Carriages therein mentioned*; and alſo, another Act, paſſed in the Thirty-eighth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for repealing the Duties on Houſes, Windows, and Lights, on Inhabited Houſes, and on Clocks and Watches, and for granting to His Majeſty other Duties on Houſes, Windows, and Lights, and on Inhabited Houſes, in lieu thereof*; and alſo, another Act, paſſed in the Thirty-eighth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for repealing the Duties upon Male Servants, Carriages, Horſes, Mules and Dogs, and for granting to His Majeſty other Duties in lieu thereof*; and alſo, another Act, paſſed in the Thirty-eighth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to explain and amend an Act of the preſent Seſſion of Parliament, intituled, "An Act for repealing the Duties upon Male Servants, Carriages, Horſes, Mules, and Dogs, and for granting to His Majeſty other Duties in lieu thereof*;" and alſo, another Act, paſſed in the ſaid Thirty-eighth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for aſcertaining the Duty payable on Taxed Carts*; and alſo, another Act, paſſed in the Forty-firſt Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty certain additional Duties on Horſes in* Great Britain, *and for exempting from Duty Horſes kept for the Purpoſe of Huſbandry by Perſons holding Farms under a certain Value*; and alſo, another Act, paſſed in the ſaid Forty-firſt Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to permit Perſons in Holy Orders to keep One Horſe only for the Purpoſe of riding without being ſubject to the Duty granted by an Act of the Thirty-eighth Year of the Reign of His preſent Majeſty, under certain Limitations*; and alſo, another Act, paſſed in the ſaid Forty firſt Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act to exempt from the Payment of certain Duties ſuch Members of both Houſes of Parliament, ſerving for that Part of the United Kingdom called* Ireland, *and ſuch other Perſons herein deſcribed, as may have only an occaſional Reſidence in* Great Britain; and alſo, another Act, paſſed in the ſaid Forty-firſt Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for transferring the Receipt and Management of certain Duties on Certificates for wearing Hair Powder, or uſing Armorial Bearings, from the Commiſſioners of Stamps to the Commiſſioners for the Affairs of Taxes, and alſo for making further Proviſions in reſpect to the ſaid Duties ſo transferred*; and alſo, another Act, paſſed in the Thirty-ſixth Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for repealing the Duties on Licences to Perſons uſing or exerciſing the Buſineſs of an Horſe Dealer, and granting New Duties in lieu thereof*; and alſo, another Act, paſſed in the Forty-firſt Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for transferring the Receipt and Manage-*

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ment of the Duties on Licences for uſing or exerciſing the Trade and Buſineſs of an Horſe Dealer, from the Commiſſioners of Stamps to the Commiſſioners for the Affairs of Taxes, and alſo for making further Proviſions in reſpect of the ſaid Duties ſo transferred; and alſo, another Act, paſſed in the Forty-ſecond Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty certain additional Duties on Windows or Lights, and on Inhabited Houſes, and for conſolidating the ſame with the preſent Duties thereon*; and alſo, another Act, paſſed in the ſaid Forty-ſecond Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for granting to His Majeſty certain additional Duties on Servants, Carriages, Horſes, Mules, and Dogs, and for conſolidating the ſame with the preſent Duties thereon*; and alſo, another Act, paſſed in the ſaid Forty-ſecond Year of the Reign of His ſaid preſent Majeſty, intituled, *An Act for enlarging the Time for which Horſes may be let to Hire without being ſubject to any Annual Duty, for explaining and amending ſeveral Acts relating to the Duties on Horſes, Servants, and Carriages, and for authorizing the Allowance in the Accounts of the Receivers General, of the ſeveral Sums advanced by them, in purſuance of the Acts for raiſing a Proviſional Force of Cavalry, and not re-imburſed to them by Aſſeſſment*; and that all the Acts heretofore repealed by any of the ſaid Acts before mentioned to be repealed, ſhall be deemed to be, and conſtrued alſo to be and continue repealed, according to the reſpective Proviſions thereof; ſave and except in all Caſes relating to the recovering, collecting, paying, or accounting for any Arrears of the ſeveral Duties hereby repealed, which may become payable on or before the ſaid Fifth Day of *April* One thouſand eight hundred and four, and may after that Time remain unpaid, and to the recovering any Penalty or Forfeiture which ſhall have been then incurred under and by virtue of the ſaid ſeveral Acts, or any of them, and the Proviſions of the ſaid Acts relating thereto; ſave alſo and except ſuch Parts of any of the ſaid Acts which relate to any Matters or Things other than the ſaid Duties or the Methods of aſſeſſing, levying, and collecting the ſame.

Acts herein recited, to continue in force with reſpect to the Recovery of Arrears, and Penalties.

Alſo ſuch of the Proviſions of the ſaid Acts as relate to any other Matters or Things than the ſaid Duties.

LXXXV. Provided always, and be it further enacted, That it ſhall be lawful for the Commiſſioners acting in the Execution of this Act for the Time being (being duly ſworn and qualified in that Behalf) or any Two or more of them, and they are hereby required to cauſe the Duties granted by any former Act or Acts in force at and immediately before the paſſing of this Act, which at any Time after the Fifth Day of *April* One thouſand eight hundred and four, ſhall not have been charged, or which then ſhall be in Arrear or unſatisfied, to be charged, raiſed, aſſeſſed, re-aſſeſſed, levied, and collected, as fully and effectually as if the ſaid Act or Acts, and all other Acts relating thereto and herein mentioned to be repealed, had continued in force; and the ſaid Aſſeſſors, Collectors, and Receivers, appointed or to be appointed to act in the Execution of this Act, ſhall, after the ſaid Fifth Day of *April* One thouſand eight hundred and four aſſeſs, re-aſſeſs, levy, receive, and anſwer the ſaid ſeveral Duties, and Arrears of Duties, by the ſame Ways and Means, and in the ſame Manner, and under the like Penalties, as are directed and appointed by this or the ſaid recited Act, with reſpect to raiſing or levying the ſaid Duties made payable by this Act, and as fully and effectually as in this Act or the ſaid recited Act they are empowered and required with reſpect to the ſeveral Sums by this Act made payable; and the Monies ſo received by the ſaid Collectors for any ſuch Arrears, ſhall be paid to the reſpective Receivers

Commiſſioners and other Officers under this Act to levy Arrears of Duties due under the former Acts.

Receivers General, where ſuch Arrears ſhall happen, to the End the ſame may be paid into the Receipt of His Majeſty's Exchequer, for the Purpoſes in the ſaid Act or Acts mentioned.

Action to be commenced within Six Months.

LXXXVI. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, or any Act, for granting Duties to be aſſeſſed under the Regulations of this Act, ſuch Action or Suit ſhall be commenced within Six Calendar Months next after the Fact committed, and not afterwards; and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and no Writ or Proceſs ſhall be ſued out for the Commencement of ſuch Action or Suit, until One Calendar Month next after Notice in Writing ſhall have been delivered to or left at the uſual Place of Abode of ſuch Perſon or Perſons, by the Attorney or Agent for the intended Plaintiff or Plaintiffs, in which Notice ſhall be clearly and explicitly contained the Cauſe and Cauſes of Action, the Name and Place or Places of Abode of the intended Plaintiff or Plaintiffs, and of his and their Attorney or Agent, and no Evidence ſhall be given on the Trial of ſuch Action or Suit of any Cauſe or Cauſes of Action, than ſuch as is or are contained in ſuch Notice; and the intended Defendant or Defendants to whom ſuch Notice ſhall have been delivered, may at any Time before the Expiration of ſuch Calendar Month tender Amends to the intended Plaintiff or Plaintiffs, his or their Attorney or Agent; and in caſe ſuch Amends are not accepted, may plead ſuch Tender in Bar to any Action or Suit to be brought againſt him or them, grounded on ſuch Notice, Writ, or Proceſs; and the Defendant or Defendants in every ſuch Action or Suit, may plead the General Iſſue, and alſo ſuch Tender, and any other Plea, with Leave of the Court in Bar of ſuch Action or Suit; and may give this Act and the ſpecial Matter in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his, her, or their Action or Suit, after the Defendant or Defendants ſhall have appeared; and if, upon Demurrer, Judgment ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſe to recover Coſts by Law; and every ſuch Action or Suit which ſhall be brought againſt any Collector or Collectors appointed under this Act, ſhall be defended by the Commiſſioners acting for the Diviſion or Place where ſuch Collector ſhall have been appointed, and the Coſts and Charges attending the ſame, as alſo every other Action or Suit to be brought by or againſt Commiſſioners or Collectors in purſuance of this Act, or for any Thing done in purſuance of this Act, or any Act, for granting Duties to be aſſeſſed under the Regulations of this Act, ſhall be defrayed by an Aſſeſſment made on the Pariſh or Place for which ſuch Collector or Collectors ſhall have been appointed in a juſt Proportion to the Amount of the Duties payable under this Act, on the reſpective Perſons charged to the ſame in the Aſſeſſment to be made next after the Time when the ſaid Coſts and Charges ſhall have been incurred.

Notice to be given to the Defendant, who may tender Amends.

May plead the General Iſſue, and alſo ſuch Tender of Amends, if not accepted.

Defendant to have Treble Coſts.

Expences of Actions brought by or againſt Commiſſioners or Collectors to be defrayed by an Aſſeſſment on the Pariſh.

Commencement of the Act.

LXXXVII. And be it further enacted, That this Act ſhall commence and take Effect from and after the Fifth Day of *April* One thouſand

ſand eight hundred and four, as to all Matters and Things, except where Directions are ſpecially given by this Act, in regard to Aſſeſſments made or to be made by virtue of any Act or Acts in force at the Time of paſſing this Act at any Time after the Fifth Day of *April* One thouſand eight hundred and three, for the preſent Year, which Proviſions ſhall ſeverally commence and take Effect from the ſaid Fifth Day of *April* One thouſand eight hundred and three.

Act may be altered in the preſent Seſſion.

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

The SCHEDULES

Referred to by the ACT

of the 43d Year of His present MAJESTY's Reign.

Schedule (A.)

A SCHEDULE of the Duties made payable for every DWELLING HOUSE within and throughout *Great Britain*, according to the Number of WINDOWS or LIGHTS in each.

