ANNO QUINTO & SEXTO

VICTORIÆ REGINÆ.

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C A P. XXXV.

An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, until the Sixth Day of *April* One thousand eight hundred and forty-five.

[22d *June* 1842.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's public Expences, and making an Addition to the public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen'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 forty-two there shall be charged, raised, levied, collected, and paid, unto and for the Use of Her Majesty, Her Heirs and Successors, during the Term herein-after limited, the

Duties to be levied under this Act.

several Rates and Duties mentioned in the several Schedules contained in this Act, and marked respectively (A.), (B.), (C.), (D.), and (E.); (that is to say,)

SCHEDULE (A.)

Schedule (A.) [*See Rules for charging, p.* 418.]

For all Lands, Tenements, and Hereditaments, or Heritages in *Great Britain* there shall be charged yearly, in respect of the Property thereof, for every Twenty Shillings of the annual Value thereof, the Sum of Seven-pence:

SCHEDULE (B.)

Schedule (B.) [*See Rules for charging, p.* 427.]

For all Lands, Tenements, and Hereditaments in *England* there shall be charged yearly, in respect of the Occupation thereof, for every Twenty Shillings of the annual Value thereof, the Sum of Three-pence Halfpenny:

For all Lands, Tenements, and Heritages in *Scotland* there shall be charged yearly, in respect of the Occupation thereof, for every Twenty Shillings of the annual Value thereof, the Sum of Two-pence Halfpenny:

SCHEDULE (C.)

Schedule (C.) [*See Rules for charging, p.* 442.

Upon all Profits arising from Annuities, Dividends and Shares of Annuities, payable to any Person, Body Politic or Corporate, Company or Society, whether Corporate or not Corporate, out of any public Revenue, there shall be charged yearly, for every Twenty Shillings of the annual Amount thereof, the Sum of Seven-pence, without Deduction.

SCHEDULE (D.)

Schedule (D.) [*See Rules for charging, p.* 450.]

Upon the annual Profits or Gains arising or accruing to any Person residing in *Great Britain* from any Kind of Property whatever, whether situate in *Great Britain* or elsewhere, there shall be charged yearly, for every Twenty Shillings of the Amount of such Profits or Gains, the Sum of Seven-pence; and upon the annual Profits or Gains arising or accruing to any Person residing in *Great Britain*, from any Profession, Trade, Employment, or Vocation, whether the same shall be respectively carried on in *Great Britain* or elsewhere, there shall be charged yearly, for every Twenty Shillings of the Amount of such Profits or Gains, the Sum of Seven-pence:

And upon the annual Profits or Gains arising or accruing to any Person whatever, whether a Subject of Her Majesty or not, although not resident within *Great Britain*, from any Property whatever in *Great Britain*, or any Profession, Trade, Employment, or Vocation exercised within *Great Britain*, there shall be charged yearly, for every Twenty Shillings of the Amount of such Profits or Gains, the Sum of Seven-pence:

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SCHEDULE (E.)

Schedule (E.) [*See Rules for charging, p.* 478.]

Upon every public Office or Employment of Profit, and upon every Annuity, Pension, or Stipend payable by Her Majesty or out of the public Revenue of the United Kingdom, except Annuities before charged to the Duties in Schedule (C.), for every Twenty Shillings of the annual Amount thereof respectively, there shall be charged yearly the Sum of Seven-pence.

Duties on fractional Parts.

II. And be it enacted, That upon every fractional Part of Twenty Shillings of the annual Profits or Gains aforesaid the like Proportion of Duty, at the Rate before directed, shall be charged; provided no Rate or Duty shall be charged of a lower Denomination than One Penny.

The Duties to be under the Management of the Commissioners of Stamps and Taxes and to be assessed and raised under the Regulations of the Acts relating to the Assessed Taxes.

III. And be it enacted, That the Duties by this Act granted shall be under the Direction and Management of the Commissioners of Stamps and Taxes for the Time being, who are hereby empowered to employ all such Officers or other Persons, and to do all such other Acts and Things, as may be deemed necessary or expedient for the raising, collecting, receiving, and accounting for the said Duties, and for putting this Act into execution, in the like and in as full and ample a Manner as they are authorized to do with relation to any other Duties under their Care and Management; and that the said Duties hereby granted arising in *England* shall be assessed, raised, levied, and collected under the Regulations of an Act passed in the Forty-third Year of the Reign of King *George* the Third, 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 other Acts relating thereto, or for explaining, altering, or amending the same; and the said Duties arising in *Scotland* shall be assessed, raised, levied, and collected under the Regulations of an Act passed in the same 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 said Acts, so far as the same relate to that Part of* Great Britain *called* Scotland, and other Acts relating thereto, or for explaining, altering, or amending the same; and all the Powers, Authorities, Methods, Rules, Directions, Penalties, Clauses, Matters, and Things now in force, contained in or enacted by the several Acts before recited or referred to, or any other Acts relating to the Duties of Assessed Taxes, and also all the Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things contained in or enacted by Two several Acts of Parliament, passed respectively in the Forty-eighth and Fiftieth Years of the Reign of King *George* the Third, and intituled, respectively, *An Act to amend the Acts relating to the Duties of Assessed Taxes, and of the Tax upon the Profits of Property, Professions, Trades, and Offices, and to regulate the Assessment and Collection of the same,* and *An Act to regulate the Manner of making Surcharges of the Duties of Assessed Taxes, and of the Tax upon Profits arising from Property, Professions, Trades, and Offices; and for amending the*

43 G. 3. c. 99.

43 G. 3. c. 150.

Powers and Provisions of recited Acts and other Acts to be applied to the Duties hereby granted.

48 G. 3. c. 141.

50 G. 3. c. 105.

the Acts relating to the said Duties respectively, whether such last-mentioned Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things shall be in force at the Time of the passing of this Act or not, and notwithstanding that the same or any Part thereof may have expired or been repealed, shall severally and respectively be and become in full Force and Effect with respect to the Duties hereby granted, and shall be severally and respectively duly observed, applied, practised, and put in execution throughout the respective Parts of *Great Britain*, for raising, levying, collecting, receiving, accounting for, and securing of the said Duties hereby granted, and for auditing the Accounts thereof, and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Methods, Rules, Directions, Penalties, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties hereby granted, and respectively applied to such Parts of *Great Britain* as aforesaid; and all and every the Regulations of such Acts (except as aforesaid) shall be applied, construed, deemed, and taken to refer to this Act, and to the Duties hereby granted, in like Manner as if the same had been enacted therein.

Commissioners of Land Tax at District Meetings to appoint Commissioners for the General Purposes of this Act.

38 G. 3. c. 5.

IV. And whereas it is expedient to appoint Commissioners for the General Purposes of this Act from and amongst the Persons appointed Commissioners for the Execution of an Act passed in the Thirty-eighth Year of the Reign of King *George* the Third, intituled *An Act for 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*, or from and amongst the Persons appointed Commissioners for the Execution of the said Act by any subsequent Act of Parliament passed or to be passed, to act in the Execution of this Act, so far as relates to the Powers hereby vested in such Commissioners; be it enacted, That the several Persons appointed or to be appointed Commissioners for putting in execution the said Land Tax Act in the respective Parts of *Great Britain* therein mentioned, being respectively qualified to act as Commissioners in the Execution of the said Land Tax Act, shall meet within the County, Riding, Shire, or Stewartry, or within each Hundred, Rape, Lathe, or Wapentake of the County, Riding, Shire, or Stewartry for which they are or shall be respectively appointed Commissioners of the said Land Tax Act, or within such other Division of the said County, Riding, Shire, or Stewartry as the Commissioners of Stamps and Taxes shall direct, and also within each City, Borough, Cinque Port, Liberty, Franchise, Town, and Place for which separate Commissioners have been appointed with exclusive Jurisdiction for putting in execution the said Land Tax Act within the same, which Meetings shall be convened from Time to Time by the Commissioners of Stamps and Taxes, when and as they shall deem necessary, by Notice inserted in the *London Gazette* and *Edinburgh Gazette* for *England* and *Scotland* respectively, and shall be held at such Time and Place as shall be appointed by such Notice; and at every such Meeting the said Commissioners of the Land Tax Act, or the major Part of them then present,

Manner of choosing Commissioners;

present, shall choose and set down in Writing the Names of such of the Commissioners appointed as aforesaid who shall respectively be qualified as herein-after is required, and who shall be fit and proper to act as Commissioners for the General Purposes of this Act in such County, Riding, Shire, or Stewartry aforesaid, and in each and every District within each respective Hundred, Rape, Lathe, Wapentake, or other Division aforesaid, and within each City, Borough, Cinque Port, Liberty, Franchise, Town, and Place aforesaid, observing always in the Execution of this Act the same Limits which shall have been or may be settled for the Districts under the Acts relating to the Duties of Assessed Taxes; and the Names of such Persons who shall be so chosen shall be set down in the Order in which the major Part of the Commissioners then present shall judge fit they should respectively be appointed Commissioners in their respective Districts; and any Seven, or any less Number than Seven, not being in any Case less than Three, of the Persons so set down, and in the Order in which they shall be so set down in such List, shall be Commissioners for the General Purposes of this Act, and of the Duties granted as aforesaid, and they are hereby required to take upon themselves the Execution of this Act, and of the said Duties, as such Commissioners for General Purposes; and any Seven, or any less Number than Seven, not being in any Case less than Three, of the Persons so set down next in order in the List of Names before mentioned, shall be Commissioners to supply Vacancies as the same may arise in the Manner herein-after mentioned: Provided always, that if at any such Meeting as aforesaid the Commissioners shall not find amongst the Commissioners appointed for executing the said Land Tax Act, and set down in manner aforesaid, the Names of Seven Persons to act and Seven others to supply Vacancies in each such District, it shall be lawful for them to appoint any Persons residing within such District who shall respectively be qualified as herein-after is required, and who in their Judgment shall be fit and proper, to be Commissioners for the General Purposes of this Act, until the Number of Seven in each such List shall be completed, although such Persons shall not have been appointed to act as Commissioners in the Execution of the said Land Tax Act: Provided also, that if at such Meeting the Commissioners shall not find and set down Fourteen Persons of the Descriptions before mentioned to act as Commissioners and to supply Vacancies in each such District, it shall be lawful for them to select such Number of Persons as shall be requisite from the Persons acting as Commissioners for executing the said Land Tax Act in or for any adjoining or neighbouring District of the same County, Riding, Division, Shire, Stewartry, City, Town, or Place, in order that there shall be no Failure in the Execution of this Act; and the Names of such respective Persons who shall have been so chosen as aforesaid shall be transmitted to the Head Office for Stamps and Taxes in *England* and *Scotland* respectively in the Order in which they shall have been set down in such Lists: Provided always, that where Seven Persons, qualified as herein-after is required, shall be chosen to act as Commissioners for any District as aforesaid, no other Person shall interfere as a Commissioner in the Execution of this Act so long as such Seven Persons shall continue to act, except in the Cases herein-after mentioned.

and supplying Vacancies.

In want of Land Tax Commissioners, other fit Persons residing in the District may be named;

or from adjoining Districts.

Where Seven Persons shall be chosen, no others to act.

Within certain Cities and Towns other Commissioners may be chosen to act with those chosen by the Land Tax Commissioners.

V. And be it enacted, That within and for each of the Cities and Towns herein-after mentioned, (*videlicet,*) *London*, *Bristol*, *Exeter*, *Kingston-upon-Hull*, *Newcastle-upon-Tyne*, *Norwich*, *Birmingham*, *Liverpool*, *Leeds*, *Manchester*, *King's Lynn*, and *Great Yarmouth*, it shall be lawful for the Persons herein-after mentioned to choose Commissioners, and Persons to supply their Vacancies, to act together with the Persons to be chosen or appointed as before directed; and that in and for the City of *London* Two Commissioners, and Two to supply their Vacancies, shall be named by the Mayor and Aldermen of *London* out of Eight Persons, Four of whom shall be Aldermen, to be returned to them by the Common Council; Two other Commissioners, and Two to supply their Vacancies, by the Governor and Directors of the Bank of *England*; One other Commissioner, and One other to supply his Vacancy, by each of the Companies herein-after mentioned; (*videlicet,*) the Directors of the *East India* Company, the Governor and Directors of the *South Sea* Company, the Governor and Directors of the *Royal Exchange* Assurance Company, the Governor and Directors of the *London* Assurance Company, the Directors for conducting and managing the Affairs of the *East* and *West India* Dock Company, and the Directors for conducting and managing the *London* Dock Company and the *Saint Katherine* Dock Company, respectively, for the Time being; and that it shall be lawful for the Magistrates and Justices of the Peace acting in and for the City of *Norwich* to choose Eight Persons to be Commissioners, and Eight Persons to supply their Vacancies, not more than Four of the said Eight Commissioners, and not more than Four of the said Eight Persons to supply their Vacancies, to be chosen from out of the said Magistrates and Justices, and the remaining Four Commissioners, and Four Persons to supply their Vacancies, to be chosen from the Inhabitants of the said City; and in and for each of the other Cities and Towns before mentioned it shall be lawful for the Magistrates and Justices of the Peace acting in and for the said Cities and Towns respectively, together with the Justices of the Peace acting in and for the County, Riding, or Division wherein the same respectively are situate, to choose Eight Persons to be Commissioners, and Eight Persons to supply their Vacancies, as herein is mentioned; and the Persons so to be chosen by the Land Tax Commissioners as aforesaid, together with the other Persons respectively to be chosen as herein is particularly directed, shall be Commissioners for the Purposes of this Act, and to supply their Vacancies, as the same may arise, within and for the several Districts in which such Cities and Towns respectively shall be situate, or which shall be formed by such Cities and Towns respectively, and for such other Places which have usually been assessed in the same District with such Cities and Towns respectively towards the Aid by a Land Tax; and the Names of all Persons so chosen as last aforesaid shall be returned to the Commissioners of Stamps and Taxes.

Where sufficient Commissioners are not chosen for Cities and Towns, the

VI. Provided always, and be it enacted, That in case there shall not be a sufficient Number of Commissioners chosen or appointed for General Purposes as aforesaid, or to supply Vacancies, capable of acting according to the Qualification required by this Act for any City, Borough, Town, or Place, then and in every such Case any Person

Person qualified to act for the County at large, or Riding, Shire, or Stewartry, in which or adjoining which such City, Borough, Town, or Place shall be situate, may be chosen to act as a Commissioner for such City, Borough, Town, or Place: Provided also, that any Person residing in any County, Riding, Division, Shire, Stewartry, City, Town, or Place where a Commissioner shall be wanting, and qualified as herein-after mentioned, who shall be willing to act as a Commissioner for General Purposes as aforesaid, in any District where a Commissioner shall be wanting, may be chosen in manner aforesaid to be such Commissioner, although such Person shall not have been appointed to act in the Execution of the said Land Tax Act; any thing herein-before contained to the contrary notwithstanding.

Commissioners for the County may be chosen.

Power to choose Persons duly qualified, although not named Commissioners of Land Tax.

VII. And be it enacted, That when any Commissioner for General Purposes shall die, or decline to act, or having begun to act shall decline to act any further therein, the remaining Commissioners shall choose One or more of the Persons on the List to supply Vacancies, who shall be appointed in the Place of the Commissioner so refusing or declining to act, or dying, provided the Person so to be appointed to supply such Vacancy shall have been chosen in the same Manner as the Person so refusing or declining to act, or dying; and the several Commissioners of Land Tax shall at such their Meetings, convened in manner aforesaid, and the several Persons authorized to appoint Commissioners for the several Cities and Towns aforesaid shall, on Notice thereof from the Clerk to the acting Commissioners for the same Cities and Towns respectively, as often as Occasion shall require, select and add new Names to the Persons before chosen to supply Vacancies, who shall respectively be Commissioners for General Purposes, as and when such Vacancies shall happen: Provided always, that if the List for supplying Vacancies to be made and renewed as aforesaid shall at any Time be defective, so that the due Number of Commissioners cannot be supplied therefrom, the same shall be filled up and renewed from Time to Time by the acting Commissioners for General Purposes in the District where such Failure shall have happened.

How Vacancies among such Commissioners are to be supplied.

VIII. And be it enacted, That if in any District there shall be a Neglect in appointing Commissioners for General Purposes as hereby is directed, or the Commissioners so appointed shall neglect or refuse to act, or having begun to act shall decline to act further therein, it shall be lawful for the Commissioners appointed to execute the said Land Tax Act, being respectively qualified as directed by this Act, and they and every of them, not in any Case exceeding the Number of Seven, on Notice of such Neglect and Want of Appointment, given to their Clerk, by any Inspector or Surveyor of Taxes duly authorized to give such Notice by the Commissioners of Stamps and Taxes, shall and they are hereby strictly enjoined and required to take upon themselves forthwith the Execution of this Act, and to do and execute all Matters and Things which Commissioners chosen in pursuance of this Act are hereby required and empowered to do; and if in any District there shall be a Want of such last-mentioned Commissioners, the Commissioners of any adjoining District in the same County, Riding,

Commissioners of Land Tax Act to execute the Act in default of appointing other Commissioners, or on Neglect of Commissioners appointed under this Act;

Riding, or Division, Shire or Stewartry, being respectively qualified as directed by this Act, shall, on like Notice as aforesaid, execute this Act as such Commissioners, by themselves, or in concurrence with any Persons willing to act as Commissioners of the District where this Act shall require to be executed; and if the Persons aforesaid to whom such Notice shall have been given shall not take upon themselves the Execution of this Act, within Ten Days next after such Notice given, or shall not proceed therein with due Diligence, then and in every such Case it shall be lawful for the Commissioners for Special Purposes, to be appointed under the Authority of this Act, to execute this Act in such District in all Matters and Things hereby directed to be done by Commissioners for General Purposes: Provided always, that where Commissioners willing to act in each District shall not be returned to the Head Office for Stamps and Taxes in *England* and *Scotland* respectively as aforesaid, then and in such Case it shall be lawful for the said Commissioners of Stamps and Taxes to cause such Notices as aforesaid to be given to Two or more of the Persons on whom the Right of executing this Act shall devolve in pursuance of the Directions of this Act before mentioned.

and Commissioners for Special Purposes on Neglect of Land Tax Commissioners.

Commissioners may appoint a Clerk and Assistant.

IX. And be it enacted, That the Commissioners to be appointed for General Purposes in manner aforesaid shall appoint a Clerk, and if necessary an Assistant Clerk, for the Duties to be assessed by them in each District, who shall execute their Office according to the Regulations of this Act and the Acts herein respectively mentioned or referred to; and every such Clerk and Assistant shall act as such, as well in all Matters and Things to be done by, under, and before the respective Commissioners for General Purposes, as by, under, and before the respective Additional Commissioners herein-after mentioned in the respective Districts; provided that no more than One Clerk's Assistant shall be appointed for any District without the Approbation of the Commissioners of Stamps and Taxes, on a Statement made to them by the Commissioners for General Purposes of the Necessity thereof in consideration of the Extent or Population of the District; and if any Clerk or Clerk's Assistant appointed under the Authority of this Act, who shall have taken the Oath herein-after required, shall wilfully obstruct or delay the Execution of this Act, or shall negligently conduct or wilfully misconduct himself in the Execution of this Act, he shall forfeit the Sum of One hundred Pounds, and shall be dismissed from the said Office, and be rendered incapable of again acting as Clerk or Clerk's Assistant in the Execution of this Act or any other Act for granting Duties under the Management of the Commissioners of Stamps and Taxes.

Penalty on Clerk or Assistant for Misconduct.

Qualification of Commissioners for Districts or Divisions of Counties and for certain Cities and Towns in England.

X. And be it enacted, That no Person herein required to be qualified in respect of Estate shall be capable of acting as a Commissioner for General Purposes in the Execution of this Act for any District or Division of any County at large within *England* (the County of *Monmouth* and the Dominion of *Wales* excepted), or of any of the Ridings of the County of *York*, or of the County or Divisions of *Lincoln*, or in or of any of the several Cities and Towns of *London*, *Westminster*, *Bristol*, *Exeter*, *Kingston-upon-Hull*, *Newcastle-upon-Tyne*, *Norwich*, *Birmingham*, *Liverpool*, *Leeds*, *Manchester*, *King's Lynn*,

and *Great Yarmouth*, unless such Person be seised or possessed of Lands, Tenements, or Hereditaments in *Great Britain* of the Value of Two hundred Pounds *per Annum* or more, of his own Estate, being Freehold or Copyhold, or Leasehold for a Term whereof not less than Seven Years are unexpired, over and above all Ground Rents, Incumbrances, and Reservations payable out of the same respectively, or unless such Person shall be possessed of Personal Estate of the Value of Five thousand Pounds, or a Personal Estate, or an Interest therein, producing an annual Income of Two hundred Pounds, or of Lands, Tenements, or Hereditaments, and Personal Estate, or an Interest therein, being together of the annual Value of Two hundred Pounds, estimating in every such Case One hundred Pounds Personal Estate as equivalent to Four Pounds *per Annum*, and an Interest from Personal Estate of Four Pounds *per Annum* as equivalent to One hundred Pounds Personal Estate, or unless such Person be the eldest Son of some Person who shall be seised or possessed of a like Estate of Thrice the Value required as the Qualification of a Commissioner, in right of his own Estate, for such County at large, Riding, Division, or City.

Qualification for the County of Monmouth, the Counties in Wales, and for the Cities, Towns, or Places not before mentioned.

XI. And be it enacted, That no Person herein required to be qualified in respect of Estate shall be capable of acting as a Commissioner for General Purposes in execution of this Act in any District or Division of the County of *Monmouth*, or of any County in *Wales*, or for any City, Borough, Cinque Port, Liberty, Franchise, Town, or Place in *England* or *Wales* (other than the Cities and Towns herein-before mentioned), unless such Person be seised or possessed of an Estate of the like Nature and of Four Fifths of the Value required for the Estate of a Commissioner acting for a District or Division of a County at large in *England* as aforesaid, or unless such Person be the eldest Son of some Person who shall be seised or possessed of some Estate of Thrice the Value required as the Qualification of a Commissioner, in right of his own Estate, for the same County, City, Borough, Cinque Port, Liberty, Franchise, Town, or Place.

Qualification for Shires or Stewartries in Scotland;

XII. And be it enacted, That no Person hereby required to be qualified in respect of Estate shall be capable of acting as a Commissioner for General Purposes in execution of this Act for any Shire or Stewartry in *Scotland* unless such Person be enfeoft in Superiority or Property, or possessed as Proprietor or Life Renter, of Lands in *Scotland* to the Extent of One hundred and fifty Pounds *Scots per Annum* valued Rent, or unless such Person be possessed of Personal Estate of the Value of Five thousand Pounds, or of Personal Estate, or an Interest therein, producing an annual Income of Two hundred Pounds Sterling, or be enfeoft or possessed as aforesaid of Lands and Personal Estate, or an Interest therein, being together of the annual Value of Two hundred Pounds Sterling, estimating in every such Case One hundred Pounds Personal Estate as equivalent to Four Pounds *per Annum*, and an Interest from Personal Estate of Four Pounds *per Annum* as equivalent to One hundred Pounds Personal Estate, or unless such Person be the eldest Son of some Person who shall be enfeoft or possessed of a like Estate

of Twice the Value required as the Qualification of a Commissioner in right of his own Estate, for such Shire or Stewartry.

for Cities or Boroughs in Scotland.

XIII. And be it enacted, That no Person herein required to be qualified in respect of Estate shall be capable of acting as a Commissioner for General Purposes in execution of this Act for any City or Borough in *Scotland* unless such Person be enfeoft or possessed of an Estate of the like Nature and of Three Fifths of the Value required for the Estate of a Commissioner acting for any Shire or Stewartry in *Scotland*, or unless such Person be the eldest Son of some Person enfeoft or possessed of some Estate of Thrice the Value required as the Qualification of a Commissioner, in right of his own Estate, for the same City or Borough.

Qualification in Lands need not be in the County.

Proof of Qualification.

XIV. Provided always, and be it enacted, That no Estate consisting of Lands or Tenements, as the Qualification of a Commissioner, shall be required to be situate in the County, Riding, Division, Shire, or Stewartry for which any Person shall be a Commissioner: Provided also, that the Proof of Qualification where required shall lie on the Person acting in the Execution of this Act, in such Manner as is by Law directed with respect to Commissioners acting in the Execution of the said Land Tax Act.

Qualification not required for certain Officers acting as Commissioners, nor for Special Commissioners.

XV. Provided also, and be it enacted, That nothing herein contained shall be construed to require any Qualification of a Commissioner in the District of the Palaces of *Whitehall* and *Saint James Westminster*, for any Officer who shall have heretofore acted or may hereafter act as a Commissioner for putting in execution the said Land Tax Act in the said District, other than the Possession of their respective Offices; nor in any Shire or Stewartry in *Scotland*, for any Provost, Baillie, Dean of Guild, Treasurer, Master of the Merchants Company, or Deacon Convenor of the Trades for the Time being of any Royal Burgh in *Scotland*, nor any Baillie for the Time being of any Borough of Regality or Barony of *Scotland*, nor the Factors for the Time being on the several forfeited Estates annexed to the Crown by an Act passed in the Twenty-fifth Year of the Reign of King *George* the Second, who shall be respectively appointed Commissioners for executing the said Land Tax Act in any Shire or Stewartry in *Scotland*; nor for any Commissioner for Special Purposes acting in the Execution of any of the Powers or Provisions of this Act.

For choosing Additional Commissioners;

XVI. And be it enacted, That whenever it shall be deemed by the Commissioners for the General Purposes of this Act to be expedient that certain of the Powers herein contained shall be executed by Commissioners other than and in addition to the Persons to be chosen or appointed as aforesaid, such Additional Commissioners shall be chosen by the Commissioners for General Purposes acting in the same District; for which Purpose the said Commissioners, being duly qualified as required by this Act shall, with the Consent of the major Part of them assembled at any Meeting to be held for that Purpose, set down in Writing Lists of the Names of such Persons residing within their respective Districts as shall in the Opinion of such Com-

missioners be fit and proper Persons to act as such Additional Commissioners, which Lists shall contain the Names of so many of those Persons as the said Commissioners shall in their Discretion, after taking into consideration the Size of each District, and the Number of Persons to be assessed therein, think requisite for the due Execution of this Act; which Lists, being respectively signed by such Commissioners, shall be a sufficient Authority for such Additional Commissioners being respectively qualified as herein-after is mentioned, and they are hereby authorized to take upon themselves the Execution of the several Powers of this Act according to the Provisions thereof: Provided always, that the Persons appointed to supply Vacancies in any District may be chosen and act as Additional Commissioners until their Services shall be required as Commissioners for General Purposes: Provided also, that no Person shall be capable of acting as such Additional Commissioner who shall not be seised or enfeoft or possessed of an Estate of the like Nature, and of One Half the Value, herein required for the Estate of a Commissioner for General Purposes in the same District: Provided also, that where no Additional Commissioners shall be named and appointed in any District, the Commissioners appointed for General Purposes shall execute this Act in such District in all Matters and Things hereby authorized to be done by Additional Commissioners.

their Qualification.

In default of naming additional Commissioners.

XVII. Provided always, and be it enacted, That if in any City, Liberty, Franchise, Cinque Port, Town, or Place, for which separate Commissioners have been appointed to act in execution of the said Land Tax Act, there shall not be found a sufficient Number of Persons, qualified as directed by this Act, and willing to act as Commissioners for General Purposes, or as Additional Commissioners, it shall be lawful to appoint, as such Commissioners or Additional Commissioners, any Persons residing in such City, Liberty, Franchise, Cinque Port, Town, or Place, who shall be liable to be assessed under the Provisions contained in this Act for annual Profits, however arising, to the Amount of Two hundred Pounds or upwards.

Appointment of Commissioners in Places not having Persons qualified.

XVIII. And be it enacted, That whenever a new Appointment of Commissioners shall take place they shall execute this Act as well with respect to the Duties which shall not but which ought to have been assessed in any former Year, and with respect to Arrears of Duties assessed in any former Year under this Act, as to the Assessments to be made in such Year in which they shall be appointed, and shall have the like Powers to assess, levy, and collect such Duties and Arrears as they have to assess, levy, and collect the Duties assessed by them; for all which Acts such Appointment shall be a sufficient Authority, subject to the Regulations of this Act.

Newly appointed Commissioners may assess and levy for former Years.

XIX. And be it enacted, That whenever the said Commissioners for General Purposes shall have named such Additional Commissioners as aforesaid, they shall cause Notice thereof in Writing, signed by Two or more of them, to be delivered to the said Additional Commissioners by the Assessors of the respective Parishes or Places where they reside, naming the Day and Place appointed by the Commissioners for General Purposes for the First Meeting of the said Additional

Notice to be given to Additional Commissioners to take upon themselves the Execution of this Act.

Additional Commissioners, and which Meeting shall be appointed to be held not later than Ten Days after the Date of such Notice; and the said respective Assessors shall, without Delay, cause the respective Persons so named to be summoned, by Notice in Writing, either given personally or left at their respective Places of Abode, to assemble, at the Time and Place mentioned in such Notice, for the Purpose of qualifying themselves to act in the Execution of the Powers vested in them by this Act; and the said Commissioners for General Purposes shall administer the Oath to such Additional Commissioners required by this Act to be taken by them, and shall then and there appoint a Day for the said Additional Commissioners to bring in their Certificates of Assessment in the Manner herein directed; and the Clerk to the Commissioners in each District, or his Assistant, shall also be appointed Clerk to the Additional Commissioners appointed for the same District, and shall attend the said Additional Commissioners at their Meetings as their Clerk.

The Oath to be administered to them.

Clerk.

Dividing Additional Commissioners into Committees.

XX. And be it enacted, That it shall be lawful for the Commissioners for General Purposes, whenever in their Judgment the same shall be requisite, to divide such Additional Commissioners into District Committees, and to allot to each Committee distinct Parishes, Wards, or Places in which such Committees shall separately act in the Execution of this Act, but so that the Meetings of such Committee shall be appointed at such Times as that the Clerk to such Commissioners may attend every Meeting: Provided always, that not more than Seven Persons shall act together as Additional Commissioners for the same District not being formed into several Divisions as aforesaid, nor any greater Number act together in the same Committee; and that where more than Seven Persons shall attend as such Additional Commissioners at any Meeting, either for the Whole of any District or for any Division thereof, the Seven Persons first in their Order on the List signed by the Commissioners for General Purposes then present shall act, and the rest shall withdraw from such Meeting: Provided also, that not less than Two Additional Commissioners shall be competent to form any Meeting either for any District or Division thereof, and that any Two of them, or the major Part of them then present, shall be competent to do any Act authorized by this Act.

Number of Additional Commissioners in each Committee or District.

For appointing a greater Number of Commissioners for General Purposes instead of additional Commissioners.

XXI. Provided always, and be it enacted, That if it shall appear to the Commissioners for General Purposes, whether they shall have been chosen as aforesaid or shall act by virtue of their Appointment of Commissioners for executing the said Land Tax Act, to be expedient that a greater Number than Seven Commissioners for General Purposes, possessing the Qualification required for such Commissioners, should be appointed for any District, instead of appointing Commissioners possessing only the Qualification required for Additional Commissioners as before mentioned, it shall be lawful for them to appoint such greater Number, not in any Case exceeding the Number of Seven, observing, with regard to such Appointments, the same Rules as in the first Appointment of Commissioners for General Purposes, but nevertheless without adding thereto any Persons to supply their Vacancies; and in every Case of appointing such increased Number of Commissioners for General Purposes it shall be lawful for the said Commissioners, at their First Meeting after such

Two of them to execute the Office of Additional

such Appointment, and they are hereby required, to choose indifferently by Lot such Number of their own Body, not less than Two or more than Seven, to execute the Office vested in Additional Commissioners by this Act, and the Persons so chosen shall be Additional Commissioners for executing this Act and the Powers hereby vested in Additional Commissioners, and they are hereby required to execute this Act accordingly, and the remaining Commissioners, not so chosen by Lot, shall execute the Powers vested in the Commissioners for General Purposes; provided also, that where no such Additional Commissioners shall have been appointed specially to execute the Powers vested in Additional Commissioners, the Commissioners acting in the Execution of the Powers of this Act, whether chosen as aforesaid or not, shall divide themselves in such Manner that Two Commissioners at the least shall be appointed to execute the Powers vested in Additional Commissioners by this Act; and if in such Case there shall not be Two remaining Persons at least qualified to act as Commissioners for General Purposes in such District, then the Persons qualified to act in the Execution of the Powers of this Act as Commissioners for General Purposes in any adjoining District of the same County, Riding, Division, Shire, or Stewartry, or such Number of them as shall be requisite, shall execute this Act and the Powers hereby vested in Commissioners for General Purposes in and for such first-mentioned District.

Commissioners.

Where none such are appointed, then Commissioners for General Purposes may act.

If not sufficient, then others may be taken out of the adjoining District.

XXII. And be it enacted, That the Commissioners for General Purposes shall execute this Act in all Matters and Things relating to the Duties in Schedules (A.) and (B.) of this Act, except such Allowances in respect thereof as are directed to be made in Number VI. of Schedule (A.) by other Commissioners for Special Purposes as herein-after mentioned, and also all Matters and Things relating to the Duties in Schedule (D.) of this Act, except in Cases where such Matters and Things are herein directed to be done by the said Commissioners for Special Purposes, or by the Additional Commissioners, or Persons acting as such; and the said Commissioners for General Purposes shall also execute this Act in all Matters and Things relating to the Duties in Schedule (E.) not executed by the Commissioners authorized to be appointed for those Duties: Provided always, that nothing herein contained shall be construed to preclude any Person chosen a Commissioner for General Purposes from acting as such by reason of his acting or having acted as an Additional Commissioner, except only in the hearing and determining of Appeals against or relating to such particular Assessments, wherein he shall have made an Assessment as such Additional Commissioner.

Commissioners for General Purposes to execute all Matters with respect to the Duties under all the Schedules, except such as are directed to be executed by Special or other Commissioners.

XXIII. And be it enacted, That the Commissioners of Stamps and Taxes for the Time being, together with such Persons as shall be appointed Commissioners for Special Purposes as next herein-after mentioned, shall be Commissioners for the Special Purposes of this Act; and it shall be lawful for the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, by Warrant under their Hands and Seals, from Time to Time to appoint such and so many other Persons to be Commissioners for such Special Purposes as they respectively shall think expedient; which said

Commissioners for Special Purposes.

Functions of Special Commissioners.

Commissioners of Stamps and Taxes, and Commissioners so to be appointed as last aforesaid, without other Qualification being required than the Possession of their respective Offices, shall have full Authority to execute the several Powers given by this Act to Commissioners for Special Purposes, either in relation to the Allowances specified in Number VI. Schedule (A.) of this Act, or in relation to the special Exemptions granted from the Duties mentioned in Schedule (C.) of this Act, or to the charging and assessing the Profits arising from Annuities, Dividends, and Shares of Annuities paid in *Great Britain* out of the Revenues of any Foreign State, as herein mentioned, and also in relation to the examining, auditing, checking, and clearing the Books and Accounts of Dividends delivered to the Commissioners of Stamps and Taxes under the Authority of this Act; and shall also have full Authority to do any other Act, Matter, or Thing hereby directed or required to be done by Commissioners for Special Purposes; and all Powers, Provisions, Clauses, Matters, and Things contained in this Act for ascertaining the Amount of any Duty, Exemption, or Allowance mentioned in this Act shall be used, practised, and put in execution by the said Commissioners for Special Purposes in ascertaining the Amount of Duty or any Exemption or Allowance placed under their Cognizance or Jurisdiction: Provided always, that it shall not be lawful for the said Commissioners for Special Purposes (except when acting in the Execution of this Act in the Place of Commissioners for General Purposes, or on any Appeal in the Cases authorized by this Act,) to summon any Person to be examined before them, but all Inquiries by or before the said Commissioners for Special Purposes (except in the several Cases aforesaid) shall be answered by Affidavit, to be taken before One of the Commissioners for General Purposes in their respective Districts; and such Commissioners for Special Purposes shall have Authority to use, exercise, and apply all the Powers of this Act as effectually as any other Commissioners are hereby authorized to use, exercise, or apply the same, so far as the same Powers relate to the Jurisdiction given to the said Commissioners for Special Purposes; and the said Commissioners for Special Purposes shall and may be allowed such Salary for their Pains and Trouble, and such incidental Expences, as the said Commissioners of Her Majesty's Treasury shall direct to be paid to them: Provided always, that the said Commissioners of Her Majesty's Treasury shall cause an Account of all Appointments of Commissioners for Special Purposes with Salaries to be laid before each House of Parliament within Twenty Days after their Appointment respectively, if Parliament shall then be sitting, and if Parliament shall not be sitting then within Twenty Days after the next Meeting of Parliament.