NUMBER of WINDOWS According to which the Dwelling Houſe ſhall be charged.	Duties to be charged for Windows in every Dwelling Houſe in *England*.			Duties to be charged for Windows in every Dwelling Houſe in *Scotland*.		
	£.	s.	d.	£.	s.	d.
Not more than 6 Windows or Lights (except in ſuch Houſes which ſhall be worth the Rent of £. 5 by the Year, and ſhall be charged to the Duty mentioned in Schedule (B.), according to the Rent thereof) - -	0	6	0	0	4	0
Not more than 6 Windows or Lights, if of the Value before mentioned, and charged to the ſaid Duty accordingly - - -	0	8	0	0	6	0
7 Windows or Lights - - - -	0	18	6	0	16	6
8 - - Do. - - - -	1	10	0	1	8	0
9 - - Do. - - - -	1	18	0	1	16	0
10 - - Do. - - - -	2	10	0	2	8	0
11 - - Do. - - - -	3	5	0	3	3	0
12 - - Do. - - - -	4	0	0	3	18	0
13 - - Do. - - - -	4	15	0	4	13	0
14 - - Do. - - - -	5	10	0	5	8	0
15 - - Do. - - - -	6	5	0	6	3	0
16 - - Do. - - - -	7	0	0	6	18	0
17 - - Do. - - - -	7	15	0	7	13	0
18 - - Do. - - - -	8	10	0	8	8	0
19 - - Do. - - - -	9	5	0	9	3	0
20 - - Do. - - - -	10	0	0	9	18	0
21 - - Do. - - - -	10	15	0	10	13	0
22 - - Do. - - - -	11	10	0	11	8	0
23 - - Do. - - - -	12	5	0	12	3	0

Schedule (A.)—WINDOWS.—*continued.*

NUMBER of WINDOWS According to which the Dwelling House shall be charged.	Duties to be charged for Windows in every Dwelling House in *England.*			Duties to be charged for Windows in every Dwelling House in *Scotland.*		
	£.	s.	d.	£.	s.	d.
Not more than 24 Windows or Lights	13	0	0	12	18	0
25 - - Do.	13	15	0	13	13	0
26 - - Do.	14	10	0	14	8	0
27 - - Do.	15	5	0	15	3	0
28 - - Do.	16	0	0	15	18	0
29 - - Do.	16	15	0	16	13	0
30 - - Do.	17	10	0	17	8	0
31 - - Do.	18	5	0	18	3	0
32 - - Do.	19	0	0	18	18	0
33 - - Do.	19	15	0	19	13	0
34 - - Do.	20	10	0	20	8	0
35 - - Do.	21	5	0	21	3	0
36 - - Do.	22	0	0	21	18	0
37 - - Do.	22	15	0	22	13	0
38 - - Do.	23	10	0	23	8	0
39 - - Do.	24	5	0	24	3	0
40 to 44 - Do.	25	15	0	25	13	0
45 - 49 - Do.	28	5	0	28	3	0
50 - 54 - Do.	30	15	0	30	13	0
55 - 59 - Do.	33	5	0	33	3	0
60 - 64 - Do.	35	9	0	35	7	0
65 - 69 - Do.	37	9	0	37	7	0
70 - 74 - Do.	39	9	0	39	7	0
75 - 79 - Do.	41	9	0	41	7	0
80 - 84 - Do.	43	9	0	43	7	0
85 - 89 - Do.	45	9	0	45	7	0
90 - 94 - Do.	47	9	0	47	7	0
95 - 99 - Do.	49	9	0	49	7	0
100 - 109 - Do.	52	9	0	52	7	0
110 - 119 - Do.	56	9	0	56	7	0
120 - 129 - Do.	60	9	0	60	7	0
130 - 139 - Do.	64	9	0	64	7	0
140 - 149 - Do.	68	9	0	68	7	0
150 - 159 - Do.	72	9	0	72	7	0
160 - 169 - Do.	76	9	0	76	7	0
170 - 179 - Do.	80	9	0	80	7	0
180 and upwards Do.	83	0	0	82	18	0
And for every such Dwelling House which shall contain more than 180 Windows or Lights, for every Window or Light exceeding the Number of 180 - - - - - -	0	2	6	0	2	6

Schedule (A.)—WINDOWS.—*continued*.

RULES for charging WINDOWS or LIGHTS.

I.—The ſaid ſeveral Duties to be charged Annually in reſpect of the Windows or Lights in every Dwelling Houſe, with the Houſehold and other Offices herein enumerated.

II.—All Skylights, and all Windows or Lights however conſtructed, in Staircaſes, Garrets, Cellars, Paſſages, and all other Parts of Dwelling Houſes, to what Uſe or Purpoſe ſoever applied, and whether ſuch Windows or Lights ſhall be in the exterior or interior Parts of ſuch Dwelling Houſes to be charged to the ſaid Duties.

III.—Every Window or Light in any Kitchen, Cellar, Scullery, Buttery, Pantry, Larder, Waſhhouſe, Laundry, Bakehouſe, Brewhouſe and Lodging Room, belonging to or occupied with any Dwelling Houſe, whether the ſame ſhall be within or contiguous to or disjoined from the Body of ſuch Dwelling Houſe, ſhall be charged to the ſaid Duties.

IV.—The ſaid Duties to be charged Yearly upon the Occupier or Occupiers of the Houſes, Cottages, or Tenements, in reſpect whereof the ſaid Duties ſhall be charged, and to be in force for One whole Year, from the 5th Day of *April* in the Year in which the ſame ſhall be charged, to be levied on ſuch Occupier or Occupiers, or on his, her, or their reſpecti[ve] Executors, or Adminiſtrators, except as hereinafter provided.

V.—Where any Change in the Occupation of any Houſe, Cottage, or Tenement, ſhall take place after the Aſſeſſment ſhall be made, then and in ſuch Caſe the Duties hereby directed to be charged on the Occupier or Occupiers of Houſes, Cottages, or Tenements, for One Year, ſhall be levied upon and paid by the Occupier or Occupiers, Landlord or Landlords, Owner or Owners, for the Time being, or on both or all of them, according to their Times of Poſſeſſion thereof, without any new Aſſeſſment, notwithſtanding ſuch Change in the Occupation of ſuch Houſe, Cottage, or Tenement for the Year that ſuch Houſe ſhall have been aſſeſſed: Provided, That where a Tenant of any Houſe, Cottage, or Tenement ſhall quit the ſame, on the Determination of the Leaſe or Demiſe thereof, after an Aſſeſſment ſhall be made, and ſhall have given Notice thereof to the Aſſeſſor for the Place, the Duty thereon ſhall be diſcharged by the Commiſſioners for executing this Act for the Remainder of that Year, in caſe it ſhall appear to the ſaid Commiſſioners at the End of ſuch Year, that ſuch Houſe, Cottage, or Tenement, ſhall have continued wholly unoccupied for and during the Remainder of ſuch Year.

VI.—Where any Dwelling Houſe is or ſhall be let in different Apartments, Tenements, Lodgings, or Landings, and ſhall be inhabited by Two or more Perſons or Families, the ſame ſhall nevertheleſs be charged as if ſuch Houſe was inhabited by One Perſon or Family only; and the Landlord or Owner, Landlords or Owners of ſuch Houſe, Apartments, or Tenements, are or ſhall be deemed and taken to be the Occupier or Occupiers of ſuch Houſe, and ſhall be charged with the ſaid Duties: Provided that where the Landlord ſhall not reſide within the Limits of the Collector, or the ſame ſhall remain unpaid by ſuch Landlord for the Space of Twenty Days after the ſame is due, the Duties ſo charged may be levied on the Occupier or Occupiers reſpectively, and ſuch Payment

ſhall

Schedule (A.)—WINDOWS.—*continued.*

ſhall be deducted and allowed out of the next Payment on Account of Rent.

VII.—Every Houſe, whereof the keeping is or ſhall be committed or left to the Care or Charge of any Perſon or Servant, ſhall be ſubject to the like Duties as if it were inhabited by the Owner, or by a Tenant; and, if ſuch Perſon or Servant ſhall not pay Rates to the Church and Poor, the ſaid Duties ſhall be paid by the reſpective Owners or Tenants of the ſaid Houſe.

VIII.—Every diſtinct Chamber or Apartment in any of the Inns of Court, or of Chancery, or in any College or Hall, in either of the Univerſities of *Oxford* or *Cambridge*, or any public Hoſpital, being ſeverally in the Tenure or Occupation of any Perſon or Perſons, ſhall be ſubject to the ſame Duties as if the ſame was an entire Houſe, which Duties ſhall be paid by the Occupiers thereof reſpectively; provided that every ſuch Chamber or Apartment, which ſhall not contain more than Seven Windows or Lights, ſhall be charged at the Rate of Three Shillings for every ſuch Window or Light.

IX.—All Dwelling Rooms in any Hall or Office whatever, belonging to any Perſon or Perſons, or to any Bodies Politic or Corporate, or to any Company that are or may be lawfully charged with the Payment of any other Taxes or Pariſh Rates, ſhall be ſubject to the Duties hereby made payable, and ſhall be reſpectively charged as Dwelling Houſes; and the Perſon or Perſons, Bodies Politic or Corporate, or Company, to whom the ſame ſhall belong, ſhall be charged as the Occupier or Occupiers thereof.

X.—When a Partition or Diviſion between Two or more Windows or Lights, fixed in One Frame, is or ſhall be of the Breadth or Space of Twelve Inches, the Window or Light on each Side of ſuch Partition or Diviſion ſhall be charged as a diſtinct Window or Light.

XI.—Every Window extending ſo far as to give Light into more Rooms, Landings, or Stories than One, ſhall be reckoned and charged as ſo many ſeparate Windows as there are Rooms, Landings, or Stories enlightened thereby.

XII.—Every Window or Light, including the Frame, Partitions, and Diviſions thereof, which by due Admeaſurement of the whole Space on the Aperture of the Wall of the Houſe or Building, on the Outſide of ſuch Window or Light, ſhall exceed in Height 12 Feet, or in Breadth 4 Feet 9 Inches, not being leſs than 3 Feet 6 Inches in Height, ſhall be reckoned and charged as Two Windows or Lights, except ſuch Windows or Lights as ſhall have been made of greater Dimenſions at any Time prior to the 5th Day of *April* 1785, except alſo the Windows or Lights in ſuch Parts of Dwelling Houſes as are uſed for Shops, Workſhops, and Warehouſes, and except the Windows or Lights in the Public Room of any Houſe licenſed to ſell Wine, Ale, or other Liquors by Retail, which ſhall be uſed for the Entertainment of Gueſts; and the Windows or Lights in Farm Houſes eſpecially exempted from the Duties in the following Schedule, marked (B.) or in any Dwelling Houſe not chargeable to the Duties mentioned in the ſaid Schedule.

XIII.—Where any Dwelling Houſe ſhall be divided into different Tenements, being diſtinct Properties, every ſuch Tenement ſhall be ſubject to the ſame Duties as if the ſame were an entire Houſe, which Duties ſhall be paid by the Occupiers thereof reſpectively; provided that every ſuch Tenement in *England*, *Wales*, or *Berwick-upon Tweed*, which

Schedule (A.)—WINDOWS.—*continued.*

ſhall not contain more than Seven Windows or Lights, ſhall be charged at the Rate of Three Shillings for every ſuch Window or Light, and every ſuch Tenement in *Scotland* which ſhall not contain more than Seven Windows or Lights ſhall be charged at the Rate of Two Shillings and Sixpence for every ſuch Window or Light.

EXEMPTIONS from the ſaid DUTIES.

Caſe I.—Any Houſe belonging to His Majeſty, or any of the Royal Family, and every Public Office, for which the Duties heretofore payable have been paid by His Majeſty, or out of the Public Revenue.

Caſe II.—Any Hoſpital, Charity School, or Houſe provided for the Reception and Relief of poor Perſons, except ſuch Apartments therein as are or may be occupied by the Officers or Servants thereof, which ſhall ſeverally be aſſeſſed, and be ſubject to the ſaid Duties as entire Dwelling Houſes.

Caſe III.—The Windows in any Room of a Dwelling Houſe licenſed according to Law as a Chapel for the Purpoſes of Divine Worſhip, and uſed for no other Purpoſe whatſoever.

Provided, that every ſuch Hoſpital, Charity School, Houſe for the Reception and Relief of Poor Perſons, or Room licenſed as a Chapel as aforeſaid, ſhall be brought into Charge by the Aſſeſſor or Aſſeſſors, or in their Default, by the Surveyor or Inſpector, and ſhall be ſtated on the Certificate of Aſſeſſments as ſuch; and on due Proof of the Fact before the Commiſſioners by the Aſſeſſors, it ſhall be lawful for the Commiſſioners for executing the ſaid Act to diſcharge ſuch Hoſpital, Charity School, Houſe for the Reception and Relief of poor Perſons, and Room licenſed as a Chapel, from the ſaid Duties, or ſuch Part thereof as is hereby intended to be exempted in like Manner as they are authorized to diſcharge the Aſſeſſment on poor Perſons by this Act, but not otherwiſe.