Their Proceedings to be by Affidavit without vivâ voce Examination.

Appointments of Commissioners with Salaries to be laid before Parliament.

Governor and Directors of the Bank of England to be Commissioners for assessing Duties on all Annuities,

XXIV. And be it enacted, That the Governor and Directors of the Company of the Bank of *England* shall be Commissioners for executing this Act, for the Purpose of assessing and charging the Duties hereby granted in respect of all Annuities payable to the said Company at the Receipt of the Exchequer, and the Profits attached to the same and divided amongst the several Proprietors, and in respect of all Annuities, Dividends, and Shares of Annuities payable out of the Revenue of the United Kingdom to any Persons, Corporations,

rations, or Companies whatever, and which shall have been intrusted to the said Governor and Company for such Payment, and in respect of all other Annuities, Dividends, and Shares of Annuities which shall have been intrusted to the said Governor and Company for Payment as aforesaid, and in respect of all Profits and Gains of the said Company chargeable under Schedule (D.) of this Act, and in respect of all other Dividends, Annuities, Pensions, and Salaries payable by the said Company, and also in respect of all other Profits chargeable with Duty under this Act, and arising within any Office or Department under the Management or Control of the said Governor and Company; and the said Commissioners shall have Authority to use, exercise, and apply all the Powers of this Act as fully and effectually as the Commissioners for the General Purposes of this Act are authorized to use, exercise, or apply the same, so far as the same relate to the said Duties to be assessed and charged by the said Governor and Directors, and shall make their Assessments of the said Duties under and subject to the Rules, Regulations, and Exemptions contained in the several Schedules of this Act under which such Duties are respectively chargeable.

Dividends, Pensions, Salaries, &c. payable by the Bank, and on their Profits.

XXV. And be it enacted, That the Governor and Directors of the Company of the Bank of *Ireland* shall be Commissioners for executing this Act, and with the like Powers as aforesaid, for the Purpose of assessing and charging the Duties hereby granted in respect of all Annuities, Dividends, and Shares of Annuities payable by the Governor and Company of the Bank of *Ireland*, out of the public Revenue of the United Kingdom, to or for the Use or Benefit of any Persons not resident in *Ireland;* and the said last-mentioned Commissioners shall make their Assessments of the said Duties, under and subject to the Rules, Regulations, and Exemptions contained in Schedule (C.) of this Act.

Governor, &c. of the Bank of Ireland to be Commissioners for assessing Duties on Annuities and Dividends to Persons not resident in Ireland.

XXVI. And be it enacted, That the Governors and Directors of the *South Sea* Company shall be Commissioners for executing this Act, with the like Powers as aforesaid, for the Purpose of assessing and charging the Duties hereby granted in respect of all Annuities payable to the said Company at the Receipt of the Exchequer, and the Profits attached to the same and divided amongst the several Proprietors, and in respect of all Annuities, Dividends, and Shares of Annuities payable out of the Revenue of the United Kingdom to any Persons, Corporations, or Companies whatever, and which shall have been intrusted to the said Company for such Payment, and in respect of all other Dividends, Annuities, Pensions, and Salaries payable by the said Company, and also in respect of all other Profits chargeable with Duty under this Act, and arising within any Office or Department under the Management or Control of the said Governors and Company; and the said Commissioners shall make their Assessments of the said Duties under and subject to the Rules, Regulations, and Exemptions contained in the several Schedules of this Act under which such Duties are respectively chargeable.

Governors, &c. of the South Sea Company to be Commissioners for assessing Duties on all Annuities, Dividends, Pensions, Salaries, &c. payable by them.

XXVII. And

Directors of the East India Company to be Commissioners for assessing Duties on Interest, Dividends, Annuities, Pensions, Salaries, &c. payable by them.

XXVII. And be it enacted, That the Directors of the *East India* Company shall be Commissioners for executing this Act, and with the like Powers as aforesaid, for the Purpose of assessing and charging the Duties hereby granted in respect of the Interest payable on the Bonds of the said Company, and in respect of all Dividends, Annuities, Pensions, and Salaries payable by the said Company, and also in respect of all other Profits and Gains chargeable with Duty under this Act, and arising within any Office or Department under the Management or Control of the said Company; which Assessments shall be made under and subject to the Rules, Regulations, and Exemptions contained in the several Schedules under which the said Duties are respectively chargeable.

Commissioners for Reduction of National Debt to assess the Duties on all Annuities paid by them, and on Salaries and Pensions.

XXVIII. And be it enacted, That the Commissioners for the Reduction of the National Debt shall be Commissioners for executing this Act, and with the like Powers as aforesaid, for the Purpose of assessing and charging the Duties hereby granted in respect of all Annuities payable by them out of the Revenue of the United Kingdom, and in respect of all Salaries and Pensions payable in any Office or Department under their Management or Control; and the said Commissioners shall make their Assessments of the said Duties under and subject to the Rules, Regulations, and Exemptions contained in the several Schedules under which the said Duties are respectively chargeable.

Commissioners for charging Foreign Dividends.

XXIX. And be it enacted, That the said Commissioners for Special Purposes shall be Commissioners under the Regulations of this Act, and with the like Powers as aforesaid, for the Purpose of assessing and charging the Duties hereby made payable on all Dividends and Shares of Annuities payable out of the Revenue of any Foreign State to any Persons, Corporations, Companies, or Societies in *Great Britain*, which shall have been or shall be intrusted for such Payment to any Person, Corporation, Company, or Society whatever in *Great Britain*, other than and except the several Companies aforesaid, which Assessments shall be made under and subject to the Rules, Regulations, and Exemptions contained in Schedule (C.) of this Act.

Appointment of Commissioners for the Duties on Offices in the Courts or public Departments.

XXX. And for the ordering, raising, levying, and paying of the said Sums of Money hereby made payable on Offices and Employments of Profit, be it enacted, That the Lord High Chancellor, the Judges, and the principal Officer or Officers of each Court or public Department of Office under Her Majesty throughout *Great Britain*, whether the same shall be Civil, Judicial, or Criminal, Ecclesiastical or Commissary, Military or Naval, shall respectively have Authority to appoint Commissioners from and amongst the Officers of each Court or Department of Office respectively; and the Persons so appointed, or any Three or more of them, not in any Case exceeding Seven, shall be Commissioners for executing this Act in relation to the Offices in each such Court or Department respectively: Provided always, that in relation to each Department of Office, not being One of Her Majesty's Courts, Civil, Judicial, or Criminal, or an Ecclesiastical or Commissary Court, the Commissioners of Her Majesty's Treasury

Power reserved to the Treasury with respect to the assess-

Treasury shall, whenever they may think it expedient, settle and determine in what particular Departments Commissioners shall not be appointed, and in such Case shall settle and determine in what other Department of Office the Officers of that Department wherein Commissioners shall not be appointed shall be assessed; and also whenever there shall be any Default in the Officers of any Department, or in any Court aforesaid, in appointing Commissioners, the said Commissioners of Her Majesty's Treasury shall, within the Time herein limited, appoint fit and proper Persons to be Commissioners for executing this Act in the several Courts or Departments of Offices aforesaid for which they shall be appointed, from and amongst the Officers in the several Departments respectively, uniting for the Purposes of this Act, in Cases requiring the same, Two or more Offices under the same Commissioners, but nevertheless with distinct Officers from each Office so united for assessing and collecting the Duties, as directed by this Act; and where any Dispute shall arise touching the Department in which any Office is executed, the said Commissioners of Her Majesty's Treasury shall determine the same: Provided also, that where the Commissioners of one Department shall execute this Act in relation to any other Department, the Assessors and Collectors for such other Department shall be appointed from the Officers of such other Department, with all the Powers and Privileges appertaining to such Appointments: Provided also, that where no Appointment shall be made of Commissioners before the Expiration of the Time limited by this Act, the Commissioners for executing this Act in relation to the Duties on Lands and Tenements shall, on due Notice in the Manner herein directed, execute this Act in their several Districts in relation to the said Duties on Offices and Employments of Profit exercised within the same Districts respectively; and the Appointment of such Commissioners for Offices and Employments of Profit shall be notified to the Commissioners of Stamps and Taxes; and the Want of such Notification in due Time shall be deemed full Proof of Default in making such Appointment.

ing of public Departments.

XXXI. And be it enacted, That the Speaker and the principal Clerk of either House of Parliament, the principal or other Officers in the several Counties Palatine, and the Duchy of *Cornwall*, or in any Ecclesiastical Court, or in any inferior Court of Justice, whether of Law or Equity, or Criminal or Justiciary, or under any Ecclesiastical Body or Corporation, whether Aggregate or Sole, throughout *Great Britain*, shall appoint Commissioners from and amongst the Persons executing Offices in either House of Parliament, or in their respective Departments of Office; and the Persons so appointed, or any Three or more of them, not in any Case exceeding Seven, shall be Commissioners for executing this Act, in relation to the Places, Offices, and Employments of Profit in each House of Parliament, and in each such Department respectively; which Appointments shall be made, and the Names of the Commissioners shall be transmitted to the Commissioners of Stamps and Taxes within the Time herein limited, or in default thereof such Appointments shall be made by the Commissioners of Her Majesty's Treasury: Provided always, that where no such Appointment as last mentioned shall be made before the Expiration

Commissioners for Duties on Offices in Houses of Parliament, Counties Palatine, inferior Courts, and under Ecclesiastical Bodies.

ration of the Time limited by this Act, the Commissioners for executing this Act in relation to the Duties on Lands and Tenements shall, in their several Districts, on due Notice of such Default in the Manner herein directed, also execute this Act in relation to the Duties on such Offices or Employments of Profit exercised within the same Districts respectively; and the Want of Notification of any such Appointment to the Commissioners of Stamps and Taxes in due Time shall be deemed full Proof of Default in making such Appointment.

Commissioners for the Duties on Offices in Cities and Boroughs, and all other Offices not under the Crown, in Counties, Ridings, &c.

XXXII. And be it enacted, That the Mayor, Aldermen, and Common Council, or the principal Officers or Members, by whatever Name they shall be called, of every Corporate City, Borough, Town, or Place, and of every Cinque Port, throughout *Great Britain*, or any Three or more of them, not in any Case exceeding Seven, shall be Commissioners for executing this Act, and the Powers herein contained, in relation to the public Offices or Employments of Profit in such City, Corporation, and Cinque Port, and in every Guild, Fraternity, Company, or Society, whether Corporate or not Corporate, within such City, Corporation, or Cinque Port; and that for all Offices or Employments of Profit (not being public Offices or Employments of Profit under Her Majesty) in any County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place, whether in the Appointment of the Lieutenant, Custos Rotulorum, or the Justices or Magistrates, or Commissioners for Aids or Taxes, or Sheriff of such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place, or of any Trustees or Guardians of any Trust or Fund in such County, Riding, Shire, Stewartry, City, Town, or Place, and for all Parochial Offices in such County, Riding, Shire, Stewartry, City, Town, or Place, (except Corporate Offices in Cities, Corporate Towns, Boroughs, or Places, or Offices in Cinque Ports, as aforesaid,) the Commissioners for executing this Act in relation to the Duties on Lands and Tenements shall, in their several Districts, also execute this Act in relation to the said Duties on Offices in such County, Riding, Shire, Stewartry, City, Liberty, Franchise, Town, or Place; and such respective Commissioners shall and may exercise any of the Powers contained in this Act, in relation to any of the Duties herein mentioned, for causing due Returns to be made from the respective Officers within their respective Jurisdictions, and for compelling the Assessors to make their Assessments, and return the same, and for the due Collection of and accounting for the said Duties, and may act therein in all respects as fully and effectually as any other Commissioners are hereby empowered to act in relation to the said other Duties; provided the Monies collected of the said Duties under the respective Commissioners acting for such Offices in Corporate Cities, Boroughs, Towns, or Places aforesaid, or in the Cinque Ports, or in the several Counties, Ridings, Divisions, Shires, Stewartries, Cities, Liberties, Franchises, Towns, and Places, shall be paid to the proper Officer for Receipt for the County, Riding, Shire, or Stewartry, and not otherwise, and that the like Duplicates shall be delivered of such last-mentioned Duties as in other Cases where the same are directed to be paid in like Manner.

XXXIII. And

Appointment of Commissioners to be notified to the Stamp and Tax Offices; in Default of such Notification, the Appointment to devolve on the Treasury, and the Commissioners of the District to execute the Act.

XXXIII. And be it enacted, That the Appointment of Commissioners for executing this Act in relation to the Duties on Offices and Employments of Profit as aforesaid shall be notified to the Commissioners of Stamps and Taxes, within One Calendar Month after the passing of this Act, with respect to the First Assessment under the same, and within One Calendar Month after the Fifth Day of *April* in any future Year; and in default thereof the Appointment of such Commissioners shall devolve on the Commissioners of Her Majesty's Treasury, and on the Commissioners of the District, in succession as aforesaid: Provided always, that such Appointment by the Commissioners of Her Majesty's Treasury shall take place within One Calendar Month after the Notification of such Default as aforesaid from the Commissioners of Stamps and Taxes; and in case of no Appointment as last aforesaid, notified to the Commissioners of Stamps and Taxes in like Manner, the Execution of this Act shall devolve on the Commissioners appointed for the District in relation to the Duties on Lands, Tenements, and Hereditaments; and every such Appointment shall be until other Commissioners shall be appointed, and may be renewed annually on or before the Fifth Day of *April* in each Year during the Continuance of this Act: Provided always, that the Commissioners so to be appointed may continue to act from Year to Year, so long as they are respectively willing to act, without any new Appointment, unless it shall be deemed expedient under the Powers of this Act that any Department for which Commissioners have been appointed should be assessed under the Commissioners of any other Department.

Commissioners appointed may continue to act.

Commissioners for the Duties on Pensions and Stipends payable by Her Majesty.

XXXIV. And be it enacted, That for the better Execution of this Act, so far as the same relates to the Duties hereby granted on Pensions or Stipends payable by Her Majesty, or out of the public Revenue, contained in Schedule (E.), and for the ordering, raising, levying, and paying of the Duties hereby made payable thereon, in Cases not otherwise provided for by this Act, the Paymasters of Civil Services, and such other Persons as the Commissioners of Her Majesty's Treasury shall appoint, shall be Commissioners for executing this Act, and all the Powers herein contained, in relation to the said last-mentioned Duties, or shall respectively appoint Commissioners from and amongst the Officers of those Departments for such Purposes.

Commissioners entitled to Certificates exempting them from Parish and Ward Offices and serving on Juries.

XXXV. And be it enacted, That every Person acting as a Commissioner as aforesaid in the Execution of this Act shall on Request be entitled unto a Certificate thereof under the Hands of the Commissioners of Stamps and Taxes, which Certificate shall continue in force so long only as such Person shall continue to act as such Commissioner, and shall be revokable by the Commissioners of Her Majesty's Treasury, by any Instrument in Writing under their Hands, when it shall appear to them that such Person hath neglected to perform his Duty as such Commissioner; and the Person to whom such Certificate shall have been granted shall, during the Continuance thereof in force, be discharged of and from all Parish and Ward Offices within the Parish or Ward wherein such Person shall dwell, and from serving on Juries in the County wherein such Person shall dwell, which said Certificate shall be enrolled by the Clerk of the Peace of the County or City

City in which the same shall be granted, for which Enrolment the said Clerk of the Peace shall have for his Fee the Sum of One Shilling, and no more; and the said Clerk of the Peace shall cause every Certificate revoked in manner aforesaid to be taken off the Roll on Notice thereof to be given to him by the Commissioners of Stamps and Taxes.

Appointment of Assessors and Collectors.

XXXVI. And be it enacted, That in *England* the Commissioners for General Purposes may appoint Assessors and Collectors for the Duties granted by this Act in like Manner as Assessors and Collectors may be appointed under the said Acts relating to the Duties of Assessed Taxes; and in *Scotland* the said Commissioners for General Purposes may in like Manner appoint Assessors for the said Duties hereby granted; and the same Persons who now are or may be appointed Collectors or Officers for collecting and receiving the Land Tax and Assessed Taxes in *Scotland* under the Authority of the Act in that Behalf made, and none other, shall be Collectors and Receivers of the Duties granted by this Act.

Officers for Receipt of Land Tax and Assessed Taxes, and the Inspectors and Surveyors of Assessed Taxes, to act in the Execution of this Act; and to have the like Powers as under the Assessed Taxes.

XXXVII. And be it enacted, That the Officers for Receipt of the Land Tax and Assessed Taxes appointed or to be appointed by the Commissioners of Her Majesty's Treasury, or by the Commissioners of Stamps and Taxes, and the Inspectors and Surveyors appointed or to be appointed in like Manner for the Duties of Assessed Taxes, shall be respectively Officers for Receipt and Inspectors and Surveyors of the Duties granted by this Act; and the said Commissioners for General Purposes, and the said Additional Commissioners acting in the Execution of this Act, and the said Assessors and Collectors, to be appointed as herein mentioned, and the said Officers for Receipt and Inspectors and Surveyors respectively, shall be and they are hereby respectively empowered and required to do all Things necessary for putting this Act in execution, with relation to the said Duties hereby granted, in the like and in as full and ample a Manner as any Commissioners, Assessors, Collectors, Officers for Receipt, Surveyors, or Inspectors are authorized to put in execution the said Acts relating to the said Duties of Assessed Taxes, or any Matter or Thing therein contained, as well with respect to all Acts, Matters, and Things to be done by, under, or before the said Additional Commissioners, or by, under, or before the Commissioners for General Purposes in their respective Districts or Departments, as by, under, and before the said Commissioners for Special Purposes.

Commissioners and others to take the Oaths in Schedule (F.)

XXXVIII. And be it enacted, That every Person appointed a Commissioner either for General or Special Purposes, or an Additional Commissioner, or an Assessor or Collector, or a Clerk or Clerk's Assistant to the said respective Commissioners, and every Inspector, Surveyor, and Officer for Receipt, shall, before he shall begin to act in the Execution of this Act, so far as relates to the Duties contained in Schedule (D.), take the Oath prescribed by this Act, and contained in the Schedule marked (F.) applicable to such Officers respectively; which Oath any One of the Persons appointed a Commissioner, either for General or Special Purposes as aforesaid, or an Additional Commissioner, is hereby authorized to administer, (except that every such Oath so to be administered to any Commissioner for General or Special

Special Purposes as aforesaid, or to an Additional Commissioner, shall be administered by a Commissioner for such General or Special Purposes, and not otherwise,) and which Oath so taken shall be subscribed by the Party taking the same; and if any Person shall act as a Commissioner in relation to the Duties in Schedule (D.), except in administering the Oath herein mentioned, or shall act as a Clerk or Clerk's Assistant, or an Assessor, Collector, Inspector, Surveyor, or Officer for Receipt, in relation to the Duties contained in the said Schedule (D.), before he shall have taken the Oath herein required to be taken by such Officer respectively, he shall forfeit the Sum of One hundred Pounds.

Temporary Absentees to be charged as Residents.

XXXIX. And be it enacted, That any Subject of Her Majesty whose ordinary Residence shall have been in *Great Britain*, and who shall have departed from *Great Britain* and gone into any Parts beyond the Seas, for the Purpose only of occasional Residence, at the Time of the Execution of this Act, shall be deemed, notwithstanding such temporary Absence, a Person chargeable to the Duties granted by this Act as a Person actually residing in *Great Britain*, and shall be assessed and charged accordingly (in manner herein-after directed) upon the whole Amount of his Profits or Gains, whether the same shall arise from Property in *Great Britain* or elsewhere, or from any Allowance, Annuity, or Stipend, (except as herein is excepted,) or from any Profession, Employment, Trade, or Vocation, in *Great Britain* or elsewhere: Provided always, that no Person who shall on or after the passing of this Act actually be in *Great Britain* for some temporary Purpose only, and not with any View or Intent of establishing his Residence therein, and who shall not actually have resided in *Great Britain* at one Time or several Times for a Period equal in the whole to Six Months in any One Year, shall be charged with the said Duties mentioned in Schedule (D.) as a Person residing in *Great Britain*, in respect of the Profits or Gains received from or out of any Possessions in *Ireland*, or any other of Her Majesty's Dominions, or any Foreign Possessions, or from Securities in *Ireland*, or any other of Her Majesty's Dominions, or Foreign Securities; but nevertheless every such Person shall, after such Residence in *Great Britain* for such Space of Time as aforesaid, be chargeable to the said Duties for the Year commencing on the Sixth Day of *April* preceding: Provided also, that any Person who shall depart from *Great Britain* after claiming such Exemption, and shall again return to *Great Britain* on or before the Fifth Day of *April* next after such Claim made, shall be chargeable to the said Duties as a Person residing in *Great Britain* for the whole of the Year in which such Claim shall have been made.

Temporary Residents to be charged after Six Months Residence.

Persons departing after claiming Exemption, and returning within the Year, to be charged.

Corporations and Societies to be charged with Duties, and their Officers to do all Acts requisite for Assessment.

XL. And be it enacted, That all Bodies Politic, Corporate, or Collegiate, Companies, Fraternities, Fellowships, or Societies of Persons, whether Corporate or not Corporate, shall be chargeable with such and the like Duties as any Person will under and by virtue of this Act be chargeable with, and that the Chamberlain or other Officer acting as Treasurer, Auditor, or Receiver for the Time being of every such Corporation, Company, Fraternity, Fellowship, or Society shall be answerable for doing all such Acts, Matters, and

Things as shall be required to be done by virtue of this Act, in order to the assessing such Bodies Corporate, Companies, Fraternities, Fellowships, or Societies to the Duties granted by this Act, and paying the same.

Trustees and Guardians of incapacitated Persons to be charged.

XLI. And be it enacted, That the Trustee, Guardian, Tutor, Curator, or Committee of any Person, being an Infant, or Married Woman, Lunatic, Idiot, or Insane, and having the Direction, Control, or Management of the Property or Concern of such Infant, Married Woman, Lunatic, Idiot, or insane Person, whether such Infant, Married Woman, Lunatic, Idiot, or insane Person shall reside in *Great Britain* or not, shall be chargeable to the said Duties in like Manner and to the same Amount as would be charged if such Infant were of full Age, or such Married Woman were sole, or such Lunatic, Idiot, or insane Person were capable of acting for himself; and any Person not resident in *Great Britain*, whether a Subject of Her Majesty or not, shall be chargeable in the Name of such Trustee, Guardian, Tutor, Curator, or Committee, or of any Factor, Agent, or Receiver, having the Receipt of any Profits or Gains arising as herein mentioned, and belonging to such Person, in the like Manner and to the like Amount as would be charged if such Person were resident in *Great Britain*, and in the actual Receipt thereof; and every such Trustee, Guardian, Tutor, Curator, Committee, Agent, or Receiver shall be answerable for the doing of all such Acts, Matters, and Things as shall be required to be done by virtue of this Act in order to the assessing of any such Person to the Duties granted by this Act, and paying the same.

Non-residents to be charged in the Names of their Factors or Agents.

Trustees or Agents of Persons of full Age, resident in Great Britain, not required to do more than deliver Lists of Names and Residences of such Persons.

XLII. Provided always, and be it enacted, That no Trustee who shall have authorized the Receipt of the Profits arising from Trust Property by the Person entitled thereunto, or by the Agent of such last-mentioned Person, and which Person shall actually receive the same under such Authority, nor any Agent or Receiver of any Person being of full Age, and resident in *Great Britain*, (other than a Married Woman, Lunatic, Idiot, and insane Person,) who shall return a List in the Manner herein-after required of the Name and Residence of such Person, shall be required to do any other Act for the Purpose of assessing such Person, unless the Commissioners acting in the Execution of this Act in respect of the Assessment to be made on such Person shall require the Testimony of such Trustee, Agent, or Receiver in pursuance of the Powers and Authorities by this Act given.

Receivers of Trust Property appointed by the Court of Chancery or other Courts chargeable.

XLIII. And be it enacted, That the Receiver appointed by the Court of Chancery, or by any other Court in *Great Britain*, having the Direction and Control of any Property in respect whereof a Duty is charged by this Act, whether the Title to such Property shall be uncertain or not, or subject to any Contingency or not, or be depending or be not ascertained by reason of any Dispute or other Cause, shall be chargeable to the said Duties in like Manner and to the like Amount as would be charged if the said Property was not under the Direction and Control of such Court, and the Title thereto was certain, and not subject to any Contingency whatever;

ever; and every such Receiver shall be answerable for doing all such Matters and Things as shall be required to be done by virtue of this Act, in order to the assessing of the Duties granted by this Act, and paying the same.

Trustees, Agents, Receivers, and Officers may retain the Duties charged upon them out of Trust Monies.

XLIV. And be it enacted, That where any Person, being Trustee, Agent, Factor, or Receiver, Guardian, Tutor, Curator, or Committee of or for any Person, shall be assessed under this Act in respect of such Person, or where any Chamberlain, Treasurer, Clerk, or other Officer of any Corporation, Company, Fraternity, or Society shall be so assessed in respect of such Corporation, Company, Fraternity, or Society as aforesaid, it shall be lawful for every such Person who shall be so assessed, by and out of the Money which shall come to his Hands as such Trustee, Agent, Factor, or Receiver, Guardian, Tutor, Committee, or Curator as aforesaid, or as such Chamberlain, Treasurer, Clerk, or other Officer, to retain so much and such Part thereof from Time to Time as shall be sufficient to pay such Assessment; and every such Trustee, Agent, Factor, or Receiver, Guardian, Tutor, Committee, or Curator, Chamberlain, Treasurer, Clerk, or other Officer, shall be and is hereby indemnified against every Person, Corporation, Company, Fraternity, or Society whatsoever, for all Payments which he shall make in pursuance and by virtue of this Act.

Married Women sole Traders, or having separate Property, how chargeable.

XLV. And be it enacted, That any Married Woman acting as a sole Trader by the Custom of any City or Place, or otherwise, or having or being entitled to any Property or Profits to her sole or separate Use, shall be chargeable to such and the like Duties, and in like Manner, except as herein-after is mentioned, as if she were actually sole and unmarried: Provided always, that the Profits of any Married Woman living with her Husband shall be deemed the Profits of the Husband, and the same shall be charged in the Name of the Husband, and not in her Name, or of her Trustee: Provided also, that any Married Woman living in *Great Britain* separate from her Husband, whether such Husband shall be temporarily absent from her or from *Great Britain*, or otherwise, who shall receive any Allowance or Remittance from Property out of *Great Britain*, shall be charged as a Feme Sole if entitled thereto in her own Right, and as the Agent of the Husband if she receive the same from or through him, or from his Property or on his Credit.

Commissioners to summon Assessors;

to administer Oaths to them;

XLVI. And be it enacted, That for the ordering, raising, and levying the said Duties the respective Commissioners for General Purposes at the First Meeting to be held under this Act, or at a Meeting to be appointed for that Purpose, shall direct their Precepts to such Persons as shall have been appointed Assessors for the Execution of this Act, or in case no such Appointment shall have been made, then to the Assessors for the Land Tax or the Duties of Assessed Taxes in their respective Districts, requiring them to appear before the said Commissioners at such Time and Place as they shall appoint; and on the Appearance of such Assessors the said Commissioners shall administer to them the Oath required by this Act to be taken by them, and issue to them their Warrants of Appointment as Assessors

and deliver to them their Instructions.

Assessors in the Execution of this Act, signed by such Commissioners, together with such Instructions duly filled up as shall be necessary for carrying this Act into execution; and the said Assessors shall

Assessors to serve Notices and Precepts.

duly serve and deliver, in the respective Parishes or Places for which they may be appointed, as well the Notices herein-after particularly directed to be served by them, as also all other Notices and Precepts, by whomsoever signed, which are or may be directed or required to be given by or in pursuance of this Act; and the said Assessors shall duly verify the Service of all such Notices and Precepts.

Assessors to fix general Notices on Church Doors requiring Persons to deliver Lists.

XLVII. And be it enacted, That the Assessors to be appointed to execute this Act shall, within the Time and in the Manner directed by the Precept of the Commissioners for General Purposes, cause general Notices to be affixed on or near to the Door of the Church or Chapel and Market House or Cross (if any) of the City, Town, Parish, or Place for which such Assessors act; and if such City, Town, Parish, or Place shall not have a Church or Chapel, or Market House or Cross, then on the Church or Chapel nearest to such City, Town, Parish, or Place, requiring all Persons who are by this Act required to make out and deliver any List, Declaration, or Statement to make out and deliver to the respective Assessors or Commissioners, or to their Clerk, at their respective Offices to be described in such Notice, and as therein directed, all such Lists, Declarations, and Statements accordingly, within such Time as shall be limited by such Precept, and which shall not in any Case be later than Twenty-one Days from the Date of such Precept; and such general Notices shall, when the same shall be affixed as aforesaid, be deemed sufficient Notice to all Persons resident in such City, Town, Parish, or Place, and the affixing of the same in manner aforesaid shall be deemed good Service of such Notice; and the said respective Assessors shall cause the said Notices to be from Time to Time replaced, if necessary, for the Space of Ten Days before the Time required for the Delivery of such Lists, Declarations, and Statements as aforesaid; and every Person wilfully tearing, defacing, or obliterating any such Notice so affixed shall forfeit any Sum not exceeding Twenty Pounds.

Assessors to deliver Notices at the Houses of Persons chargeable, who are to deliver Statements.

XLVIII. Provided always, and be it enacted, That the said Assessors shall, within the Time directed by the Precept of the said Commissioners, give Notice to every Person chargeable to the said Duties in respect of any Property or Profits situate or arising within the Limits of the said Places where such Assessors shall act, or leave such Notice at his Dwelling House or Place of Residence, or on the Premises to be charged by such Assessment within such Limits, requiring every such Person to prepare and deliver, in manner directed by this Act, all such Lists, Declarations, and Statements as they are respectively required to do by this Act, within such Time as shall be limited by such Precept; and if any Person residing within any Parish or Place at the Time such general Notice as aforesaid shall be given, or to whom such Notice shall be personally given, or at whose Dwelling House or Place of Residence the same shall be left, or if any Person occupying any Property or engaged in any Concern within such Limits, on whom such Notice shall be served in manner aforesaid, or for whom such Notice shall be left on the Premises to be charged

charged as aforesaid, after Notice thereof, shall refuse or neglect to make out such Lists, Declarations, or Statements as may be applicable to such Person, and as the Case may require, and deliver the same in manner directed by this Act, within the Time limited in such Notice, then such Commissioners shall forthwith issue a Summons under their Hands to such Person making default as aforesaid, in order that the Penalty for such Refusal or Neglect may be duly levied; and the said Commissioners shall moreover proceed to assess or cause to be assessed every Person making such Default in the Manner herein directed.

Lists and Statements, where to be delivered.

XLIX. And be it enacted, That every such List, Declaration, or Statement of the Profits to be charged as aforesaid shall be delivered to the Assessor of the same Parish or Place, except Statements containing the Amount of Profits chargeable under Schedule (D.) of this Act, in such Cases where the Commissioners acting for such Parish or Place shall have caused to be inserted in the Notice that an Office is opened for the Receipt of Statements of Profits, and a proper Person appointed to receive the same, and the Time and Place of Attendance, in which Cases the Delivery of such Statements to be charged under the said Schedule (D.) shall be made at such Office to the Person there appointed to receive the same: Provided always, that in Cases where the Parties to be charged under the said Schedule (D.) shall give Notice of their Desire to be assessed for the said Duties by the Commissioners for Special Purposes, such Statements of Profits chargeable under the said Schedule (D.) shall be delivered, together with such Notice, to such Assessor as aforesaid, to be by him transmitted to the Inspector or Surveyor of the District.

Persons to deliver in Lists of the Names of Lodgers, Inmates, and others.

L. And be it enacted, That every Person, when required so to do by any Notice given in pursuance of this Act, shall, within the Period to be mentioned in such Notice, prepare and deliver to the Assessor of the Parish or Place where such Person shall reside a List in Writing, containing to the best of his Belief the proper Name of every Lodger or Inmate resident in his Dwelling House, and of other Persons chiefly employed in his Service, whether resident in such Dwelling House or not, and the Place of Residence of such of them as are not resident in such Dwelling House, and also of any such Lodger or Inmate who shall have any ordinary Place of Residence elsewhere at which he is entitled, under the Regulations of this Act, to be assessed, who shall be desirous of being so assessed at such Place of ordinary Residence; which Lists shall be signed by the respective Parties delivering the same, and shall severally be made out in such Form as shall be directed under the Authority of this Act: Provided always, that no Person required by this Act to deliver a List of Lodgers, Inmates, or other Persons aforesaid shall be liable to the Penalties herein-after mentioned, or either of them, for any Omission of the Name or Residence of any Person in his Service or Employ, and not resident in his Dwelling House, if it shall appear to the Commissioners for executing this Act, on Inquiry before them, that such Person is entitled to be exempted from the Payment of all and every the Duties hereby granted.

Omission of Persons not resident in their Dwelling Houses, if exempted from Duty, not to subject to Penalty.

Persons acting for others to deliver in Lists in order to the Duty being duly charged.

LI. And be it enacted, That every Person who shall be in the Receipt of any Money or Value, or the Profits or Gains arising from any of the Sources mentioned in this Act, of or belonging to any other Person, in whatever Character the same shall be received, for which such other Person is chargeable under the Regulations of this Act, or would be so chargeable if he were resident in *Great Britain*, shall within the like Period prepare and deliver, in manner before directed, a List in Writing, in such Form as this Act requires, signed by him, containing a true and correct Statement of all such Money, Value, Profits, or Gains, and the Name and Place of Abode of every Person to whom the same shall belong, together with a Declaration whether such Person is of full Age, or a Married Woman living with her Husband, or a Married Woman for whose Payment of the Duty hereby charged on her the Husband is not accountable by this Act, or resident in *Great Britain*, or an Infant, Idiot, Lunatic, or insane Person, in order that such Person, according to a Statement, to be delivered as herein mentioned, may be charged either in the Name of the Person delivering such List, if the same shall be so chargeable, or in the Name of the Person to whom such Property shall belong, if of full Age, and resident in *Great Britain*, and the same be so chargeable by this Act; and every Person acting in such Character jointly with any other Person shall deliver a List of the Names and Places of Abode of every Person joined with him at the Time of delivering such List, and to the same Person to whom such List shall be delivered.

Statements to be delivered of the annual Value of Property and Amounts of Profits.

LII. And be it enacted, That every Person chargeable under this Act shall, when required so to do, whether by any general or particular Notice given in pursuance of this Act, within the Period to be mentioned in such Notice as aforesaid, prepare and deliver to the Person appointed to receive the same, and to whom the same ought to be delivered, a true and correct Statement in Writing, in such Form as this Act requires, and signed by the Person delivering the same, containing the annual Value of all Lands and Tenements in his Occupation, whether the same be situate in One or more Parish or Parishes, and the Amount of the Profits or Gains arising to such Person from all and every the Sources chargeable under this Act, according to the respective Schedules thereof, which Amount shall be estimated for the Period and according to the respective Rules contained in the respective Schedules of this Act; to which Statement shall be added a Declaration, that the same is estimated on all the Sources contained in the said several Schedules, describing the same, after setting against or deducting from such Profits or Gains such Sums, and no other, as are allowed by this Act; and every such Statement shall be made exclusive of the Profits and Gains accrued or accruing from Interest of Money, or other annual Payment arising out of the Property of any other Person, for which such other Person ought to be charged by virtue of this Act.