Caſe IV.—The Windows or Lights, in any Dairy or Cheeſe Room belonging to and occupied with any Dwelling Houſe, chargeable with the ſaid Duties, although the ſame ſhall be Part thereof, which ſhall be uſed by ſuch Occupier or Occupiers for the Purpoſe of keeping Butter or Cheeſe, being their own Produce, for Sale or private Uſe: Provided that the Windows or Lights, in ſuch Dairies or Cheeſe Rooms, ſhall be made with Splines or Wooden Laths, or Iron Bars, or Wires, and wholly without Glaſs, and that the Occupiers of the Dwelling Houſes to which ſuch Dairies and Cheeſe Rooms belong, ſhall paint or cauſe to be painted on the outer Door thereof, or on the outſide of the Windows thereof, or One of them, in large Roman Letters, the Words, "Dairy or Cheeſe Room," as the Caſe may require, and ſhall keep, and from Time to Time reſtore ſuch Words ſo painted diſtinctly legible, during all ſuch Time as ſuch Exemption ſhall be claimed; and provided, that ſuch Dairies or Cheeſe Rooms ſhall not be at any Time or Times uſed to dwell or to ſleep in by any Perſon or Perſons, but ſhall be wholly kept and uſed for the ſeveral Purpoſes hereinbefore mentioned: And provided alſo, that an Aſſeſſment of all ſuch Windows or Lights ſhall be duly made, and the Fact be truly returned in the Manner directed by this Act in other Caſes of Exemption from the ſaid Duties,

Schedule (A.)—WINDOWS.—*continued.*

Duties, ſo that the Number of Windows ſo to be exempted may be aſcertained, and the Exemption be allowed by the Commiſſioners for executing this Act.

Schedule (B.)

A SCHEDULE of the DUTIES made payable on all INHABITED DWELLING HOUSES throughout *Great Britain*, according to the Value thereof.

	In the Pound.		
For every ſuch Inhabited Houſe which, with the Houſehold and other Offices, Yards and Gardens therewith occupied and charged, are or ſhall be worth the Rent hereinafter mentioned by the Year, there ſhall be charged the Yearly Sums following; *videlicet*,	£.	s.	d.
£. 5 and under £. 20 Rent, by the Year - - -	0	1	4
£. 20 and under £. 40 Rent, by the Year - - -	0	2	0
£. 40 Rent by the Year, and upwards - - -	0	2	6

RULES for charging the ſaid laſt-mentioned Duties.

I.—The ſaid laſt-mentioned Duties to be charged Annually on the Occupier or Occupiers for the Time being of every ſuch Dwelling Houſe, being of the Annual Rent of £. 5 or upwards, at the reſpective Rates before-mentioned, and to be levied on him, her, or them, or on his, her, or their reſpective Executors or Adminiſtrators, and in like Manner in caſe of a Change in the Occupation thereof as is before directed in reſpect of the Duties on Windows or Lights, and in Addition to the Duties contained in Schedule (A.)

II.—Every Coachhouſe, Stable, Brewhouſe, Waſhhouſe, Laundry, Woodhouſe, Bakehouſe, Dairy, and all other Offices, and all Yards, Courts, and Curtilages, and Gardens and Pleaſure Grounds, belonging to and occupied with any Dwelling Houſe, ſhall, in charging the ſaid Duties, be valued together with ſuch Dwelling Houſe; provided no more than One Acre of ſuch Gardens and Pleaſure Grounds ſhall in any Caſe be ſo valued.

III.—All Shops and Warehouſes which are attached to the Dwelling Houſe, or have any Communication therewith, ſhall in charging the ſaid Duties be valued together with the Dwelling Houſe, and the Houſehold and other Offices aforeſaid thereunto belonging (except ſuch Warehouſes and Buildings upon or near adjoining to Wharfs which are occupied by Perſons who carry on the Buſineſs of Wharfingers, and who have Dwelling Houſes upon the ſaid Wharfs for the Reſidence of themſelves or Servants employed upon the ſaid Wharfs).

And alſo except ſuch Warehouſes as are diſtinct and ſeparate Buildings, and not Parts or Parcels of ſuch Dwelling Houſes, or the Shops attached thereto, but employed ſolely for the Purpoſe of lodging Goods, Wares, and Merchandize, or for carrying on ſome Manufacture (notwithſtanding

Schedule (B.)—INHABITED HOUSES.—*continued.*

withſtanding the ſame may adjoin to or have Communication with the Dwelling Houſe or Shop).

IV.—Every Chamber or Apartment in any of the Inns of Court, or of Chancery, or in any College or Hall in any of the Univerſities of *Great Britain*, being ſeverally in the Tenure or Occupation of any Perſon or Perſons, ſhall be charged thereto as an entire Houſe, and on the reſpective Occupiers thereof.

V.—Every Hall or Office whatever belonging to any Perſon or Perſons, or to any Body or Bodies Politic or Corporate, or to any Company that are or may be lawfully charged with the Payment of any other Taxes or Pariſh Rates, ſhall be ſubject to the Duties hereby made payable as Inhabited Houſes; and the Perſon or Perſons, Bodies Politic or Corporate, or Company, to whom the ſame ſhall belong, ſhall be charged as the Occupier or Occupiers thereof.

VI.—Where any Houſe ſhall be ſet in different Stories, Tenements, Lodgings, or Landings, and ſhall be inhabited by Two or more Perſons or Families, the ſame ſhall nevertheleſs be ſubject to and ſhall in like Manner be charged to the ſaid Duties as if ſuch Houſe or Tenement was inhabited by One Perſon or Family only, and the Landlord or Owner ſhall be deemed the Occupier of ſuch Dwelling Houſe, and ſhall be charged to the ſaid Duties: Provided that where the Landlord ſhall not reſide within the Limits of the Collector, or the ſame ſhall remain unpaid by ſuch Landlord for the Space of Twenty Days after the ſame is due, the Duties ſo charged may be levied on the Occupier or Occupiers reſpectively; and ſuch Payments ſhall be deducted and allowed out of the next Payment on Account of Rent.

VII.—No Dwelling Houſe, or other ſuch Premiſes as aforeſaid, ſhall be eſtimated or rated at any leſs Annual Value than the Rent or Value at which the ſame Premiſes ſtand charged in the laſt Rate made on or before the Time of making the Aſſeſſment for the Relief of the Poor in the ſame Pariſh or Place.

VIII.—In caſe the ſaid Poor Rate ſhall have been made throughout by a Pound Rate on the full Annual Value of all the Dwelling-Houſes in the ſame Pariſh or Place, then ſuch Aſſeſſment ſhall be made according to the ſaid Rate; and the Aſſeſſors appointed or to be appointed for the ſaid Duties ſhall in making their Aſſeſſments on different Dwelling Houſes in the ſame Pariſh or Place, in all ſuch Caſes as aforeſaid, obſerve the ſame Rule of Proportion between the Aſſeſſment of the Duties granted by this Act thereon, as ſhall have been obſerved in making ſuch Poor Rate as to all the Premiſes aforeſaid rated in ſuch Poor Rate.

IX.—In caſe the ſaid Poor Rate ſhall have been made on any proportionate Part of ſuch Value, then ſuch Aſſeſſors ſhall aſſeſs the ſame at the ſame Sums reſpectively as they would have been aſſeſſed at by virtue of this Act, if the ſame had been reſpectively eſtimated in ſuch Poor Rate at the full Value thereof reſpectively.

X.—In caſe the Poor Rate in any Pariſh or Place ſhall not be made on the full Annual Value of the different Dwelling Houſes charged, nor according to any proportionate Part of ſuch Annual Value, but nevertheleſs the ſaid Dwelling-Houſes ſhall be rated in a due Proportion to each other, it ſhall be lawful for the Aſſeſſors, by all lawful Ways and Means authorized by this Act, to inquire into, and to the beſt of their Information and Judgment to aſcertain the actual Rent of the ſeveral Houſes and other the Premiſes aforeſaid, in different Occupations within

their

Schedule (B.)—INHABITED HOUSES.—*continued.*

their Limits, which ſhall have been let within the Period of Three Years preceding the Time for making the Aſſeſſment, or ſo many of them as they ſhall be able to aſcertain the Rent of, and ſhall make an Aſſeſſment on the actual Rent on ſuch of the ſaid Houſes and Premiſes therewith occupied which ſhall appear to them to have been ſo let at the juſt and full Value thereof, and ſhall afterwards proceed to aſſeſs the ſeveral other Houſes with the Premiſes aforeſaid occupied therewith in Sums reſpectively, bearing the ſame Proportion as far as the ſame can be computed, to the Amount of ſuch firſt Aſſeſſment as the Sums charged on the ſaid Poor Rate on ſuch other Premiſes reſpectively bear to the Sum charged in the ſaid Poor Rate on the ſaid Houſe and Premiſes ſo firſt aſſeſſed: Provided always, that the aforeſaid Rule ſhall extend only to ſuch Houſes and Premiſes chargeable under this Act as ſhall be rated in ſuch Poor Rate diſtinctly and unmixed with other Property not chargeable to the Duties hereby granted.

XI.—In caſe any Houſe, with the Premiſes aforeſaid therewith occupied, ſhall not be rated in ſuch Poor Rate, or ſhall be rated therein together with other Property not chargeable to the Duties hereby granted, or there ſhall be no Poor Rate in the Pariſh or Place where ſuch Houſe is ſituate, and in every Caſe where the Rules before mentioned are not applicable, the ſaid Aſſeſſors ſhall make their Aſſeſſments from the beſt Information they can obtain of the Annual Value thereof, which in all Caſes ſhall be the actual Amount of the Rent at which the ſaid Houſes and Premiſes aforeſaid reſpectively are let, or if not let the Rent which they reſpectively are worth to be let by the Year.

XII.—In caſe any Houſe, with the Premiſes aforeſaid, ſhall, on Occaſion of the Aſſeſſor or Aſſeſſors having purſued the Proportions obſerved in the Poor-Rate on which ſuch Aſſeſſment was made, have been aſſeſſed at a Sum exceeding the juſt Rate on the Annual Value thereof, it ſhall be lawful for the Commiſſioners to abate and deduct from ſuch Aſſeſſment ſo much as in their Judgment will reduce the ſame to a juſt Rate on ſuch Annual Value, but in no Caſe to a leſs Annual Value than the ſame ſtands rated at in the Poor Rate.

XIII.—In caſe any Houſe, with the Premiſes aforeſaid, ſhall, on Occaſion of the Aſſeſſor or Aſſeſſors having purſued the Proportions obſerved in ſuch Poor Rate, have been aſſeſſed at a Sum leſs than the actual Rent at which the ſame ſhall be let, or if not let, at leſs than the Rent at which the ſame might be let, it ſhall be lawful for the Commiſſioners to enlarge and encreaſe ſuch Aſſeſſment to ſuch Sum as a like Rent would amount unto.

XIV.—Where any Dwelling Houſe ſhall be divided into different Tenements being diſtinct Properties, every ſuch Tenement ſhall be ſubject to the ſame Duties as if the ſame was an entire Houſe, which Duty ſhall be paid by the Occupiers thereof reſpectively.

EXEMPTIONS.

Caſe I.—Any Houſe belonging to His Majeſty, or any of the Royal Family, and every Public Office for which the Duties heretofore payable have been paid by His Majeſty, or out of the Public Revenue.

Caſe II.—Every Dwelling Houſe, being a Farm Houſe, occupied by a Tenant, and *bona fide* uſed for the Purpoſes of Huſbandry only.

Schedule (B.)—INHABITED HOUSES.—*continued.*

Case III.—Every Dwelling Houſe, being a Farm Houſe, occupied by the Owner thereof, and *bona fide* uſed for the Purpoſes of Huſbandry only, which, together with the Houſehold and other Offices aforeſaid, ſhall be valued under this Act at Ten Pounds per Annum, or any leſs Sum.

Caſe IV.—Any Hoſpital, Charity School, or Houſe provided for the Reception or Relief of poor Perſons.

Caſe V.—Every Houſe whereof the keeping is or ſhall be committed or left to the Care or Charge of any Perſon or Servant, who doth not pay Rates to the Church and Poor, and who reſides therein for the Purpoſe only of taking Care thereof: Provided that an Aſſeſſment ſhall be duly made in every ſuch Caſe, and the Fact be truly returned in the Manner directed by this Act in other Caſes of Exemption from the ſaid Duties, and the Exemption be allowed by the Commiſſioners for executing this Act.

Schedule (C.)

No. 1.

A SCHEDULE of the Duties payable Annually for every MALE SERVANT retained or employed by any Perſon or Perſons in the ſeveral Capacities mentioned herein.

NUMBER OF SERVANTS.	Amount of DUTY for each Servant.
	£. s. d.
For 1 ſuch Servant	2 0 0
2 - Do.	2 10 0
3 - Do.	3 0 0
4 - Do.	3 10 0
5 - Do.	4 0 0
6 - Do.	4 4 0
7 - Do.	4 6 0
8 - Do.	4 12 0
9 - Do.	5 0 0
10 - Do.	5 10 0
11 - Do. - and upwards	6 6 0
For every ſuch Servant retained or employed by any Male Perſons, never having been married, over and above the before mentioned Duties, the further Sum of	1 10 0

RULES for charging the ſaid laſt-mentioned Duties.

I.—The ſaid laſt-mentioned Duties to be paid by the Maſter or Miſtreſs of ſuch Servants reſpectively, and to extend to and be payable for every Male Servant retained or employed in any of the following Capacities; that is to ſay, Maitre d'Hotel, Houſe Steward, Maſter of the Horſe, Groom of the Chamber, Valet de Chambre, Butler, Under Butler, Clerk of the Kitchen, Confectioner, Cook, Houſe Porter, Footman, Running Footman, Coachman, Groom, Poſtillion, Stable Boy or Helper in the Stables of the Maſter or Miſtreſs, Gardener, Park-keeper, Game-keeper,

Schedule (C.)—MALE SERVANTS.—*continued.*

Game-keeper, Huntſman, Whipper-in, or by whatever Name or Names Male Servants really acting in any of the ſaid Capacities ſhall be called, or whether ſuch Male Servants ſhall have been retained or employed in One or more of the ſaid Capacities, or in any other Buſineſs jointly with One or more of the ſaid Capacities, and to every ſuch Servant let to Hire with any Carriage or Horſes for One Year, or any longer Period.

II.—The ſaid Duties ſhall extend to all Servants of the Capacities before mentioned employed in Taverns, Coffeehouſes, Inns, Alehouſes, or any other Houſes licenſed to ſell Wine, Ale, or other Liquors by Retail, and in Eating or Victualling Houſes, and in Hotels or Lodging Houſes, being Eating and Victualling Houſes of whatever Deſcription, although not licenſed, except Hoſtlers and Helpers in Stables, and Drivers employed to drive Carriages let out to hire, in ſuch Manner that the Stamp Office Duty payable by Law on Horſes let to hire ſhall have been duly paid and ſatisfied, and except Waiters.

III.—The ſaid laſt-mentioned Duties on Gardeners ſhall extend to every Gardener who ſhall have contracted for the keeping of any Garden or Gardens, and to every Perſon who ſhall have been hired to work in any Garden wherein the conſtant Labour of One Perſon ſhall be neceſſary, or where One Perſon ſhall have been conſtantly employed, to be paid by the Perſon or Perſons for whoſe Uſe, and in whoſe Garden ſuch Gardener or Perſons ſhall have been employed, except as hereinafter mentioned.

IV.—The ſaid laſt-mentioned Duties ſhall extend to all Apprentices retained or employed in any of the Capacities aforeſaid, ſave and except ſuch Apprentices as ſhall have been impoſed upon any Maſter or Miſtreſs under and by virtue of the Powers given to Magiſtrates and Pariſh Officers by any Act or Acts of Parliament, ſo as the Number of ſuch Apprentices for whom this Exemption ſhall be claimed by the ſame Perſon ſhall not exceed Two, ſuch Apprentices not wearing Livery, nor being employed as Livery Servants.

V.—The ſaid laſt-mentioned Duties on Gamekeepers ſhall extend to every Perſon retained or employed to kill or preſerve Game for the Uſe of any other Perſon or Perſons, whether lawfully appointed to kill or preſerve Game or not, to be paid by the Perſon or Perſons retaining, employing, or appointing ſuch Perſons reſpectively; except Gamekeepers, being the Servants of other qualified Perſons duly returned by, and charged to the ſaid Duties as Servants of ſuch other Perſons.

VI.—The ſaid laſt-mentioned Duties ſhall extend to every Perſon who ſhall be employed in the Capacity of a Coachman, Poſtillion, Groom, or Helper in the Stables, although ſuch Perſon ſhall have been retained for the Purpoſes of Huſbandry, or any Manufacture or Trade, where the Maſter or Miſtreſs of ſuch Perſon ſhall be chargeable with Duty for any Carriage (other than a Taxed Cart) or for two or more Horſes chargeable with the Duty on Horſes kept for the Purpoſe of riding or drawing Carriages, as herein mentioned.

VII.—The ſaid laſt-mentioned Duties ſhall extend to every Perſon who ſhall be employed as a Groom, Stable Boy, or Helper in the Stables of the Maſter or Miſtreſs, to take Care of any Horſe, Mare, or Gelding, the Property of ſuch Maſter or Miſtreſs, kept for the Purpoſe of racing or running for any Plate, Prize, Sum of Money, or other Thing, or in training for any of the ſaid Purpoſes.

Schedule

Schedule (C.)—MALE SERVANTS.—*continued.*

No. 2.

A SCHEDULE of the Duties payable Annually for MALE SERVANTS retained or employed in the ſeveral Capacities herein mentioned.

	£.	s.	d.
For every Gardener, or Perſon employed to work in any Garden, under any Perſon chargeable to the Duties mentioned in Schedule (C.), No. 1.; and for every Gardener employed in any Garden wherein the conſtant Labour of One Perſon ſhall not be neceſſary, the Sum of - To be paid by each Perſon in whoſe Garden ſuch Perſon ſhall be employed.	0	5	0

EXEMPTIONS from the Duties as ſet forth in Schedule (C.), No. 1. and 2.

Any Perſon employed by the Day or Week to work as a Day Labourer, at the uſual Rate of Wages for Day Labourers in Agriculture, in any Garden belonging to a Dwelling Houſe, being a Farm Houſe, and exempted as ſuch from the Duties mentioned in Schedule (B.), or in any Garden belonging to a Dwelling Houſe not chargeable to the Duties mentioned in the ſaid Schedule, ſuch Garden not requiring the conſtant Labour of One ſuch Labourer.

Schedule (C).

No. 3.

A SCHEDULE of the Duties payable Annually for every MALE PERSON or SERVANT retained or employed in the ſeveral Capacities herein mentioned.

	£.	s.	d.
For every Male Perſon employed by any Merchant or Trader as a Traveller or Rider, the Duties following; *viz.*			
Where One ſuch Traveller or Rider and no more ſhall be ſo employed, the Sum of - - - - -	2	2	0
And where more than One ſuch Traveller or Rider ſhall be ſo employed, for each the Sum of - -	3	3	0
For every Male Perſon employed by any Perſon in Trade, or exerciſing any Profeſſion whatever, as a Clerk or Book-keeper, or Office-keeper, except Apprentices where no Premium, or a Premium leſs in Value than the Sum of 20*l.* has been paid or contracted for with ſuch Apprentice, the Duties following: *viz.*			

Where

Schedule (C.)—MALE SERVANTS.—*continued.*

	£.	s.	d.
Where One such Clerk, Book-keeper, or Office-keeper, and no more, shall be so employed, the Sum of -	1	1	0
And where more than One such Clerk, Book-keeper, or Office-keeper shall be so employed, for each the Sum of - - - - - - - - -	2	2	0
For every Male Person employed by any Person in Trade as a Shopman, Warehouseman, or Porter, (except Apprentices as aforesaid) for the Purpose of exposing to Sale or selling Goods, Wares, or Merchandize in such Shop or Warehouse, whether by Wholesale or Retail, the Sum of - - - - - - - - -	1	1	0
For every Male Servant employed as a Waiter (except occasional Waiters over and above the ordinary Number usually kept) in any Taverns, Coffee-Houses, Inns, Alehouses, or other licensed Houses, or in Eating or Victualling Houses, or in Hotels or Lodging Houses, being Eating or Victualling Houses, the Sum of	2	0	0
For every Male Servant retained by any Stable-keeper to take Care of any Horse, Mare, or Gelding of any other Person or Persons kept for the Purpose of racing or running for any Plate, Prize, Sum of Money, or other Thing, or any Horse, Mare, or Gelding in training for any of the said Purposes, whereby such Stable-keeper shall gain a Livelihood or Profit, the Sum of -	1	1	0
For every Male Servant *bonâ fide* retained for the Purposes of Husbandry, Manufacture, or Trade by which the Master or Mistress shall gain a Livelihood or Profit, and at any Time employed in any domestic Employment in any of the Capacities in Schedule (C.), No. 1. and not chargeable to the Duties in the said Shedule, the Sum of - - - - - -	0	5	0
For every Male Servant *bonâ fide* retained for the Purposes of Husbandry, or any Manufacture or Trade by which the Master or Mistress shall gain a Livelihood or Profit, and at any Time employed in the Capacity of a Groom, Stable Boy, or Helper in the Stables, where the Master or Mistress shall be chargeable for One Horse, and no more, to the Duty on Horses kept for the Purposes of riding, or drawing a Taxed Cart, or to the Duty on such Taxed Cart, and not on any other Carriage chargeable with Duty by this Act, the Sum of	0	5	0
The said Duties to be paid by the Employer, or Master or Mistress of such Persons or Servants.			

Schedule (C.)—MALE SERVANTS.—*continued.*

No. 4.

A SCHEDULE of the Duties payable on SERVANTS let to Hire.

	£.	s.	d.
For every Coachman, Groom, Poſtillion, or Helper, kept for the Purpoſe of being let to hire for any Period of Time leſs than One Year, and in ſuch Manner that the Stamp Office Duty payable by Law on Horſes let to hire ſhall not be payable on every ſuch Letting by any Poſtmaſter, Innkeeper, or other Perſon, duly licenſed to let Poſt Horſes by the Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, or by any Coachmaker or Maker of ſuch Carriages, or other Perſon, the Annual Sum of	2	0	0

The ſaid Duty to be paid by the Perſon or Perſons letting the ſame to hire; provided, that if the Perſon or Perſons hiring the ſame ſhall not make a Return thereof according to the Directions of this Act, then and in every ſuch Caſe the progreſſive Duty made payable by Schedule (C.), No. 1. ſhall be chargeable in reſpect of every ſuch Servant on the Perſon or Perſons hiring ſuch Servant, and making ſuch Default as aforeſaid, according to the Number of Servants retained by him, her, or them, in the Manner directed by the Act; and the ſaid Duty, and no more, ſhall be charged on Servants let to hire as aforeſaid by any Aſſeſſment of the Duties on Servants payable at the Time of paſſing this Act, which ſhall have been or ſhall be made at any Time after the Fifth Day of *April* One thouſand eight hundred and three, on the Perſon or Perſons ſo letting the ſame for the preſent Year; and every Aſſeſſment made at any higher Rate on ſuch Perſon or Perſons, ſhall, on Appeal by him, her, or them, be rectified by the Commiſſioners acting in the Execution of the Act or Acts granting ſuch Duties; any Thing therein contained to the contrary notwithſtanding.