Trustees and Agents of Persons incapacitated or not resi-

LIII. And be it enacted, That every Person who shall act in any Character as aforesaid for any other Person, who by reason of any such Incapacity as aforesaid, or by reason of his not being resident in *Great Britain*, cannot be personally charged by virtue of this

Act, shall also, within the like Period, deliver to the Person appointed to receive the same under this Act, and to whom the same ought to be delivered, and in the same District in which the Person delivering such List ought to be charged on his own Account, a true and correct Statement in Writing, signed by him, and to be made in such Form as this Act requires, of the Amount of the Profits and Gains to be charged on him on account of such other Person, estimated during the Period and according to the Rules contained in the said respective Schedules, together with such Declaration of the Manner of estimating the same as aforesaid: Provided always, that where Two or more such Persons shall be liable to be charged for the same Person, One Return only shall be required, and such Return shall be made by them jointly, or by One or more of them on behalf of himself or themselves and the rest of the Persons so liable, and it shall be lawful for them to give Notice in Writing to the Commissioners acting in each District where they shall be called upon for such Statement, in what Parish or Place, or Parishes or Places, they are respectively chargeable by this Act on their own Account, and in which of the said Parishes or Places they are desirous of being so charged on the Behalf of such other Person for whom they so act in any of the Characters before mentioned, and they shall be assessed accordingly by One Assessment in such Parish or Place, provided any One of such Persons shall be liable to be charged on his own Account in such Parish or Place; and if more than One Assessment shall be made on such Persons, or any of them, on the same Account, Relief shall be granted from such Double Assessment by like Applications to the Commissioners as are allowed in other Cases by this Act.

dent in Great Britain to be charged.

LIV. And be it enacted, That every such Officer before described of any Corporation, Fraternity, Fellowship, Company, or Society shall also, within the like Period, prepare and deliver in like Form and Manner a true and correct Statement of the Profits and Gains to be charged on such Corporation, Fraternity, Fellowship, Company, or Society, computed according to the Directions of this Act, together with such Declaration of the Manner of estimating the same as aforesaid; and such Estimate shall be made on the Amount of the annual Profits and Gains of such Corporation, Fraternity, Fellowship, Company, or Society before any Dividend shall have been made thereof to any other Persons, Corporations, or Companies having any Share, Right, or Title in or to such Profits or Gains; and all such other Persons, and Corporations or Companies, shall allow out of such Dividends a proportionate Deduction in respect of the Duty so charged: Provided always, that nothing herein-before contained shall be construed to require in such Statement the Inclusion of Salaries, Wages, or Profits of any Officer of such Corporation, Fraternity, Fellowship, Company, or Society, otherwise chargeable under this Act: Provided also, that the Statements of the several Companies of the *East India* and *South Sea* shall be made exclusive of the Dividends and the Profits attached thereto, and to be divided amongst the Proprietors of the respective Stocks belonging to such Companies.

Officers of Corporations to prepare Statements of Profits and Gains to be charged, estimated on the annual Profits before Dividend made.

Proviso for Statements of East India and South Sea Companies.

LV. And

Penalty on Persons neglecting to deliver in Lists;

LV. And be it enacted, That if any Person who ought by this Act to deliver any List, Declaration, or Statement as aforesaid shall refuse or neglect so to do within the Time limited in such Notice, or shall under any Pretence wilfully delay the Delivery thereof, and if Information thereof shall be given, and the Proceedings thereupon shall be had, before the Commissioners acting in the Execution of this Act, every such Person shall forfeit any Sum not exceeding Twenty Pounds, and Treble the Duty at which such Person ought to be charged by virtue of this Act, such Penalty to be recovered as any Penalty contained in this Act is by Law recoverable, and the increased Duty to be added to the Assessment, but, nevertheless, subject to such Stay of Prosecution or other Proceedings by a subsequent Delivery of such List, Declaration, or Statement in the Case following; (that is to say,) if any Trustee, Agent, or Receiver, or other Person hereby required to deliver such List, Declaration, or Statement on behalf of any other Person, shall deliver an imperfect List, Declaration, or Statement, declaring himself unable to give a more perfect List, Declaration, or Statement, with the Reasons for such Inability, and the said Commissioners shall be satisfied therewith, the said Trustee, Agent, or Receiver, or other Person as aforesaid, shall not be liable to such Penalty in case the Commissioners shall grant further Time for the Delivery thereof; and such Trustee, Agent, Receiver, or other Person shall, within the Time so granted, deliver a List, Declaration, or Schedule, as perfect as the Nature of the Case will enable him to prepare and deliver; and every Person who shall be prosecuted for any such Offence by Action or Information in any of Her Majesty's Courts, and who shall not have been assessed in Treble the Duty as aforesaid, shall forfeit the Sum of Fifty Pounds.

if on Information before Commissioners, 20*l.* and Treble Duty;

if on Information in a Court of Law, 50*l.*

Persons to whom Notices have not been delivered not liable to Penalty if exempt.

LVI. Provided always, and be it enacted, That no Person to or on whom the Assessor shall not have delivered or served a particular Notice as aforesaid shall be liable to the Penalties before mentioned, or either of them, for not delivering such Statement as before required, if it shall appear to the Commissioners for executing this Act, on Inquiry before them, that such Person is entitled to be exempted from the Payment of all and every the Duties hereby granted.

Assessors to make out a List of the Persons on whom Notices have been served.

LVII. And be it enacted, That the Assessor shall make out an Alphabetical List, and deliver the same to the Inspector or Surveyor of the District, containing the Names of all Persons to or on whom such Notices have been delivered or served in pursuance of this Act, and the Names of all Persons having Property or Profits chargeable under this Act, within the Limits of such Assessor, distinguishing the Persons who have duly made their Returns, and the Persons who have omitted to make such Returns, and the Persons who have given Notice to be assessed by the Commissioners for Special Purposes, and also the Persons who shall have been returned as Lodgers or Inmates within such Limits, or as chargeable within but having a Residence out of such Limits; and if such Assessor shall have neglected to give Notice to any Person to whom the same ought to be delivered, the Inspector or Surveyor may at any Time afterwards cause such Notice to be delivered to or served on such Person, and may also from Time to Time

Inspector or Surveyor may serve Notice on Persons omitted.

Time cause the like Notice to be delivered to or served on any Person coming to reside in any Parish or Place after the Expiration of such Notices.

Assessors to verify the Delivery of Notices, and the affixing of General Notices.

LVIII. And be it enacted, That the Assessor for every Parish or Place shall personally appear before the said Commissioners at such Meeting as the said Assessor shall be appointed to attend, and shall then and there make Oath before the said Commissioners that the several Notices required to be delivered to Householders and Occupiers, and also to Lodgers and Inmates, by this Act, have been duly served in the Manner required by this Act, to the best of his Knowledge, and that general Notices to the Effect mentioned in this Act have been duly affixed, in the Manner hereby required, on such proper Places within the City, Town, or Place for which such Assessor shall act, as by this Act is required, and that the List delivered by him to the Inspector or Surveyor contains the Name of every Person to or on whom such Notices ought to be delivered or served according to the Directions of this Act, within the Knowledge of such Assessor; and every Assessor who shall neglect to appear before such Commissioners, or refuse to make such Oath, or who shall have omitted or neglected to return to such Inspector or Surveyor the Name of any Person whose Name ought to be included in any such List as by this Act is required, shall forfeit any Sum not exceeding Twenty Pounds.

Penalty, 20*l.*

Abstract to be made by the Clerks of Returns of Statements delivered to Commissioners.

LIX. And be it enacted, That the Clerks to the said respective Commissioners shall with all convenient Speed abstract the Returns of Statements delivered to such Commissioners by the Assessors, or at their Office by the respective Parties, into Books to be provided for that Purpose, and according to such Forms as shall be transmitted to them from the Head Office for Stamps and Taxes, such Abstracts to contain the Names of the Persons making such Returns, and the several Amounts of Profits returned by them respectively, to be laid before and delivered to the said Commissioners; and all such Returns shall be numbered and filed in the Office of the said Commissioners, and carefully kept so long as the Accounts of the said Duties for such District, or any Part thereof, shall remain unpaid to Her Majesty; to all which Books any Inspector or Surveyor who shall have taken the Oath herein prescribed before the Commissioners acting for the same Districts respectively shall have free Access at all seasonable Times, and shall take such Copies thereof, or of such Parts thereof, or Extracts from the same, as he shall deem necessary in order to the due Execution of this Act.

Inspectors may have Access to and take Copies from Books containing such Abstracts.

Duties in Schedule (A.) to be charged under the following Rules.

LX. And be it enacted, That the Duties hereby granted and contained in the said Schedule marked (A.) shall be assessed and charged under the following Rules, which Rules shall be deemed and construed to be a Part of this Act, and to refer to the said Duties, as if the same had been inserted under a special Enactment.

SCHEDULE (A.)

No. I.—General Rule for estimating Lands, Tenements, Hereditaments, or Heritages mentioned in Schedule (A.)

Annual Value to be ascertained by this Rule, except as after stated.

The annual Value of Lands, Tenements, Hereditaments, or Heritages charged under Schedule (A.) shall be understood to be the Rent by the Year at which the same are let at Rack Rent, if the Amount of such Rent shall have been fixed by Agreement commencing within the Period of Seven Years preceding the Fifth Day of *April* next before the Time of making the Assessment, but if the same are not so let at Rack Rent, then at the Rack Rent at which the same are worth to be let by the Year; which Rule shall be construed to extend to all Lands, Tenements, and Hereditaments, or Heritages, capable of actual Occupation, of whatever Nature, and for whatever Purpose occupied or enjoyed, and of whatever Value, except the Properties mentioned in No. II. and No. III. of this Schedule.

No. II.—Rules for estimating the Lands, Tenements, Hereditaments, or Heritages herein mentioned which are not to be charged according to the preceding General Rule.

Manner of charging certain Properties, &c.

The annual Value of all the Properties herein-after described shall be understood to be the full Amount for One Year, or the average Amount for One Year, of the Profits received therefrom within the respective Times herein limited:

Tithes in Kind.

First.—Of all Tithes, if taken in Kind, on an Average of the Three preceding Years:

Ecclesiastical Dues.

Second.—Of all Dues and Money Payments in right of the Church or by Endowment, or in lieu of Tithes (not being Tithes arising from Lands), and of all Teinds in *Scotland*, on the like Average:

Tithes compounded.

Third.—Of all Tithes arising from Lands, if compounded for, and of all Rents and other Money Payments in lieu of Tithes arising from Lands (except Rent-charges confirmed under the Act passed for the Commutation of Tithes), on the Amount of such Composition, Rent, or Payment for One Year preceding:

The said Duty in each Case to be charged on the Person entitled to such Tithes or Payments, or his Lessee or Tenant, Agent or Factor, except in the Cases mentioned in the Fourth Rule of No. IV. of Schedule (A.):

Manors.

Fourth.—Of Manors and other Royalties, including all Dues and other Services, or other casual Profits, (not being Rents or other annual Payments reserved or charged,) on an Average of the Seven preceding Years, to be charged on the Lord of such Manor or Royalty, or Person renting the same:

Fines.

Fifth.—Of all Fines received in consideration of any Demise of Lands or Tenements (not being Parcel of a Manor or Royalty demisable by the Custom thereof) on the Amount so received within the Year preceding by or on account of the Party; provided that in case the Party chargeable shall prove, to the Satisfaction of the Commissioners for General Purposes in the District, that such Fines, or any Part thereof, have been applied as productive Capital,

on

on which a Profit has arisen or will arise otherwise chargeable under this Act, for the Year in which the Assessment shall be made, it shall be lawful for the said Commissioners to discharge the Amount so applied from the Profits liable to Assessment under this Rule:

Other Profits from Lands.

Sixth.—Of all other Profits arising from Lands, Tenements, Hereditaments, or Heritages not in the actual Possession or Occupation of the Party to be charged, and not before enumerated, on a fair and just Average of such Number of Years as the said Commissioners shall, on the Statement of the Party to be charged, judge proper, (except such Profits as may be liable to Deduction in pursuance of the Ninth or Tenth Rule in Number IV. herein-after mentioned,) to be charged on the Receivers of such Profits, or the Persons entitled thereto.

Manner of charging certain other Properties.

No. III.—Rules for estimating the Lands, Tenements, Hereditaments, or Heritages herein-after mentioned which are not to be charged according to the preceding General Rule.

The annual Value of all the Properties herein-after described shall be understood to be the full Amount for One Year, or the Average Amount for One Year, of the Profits received therefrom within the respective Times herein limited.

Quarries.

First.—Of Quarries of Stone, Slate, Limestone, or Chalk, on the Amount of Profits in the preceding Year:

Mines.

Second.—Of Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines, on an Average of the Five preceding Years, subject to the Provisions concerning Mines contained in this Act:

Ironworks, &c.

Third.—Of Iron Works, Gas Works, Salt Springs or Works, Alum Mines or Works, Waterworks, Streams of Water, Canals, Inland Navigations, Docks, Drains, and Levels, Fishings, Rights of Markets and Fairs, Tolls, Railways and other Ways, Bridges, Ferries, and other Concerns of the like Nature, from or arising out of any Lands, Tenements, Hereditaments, or Heritages, on the Profits of the Year preceding:

Duty in last Three Rules how to be charged.

The Duty in each of the last Three Rules to be charged on the Person, Corporation, Company, or Society of Persons, whether Corporate or not Corporate, carrying on the Concern, or on their respective Agents, Treasurers, or other Officers having the Direction or Management thereof, or being in the Receipt of the Profits thereof, on the Amount of the Produce or Value thereof, and before paying, rendering, or distributing the Produce or the Value, either between the different Persons or Members of the Corporation, Company, or Society engaged in the Concern, or to the Owner of the Soil or Property, or to any Creditor or other Person whatever having a Claim on or out of the said Profits; and all such Persons, Corporations, Companies, and Societies respectively shall allow out of such Produce or Value a proportionate Deduction of the Duty so charged, and the said Charge shall be made on the said Profits exclusively of any Lands used or occupied in or about the Concern:

Duty on Mines to be charged on the Company jointly, but his

The Computation of Duty arising in respect of any such Mine carried on by a Company of Adventurers shall be made and stated jointly in One Sum; provided that if any Adventurer shall declare

any Adventurer may claim to be charged separately, in order to set off his Loss in one Concern against his Profits in another.

his Proportion or Share in such Concern, in order to a separate Assessment, it shall be lawful to charge such Adventurer separately, and nothing herein contained shall be construed to restrain any Adventurer so separately assessed from deducting or setting against his Profits acquired in One or more of such Concerns his Loss sustained in any other of the said Concerns, over and above the Profits thereof, provided that such Loss shall not exceed the Proportion of such Adventurer which shall have been duly proved by the Company in their Computation of Duty, and shall have been allowed by the respective Commissioners, and in every such Case One Assessment only shall be made on the Balance of such Profit and Loss of the Adventurer so separating his Account in the Parish or Place where such Adventurer shall be chargeable to the greatest Amount, and the Amount of each Person's Share so proved and allowed shall be deducted from the general Assessment of the Company or Companies to which such Adventurer shall belong, and the respective Commissioners shall cause the Assessments on the said Companies to be rectified as the Case may require; and the Certificate of the Commissioners making such separate Assessment shall be an Authority to the Commissioners acting in another District to cause the Assessments on the respective Companies to which such Assessment shall belong to be rectified; and in case such Loss shall arise in a different District than where such separate Assessment shall be to be made, the Certificate of the Commissioners acting for such other District of the Amount of such Loss, and the Proportion of such Adventurer therein, shall be Proof of the Deduction to be made by the Commissioners making such Assessment.

No. IV.—Rules and Regulations respecting the said Duties.

To be charged in the Parish:

First.—All Properties chargeable to the Duties in Schedule (A.) shall be charged in the Parish or Place where the same are situate, and not elsewhere, except as herein-after is excepted:

Except Canals, Railways, &c., which are to be charged where the general Accounts are made up.

Duties may be deducted from Interest payable to Creditors.

Provided that the Profits arising from Canals, Inland Navigations, Streams of Water, Drains, or Levels, or from any Railways or other Roads or Ways of a public Nature, and belonging to or vested in any Company of Proprietors or Trustees, whether Corporate or not Corporate, may be stated in one Account, and charged in the City, Town, or Place at or nearest to the Place where the general Accounts of such Concern shall have been usually made up; and it shall be lawful for the said Proprietors or Trustees, having paid the Duties so chargeable, either to deduct a just Proportion thereof from the Interest payable to the Creditors of the said Properties, or any of them, or to pay such Interest in full, without making any such Deduction; and it shall be lawful for the said Creditors to receive such Interest in full, and they shall not be liable thereupon to the Penalty herein-after contained:

Manors extending into different Parishes, and Fines, where to be charged.

Provided also, that the Profits arising from any Manor or Royalty which shall extend into different Parishes may be assessed in One Account in the Parish where the Court for such Manor or Royalty shall have been usually held: Provided also, that the Profits arising from all Fines received by the same Person, Body Politic or Corporate,

porate, or Company, may be assessed in One Account, where the Person to be charged under the Regulations of this Act shall reside:

Lands in the same Occupation to be charged according to the Parishes.

Second.—All Lands occupied by the same Person shall be brought into every Account thereof required to be delivered by such Person under this Act, whether the same shall be occupied by such Person as Owner or Tenant, or as Tenant under distinct Owners, or shall be situate in the same or in different Parishes or Districts, but the Charge thereon shall be in each Parish or District in proportion to the Value of the Property situate therein, of which Proportions the Occupier shall be required to deliver an Account in each Parish wherein any Part of such Lands is situate, and a separate Estimate shall be given of Lands in the same Occupation belonging to distinct Owners; and if any Occupier of Lands situate in different Parishes or Places shall wilfully omit to deliver an Account of the Lands so occupied in each Parish or Place, although such Occupier may not reside in One or more of such Parishes or Places, he shall be charged for the Lands so omitted at Treble the Rate contained in this Act, over and above the Penalty herein imposed:

Proportions in each Parish, and belonging to distinct Owners, to be stated.

Lands in different Parishes to be charged in either where the Proportions cannot be ascertained.

Provided always, that Lands held under the same Demise, or in the Occupation of the same Person as Owner, although situate in different Parishes, but wholly in the same District of Commissioners, may be charged in either Parish, at the Discretion of the said Commissioners, if they shall be satisfied that the Proportion in each Parish, either in respect of Quantity, Rent, or Value of the said Lands, cannot be ascertained; and if the said Lands extend into different Districts of Commissioners, then the Assessment shall be made in that District where the Occupier of such Lands doth reside:

Houses under 10*l.* charged on Landlords.

Third.—For any Dwelling House in the Occupation of a Tenant which, with the Buildings or Offices belonging thereto and the Land occupied therewith, shall be under the annual Value of Ten Pounds, and for all Lands and Tenements let to any Tenant for a less Period than One Year, the Assessment thereupon shall be made on the Landlord, but so as not to impeach the Remedy of Recovery of the Duty from the Occupier, in default of Payment by the Landlord:

Tithes may be charged on Occupiers of Land.