EXEMPTIONS from the laſt-mentioned Duties, as ſet forth in Schedules (C.), No. 1, 2, 3, and 4.

I.—The ſaid Duties not to be payable by any Perſon who ſhall have retained or employed *bonâ fide* any Male Servant ſolely for the Purpoſes of Huſbandry or Manufacture, or of any Trade or Calling by which the Maſter or Miſtreſs of ſuch Servant ſhall earn a Livelihood or Profit, and who hath not at any Time or Occaſion, or in any Manner, or for any Purpoſe, been employed in any of the Capacities enumerated in Schedules (C.), No. 1, and 2. nor in any of the Capacities enumerated in Schedules (C.), No. 3, and 4, whereon any Duty is ſpecifically made payable.

The ſaid Duties not to be payable by any College or Hall within either of the Univerſities of *Oxford* or *Cambridge*, or the ſeveral Colleges of

Schedule (C.)—MALE SERVANTS.—*continued.*

of *Weſtminſter*, *Eton*, or *Wincheſter*, for any Butler, Manciple, Cook, Gardener, or Porter; nor by any of the Royal Family, for any Servant acting in any of the Capacities aforeſaid.

The ſaid Duties not to be payable by any of the Royal Hoſpitals of *Chriſt*, *Saint Bartholomew*, *Bridewell*, *Bethlem*, *Saint Thomas* in the City of *London* and Borough of *Southwark*, or *Guy*'s, or the *Foundling Hoſpital*.

The ſaid Duties not to be payable by any Officer ſerving in any Regiment of Horſe or Dragoons under the Rank, or not receiving the Pay of a Field Officer; nor by any Officer ſerving in any Regiment of Artillery, Infantry, Royal Marines, Royal Garriſon Battalions or Corps of Engineers, for any Servant being actually a Soldier in the Regiment, Troop, or Company, to which ſuch Officer ſhall belong; nor by any Officer in His Majeſty's Navy, under the Rank of a Maſter and Commander, in actual Employ, for any Servant borne upon the Books of the Ship to which ſuch Officer ſhall belong.

Nor by any Officer on Half Pay from His Majeſty's Navy, Army, or Marines, who ſhall have been diſabled by Loſs of a Limb or Wound received in His Majeſty's Service, retaining or employing One Male Servant only.

Schedule (D.)

No. 1.

A SCHEDULE of the Duties payable on all CARRIAGES of any of the Deſcriptions mentioned herein.

NUMBER of CARRIAGES.	Amount of DUTY for each Carriage.
For Carriages with Four Wheels:	£. s. d.
For 1 ſuch Carriage, the Annual Sum of - -	10 0 0
2 - Do. - - - - - -	11 0 0
3 - Do. - - - - - -	12 0 0
4 - Do. - - - - - -	12 10 0
5 - Do. - - - - - -	13 0 0
6 - Do. - - - - - -	13 10 0
7 - Do. - - - - - -	14 0 0
8 - Do. - - - - - -	14 10 0
9 - Do. and upwards - - - -	15 0 0
And for every additional Body ſucceſſively uſed on the ſame Carriage or Number of Wheels, the further Sum of - - - - -	5 0 0

Schedule

Schedule (D.)—CARRIAGES.—*continued.*

No. 2.

	£.	s.	d.
For Carriages with leſs than Four Wheels:			
For every ſuch Carriage (except Taxed Carts, conſtructed, kept, and uſed, under the Regulations of this Act) drawn by One Horſe, Mare, or Gelding, and no more	5	5	0
And for every ſuch Carriage, drawn by Two or more Horſes, Mares, or Geldings - -	7	7	0
And for every additional Body, of the Deſcription hereinafter mentioned, ſucceſſively uſed on the ſame Carriage or Number of Wheels, the further Sum of -	2	10	0

RULES for charging the ſaid Duties in the Two foregoing Schedules.

I.—The ſaid Duties to be reſpectively charged for every Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe Marine, Chaiſe, Sociable, or Caravan with Four Wheels; and for every Calaſh, Chaiſe Marine, Chaiſe, Curricle, Chair, or Car, with leſs than Four Wheels, or any Number thereof reſpectively; and for every other Carriage with Four Wheels, or with leſs than Four Wheels, reſpectively uſed or to be uſed for the like Purpoſes, by whatever Name or Names the ſame ſhall be called or known, kept by any Perſon or Perſons for his, her, or their own Uſe, or hired by the Year, or any longer Period; and upon all ſuch Carriages kept to be let out to hire, or to carry Paſſengers for hire (except ſuch Carriages for which other Duties are hereinafter made payable) and which Duties ſhall be reſpectively paid by the Perſon or Perſons keeping ſuch Carriages, and ſhall be chargeable upon the Body, or if more than One, upon the Bodies of ſuch Carriages reſpectively, according to the Number thereof ſucceſſively uſed on the ſame Carriage or Number of Wheels in the Manner before directed, and not in reſpect of the Wheels thereof, or any other Parts of ſuch Carriages to which the Wheels ſhall be attached.

Schedule (D.)—CARRIAGES.—*continued.*

No. 3.

	£. s. d.
For Carriages hired for any Period of Time leſs than One Year, or kept to be let out to hire, or to carry Paſſengers:	
For every ſuch Carriage kept for the Purpoſe of being let to hire, with Horſes to be uſed therewith, for any Period of Time not exceeding Twenty-eight Days, ſo that the Stamp Office Duty, payable by Law on Horſes let to hire, ſhall be duly paid and ſatisfied on every ſuch Letting by any Poſtmaſter, Innkeeper, or other Perſon duly licenſed to let Poſt Horſes by the Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, and whereon the Name or Names, and Place of Abode of the Perſon or Perſons ſo licenſed ſhall be marked or painted, according to the Directions of the Act in that Caſe made and provided; if ſuch Carriage ſhall have Four Wheels, the Sum of - - - - - -	8 8 0
And if ſuch Carriage ſhall have leſs than Four Wheels, the reſpective Sums mentioned in Schedule (D.) No. 2, according to the Number of Horſes uſed therewith, as therein mentioned.	
And for every Coach, Diligence, Caravan, or Chaiſe, with Four Wheels or more, or other Carriage with Four Wheels or more, by whatever Name the ſame ſhall be called or known, which ſhall be kept and employed as a public Stage Coach or Carriage for the Purpoſe of conveying Paſſengers for Hire to and from different Places, and which ſhall be duly entered as ſuch with the ſaid Commiſſioners of Stamp Duties, the like Sum of - - - - -	8 8 0
All which laſt-mentioned Duties ſhall reſpectively be paid by the Perſon or Perſons keeping the ſame, for the Purpoſes aforeſaid.	
For every Carriage kept for the Purpoſe of being let to hire for any Period of Time leſs than One Year, and in ſuch Manner that the ſaid Stamp Office Duty ſhall not by Law be payable on ſuch Letting by any Perſon ſo licenſed as aforeſaid, or by any Coachmaker or Makers of ſuch Carriages, or other Perſon, if ſuch Carriage ſhall have Four Wheels, the Annual Sum of - - - - - -	10 0 0

Schedule (D.)—CARRIAGES.—*continued.*

The ſaid laſt-mentioned Duty to be paid by the Perſon or Perſons keeping the ſame for the Purpoſes aforeſaid.

Provided, if a due Return thereof ſhall not be made by the Hirer or Hirers according to this Act, the progreſſive Duty, as ſet forth in Schedule (D.) No. 1. ſhall be chargeable in reſpect of every ſuch Carriage on the Perſon or Perſons hiring the ſame, and making ſuch Default as aforeſaid, ſubject to the Proviſions contained in this Act concerning the ſame.

And if ſuch Carriage ſhall have leſs than Four Wheels, the reſpective Sums mentioned in Schedule (D.) No. 2, according to the Number of Horſes to be uſed therewith, to be paid by the Perſon or Perſons keeping the ſame for the Purpoſe aforeſaid, ſubject to the Proviſions hereinafter contained concerning the ſame.

And the ſaid reſpective Duties, and no more, ſhall be charged on Carriages let to hire as aforeſaid, by any Aſſeſſment of the Duties on Carriages payable at the Time of paſſing this Act, which ſhall have been or ſhall be made at any Time after the Fifth Day of *April* One thouſand eight hundred and three, for the preſent Year, on the Perſon or Perſons ſo letting the ſame; and every Aſſeſſment made at any higher Rate on ſuch Perſon or Perſons ſhall, on Appeal by him, her, or them, be rectified by the Commiſſioners acting in the Execution of the Act or Acts granting ſuch Duties; any Thing therein contained to the contrary notwithſtanding.

Schedule (D.)

No. 4.

For Taxed Carts:
For every Carriage with leſs than Four Wheels, to be drawn by One Horſe, Mare, or Gelding, and no more, which ſhall be built and conſtructed wholly of Wood and Iron, without any Covering other than a tilted Covering, and without any Lining or Springs, whether the ſame be made of Iron, Wood, Leather, or other Materials, and with a fixed Seat, without Slings or Braces, and without any Ornament whatever, other than Paint of a dark Colour for the Preſervation of the Wood or Iron only, and which ſhall have the Words "A Taxed Cart," and the Owner's Chriſtian and Surname, and Place of Abode, marked or painted on a Black Ground in White Letters, or on a White Ground in Black Letters, on the Outſide of the back Pannel or back Part of ſuch Carriage, in Words at full Length, each of the Letters thereof being at leaſt One Inch in Length, and of a Breadth in proportion,

and

Schedule (D.)—CARRIAGES.—*continued.*

	£.	s.	d.
and the Price of which (Repairs excepted) ſhall not have exceeded, or the Value thereof ſhall not at any Time exceed the Sum of £. 12. Sterling, which ſhall be kept by any Perſon or Perſons for his, her, or their own Uſe, and not for Hire, the Annual Sum of	1	4	0

Save and except always all Carriages built and conſtructed as aforeſaid, belonging to any Perſon or Perſons who are or ſhall be liable to be aſſeſſed to the before-mentioned Duties in reſpect of a Four-wheeled Carriage, or who are or ſhall be liable to be aſſeſſed to the before-mentioned Duties on Male Servants in reſpect of Two ſuch Male Servants, which Perſons reſpectively ſhall be charged for ſuch Carriages, although built and conſtructed as aforeſaid, at the Rate preſcribed in Schedule (D.) No. 2. for Carriages with leſs than Four Wheels.

EXEMPTIONS from the ſeveral DUTIES in Schedules (D.), No. 1, 2, 3 and 4.

Caſe I.—Any Carriages belonging to His Majeſty, or any of the Royal Family.

Caſe II.—Any Coach or Coaches, licenſed by the Commiſſioners for Hackney Coaches within the Cities of *London* and *Weſtminſter*, and the Suburbs thereof, to be uſed as Hackney Coaches there, and numbered according to Law.