Fourth.—For any Compositions, Rents, or other Payments in lieu of Tithes, the Assessment thereupon may, if the Commissioners think fit, be made on the respective Occupiers of the Lands from which such Tithes arise, or on the respective Persons liable to the Payment of such Compositions, Rents, or other Payments; and the said Commissioners may direct Notices to be delivered to such Persons respectively, for the Purpose of obtaining Returns of the Value of such Compositions, Rents, and Payments, subject to the like Penalties and under the Regulations of this Act for Returns of the annual Value of Lands:

Mines failing, how to be charged.

Fifth.—If any Mine, enumerated in the Fifth Rule, No. III., of this Schedule, has, from some unavoidable Cause, been decreased and is decreasing in the annual Value thereof, so that the Average of Five Years will not give a fair and just Estimate of the annual Value thereof, it shall be lawful, after due Proof before the Commissioners for General Purposes in the District where such Mine shall be

situate, to compute such annual Value on the actual Amount of such Profits and Gains in the preceding Year ending as aforesaid, subject to such Abatement on account of Diminution of Duty within the current Year as is herein provided in other Cases; and if any such Mine shall, from some unavoidable Cause, have wholly failed, it shall be lawful for the said Commissioners, on due Proof thereof, wholly to discharge any Assessment made thereon:

If failed, the Assessment may be discharged.

Provided always, that whenever any such Mine shall be situate, or the Produce thereof shall be manufactured, in any Place other than where the Produce thereof shall be sold, the Profits arising therefrom shall be assessed and charged in the Parish and District where the said Mine is situate, or where the Produce thereof is manufactured, and not elsewhere:

Mines to be charged where situate or Produce manufactured.

Sixth.—If in estimating the Value of any of the Properties enumerated in No. II. or No. III. of this Schedule, as before mentioned, it shall appear that the Account required by the said Rules cannot be made out by reason of the Possession or Interest of the Party to be charged thereon having commenced within the Time for which the Account is directed to be made out, the Profits of One Year shall be estimated in proportion to the Profits received within the Time elapsed since the Commencement of such Possession or Interest:

Duties in certain Cases to be estimated according to Profits accrued since Commencement of Possession.

Seventh.—The Duty to be charged under this Schedule, in respect of any House or Tenement occupied by any accredited Minister from any Foreign Prince or State, shall be charged and paid by the Landlord or Person immediately entitled to the Rent of the said House or Tenement:

Houses of Foreign Ministers charged on Landlord.

Eighth.—The Duty to be charged in respect of any House, Tenement, or Apartment belonging to Her Majesty, in the Occupation of any Officer of Her Majesty, in right of his Office or otherwise, (except Apartments in Her Majesty's Royal Palaces,) shall be charged on and paid by the Occupier of such House, Tenement, or Apartment, upon the annual Value thereof:

Official Houses charged on the Occupiers.

Ninth.—The Occupier of any Lands, Tenements, Hereditaments, or Heritages, being Tenant of the same, and paying the said Duties, shall deduct so much thereof in respect of the Rent payable to the Landlord for the Time being (all Sums allowed by the Commissioners being first deducted) as a Rate of Seven-pence for every Twenty Shillings thereof would by a just Proportion amount unto, which Deduction shall be made out of the first Payment thereafter to be made on account of Rent; and the Receivers of Her Majesty, and all Landlords, both mediate and immediate, their respective Heirs, Executors, Administrators, and Assigns, according to their respective Interests, and their respective Receivers or Agents, shall allow such Deduction upon Receipt of the Residue of the Rent, under the Penalty herein contained; and the Tenant paying the said Assessment shall be acquitted and discharged of so much Money as if the same had actually been paid unto the Person to or for whom his Rent shall have been due and payable; and the Occupier of Lands charged on the Amount of any Composition, Rent, or Payment for Tithes arising therefrom, and paying the said Duties, shall be entitled to make the like Deduction from such Composition, Rent, or Payment, on paying the same:

Occupiers to recover from Landlord, according to the Rate, by deducting the Duty out of the Rent.

Tenth.—Where any such Lands, Tenements, or Hereditaments are subject or liable to the Payment of any Rent-charge, whether under the Act passed for the Commutation of Tithes, or otherwise, or any Annuity, Fee-farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, Stipends to licensed Curates, or other Rent or annual Payment thereupon reserved or charged, the Landlord, Owner, or Proprietor by whom any Deduction shall have been allowed as aforesaid, and the Owner or Proprietor being also Occupier and charged to the said Duties, shall deduct and retain out of every such Rent-charge, Annuity, Fee-farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, Stipend, or other Rent or annual Payment aforesaid, so much of the said Duties or Payments on account of the same, (the just Proportion of the Sums allowed by the Commissioners in the Cases authorized by this Act being first deducted,) as a like Rate of Seven-pence for every Twenty Shillings on such Rent-charge, Annuity, Fee-farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, or Stipend, or other Rent or annual Payment aforesaid, respectively, shall by a just Proportion amount unto; and the Receivers of Her Majesty, and all Persons who shall be anyways entitled unto such Rents, Duties, Stipends, or annual Payments, their Receivers, Deputies, or Agents, are hereby required to allow such Deduction, upon the Receipt of the Residue of such Monies as shall be due and payable for such Rents, Duties, or annual Payments, without any Fee or Charge for such Allowance, and under the Penalty herein contained; and the Landlord, Owner, Proprietor, and Occupier respectively, being charged as aforesaid, or having allowed such Deduction, shall be acquitted and discharged of so much Money as if the same had actually been paid unto such Person to whom such Rent-charge, Annuity, Fee-farm Rent, Rent Service, Quit Rent, Feu Duty, Teind Duty, Stipend, or other Rent or annual Payment aforesaid, shall have been due and payable: Landlords may recover from others having Interest at the like Rate.

Eleventh.—Where any Mortgagee or Creditor in any Heritable Bond or Wadset shall be in the Possession of the Lands, Tenements, Hereditaments, or Heritages mortgaged or secured, such Mortgagee or Creditor shall be chargeable as Occupier when in the actual Occupation of the same, and when not in the actual Occupation of the same shall be liable to such Deduction as any other Landlord would be; and upon the Settlement of Accounts between such Mortgagee or other Creditor as aforesaid, and the Mortgagor or Debtor, the Duty payable in respect of the Amount of the Interest payable upon such Mortgage or other Debt as aforesaid shall be taken and allowed as so much Money received by such Mortgagee or other Creditor as aforesaid on account of such Interest: Mortgagees in possession liable.

Twelfth.—Where any Lands, Tenements, Hereditaments, or Heritages shall be occupied by the Owner at the Time the Assessment shall be made, who shall die before Payment of the Duty, the Heirs, Executors, Administrators, or Assigns, or other Person who on such Death may become entitled to the Rents and Profits thereof, shall be liable to the Payment of all Arrears of the said Duty due at the Time of such Death, and to all subsequent Instalments for that Owner dying, how the Duty is to be paid.

that Year, according to their respective Interests, without any new Assessment:

Houses divided into distinct Properties.

Thirteenth.—Where any House shall be divided into distinct Properties, and occupied by distinct Owners or their respective Tenants, such Properties shall be charged distinct on the respective Occupiers:

Deductions not to be allowed, unless authorized by the Act, and an Account thereof delivered to the Assessor.

Fourteenth.—No Deduction from the Estimate or Assessment on any Lands, Tenements, Hereditaments, or Heritages shall be allowed in any Case not authorized by this Act, nor unless an Account in Writing, signed by the Occupier thereof, or by the Party claiming such Deduction, stating the Nature and Amount thereof, shall have been delivered to the Assessor within the Time and pursuant to the Notice delivered by such Assessor; and if any such Deduction shall be made or allowed contrary to this Act, or without such Account in Writing as aforesaid, it shall be lawful for the Surveyor or Inspector to surcharge the Assessment, and to charge therein a Sum equal to the Amount of Duty by which the Assessment shall have been diminished on Occasion of such Deduction, which Surcharge shall not be annulled or vacated under any Pretence whatever, but shall stand Part of the Assessment.

Deductions.

No. V.—Particular Deductions and Allowances in respect of the Duties under Schedule (A.)

Tenths, &c.

First.—For the Amount of the Tenths and First Fruits, Duties, and Fees on Presentations paid by any Ecclesiastical Person within the Year preceding that in which the Assessment shall be made:

Procurations, &c.

Second.—For Procurations and Synodals paid by Ecclesiastical Persons on an Average of Seven Years preceding that in which the Assessment shall be made:

Repairs of Chancels.

Third.—For Repairs of Collegiate Churches and Chapels, and Chancels of Churches, or of any College or Hall in any of the Universities of *Great Britain*, by any Ecclesiastical or Collegiate Body, Rector, Vicar, or other Person bound to repair the same, on an Average of Twenty-one Years preceding as aforesaid, or as nearly thereto as can be produced:

Parochial Rates on Rent-charge for Tithes.

Fourth.—For the Parochial Rates, Taxes, and Assessments charged upon or in respect of any Rent-charge confirmed under the Act passed for the Commutation of Tithes, on the Amount paid in the Year in which the Assessment shall be made:

Land Tax.

Fifth.—For the Amount of the Land Tax charged on Lands, Tenements, Hereditaments, or Heritages under the said Act passed in the Thirty-eighth Year of the Reign of King *George* the Third, where the Charge thereon shall not have been redeemed:

Drainage, &c.

Sixth.—For the Amount charged on Lands, Tenements, Hereditaments, or Heritages by a public Rate or Assessment in respect of draining, fencing, or embanking the same:

Rate of Deduction.

In all which Cases there shall be allowed (unless such Payments, or any Part thereof, shall be made by a Tenant,) such Sum of Money as a like Rate of Seven-pence for every Twenty Shillings of the Sums paid would by a just Proportion amount unto; and the Sum so allowed shall be deducted from the Assessment to be made

made on the Property charged with such Payments, except in the Cases herein-after otherwise provided for; (that is to say,)

Provided always, that the Allowances to be granted in pursuance of the First, Second, or Third Case may be granted to the Ecclesiastical or Collegiate Body, Rector, Vicar, or other Person aforesaid liable to the Charges therein mentioned, in One Sum, either by deducting the same from the Assessment upon him (if any), or by Certificate; provided that no Abatement or Deduction shall be made from any Assessment for the Allowances granted in pursuance of any of the Cases mentioned in this Rule in respect of any such Charges or Payments as aforesaid, payable out of any Rent-charge confirmed under the Act passed for the Commutation of Tithes, but such Allowances shall be granted by Certificate in the Manner herein-after directed.

Allowances to Ecclesiastical Bodies, &c. how to be made.

LXI. And be it enacted, That the Person entitled to any of the Allowances mentioned in the next preceding Rule, which are directed or authorized to be made by Certificate, and which shall not have been made by Deduction or Abatement from the Assessment, shall claim such Allowance at any Time after the Expiration of the Year of Assessment, before the Commissioners for General Purposes of the District in which the Property charged with the Payments and Charges mentioned in the said Rule shall be situate; and the said Commissioners, upon due Proof before them that the Claimant is entitled to such Allowance, shall certify the Particulars and Amount thereof to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes in *England*, and thereupon the said last-mentioned Commissioners shall grant an Order for the Payment of such Allowance, directed to the Receiver General of Stamps and Taxes, or to an Officer for Receipt or Collector of the Duties granted by this Act, or to a Distributor or Sub-Distributor of Stamps, as may be most convenient for the Party entitled to such Allowance, and such Receiver General or Officer as aforesaid is hereby required, on Production and Delivery to him of such Order, to pay the Amount of such Allowance to the Party entitled thereto out of any Money in the Hands of such Receiver General or Officer arising from any Duties placed under the Management of the Commissioners of Stamps and Taxes, taking the Receipt of the Party entitled to such Allowance for the same, by Endorsement on such Order.

Mode of proceeding in order to the Payment of certain Allowances granted under No. V. Schedule (A.)

No. VI.—Allowances to be made in respect of the said Duties in Schedule (A.)

For the Duties charged on any College or Hall in any of the Universities of *Great Britain*, in respect of the public Buildings and Offices belonging to such College or Hall, and not occupied by any individual Member thereof, or by any Person paying Rent for the same, and for the Repairs of the public Buildings and Offices of such College or Hall, and the Gardens, Walks, and Grounds for Recreation repaired and maintained by the Funds of such College or Hall:

Allowances for Colleges and Halls in Universities;

Or on any Hospital, public School, or Almshouse, in respect of the public Buildings, Offices, and Premises belonging to such Hospital, public School, or Almshouse, and not occupied by any individual

Hospitals, public Schools, Almshouses,

and Literary Institutions.

Officer or the Master thereof, whose whole Income, however arising, estimated according to the Rules and Directions of this Act, shall amount to or exceed One hundred and fifty Pounds *per Annum*, or by any Person paying Rent for the same, and for the Repairs of such Hospital, public School, or Almshouse, and Offices belonging thereto, and of the Gardens, Walks, and Grounds for the Sustenance or Recreation of the Hospitallers, Scholars, and Almsmen, repaired and maintained by the Funds of such Hospital, School, or Almshouse, or on any Building the Property of any Literary or Scientific Institution, used solely for the Purposes of such Institution, and in which no Payment is made or demanded for any Instruction there afforded, by Lectures or otherwise; provided also, that the said Building be not occupied by any Officer of such Institution, nor by any Person paying Rent for the same:

The said Allowances to be granted by the Commissioners for General Purposes in their respective Districts:

Rents of Lands belonging to Hospitals, public Schools, and Almshouses, or vested in Trustees for charitable Purposes.

Or on the Rents and Profits of Lands, Tenements, Hereditaments, or Heritages belonging to any Hospital, public School, or Almshouse, or vested in Trustees for charitable Purposes, so far as the same are applied to charitable Purposes:

The said last-mentioned Allowances to be granted on Proof before the Commissioners for Special Purposes of the due Application of the said Rents and Profits to charitable Purposes only, and in so far as the same shall be applied to charitable Purposes only:

The said last-mentioned Allowances to be claimed and proved by any Steward, Agent, or Factor acting for such School, Hospital, or Almshouse, or other Trust for charitable Purposes, or by any Trustee of the same, by Affidavit to be taken before any Commissioner for executing this Act in the District where such Person shall reside, stating the Amount of the Duties chargeable, and the Application thereof, and to be carried into effect by the Commissioners for Special Purposes, and according to the Powers vested in such Commissioners, without vacating, altering, or impeaching the Assessments on or in respect of such Properties; which Assessments shall be in force and levied notwithstanding such Allowances.

Special Commissioners to certify Allowances granted under No. VI., Schedule (A.), and order Payment thereof.

LXII. And be it enacted, That where any Allowance mentioned in Number VI. of the said Schedule (A.) shall be granted by the Commissioners for Special Purposes, under the Authority of this Act, they shall give a Certificate thereof, together with an Order for Payment of the same, directed to the Receiver General of Stamps and Taxes, or to an Officer for Receipt or Collector of the Duties granted by this Act, or to a Distributor or Sub-Distributor of Stamps in the Manner herein provided with respect to Allowances to be granted under Number V. of the said Schedule, and such Allowance shall in like Manner be paid to the Party entitled thereto.

Duties in Schedule (B.) and Rules deemed Part of the Act.

LXIII. And be it enacted, That the Duties hereby granted, contained in the Schedule marked (B.), shall be assessed and charged under the following Rules, which Rules shall be deemed and construed to be a Part of this Act, and to refer to the said last-mentioned Duties as if the same had been inserted under a special Enactment.

SCHEDULE (B.)

No. VII.—Rules for assessing and charging the Properties under Schedule (B.)

To be charged in addition to Schedule (A.) on the same Properties, except for Dwelling Houses distinct from Farms, and for Buildings occupied for Trade or Professions.

The Duties last before mentioned shall be charged in addition to the Duties to be charged under Schedule (A.) on all the Properties in this Act directed to be charged to the said Duties, according to the General Rule in Number I. Schedule (A.) before mentioned, on the full Amount of the annual Value thereof estimated as by this Act is directed (except a Dwelling House, and the domestic Offices thereunto belonging, and which Dwelling House and Offices shall not be occupied, by virtue of one and the same Demise, with a Farm of Lands for the Purpose of farming such Lands, or with a Farm of Tithes for the Purpose of farming the same; and except Warehouses or other Buildings occupied for the Purpose of carrying on a Trade or Profession); provided that in all Cases where Lands are subject to a Rent-charge in lieu of Tithes under the Act passed for the Commutation of Tithes, and in all other Cases where Lands in *England* are not subject to Tithes, or to any Modus or Composition Real in lieu thereof, there shall be deducted out of the Duties contained in this Schedule a Sum not exceeding One Eighth Part thereof; and in all Cases where such Lands are subject to a Modus or Composition Real, and not subject to any Tithes, there shall be deducted out of such Duties so much thereof as, together with the like Rate on such Modus or Composition Real, shall not exceed One Eighth Part of such Duties as aforesaid; and in all Cases where such Lands are subject to a Modus or Composition Real in lieu of certain specific Tithes, and also are subject to certain other specific Tithes, or where such Lands are free of certain specific Tithes, and are subject to certain other specific Tithes, the annual Value of such Lands shall, for the Purpose of charging the Duties under this Schedule, be estimated at the Rack Rent at which the same would let by the Year if wholly free from Tithes, and there shall be deducted therefrom the Amount or Value of One Eighth of the said Duties chargeable on the said Estimate, as in Cases of Tithe-free Lands: Provided also, that any Person being Lessee and Occupier of Tithes or Teinds taken in Kind, or being the Occupier of the Lands from whence such Tithes or Teinds shall arise, and compounding for the same, shall be charged in respect of the Occupation at the Rate of Two-pence for every Twenty Shillings of the annual Value thereof, estimated as aforesaid: Provided also, that the several Properties herein-after described in Number VIII. shall be assessed and charged in manner therein mentioned.

One Eighth to be deducted from Rent of Tithe-free Lands in England.

Lessees and Occupiers of Tithes to pay Two-pence for every Twenty Shillings.

No. VIII.—Rules for estimating the Properties herein-after next mentioned under Schedule (B.)

Nurseries, Market Gardens, and Hop Grounds.