Caſe III.—Any Carriage kept by any Coachmaker or Maker of Carriages, at any Time after the Fifth Day of *April* One thouſand eight hundred and three, *bona fide* for the Purpoſe of Sale, or of being lent to any Perſon whoſe Carriage being of the ſame Denomination or Deſcription, ſhall be then making, mending, or repairing, by ſuch Coachmaker or Maker of Carriages, and during the Time the ſame ſhall be neceſſarily under Repair; provided ſuch Carriage ſhall not, at any Time, whilſt in the Poſſeſſion of ſuch Coachmaker or Maker of Carriages, be employed for his or her own Uſe, or let to hire, or otherwiſe lent than as aforeſaid; and every Aſſeſſment made on ſuch Perſon, contrary to this Proviſion, for the preſent Year, ſhall, on Proof thereof before the Commiſſioners, be diſcharged.

Caſe IV.—Any Cart which ſhall be kept truly and without Fraud to be uſed wholly in the Affairs of Huſbandry, or in the Carriage of Goods in the Courſe of Trade, and whereon the Name and Place of Reſidence of the Owner, and the Words "Common Stage Cart" ſhall be legibly painted, although the Owner, or his or her Servant or Servants, ſhall or may occaſionally ride therein or thereon when laden, or when returning from any Place to which, or when going to any Place from which any Load ſhall have been or ſhall be to be carried in ſuch Carriage in the Courſe of Huſbandry or Trade, or for conveying the Owners thereof or their Families to or from any Place of Divine Worſhip on *Sunday*, or on *Chriſtmas Day*, or on *Good Friday*, or on any Day appointed for a Public Faſt or Thankſgiving, or for carrying Perſons going to or returning from the Elections of Members to ſerve in Parliament, in caſe ſuch Carriage ſhall not have been or be uſed for any other

Schedule (D.) CARRIAGES,—*continued.*

other Purpoſe of Riding thereon or therein, ſave as aforeſaid, or ſhall not have been or be let to hire for any of ſuch Purpoſes of riding therein or thereon.

Schedule (D.)

No. 5.

A SCHEDULE of the Duties payable by Coachmakers and Makers of other Carriages, chargeable with Duty by this Act, and on Carriages made or ſold as herein mentioned.

	£.	s.	d.
By every Perſon who ſhall carry on the Trade of a Coachmaker or Maker of any Carriages chargeable with Duty by this Act, in that Part of *Great Britain* aforeſaid, the Annual Duty of - - - - -	0	5	0
By every ſuch Coachmaker or Maker of ſuch Carriages as aforeſaid, for every ſuch Carriage with Four Wheels which he or ſhe ſhall make, build, or conſtruct for Sale, the Sum of - - - - - - -	1	0	0
And for every ſuch Carriage with Two Wheels, which he or ſhe ſhall make, build, or conſtruct for Sale, the Sum of - - - - - - - -	0	10	0

Schedule (D.)

No. 6.

A SCHEDULE of the Duties payable by Perſons ſelling any CARRIAGES, chargeable with Duty by this Act, by Auction or on Commiſſion.

	£.	s.	d.
By every Perſon who ſhall ſell any Carriage chargeable with Duty by this Act, by way of Auction or on Commiſſion, for or in Expectation of Profit or Reward, in that Part of *Great Britain* aforeſaid, the Annual Duty of - - - - -	0	5	0
By every ſuch Perſon for every ſuch Carriage with Four Wheels which he or ſhe ſhall ſell by Auction or on Commiſſion, for or in Expectation of Profit or Reward as aforeſaid, the Sum of - - -	1	0	0
And for every ſuch Carriage with Two Wheels, which he or ſhe ſhall ſell by Auction or on Commiſſion, for or in Expectation of Profit or Reward as aforeſaid, the Sum of - - - - -	0	10	0

Schedule

Schedule (E.)

No. 1.

A SCHEDULE of the Duties payable for all HORSES, MARES, and GELDINGS, kept and uſed by any Perſon or Perſons for the Purpoſe of riding, or for the Purpoſe of drawing any Carriage chargeable with Duty by Schedule (D.)

NUMBER thereof.	Amount of DUTY for each Horſe, Mare, or Gelding.
	£. s. d.
For 1 ſuch Horſe, Mare, or Gelding - - - -	2 0 0
2 - - - - - - - - -	3 6 0
3 - - - - - - - - -	3 12 0
4 - - - - - - - - -	3 15 0
5 - - - - - - - - -	3 16 0
6 - - - - - - - - -	4 0 0
7 - - - - - - - - -	4 1 0
8 - - - - - - - - -	4 1 0
9 - - - - - - - - -	4 1 6
10 - - - - - - - - -	4 2 0
11 - - - - - - - - -	4 2 0
12 - - - - - - - - -	4 2 0
13 - - - - - - - - -	4 2 6
14 - - - - - - - - -	4 2 6
15 - - - - - - - - -	4 2 6
16 - - - - - - - - -	4 2 6
17 - - - - - - - - -	4 3 0
18 - - - - - - - - -	4 3 6
19 - - - - - - - - -	4 4 0
20 and upwards - - - - - - - -	4 5 0

RULES for charging the ſaid Duties.

The ſaid Duties to be payable Annually for every Horſe, Mare, or Gelding uſed on any Occaſion for the Purpoſe of riding, or of drawing any Carriage for which any Duty is payable by this Act, or hired by the Year, or any longer Period, and to be paid by the Perſon or Perſons uſing the ſame, except as after mentioned.

EXEMPTIONS from the ſaid Duties in Schedule (E.) No. 1.

1.—Any Perſon or Perſons who ſhall keep any Horſe, Mare, or Gelding, which ſhall be uſed truly and without Fraud for the Purpoſe of Huſbandry, or of drawing any Carriage (except ſuch Carriages as are liable to any Duty by this Act), or carrying Burdens in the Courſe of the Trade or Occupation of the Perſon or Perſons to whom ſuch Horſe, Mare, or Gelding ſhall belong, although ſuch Horſe, Mare, or Gelding ſhall be uſed for riding on the Occaſions and in Manner hereinafter mentioned; that is to ſay, when returning from any Place to

Schedule (E.)—HORSES, &c.—*continued.*

which any Load or Burden ſhall have by ſuch Horſe, Mare, or Gelding been drawn or carried, or in going to any Place from whence any Load or Burden ſhall be to be brought back by any ſuch Horſe, Mare, or Gelding, or on Account of ſuch Horſe, Mare, or Gelding having been uſed for the Purpoſe of riding to procure Medical Aſſiſtance, or for the Purpoſe of riding to or from Market, or to or from any Place of Public Worſhip, or to or from any Election of Members to ſerve in Parliament, or to or from any Courts of Juſtice, or to or from any Meeting of the Commiſſioners of Taxes; provided ſuch Horſe, Mare, or Gelding ſhall not on any Occaſion be uſed for any other Purpoſe ſave as aforeſaid.

II.—Any Perſon occupying a Farm as Tenant at Rack Rent, the Rent of which ſhall be leſs than £. 70 a Year, and making a Livelihood ſolely thereby; or any Perſon occupying any Eſtate on any other Tenure than as Tenant at Rack Rent ſolely, or ſuch Eſtate, together with a Farm at Rack Rent, the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack Rent of £. 70 a Year (reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to Double the Amount of the like Farm at Rack Rent) and making a Livelihood ſolely by ſuch his own Eſtate, or by ſuch Eſtate and Farm jointly, and uſing occaſionally for the Purpoſe of riding any Horſe, Mare, or Gelding which ſhall be *bonâ fide* kept and uſually employed for the Purpoſes of Huſbandry.

III.—Any Perſon occupying a Farm, and making a Livelihood ſolely thereby, or any Perſon carrying on a Trade, and making a Livelihood ſolely thereby; or making a Livelihood by ſuch Occupation and Trade jointly; or any Eccleſiaſtical Perſon not poſſeſſed of an Annual Income of £. 100 or upwards, whether ariſing from any Eccleſiaſtical Preferment or otherwiſe, for One Horſe, Mare, or Gelding, uſed only for the Purpoſe of drawing any Carriage with leſs than Four Wheels, liable to the Duty hereby made payable on Taxed Carts.

Schedule (E.)

No. 2.

A SCHEDULE of the Duties payable on HORSES let to hire:

	£.	s.	d.
For every Horſe, Mare, or Gelding, let to hire for the Purpoſe of riding, or of drawing any ſuch Carriage as aforeſaid, for any Period of Time leſs than One Year, in any Manner ſo that the Stamp Office Duty, payable by Law on Horſes let to hire, ſhall not be payable, the Sum of - - - - - - - - - -	2	0	0

To be charged Annually on the Perſon or Perſons letting the ſame; provided, if a due Return thereof ſhall not be made by the Hirer or Hirers,

Schedule (E.)—HORSES, &c.—*continued.*

Hirers, according to this Act, the progreſſive Duty, as ſet forth in Schedule (E.) No. 1. ſhall be chargeable in reſpect of every ſuch Horſe, Mare, or Gelding, on the Perſon or Perſons hiring the ſame, and making ſuch Default as aforeſaid, ſubject to the Proviſions contained in this Act concerning the ſame; and the ſaid Duty, and no more, ſhall be charged on Horſes let to hire as aforeſaid, by any Aſſeſſment, of the Duties on Horſes payable at the Time of paſſing this Act, which ſhall have been or ſhall be made at any Time after the Fifth Day of *April* One thouſand eight hundred and three, for the preſent Year, on the Perſon or Perſons ſo letting the ſame; and every Aſſeſſment made at any higher Rate on ſuch Perſon or Perſons ſhall, on Appeal by him, her, or them, be rectified by the Commiſſioners acting in the Execution of the Act or Acts granting ſuch Duties; any Thing therein contained to the contrary notwithſtanding.

Schedule (E.)

No. 3.

A SCHEDULE of the Duties payable on HORSES kept for the Purpoſe of Racing or Running for any Plate, Prize, or Sum of Money, or other Thing, or kept in Training for any of the ſaid Purpoſes.

	£. s. d.
For every Horſe, Mare, or Gelding, *bonâ fide* kept for the Purpoſe of Racing or Running for any Plate, Prize, or Sum of Money, or other Thing, or kept in Training for any of the ſaid Purpoſes, whether in the Stables of the Proprietor or Proprietors, or of any other Perſon or Perſons, the Sum of - - - - - - -	2 0 0
The ſaid Duty to be charged Annually on the Perſon or Perſons having the Cuſtody, Charge, or Management of ſuch Horſes, Mares, or Geldings.	

Schedule (F.)

No. 1.

A SCHEDULE of the Duties payable for all HORSES, MARES, and GELDINGS, not charged with any Duty according to the Schedule (E.) No. 1, 2, and 3, and alſo on MULES.

	£. s. d.
For every Horſe, Mare, or Gelding, not chargeable with any Duty according to the Schedule (E.) No. 1, 2, and 3, as aforeſaid, and for every Mule, except in the Caſes hereinafter mentioned wherein other Duties are made payable, the Sum of - - - - - - -	0 12 6

Schedule (F.)—HORSES, &c.—*continued.*

No. 2.

A SCHEDULE of the Duties payable on HUSBANDRY HORSES, in the Cases hereinafter mentioned.