The Profits arising from Lands occupied as Nurseries or Gardens for the Sale of the Produce, and Lands occupied for the Growth of Hops, shall be estimated according to the Rules contained in Schedule (D.), and the Duty shall be charged at the Rate contained in the said Schedule; and when the said Duty shall have been

been so ascertained, the same shall be charged under Schedule (B.) as Profits arising from the Occupation of Lands, except where the Lands so occupied for the Growth of Hops shall be Part of a Farm held under One Demise, or by the same Person as Owner, and shall not exceed One Tenth Part of such Farm, in which Case the Duty thereon under this Schedule shall be charged together in One Sum as for a Farm by the said General Rule in Schedule (A.) mentioned.

No. IX.—Rules for charging the said Duties under Schedules (A.) and (B.)

To be paid by the Occupier.

First.—The said Duties, except where other Provisions are made as aforesaid for estimating particular Properties, shall be estimated according to the General Rule contained in Schedule (A.), and shall be charged on and paid by the Occupier for the Time being, his Executors, Administrators, and Assigns:

Who shall be deemed Occupiers.

Second.—Every Person having the Use of any Lands or Tenements shall be taken and considered, for the Purposes of this Act, as the Occupier of such Lands or Tenements:

Assessment to be levied on the Occupier.

How paid on Change of Occupation.

Third.—The said several Duties shall on each Assessment thereof be levied on the Occupier for the Time being without any new Assessment, notwithstanding any Change in the Occupation thereof: Provided that every Tenant on quitting the Occupation shall be liable for the Arrears at the Time of so quitting, and for such further Portion of Time as shall then have elapsed, to be settled and levied by the respective Commissioners, and repaid to the Occupier by whom the same shall have been paid; and the Executors or Administrators of any Tenant who shall die before the Payment of such Assessment shall be liable in like Manner as the Testator or Intestate would have been if living: Provided also, that every Tenant quitting before the Time of making the Assessment shall be liable for such Portion of the Year as shall have elapsed at the Time of his so quitting, to be adjusted and settled by the respective Commissioners.

No. X.—Rules for estimating the annual Value of Properties before described in Schedules (A.) and (B.) or either of them.

Tenant's Rates and Taxes paid by Landlord to be deducted from the Rent.

First.—Where any Landlord shall be subject to any Covenant or Agreement to pay or satisfy, out of the Rent reserved on any Lands or Tenements, any Parochial Rates, Taxes, or Assessments which by Law are a Charge on the Occupier, or any Composition for Tithes; or where any Rector, Vicar, or other Person entitled to any Rent or other annual Payment to be made in lieu of Tithes, (except a Rent-charge confirmed under the Act passed for the Commutation of Tithes,) or any Composition for Tithes, shall pay or satisfy out of the Amount thereof any such Parochial Rates, Taxes, or Assessments charged on such Tithes, Rent, Composition, or other annual Payment aforesaid, then and in every such Case the annual Value shall be estimated for the Purposes of this Act exclusive of such Rates, Taxes, or Assessments, and of such Composition for Tithes, to be computed on the Amount thereof *bonâ fide* paid by such Landlord or other Person

Person aforesaid in and for the Year preceding the Year of Assessment; or where the Owner shall be also Occupier of such Lands or Tenements, and shall have paid any Parochial Rates, Taxes, or Assessments charged on the same, or any Composition for Tithes thereon, then the said annual Value shall be also estimated exclusive of such Rates, Taxes, and Assessments and Composition for Tithes, to be computed in like Manner as aforesaid:

Landlord's Rates and Taxes paid by Tenant to be added to the Rent.

Second.—Where any Tenant of Lands or Tenements shall be subject to any Covenant or Agreement to pay or satisfy any Aids, Taxes, Rates, or Assessments by Law chargeable on or payable by the Landlord, the Amount thereof which shall have been *bonâ fide* paid by such Tenant in and for the Year preceding the Year of Assessment shall, in making the Estimate for the Purpose of charging the Duty in respect of Occupation, be added to the Rent reserved, in case the same shall have been let within the Period of Seven preceding Years, and if not so let, the Estimate shall be made according to the general Rule in Schedule (A.), with the like Addition thereto of the Amount of such Payment.

Amount of Rent depending on Price of Corn or Grain, how to be ascertained.

Third.—Where the Amount of Rent of Lands or Tenements reserved in Money shall depend in the Whole or in Part on the Price of Corn or Grain, the Estimate for the Purpose of charging the Duties in Schedule (A.) shall be made on the Amount payable according to the Average Prices or Fiars fixed in the Year preceding the Year appointed for Payment of the Duty, and in the same Manner by which such Rents have usually been ascertained between the Landlords and Tenants; but where the Whole or a Part of the Rent shall be reserved in Corn or Grain, then the said Estimate shall be made on the like Average Price or Fiar computed on the Quantity of Corn or Grain delivered or to be delivered in the Year appointed for Payment of the Duty; or where such Computation cannot be made, the Estimate aforesaid may be made on the annual Value of such Lands estimated according to the said General Rule:

Amount of Rent depending on Produce.

Fourth.—Where the Amount of Rent reserved on Lands or Tenements shall depend on the actual Produce thereof, either in respect of the Price or Quantity of such Produce, the Estimate for the Purpose of charging the Duties in Schedule (A.) shall be made on the Amount or Value of such Produce in the Year preceding the Year appointed for Payment of the Duty, according to the Prices fixed and according to the Quantity produced in that Year, by the same Rules and in the same Manner by which such Rents have usually been ascertained between the Proprietors and their Lessees or Tenants, and where the Prices or Fiars shall vary in the Two Years of Assessment, or the Amount of Produce shall vary in those Years, the Assessment shall, on Appeal or Surcharge, be rectified accordingly:

In Scotland the Estimate to be made according to the General

Fifth.—Every Estimate of such Property in *Scotland* shall be made without reference to the Cess or Tax Roll or valued Rents heretofore used in *Scotland*, or any Stent thereon, and shall be made according to the General Rule contained in Schedule (A.) to the best

Rule in Schedule (A.)

best of the Belief and Judgment of the Commissioners, Assessors, and others employed in charging the said several Duties.

Assessment of Lands and Tenements, on what Amount to be made by the Assessor.

LXIV. And be it enacted, That upon every Account of the annual Value of the several Properties aforesaid, to be charged under Schedules (A.) and (B.) delivered in manner before directed to the Assessor, he shall make an Assessment of the said Property on the Amount of the Sum ascertained by such Account, if he shall be satisfied with such Amount; but if he shall not be satisfied therewith, or if no such Account shall have been returned, or if the Occupier or other Person aforesaid shall not be resident within the Limits of the District of such Assessor, and no such Return shall have been made, then the said Assessor shall estimate, to the best of his Judgment, the annual Value of the said Property of which no sufficient Account shall have been delivered, and make an Assessment of the same accordingly; and in doing so it shall be lawful for such Assessor in every Case relating to Lands or Tenements to be estimated according to the said General Rule by the annual Value thereof, where such annual Value cannot be otherwise ascertained, and he is hereby required in every such Case, to make such Assessment according to the following Rules; (*videlicet,*)

Where the annual Value cannot be otherwise ascertained.

No. XI.

To be made on the same Sums if rated to the Poor on full Value.

First.—Where the last Rate made for the Relief of the Poor in any Parish or Place shall be made throughout by a Pound Rate on the annual Value, as the same would be estimated according to Schedule (A.), the Assessment thereon to be made under this Act shall be made on the same Sums respectively as in such Rate:

To be increased to full Value if made on proportionate Sums.

Second.—Where the said Rate shall be made throughout by such Pound Rate on any proportionate Part of the annual Value as aforesaid, the Proportion thereof shall be observed as in the said Rate, but the Assessment thereon to be made under this Act shall be made at the same Sums respectively as they would have been estimated at if the said Rate had been made on the full Amount of such annual Value:

If in different Proportions, the Rate for Lands to be the Guide throughout.

Third.—Where Properties of different Kinds shall be rated in the said Rate according to different Proportions of the Value thereof as aforesaid, or shall be rated therein at different Rates of such Value, but nevertheless the Properties of the same Kind shall be rated in a due Proportion to each other, both as to the Value and Rate of Charge, in every such Case the Rule of rating Lands, both as to the Value and the Rate of Charge, shall, in making the Assessment under this Act, be observed throughout, as well with respect to such Lands as to the other Properties therein rated, so far as relates to such Rates as shall be made either on the full Value of the Properties or on any proportionate Part thereof:

Where the Proportions of the Rate are not known.

Fourth.—In all Cases not falling within the Three preceding Rules, but nevertheless where the Properties shall appear to the Assessor to be rated in the said Rate in the same Proportion to each other, though the Proportion of such Rate to the Value of the Property rated be not known, and the Assessor is able to ascertain the Rack Rent of all or any of the Properties which shall have been

so let within the Period of Seven Years preceding within the Limits of the Parish or Place where the said Assessors shall act, he shall make an Estimate of such Properties on the Amount of such Rents respectively, and the Amount contained in the Estimates so made shall form the Basis on which the Estimates of other Properties, of which the Rack Rent shall not have been so ascertained, shall be made, and he shall make his Estimate of all other Property in a Sum bearing the same Proportion, as near as the same can be computed, to the Amount of such first Estimates, as the Sums at which all such other Properties of which the Rent has been so ascertained are valued at in such Rate bear to the Sum charged in the said Rate on the said Properties first estimated; and he shall apportion the Sum so estimated on such other Properties in the same Proportion, as near as the same can be computed, as they are respectively rated at in such Rate, and shall make his Assessment under this Act accordingly; and in Cases where the same Rule of Proportion shall not have been observed in rating different Kinds of Property, then the Assessor shall make an Estimate as above directed upon each of such Kinds of Property for the Purpose of forming a Basis on which the Estimates of other Properties of the same Kind may be made.

Assessor allowed to estimate Dwelling Houses, &c. under 10*l.*, without a Return.

LXV. Provided always, and be it enacted, That where any Dwelling House or Tenement, together with the Offices, Gardens, and Lands occupied therewith, or any Lands separately occupied, shall be under the annual Value of Ten Pounds, and the Assessor shall be able to estimate the said Value, either by the Rules before mentioned, or from his own Knowledge, or otherwise, it shall be lawful for him to estimate such Property accordingly, to the best of his Judgment, and to make an Assessment thereon, without requiring a Return of the annual Value as aforesaid, unless the Surveyor or Inspector shall object to such Estimate, and shall require a Notice for that Purpose to be delivered; and if any Assessor, not having given such Notice, shall neglect to estimate the true annual Value of the said Properties, and to assess the same according to this Act, he shall forfeit any Sum not exceeding Ten Pounds.

Assessors may make their Assessments of Lands on the Production of the Lease by the Tenant, according to the reserved Rent.

LXVI. And be it enacted, That in case any Tenant at Rack Rent shall produce to the Assessor the Lease or Agreement in Writing under which he immediately holds any Premises to be charged as aforesaid according to the General Rule, the Production of which Lease or Agreement every such Assessor is hereby authorized to demand whenever the same shall appear to him necessary; and in case it shall appear by such Lease or Agreement that the same Premises shall have been let within the Period of Seven preceding Years, and no other Consideration in Money than the Rent reserved shall be contained in such Lease or Agreement, it shall be lawful for such Assessor to make his Assessment according to such Rent, any thing before contained to the contrary notwithstanding; but such Assessment shall not be binding, in case it shall appear to the Commissioners that the said Lease or Agreement doth not

If such Lease shall be bonâ fide at Rack Rent.

not express the full Consideration, whether in Money or Value, for the Demise, or the Rent *bonâ fide* paid for the same, or that the Rent reserved is less than the Rack Rent on Occasion of Repairs or Improvements done or to be done by the Lessee or Assigns, or is made in any other respect with Intent to conceal the annual Value of such Premises, or to diminish the Estimate to be made thereon, or hath been assigned to such Tenant, or any former Tenant, for any Consideration in Money or Value paid or agreed to be paid: Provided always, that regard shall be had to the Cases before mentioned, where the Amount of the reserved Rent shall be increased by reason of any Covenant or Agreement by the Landlord to discharge the Tenant's Taxes, Rates, Assessments, or Duties before mentioned, or where the same shall be decreased by reason of any Covenant or Agreement by the Tenant to discharge the Landlord's Taxes, Rates, or Assessments, or on Occasion of any Expences incurred or to be incurred by the Lessee or Assigns, whether mentioned or not mentioned in such Lease or Agreement, and to the Deductions to be made on account of any Aid or public Rate or Assessment before described: Provided also, that upon every Demise for Years of Lands made or to be made in consideration of a Rent reserved, and also in consideration of certain Improvements to be made in the Lands demised at the proper Cost and Charge of the Lessee or Tenant, if it shall be proved to the Satisfaction of the Commissioners for General Purposes acting for the Division where such Lands are situate that the Rent reserved hath been settled on the Estimate of the medium annual Value of the said Lands, computed on an Average for the whole Term granted in expectation of the progressive Improvement of the said Farm at the Cost and Charge of the said Lessee or Tenant, and the said annual Rent is fixed and made payable to the same Amount in each Year on the said Average, whereby the said Rent so estimated and made payable did or doth exceed the just annual Value of the said Lands as the same were or are worth to be let at Rack Rent at the Commencement of the Term granted by the said Demise, then and in such Case the Estimate of the annual Value of the said Lands, and the Assessment thereupon, shall be made and computed according to the following Rules; (that is to say,) in regard that the Rent reserved hath been settled on a fair Average of the annual Value of the said Lands, computed on the whole of the Term so granted, the said Commissioners, on due Proof of the Circumstances before mentioned, shall cause the said Duty payable in respect of the Property in the said Lands to be computed and charged on the Amount of the Rent so reserved and made payable as aforesaid, for each Year of Assessment, without Variation, during the said Term, subject nevertheless to such Deductions as by this Act are allowed; and the said Commissioners shall also cause the said Duty payable in respect of the Occupation of the said Lands to be computed and charged on the full and just Value of the said Lands, to be ascertained at the Times and in manner herein-after mentioned; (that is to say,) on all such Demises made before the passing of this Act, the annual Value of the said Lands shall be the Rack Rent at which the same are worth to be let by the Year, to be ascertained at the Commencement of the First Year of Assessment after the passing of this Act, by

Rules to be observed in assessing Land at reserved Rent, and for Improvement.

by a Valuation to be made thereof under the Powers and according to the Directions herein contained, and to the Satisfaction of the said Commissioners, which Valuation shall be in force for the Term limited for the Continuance of this Act, if the said Demise shall not sooner expire; and the Amount ascertained by such Valuation shall be deemed to be the Rack Rent at which the said Lands are worth to be let for the said Term, if the said Demise shall not sooner expire, and the Assessment thereupon shall in each Year of the said Term be made on the said Valuation; and on all such Demises to be made after the passing of this Act the annual Value of the said Lands shall be the Rack Rent at which the same are worth to be let by the Year, to be ascertained at the Commencement of the said Demise, by a like Valuation to be made thereof in manner aforesaid.

Tenants at Rack Rent under a parol Demise, or not able to procure Leases, to deliver an Account of the Value.

LXVII. And be it enacted, That in case any Tenant at Rack Rent under any parol Demise from Year to Year, within the Period mentioned in the said General Rule, or any Tenant who, by reason of any Mortgage or other Contract, shall not have the Custody or Possession of or the Power over any Lease or Agreement in Writing under which he holds the Premises demised within the said Period, and who shall give reasonable Proof to the Commissioners why he is unable to produce the same, shall deliver to the Assessor an Account in Writing signed by such Tenant of the actual Amount of the annual Rent reserved on such Demise, such Account so delivered shall be deemed a Compliance with this Act, in all Cases where he may be called upon under the Authority of this Act to produce such Lease or Agreement; and it shall be lawful for such Assessor to make his Assessment according to such Rent, any thing before contained to the contrary notwithstanding; but such Assessment shall not be binding in case it shall appear to the said Commissioners that the said Account doth not express the full Consideration for such Demise, or the Rent *bonâ fide* paid for the same, or that the Rent reserved is less than the Rack Rent on Occasion of any Payments as aforesaid made or to be made by such Tenant, or is made in any other respect with Intent to conceal the annual Value of the Premises held under such Demise, or to diminish the Assessment to be made thereon: Provided always, that Lands held for a longer Period than Seven Years by any Tenant under a Demise from Year to Year, or at Will, shall be estimated and assessed at the annual Value thereof, unless the Tenant shall show and prove to the Satisfaction of the said Commissioners that the same Lands are held under a Demise which commenced by Agreement made and a Rent fixed within the Period of Seven Years, on the Determination of the former Demise thereof, by due Notice within the said Period.

Lands held under a Tenancy from Year to Year, or at Will, to be rated by Value, unless the Rent be fixed on a Demise within Seven Years.

Penalty on Tenants delivering false Accounts of the Value of the Premises, or concealing the true Value thereof.

LXVIII. And be it enacted, That every Person who shall wilfully deliver any such Account as aforesaid which shall be false, or who shall wilfully refuse, neglect, or omit to produce any Lease or Agreement with Intent to conceal the annual Value of the Premises therein comprised, or to diminish the Estimate to be made thereon, shall forfeit the Sum of Twenty Pounds, and shall be liable to be charged in Treble the Duty hereby directed to be charged as aforesaid, computed on the annual Value of the Premises held under such Demise,

estimated according to this Act; and the Inspector and Surveyor are hereby respectively required to surcharge the same, and the Commissioners are required to make an Assessment accordingly.