	£.	s.	d.
Any Perſon occupying a Farm at Rack Rent, the Rent of which ſhall be leſs than £.20 a Year, and making a Livelihood ſolely thereby, or occupying any Eſtate on any other Tenure than as Tenant at Rack Rent ſolely or ſuch other Eſtate, together with a Farm at Rack Rent, the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack Rent of £.20 a Year (reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to Double the Amount of the like Farm at Rack Rent) and making a Livelihood ſolely by ſuch his own Eſtate, or by ſuch Eſtate and Farm jointly or principally thereby, and likewiſe a Profit by any Trade or Employment, and keeping not more than Two Horſes, Mares, Geldings, or Mules, *bonâ fide* for the Purpoſe of ſuch Occupation, ſhall be charged for each of ſuch Two Horſes, Mares, Geldings, or Mules, the Sum of - - - - - - -	0	2	6
Any Perſon occupying a Farm at Rack Rent in *Wales* or *Scotland*, the Rent of which ſhall be leſs than £.10 Sterling a Year, and making a Livelihood principally thereby, or occupying any Eſtate on any other Tenure than as Tenant at Rack Rent, or ſuch other Eſtate, together with a Farm at Rack Rent, the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack Rent of £.10 Sterling a Year, reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to Double the Amount of the like Farm at Rack Rent, and making a Livelihood principally thereby, and likewiſe a Profit by any Trade or Employment, and keeping not more than Two Horſes, Mares, Geldings, or Mules, *bonâ fide* for the Purpoſes of ſuch Occupation, and of ſuch Trade or Employment jointly, or either of them ſeparately, ſhall be charged for each of ſuch Two Horſes, Mares, Geldings, or Mules, the Sum of - - - -	0	2	6

RULES for charging the Duties, as ſet forth in Schedule (F.) No. 1. and 2.

The ſaid Duties to be charged Annually, and paid by the Perſon or Perſons keeping or uſing ſuch Horſes, Mares, Geldings, or Mules, and to be payable for every Horſe, Mare, or Gelding, and Mule, which ſhall not be chargeable nor have been charged with any Duty payable

Schedule (F.)—HORSES, &c.—*continued.*

in that Year, according to the preceding Schedule, marked (E). by virtue of the Rules or Exemptions therein contained, except as hereinafter is mentioned.

EXEMPTIONS from the Duties in Schedule (F.) No. 1. and 2.

Any Perſon whatever, for any Horſe, Mare, or Gelding, not being by due Admeaſurement of the Height of 13 Hands, of 4 Inches to each Hand, or which ſhall not at any Time whatever have been uſed for any Purpoſe of Labour, or otherwiſe.

EXEMPTIONS to the ſeveral Duties, as ſet forth in the ſeveral Schedules marked (E.) and (F.)

Caſe I.—Any Horſe, Mare, or Gelding, belonging to His Majeſty, or any of the Royal Family.

Caſe II.—Any Poſtmaſter, Innkeeper, or other Perſon, licenſed for that Purpoſe by the Commiſſioners appointed to manage the Duties charged on ſtamped Vellum, Parchment, and Paper, in reſpect of any Horſe, Mare, or Gelding, let to Hire by him or her, in any Manner where the Stamp Office Duty payable on Horſes let to Hire ſhall be duly ſatisfied and paid on each Letting, and which ſhall not, on any Occaſion, be uſed for any other Purpoſe.

Caſe III.—Any Perſon duly licenſed to keep any Carriage whatever, to be employed as a Publick Stage Coach or Carriage for the Purpoſe of conveying Paſſengers for Hire from different Places in *Great Britain*, in reſpect of any Horſe, Mare, or Gelding, which is or ſhall be actually and ſolely uſed and employed by ſuch Perſon in drawing ſuch Stage Coach or Carriage from Place to Place for Hire.

Caſe IV.—Any Perſon licenſed by the Commiſſioners for Hackney Coaches within the Cities of *London* and *Weſtminſter*, and the Suburbs thereof, to keep any Hackney Coach or Coaches, for any Horſes, Mares, or Geldings, kept for the Purpoſe of drawing ſuch Coach, in reſpect of the Duties in Schedule (E.) No. 1. and for Two Horſes, Mares, or Geldings, and no more, kept for the Purpoſe of drawing each Coach ſo licenſed in reſpect to the Duties in Schedule (F.) No. 1.

Caſe V.—Any Dealer in Horſes, aſſeſſed to the Duties made payable by this Act on ſuch Dealers, for any Horſe, Mare, or Gelding belonging to ſuch Dealer, and kept *bonâ fide* for Sale, and not kept or uſed for any other Purpoſe or in any other Manner.

Caſe VI.—Any Perſon who, on account of Poverty, ſhall be diſcharged from the Aſſeſſment made in reſpect of his or her Dwelling Houſe, in purſuance of the Regulations of this Act, for any Horſe, Mare, or Gelding, provided ſuch Perſon ſhall not keep more than One ſuch Horſe, Mare, or Gelding, and the ſame ſhall not be let to Hire.

Caſe VII.—Any Rector, Vicar, or Curate, actually doing Duty in the Church or Chapel of which he is Rector, Vicar, or Curate, who ſhall not be poſſeſſed of an Income of £.60 *per Annum* or upwards, whether ariſing from Eccleſiaſtical Preferment or otherwiſe; and who ſhall not keep more than One Horſe, Mare, or Gelding, for the Purpoſe of

Schedules (E.) and (F.)—HORSES, &c.—*continued.*

Riding, which otherwiſe would be chargeable with Duty according to the Proviſions of this Act, except ſuch Perſon who ſhall occaſionally perform the Duty appertaining to any Rector, Vicar, or Curate, without being the regular officiating Miniſter of the Pariſh or Place in which ſuch Duty ſhall be performed.

Caſe VIII.—Every Perſon inrolled or to be inrolled, and ſerving in any Corps of Yeomanry or Volunteers in *Great Britain*, which ſhall hereafter be continued or formed in *Great Britain*, with the Approbation of His Majeſty, under Officers having Commiſſions from His Majeſty or Lieutenants of Counties, or others who may be ſpecially authorized by His Majeſty for that Purpoſe, who ſhall have attended the Exerciſe of his Corps to which he ſhall belong, Five Days of Muſter and Exerciſe at the leaſt in the Courſe of the preceding Year, and who ſhall be returned in the Muſter Rolls of the ſaid Corps, as required by Law, and certified to have ſo attended, unleſs prevented by actual Sickneſs, ſuch Sickneſs to be certified by ſome Medical Practitioner to the Commanding Officer of ſuch Corps, and who ſhall be returned in the ſaid Muſter Roll of ſuch Corps, as having uſed any Horſe, Mare, or Gelding, for ſuch Service during ſuch Days of Muſter and Exerciſe as aforeſaid, ſhall be exempted from the Payment of the Duties ſet forth in Schedules (E.) and (F.) in reſpect of ſuch One Horſe, Mare, or Gelding; ſuch Exemption to be returned and claimed in the Manner in which Exemptions are directed to be returned and claimed by this Act: Provided always, That every Claim of ſuch laſt-mentioned Exemption ſhall be proved by the Certificate under the Hand of the Officer commanding the Corps in which ſuch Perſon ſhall be inrolled, in the Form in the Schedule to this Act annexed, marked (M.) which Certificate ſhall, between the Fifth Day of *April* and the Fifth Day of *May* in every Year, be delivered to the Aſſeſſors of the Pariſh where he ſhall reſide; and every Perſon claiming to be exempted from the ſaid Duties, ſhall be charged and chargeable thereto, unleſs ſuch Certificate as aforeſaid ſhall have been delivered purſuant to the Proviſions of this Act, which Certificates made up, returned, and certified according to the Form thereof in the Schedule marked (M.) annexed to this Act, ſhall be deemed to be ſufficient and valid for the Purpoſes aforeſaid; but if from any Variation of Circumſtances, or other Reaſon, the ſaid Form cannot be ſtrictly adhered to, Inſtruments of a ſimilar Import may nevertheleſs be received in Proof as aforeſaid, at the Diſcretion of the reſpective Commiſſioners acting in the Execution of this Act for the Diſtrict.

Caſe IX.—Any Non-commiſſioned Officer or Private of any of the Regiments of Cavalry, or in the Artillery, for any Horſe uſed in His Majeſty's Service.

Schedule (G.)

A SCHEDULE of the Duties made payable on DOGS.

	£.	s.	d.
For every Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, and for every Dog of whatever Deſcription or Denomination the ſame may be, where any Perſon ſhall keep Two or more Dogs, either for his or her own Uſe, or the Uſe of any other Perſon or Perſons, the Annual Sum of	0	19	0
For every Dog not being a Greyhound, Hound, Setting Dog, Spaniel, Lurcher, or Terrier, kept by any Perſon having One ſuch Dog and no more, whether the ſame be kept for his or her own Uſe, or the Uſe of any other Perſon or Perſons, the Annual Sum of	0	6	0
The ſaid Duties to be paid by the Perſon reſpectively keeping ſuch Dogs.			

EXEMPTIONS from the Duties in Schedule (G.)

Caſe I.—Any Dog belonging to His Majeſty, or any of the Royal Family.

Caſe II.—Any Perſon who, on Account of Poverty, ſhall be diſcharged from the Aſſeſſment made in reſpect of his or her Dwelling Houſe in purſuance of the Regulations of this Act, and having One Dog, and no more, the ſame not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier.

Caſe III.—Any Perſon in reſpect of a Dog or Whelp, which at the Time of returning the Liſt of Dogs as by this Act is required, ſhall not actually be of the Age of Six Calendar Months.

Caſe IV.—Any Perſon in reſpect of the whole Number of Hounds by him or her kept in that Part of *Great Britain* as aforeſaid, who ſhall compound for the ſame, in any Year within Thirty Days after the Fifth Day of *April* in ſuch Year, in purſuance of Notice given to the Collector or Collectors of the ſaid Duty, for any Pariſh or Place, where ſuch Perſon ſhall be liable to be aſſeſſed, of his or her Intention ſo to do, and on Payment of the full Sum of Thirty Pounds Sterling to ſuch Collector or Collectors, for which a Receipt ſhall be given within the Period before-mentioned.

Schedule (H.)

A SCHEDULE of the Duties payable by HORSE DEALERS.

	£.	s.	d.
Every Perſon who ſhall uſe or exerciſe the Trade and Buſineſs of a Horſe Dealer within the Cities of *London* and *Weſtminſter*, and the Liberties of the ſame reſpectively, the Pariſhes of *St. Mary-le-bone* and *St. Pancras*, in the County of *Middleſex*, the Weekly Bills of Mortality, or the *Borough* of *Southwark*, in the County of *Surry*, the Annual Duty of - - - - - - - -	20	0	0
Every Perſon who ſhall uſe or exerciſe the Trade and Buſineſs of a Horſe Dealer in any other Part of *England*, or in *Wales*, or the Town of *Berwick upon Tweed*, the Annual Duty of - - - - - - - - -	10	0	0

Schedule (I.)

A SCHEDULE of the Duties payable by Perſons in reſpect of HAIR POWDER uſed or worn by them.

	£.	s.	d.
By every Perſon who ſhall have uſed or worn any Hair Powder within the Period limited by this Act, the Annual Sum of - - - - - - - -	1	1	0

RULES for charging the ſaid Duties:

The ſaid Rate or Duty to extend to every Sort or Compoſition of Powder uſed or worn by any Perſon as an Article of, or in, or about, his or her Dreſs, by whatever Name the ſame ſhall be diſtinguiſhed, and to be aſſeſſed upon and paid by the Perſon having uſed or worn the ſame within the Year preceding the Term for which the Aſſeſſment ought to be made, except as hereinafter mentioned; which Rule ſhall alſo be conſtrued to extend to every Aſſeſſment on ſuch Perſon of the Duty payable by virtue of any Act or Acts in force at the Time of paſſing this Act, which ſhall have been or ſhall be made at any Time after the Fifth Day of *April* One thouſand eight hundred and three, for the preſent Year, in reſpect of ſuch Perſon having uſed or worn Hair Powder in the Year ending on that Day; any Thing in ſuch Act or Acts to the contrary notwithſtanding.

The unmarried Daughters of any Perſon ſhall not be chargeable with the ſaid laſt-mentioned Duties by this Act made payable, or with the Duties payable at the Time of paſſing this Act, or be required to make any Return under this Act, or the Acts in force at the Time of paſſing this Act, provided the Parent of ſuch Daughters ſhall have more than Two unmarried Daughters, and ſhall have given an Account in any Liſt by him or her delivered under this Act, or the Acts now in force,

of

Schedule (I.)—HAIR-POWDER.—*continued.*

of the whole Number of ſuch Daughters, and ſhall have required to be aſſeſſed and charged for the whole Number by One Aſſeſſment, in which Caſe every ſuch Parent ſhall be aſſeſſed and charged in reſpect of the whole Number of ſuch Daughters in Twice the Sum ſo payable on any ſingle Perſon for his or her having worn Hair Powder, which ſhall exempt the whole Number of Daughters from the ſaid Duties, and each of them; and that neither the Perſon giving ſuch Accounts, or any of the Perſons returned in ſuch Account, in reſpect of whom ſuch Charge ſhall be made, ſhall in ſuch Caſe be liable to any of the Penalties impoſed by this Act, or the Acts now in force, by reaſon of the Duty not being paid for the whole Number of ſuch Daughters.

The Maſter or Miſtreſs of any Servant who ſhall have declared his or her Intention to pay the Duty which may be charged or chargeable as aforeſaid in reſpect of ſuch Servant, and ſhall in any Liſt or Liſts returned by him or her have given a true Account of all the Servants by him or her kept, in reſpect of whom ſuch Duty ſhall be payable, ſetting forth the ſeveral Capacities in which ſuch Servants are reſpectively kept, ſhall be charged for ſuch Servant or Servants; and in every ſuch Caſe, every ſuch Servant ſhall be deemed and conſtrued to be exempted from the ſaid Duties during his, her, or their Continuance in the ſame Service; and alſo every Servant who ſhall come into the Service of ſuch Maſter or Miſtreſs in the room of ſuch Servant named therein, to ſerve in the ſame Capacity during the Year in which the Duty ſhall be ſo charged; and no Servant named in ſuch Liſt or Liſts, or any Servant ſerving ſuch Maſter or Miſtreſs in any Capacity mentioned in ſuch Liſt or Liſts, ſhall, during the Year for which ſuch Duty ſhall be charged, be required for himſelf or herſelf to make any ſuch Return, or to pay the ſaid Duties, or either of them, nor be liable to any Penalty by reaſon of not making any ſuch Return, or not paying the ſaid Duty.

EXEMPTIONS from the ſaid Duties.

Any of the Royal Family, and any of the menial Servants of His Majeſty or any of the Royal Family.

Any Officer in actual Employ in His Majeſty's Navy, under the Rank of Commander; or any Officer holding a Commiſſion in His Majeſty's Navy under the ſaid Rank, who ſhall be employed on the Eſtabliſhment of the Royal Hoſpital at *Greenwich*; or any Subaltern or Non-commiſſioned Officer or Private Man belonging to any Regiment in the Army, Artillery, Militia, Diviſion of Marines, or Corps of Engineers; or any Perſon inrolled and actually ſerving in any Volunteer Corps or Body of Men aſſociated for the Defence of any City, Town, or Place, and for maintaining publick Tranquillity and good Order within the ſame, whether of Infantry or Cavalry, which now are or hereafter ſhall be raiſed; provided that every ſuch Perſon inrolled and ſerving as aforeſaid, ſo claiming to be exempted, ſhall make ſuch Return as by this Act is directed, with reſpect to the Claim of Exemptions; provided that every ſuch Claim ſhall be proved by the Certificate of the Commanding Officer of the Corps in the Form in the Schedule to this Act annexed, marked (M.) and according to the Regulations of this Act in other Caſes of Exemptions by ſuch Volunteers.

Schedule (I.)—HAIR-POWDER.—*continued.*

Any Clergyman who ſhall not be poſſeſſed of an Annual Income of £.100 or upwards, whether ariſing from Eccleſiaſtical Preferment or otherwiſe; or any Preacher or Preachers of any Congregation of Diſſenters, or any Perſon diſſenting from the Church of *England* in Holy Orders, or pretended Holy Orders, who now is or at any Time hereafter ſhall be entitled to the Benefit of the Statute made in the Firſt Yearof the Reign of the late King *William* and Queen *Mary*, intituled, *An Act for exempting their Majeſties Proteſtant Subjects diſſenting from the Church of* England *from the Penalties of certain Laws*; or of the Statute made in the Nineteenth Year of the Reign of His preſent Majeſty, intituled, *An Act for the further Relief of Proteſtant Diſſenting Miniſters and Schoolmaſters*; or of the Statute made in the Thirty-firſt Year of the Reign of His preſent Majeſty, intituled, *An Act to relieve, upon Conditions and under Reſtrictions, the Perſons therein deſcribed, from certain Penalties and Diſabilities to which Papiſts, or Perſons profeſſing the Popiſh Religion, are by Law ſubject*; and who ſhall not be poſſeſſed of any Annual Income of £.100, or upwards, however ariſing; and the Income ariſing from any Benefice or Benefices ſhall be eſtimated on the average Amount thereof, computed on the Period of Seven Years next preceding that on which ſuch Exemption ſhall be claimed.

Schedule (K.)

A SCHEDULE of the Duties payable by Perſons in reſpect of any ARMORIAL BEARING or ENSIGN, uſed or worn by them, by whatever Name the ſame ſhall be called; *videlicet:*

	£.	s.	d.
By every ſuch Perſon chargeable with any Duty made payable by this Act, for any Coach or other Carriage, the Annual Sum of - - - - -	2	2	0
By every ſuch Perſon not chargeable for any ſuch Coach or other Carriage, but who ſhall be chargeable to any of the Duties on Inhabited Houſes, or to the Duties on Houſes, Windows, or Lights made payable by this Act, the Annual Sum of - - - - - -	1	1	0
By every ſuch Perſon not chargeable for any ſuch Coach or other Carriage, not being chargeable to the ſaid Duties on Inhabited Houſes, or to the Duties on Houſes, Windows, or Lights, the Annual Sum of - -	0	10	6

The ſaid Duties to be paid by every Perſon having uſed or cauſed to be uſed any Armorial Bearing or Enſign, by whatever Name the ſame is or ſhall be called, within the Year preceding the Term for which the Aſſeſſment ought to be made, and to extend to every Perſon who within the ſaid Period ſhall have been poſſeſſed of, or ſhall have kept or had any Coach or other Carriage chargeable with the Duty by this Act, or any Seal, Plate, or other Article, on which Carriage, Seal, Plate, or other Article, any Armorial Bearing or Enſign is or ſhall have been, during the ſaid Period, painted, engraved, marked, or affixed, and whether ſuch Armorial Bearing or Enſign ſhall be regiſtered in the College of Arms

Schedule (K.)—ARMORIAL BEARINGS.—*continued.*

or not; and which Rule shall also be construed to extend to every Assessment on such Person of the Duty payable by virtue of any Act or Acts in force at the Time of passing this Act, which shall have been or shall be made at any Time after the Fifth Day of *April* One thousand eight hundred and three, in respect of such Person having used or worn any Armorial Bearing or Ensign in the Year ending on that Day; any Thing in such Act or Acts to the contrary notwithstanding.

EXEMPTIONS from the said Duties as set forth in Schedule (K.)

Any of the Royal Family, or any Person who shall, by right of Office or by Appointment, have worn or used any of the Arms or Insignia worn or used by the Royal Family, or used in any City, Borough or Town Corporate, in that Part of *Great Britain* before described.

Schedule (L.)

Further EXEMPTIONS from the several Duties in the several Schedules marked (C), (D), (E), and (G).

All Persons having ordinarily resided in *Ireland* before the Commencement of this Session of Parliament, and being Members of either House of the Parliament of the United Kingdom, whether on the Part of *Ireland* or for any Place in *Great Britain*, and all Persons who shall hereafter be Members of the said Parliament as aforesaid, and who shall have ordinarily resided in *Ireland* previous to the Commencement of the Session of Parliament in which they shall respectively serve in Parliament, and all Persons having ordinarily resided in *Ireland* as aforesaid, or who shall hereafter be ordinarily resident therein, and now holding or who shall hereafter hold Offices or Public Employments in *Ireland*, and are now residing in *Great Britain*, or who shall hereafter reside in *Great Britain*, with the Approbation, or by the Order or Direction of the Lord Lieutenant or other Chief Governor or Chief Governors of *Ireland* for the Time being, or of his or their Chief Secretary for the Time being, and which shall be certified under the Hand of the Lord Lieutenant, Chief Governor or Chief Governors, or his or their Chief Secretary, to be therein resident for the Purposes of assisting in the Execution of Public Business, shall be wholly discharged and exempted from the Duties set forth in the Schedules of this Act annexed, marked (C), (D), (E), and (G), provided that this Exemption shall not extend to any Person ordinarily resident in *Ireland* as aforesaid, being a Member of either House of Parliament of the United Kingdom, who hath resided or shall reside in *Great Britain* longer than during the Session of Parliament, and Forty Days before and Forty Days after each Session, nor to any Article on which a Duty is by this Act made payable, which shall be retained, kept, employed, or used by such Person in *Great Britain*, during the Residence of such Person in *Ireland*: Provided also, that this Exemption shall not extend to any Person

Schedule (L.)—*continued.*

Perſon ordinarily reſident in *Ireland* as aforeſaid, holding an Office or Public Employment in *Ireland*, unleſs the Approbation in Writing, with reſpect to the Perſons now in *Great Britain* or ſuch Order or Direction of the ſaid Lord Lieutenant, or other Chief Governor or Chief Governors of *Ireland* for the Time being, or of his or their Chief Secretary for the Time being, with reſpect to Perſons who ſhall hereafter reſide, and a Deſcription of the Place of Abode in *Great Britain* of the Perſons reſpectively holding ſuch Offices or Employments, be delivered into the Office of the Commiſſioners for the Affairs of Taxes in *Somerſet Place*, within Twenty Days after the Fifth Day of *April* One thouſand eight hundred and four, with reſpect to Perſons then in *Great Britain*, or within Thirty Days after the Arrival in *Great Britain* of ſuch Perſons reſpectively, who ſhall hereafter arrive: Provided alſo, that no Perſon ſhall, for the Purpoſes of claiming this Exemption, be deemed to be ordinarily reſident in *Ireland*, unleſs he ſhall reſide therein during ſuch Portion of the Year as is not covered by the Privilege herein provided: And for the better aſcertaining the Fact of ſuch Reſidence, every Perſon claiming the Benefit of this Exemption, ſhall verify the ſame upon Oath (if required) before the Commiſſioners acting in the Execution of this Act, in the Diſtrict where ſuch Perſon ſhall reſide.

Schedule (M.)

Form of CERTIFICATE to be delivered by Members of Volunteer Corps.

I, Commanding Officer of the do hereby certify, in purſuance of an Act paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled, "An "Act *(here inſert the Title of the Act)*" that the ſeveral Perſons herein named and deſcribed are ſeverally enrolled and ſerving in the ſaid Corps, and have duly attended at the Muſter and Exerciſe of the ſaid Corps for Five Days at the leaſt, in the Courſe of the Year next preceding the Date hereof, which Muſter Rolls have been duly returned, teſtifying the ſame, purſuant to the ſaid Act.

(Signed)

Commanding Officer.

Dated the Day of

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1803.