Tenants in Scotland to produce their Leases on Notice;

LXIX. And be it enacted, That every Tenant of Lands, Tenements, or Heritages in *Scotland* shall, within Ten Days after the Assessor shall have left at his usual Place of Abode, or at any Dwelling House or other Place on the Premises to be charged with the Assessment, a Note in Writing requiring the same, produce to such Assessor the Tack or Lease or other Agreement or Articles in Writing, under which such Tenant holds such Lands or Tenements, or where the same shall not be in the Power, Custody, or Possession of such Tenant, or there shall be no such Tack, Lease, or Agreement or Articles, then he shall leave with such Assessor, or at his Dwelling House, within the Time before mentioned, a Note in Writing of the actual Rent annually reserved and payable, and of any other valuable Consideration given or to be given to the Landlord of such Lands and Tenements as a further Consideration for such Tenancy, under the Penalty of Treble the Duty hereby chargeable thereon, in case of any wilful Neglect to comply with such Notice; and it shall be lawful for such Assessor to make his Assessment on the Production of such Lease or Agreement or Articles, according to the Rent therein reserved and made payable; and in case of Non-production of such Lease or Agreement or Articles in Writing, then upon the Rent reserved or made payable, according to the Account thereof delivered as aforesaid, if he shall be satisfied that the said Lands, Tenements, or Heritages have been *bonâ fide* let at the reserved Rent notified to him as aforesaid, without other valuable Consideration; but in case such Assessor shall not be satisfied with the Notification given to him, or in case no such Notification shall be given, then such Assessor shall make the Assessment as directed in the foregoing Rules: Provided always, that if the Farm occupied by such Tenant shall be distant more than Ten Miles from the Dwelling House of such Assessor, it shall be competent to such Tenant to lodge his Lease or Note in Writing of the Rent with the nearest Justice of the Peace, or with the Clergyman of the Parish where the Farm is situated; and the said Justice of the Peace or Clergyman respectively shall be obliged to show the said Lease or Note of the Rent to the said Assessor when required.

or leave them with a Justice of Peace, or Clergyman in a certain Case.

All Properties to be assessed whether occupied or not.

LXX. And be it enacted, That the said several Duties shall be assessed on all Lands, Tenements, and Hereditaments, whether occupied at the Time of Assessment or not; and so far as respects the Duties chargeable under Schedule (A.), in case any Lands charged to the said Duties shall be unoccupied, and no Distress can be found on the same at the Time such Duties shall be payable, it shall be lawful for the Collector of the Parish or Place where the said Lands are situate for the Time being, at any Time after, to enter upon the said Lands when there shall be any Distress thereupon to be found, and the Distress to seize and sell, under the like Powers as he might have distrained on the same Lands if in the Occupation of such Person at the Time the Duties became due: Provided always, that the said Duties, or either of them, shall not be levied on any House

Assessments on Houses to be dis-

which shall be or become unoccupied for such Year, or Portion of the Year, as the same shall be unoccupied, but the Assessment thereupon for such Year, or Portion of the Year, as aforesaid, shall, upon Appeal, be discharged or diminished by the Commissioners, on due Proof of the Time during which such House remained unoccupied.

charged for the Period they are unoccupied.

LXXI. And be it enacted, That where by any Assessment the Duties shall be charged on Tithes or Teinds, and the same shall not be paid within the respective Times limited by this Act, it shall be lawful for the Collector and Officer respectively to distrain upon such Tithes or Teinds, or any other Goods or Chattels of the Owner of such Tithes or Teinds, wherever the same can be found, and to seize, take, and sell so much thereof as shall be sufficient for levying the said Assessment, under and subject to the like Powers granted by the said Acts relating to the Duties of Assessed Taxes in other Cases.

Mode of levying the Duties charged on Tithes.

LXXII. And be it enacted, That when any Assessment shall be charged on any Composition for Tithes or Teinds, or any Rent or Payment in lieu thereof, the Occupier of the Lands and Premises charged with such Composition, Rent, or Payment shall be answerable for the Duties so charged, and may deduct the same out of the next Payment on account thereof; and where any Assessment shall be charged on the Profits of Manors or Royalties, or of Markets or Fairs, or on Tolls, Fisheries, or any other annual or casual Profits not distrainable, the Owner or Occupier, or Receiver of the Profits thereof, shall be answerable for the Duties charged thereon, and may retain and deduct the same out of such Profits; and in every such Case the Collector shall distrain upon such Persons respectively by any of the Ways and Means prescribed by the said Acts relating to the Duties of Assessed Taxes.

Mode of levying the Duties on Compositions for Tithes, or on Manors or Royalties, Markets, Fairs, Tolls, Fisheries, &c.

LXXIII. Provided always, and be it enacted, That no Contract, Covenant, or Agreement between Landlord and Tenant, or any other Persons, touching the Payment of Taxes and Assessments to be charged on their respective Premises, shall be deemed or construed to extend to the Duties charged thereon under this Act, nor to be binding contrary to the Intent and Meaning of this Act; but that all such Duties shall be charged upon and paid by the respective Occupiers, subject to such Deductions and Repayments as are by this Act authorized and allowed; and all such Deductions and Repayments shall be made and allowed accordingly, notwithstanding such Contracts, Covenants, or Agreements.

Contracts between Landlords and Tenants or other Persons not to be binding contrary to this Act.

LXXIV. And be it enacted, That the respective Assessors shall make their Assessments on all Lands, Tenements, and Hereditaments, or Heritages, within the Limits of those Places for which they are to act, and shall set down therein the full and just annual Value of all such Lands and Premises estimated in each particular Case, according to the Directions of this Act, together with the Names and Surnames of the Occupiers and Proprietors thereof, and shall deliver the same, together with all Returns which shall have been made to them, as well of such annual Value as of any Deduction claimed to be

Assessors to make their Assessments, and deliver them with the Returns to the Commissioners.

be made therefrom, to the said Commissioners for General Purposes, such Returns being first progressively numbered; and whenever the said Assessors shall not be able to make their Assessments according to the Provisions of this Act, or shall be obstructed therein, it shall be lawful for them to make Application to the said Commissioners, or to any Inspector or Surveyor, who shall severally instruct such Assessor in making his Assessments, and assist him in the Execution of this Act, according to the Powers and Authorities hereby vested in them respectively.

Assessors to apply to Commissioners and Surveyors for Instructions.

LXXV. And be it enacted, That the Assessors to be appointed for the said Duties in *England* shall, at the Time of bringing in their Assessments if required so to do by any Surveyor or Inspector of the said Duties, or by the respective Commissioners, give Notice to the Overseers of the Poor of the Parish or Place where they shall act, to produce or cause to be produced to the said Commissioners the Book or Books, or a true Copy thereof, in which shall have been entered the Rates made for the Relief of the Poor of such Parish or Place, and also a true Copy of the last Rate made for the Relief of the Poor in such Parish or Place, and such Overseers shall without fail produce such Book or Books to the said Commissioners, or deliver the same to the said Inspector or Surveyor, for their Use, and the said Assessors shall declare in Writing, signed by them, whether the said Rates are made on the full Value of the Properties therein, or on any and what proportionate Part thereof, to the best of their Knowledge and Belief; and the said Commissioners shall, in case the said Surveyor or Inspector shall allege and show to the Satisfaction of the said Commissioners that the said Assessments or any of them have not been made according to the Directions of this Act, examine the said Assessors, and also the Overseers of the Poor for the same Parish or Place, or any of them, being duly summoned for that Purpose, on their Oaths, touching the Proportions between the said Rates and the Value of the Properties charged therein, and whether the Properties, or any and which of them, have been valued therein at the Amount or at any and what Proportion of the annual Value thereof respectively, and what ought to be the just Proportion between the Rates on the different Properties therein charged, if the Amount of the Values thereof, and the same Proportion between the Rates, had been observed throughout the Rate, and also what Property shall have been omitted to be rated, and which of the Properties in the Parish or Place shall be entitled to be assessed on the Profits or on an Average of the Profits according to this Act; and the said Inspector or Surveyor shall carefully examine the Assessments made by the same Assessors with the last Rate made for the Relief of the Poor, in order that he may the better ascertain whether the said Assessments have been made on all the Properties situate in each Parish, and according to the Directions prescribed by this Act, and from the Result of the said Inquiries may rectify the same in any Particulars which in his Judgment may be requisite before the Commissioners allow and sign such Assessment as herein directed; and in so doing may pursue, if he think fit, the Rules in Number XI. of this Act before mentioned, relating to the said Rates for Relief of the Poor.

Assessors, on bringing in their Assessments shall, if required, give Notice to Overseers of the Poor to produce the Rate Books.

Commissioners may examine Assessors and Overseers touching the making of the Assessments.

Inspector or Surveyor may rectify Assessments if not duly made.

LXXVI. And

Commissioners and Officers may inspect public Rate Books, and take Copies or Extracts.

LXXVI. And be it enacted, That the several Commissioners, Inspectors, Surveyors, and Assessors acting respectively in the Execution of this Act, or any Person authorized by them respectively, shall have Liberty from Time to Time, and at all seasonable Times, to inspect and take Copies of or Extracts from any Book kept by any Parish Officer or other Person, of or concerning the Rates made for the Relief of the Poor, or any other public Taxes, Rates, or Assessments, in any Place within the Limits for which they shall be appointed, without the Payment of any Fee whatever; and if any Person 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 any such Book when required so to do in pursuance of this Act, such Person so offending shall forfeit any Sum not exceeding Twenty Pounds nor less than Five Pounds.

Penalty for Refusal to permit such Inspection.

Assessors in Scotland to be assisted by the Schoolmasters; and to be examined concerning their Assessments.

LXXVII. And be it enacted, That it shall be lawful for the Assessors in each Parish or Place in *Scotland*, and they are hereby required, to take to their Assistance the Schoolmaster in such Parish or Place, for the Purpose of making such Assessments of the Lands and other Premises within their respective Limits; and at the Time of bringing in their Assessments they shall make Oath of the Truth of the same, and that such Assessments are made according to the best of their Skill and Judgment, and shall submit to be examined on Oath before the said Commissioners in all Matters and Things concerning the said Assessments which the said Commissioners shall require for their Information.

Assessors and other Officers to view and survey Lands by Order of the Commissioners.

LXXVIII. And be it enacted, That in Cases where the Occupier or other Person chargeable shall, upon due Notice under this Act, omit to produce an Account in Writing as aforesaid of the Amount of the annual Value of the Property in his Occupation, estimated according to the General Rule in Schedule (A.), or such other Rules in the said Schedule as are applicable to such Property, or shall have delivered an Account with which the Commissioners shall be dissatisfied, the several Assessors, Inspectors, and Surveyors, having first obtained an Order in that Behalf, signed by the said Commissioners, and taking to their Assistance such Person or Persons of Skill as shall be named in such Order, shall, after Two Days Notice to the Occupier, have full Power, at all seasonable Times in the Daytime, to view and examine any Lands or other Property chargeable, in order to make a Survey thereof, or otherwise to ascertain the annual Value at which the same ought to be charged by virtue of this Act, and for so doing shall have Liberty to enter upon any Lands or Grounds, whether inclosed or not, and to value the same, and to measure and survey the same if they cannot otherwise ascertain the annual Value thereof.

Commissioners to allow and sign Assessments not objected to,

LXXIX. And be it enacted, That within a reasonable Time after the respective Surveyors and Inspectors shall have had the Examination of the Assessments delivered by the Assessors, the Commissioners shall proceed to take the same into consideration, and in case the

and made to their Satisfaction.

Surveyor or Inspector shall not have objected thereto, and the said Commissioners shall be satisfied that the said Assessments have been made truly and without Fraud, and so as to charge the several Properties contained therein with the full Duty which ought to be charged upon them respectively, the said Commissioners shall allow and sign such Assessments: Provided always, that in case the Surveyor or Inspector shall object to any such Assessment, and shall apply for a Revision thereof, suggesting in Writing to the Commissioners any Error, Mistake, or Fraud in making the same, it shall be lawful for the said Commissioners, according to the best of their Judgment, to rectify such Assessment, so that the Duty may be fully charged, according to the Intent and Meaning of this Act.

On Objection taken, the Commissioners may rectify Assessments.

Amount of Assessments and Day of Appeal to be notified.

LXXX. And be it enacted, That so soon as the Assessments for any Parish or Place under Schedules (A.) and (B.) shall be allowed and signed as aforesaid the Commissioners shall cause Notice thereof and of the Day for hearing Appeals therefrom to be given in such Manner as they shall judge expedient, which Notice may be given, either by delivering a Copy of such Assessment to the Assessor of such Parish or Place, for the Inspection of the Parties charged thereby, together with a public Notice of the Day of Appeal, to be affixed on or near to the Church Door or on any other public Place in the Parish, or by delivering to each Party charged the Amount of his Assessment, together with a Note of the Day of Appeal, and such Notices shall be made and given at least Fourteen Days before the Day of Appeal so fixed.

The Value of Lands may be ascertained by actual Valuation by Order of the Commissioners.

LXXXI. And be it enacted, That if upon Appeal any Dispute shall arise touching the annual Value of any Lands, Tenements, Hereditaments, or Heritages, and the Commissioners shall deem it necessary that a Valuation thereof should be taken and made by any Person of Skill, it shall be lawful for them to direct the Appellant to cause such Valuation to be made by any Person to be named by the said Commissioners, the Costs and Charges whereof shall abide the final Determination of the said Commissioners, and it shall be lawful for them to make an Assessment according to such Valuation, and to require the same to be verified on the Oath of the Person making the same; but in case the Appellant shall not proceed with effect to cause such Valuation to be made as aforesaid, the said Commissioners shall make an Assessment according to the best of their Judgment: Provided always, that it shall be competent to the said Commissioners, in every such Case where the Valuation so made shall exceed the Value put upon the same Lands, Tenements, Hereditaments, or Heritages by the Appellant, to direct the Costs and Charges attending the same to be paid by him; but if they shall be of opinion that such Costs and Charges have not been incurred through any Default of the said Appellant, they shall direct the same to be paid by the Collector of the Parish or Place, who, on the Certificate of the Commissioners present at the Time of the Determination, shall pay the same, and the Sum so paid shall be allowed to such Collector in his Accounts with the proper Officer for Receipt, on delivering to him such Certificate, together with the Receipt and Voucher for such Payment.

By whom the Costs of such Valuation are to be paid.

LXXXII. Pro-

In case of Appeal, Occupier showing Lease, or if no Lease, proving his annual Rent, the Commissioners may reduce the Rate.

LXXXII. Provided always, and be it enacted, That if on Appeal the Occupier of any Premises held under a Demise at Rack Rent shall produce and show to the Commissioners the Lease, Tack, or Agreement in Writing, or shall prove by any lawful Evidence to be produced on his Part, in case there shall be no such Lease, Tack, or Agreement in Writing, the annual Amount of the Rent at which such Premises are let, it shall be lawful for the said Commissioners, in case such Rent hath been fixed by Agreement commencing within the Period of Seven Years mentioned in the said General Rule, and they shall be satisfied that such Lease, Tack, or Agreement doth express the full Consideration for the Demise under which such Occupier shall hold the same, or that the Rent *bonâ fide* paid by such Occupier for the same hath been duly shown to them in Evidence, and that such Demise is made wholly in consideration of such reserved Rent, without any Intention to conceal or diminish the annual Value of such Premises, or other fraudulent Intention whatever, to abate and deduct from such Assessment so much as in their Judgment will reduce the Rate to a just Rate on such Rent: Provided always, that if it shall appear to the said Commissioners that any Lands, Tenements, Hereditaments, or Heritages shall have been assessed at an annual Value 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 said Commissioners to enlarge and increase such Assessment to such Sum as a like Rate on such Rent would amount unto, as well with respect to the Rate on the Property as the Rate on the Occupation of such Lands, Tenements, Hereditaments, or Heritages.

Where Lands are assessed at less than the Value, the Assessment may be rectified.

Relief to be granted to Occupiers and Owners for Losses caused by Flood or Tempest.

LXXXIII. And be it enacted, That whenever by any Flood or Tempest Loss shall be sustained on the growing Crops, or on the Stock on Lands demised to a Tenant at a reserved Rent, without Fine or other Sum paid, given, or contracted for in lieu of a reserved Rent, or any Part thereof, or the said Lands, or any Part thereof, shall by such Flood or Tempest be rendered incapable of Cultivation for any Year, and it shall be proved on Oath to the Satisfaction of the Commissioners for General Purposes acting for the Division where the said Lands are situate, that the Owner of the said Lands hath in consideration of such Loss abated or agreed to abate to his Tenant the whole or any Proportion of the Rent reserved or payable by such Tenant for any Year of such Demise, it shall be lawful for the said Commissioners to abate in the Assessment made in respect of the Property in the said Lands for the same Year for which such Rent hath been abated, and to discharge therefrom the whole or the like Proportion of Duty as the said Owner shall appear on such Proof as aforesaid to have abated of or from the Rent reserved and made payable to him on such Demise; and it shall also be lawful for the said Commissioners in every such Case to abate in the Assessment made in respect of the Occupation of the said Lands for the same Year, and to discharge therefrom the like Proportion of Duty as shall have been abated or discharged from the Assessment made in respect of the Property on the said Lands for the Cause aforesaid.

LXXXIX. And

The like Relief extended to Occupiers and Owners where the Owners are incapable of consenting to Abatement of Rent.

LXXXIV. And be it enacted, That whenever from the Cause aforesaid the like Loss shall be sustained on the Lands of any Infant, Idiot, Lunatic, or other Proprietor incapable of consenting to any Abatement in the Rent as aforesaid, being in the Occupation of any such Tenant as aforesaid, and the same shall be proved on Oath before the said Commissioners to their Satisfaction, it shall be lawful for them to abate in the Assessment made in respect of the Occupation of the said Lands, and to discharge the whole or any Part of the said Duty, and in proportion to the Loss so sustained, and to the Amount which the said Commissioners shall be of opinion would or ought to have been abated as aforesaid, if the said Lands had belonged to a Proprietor of full Age and of sound Mind, and capable of such Consent as aforesaid.

Abatement of Assessment in case of Losses on Lands in the Occupation of Owners.

LXXXV. And be it enacted, That whenever from the Cause aforesaid the like Loss shall be sustained on Lands in the Occupation of the Owner, and the same shall be proved on Oath before the said Commissioners to their Satisfaction, it shall be lawful for them to abate in the several Assessments made in respect of the Property in or Occupation of the said Lands, and to discharge the whole or any Part of the said respective Duties, and in proportion to the Loss so sustained, and to the Amount which the said Commissioners shall be of opinion would or ought to have been abated as aforesaid if the said Lands had been demised to a Tenant, and a proportionate Abatement had been made to such Tenant under the Circumstances of the said Loss.

Penalty for making false Claim for such Abatement.

LXXXVI. And be it enacted, That if any Person shall be guilty of making any false Claim for such Abatement as aforesaid, or shall be guilty of any Fraud or Contrivance in making such Claim, or in obtaining any such Abatement, or shall fraudulently or untruly declare the Amount or Value of such Loss, or the Amount or Value of any Abatement made or agreed to be made in the Rent of the Lands in his Occupation, on account of such Loss, with Intent fraudulently to obtain any such Abatement, he shall forfeit the Sum of Fifty Pounds, and Treble the Amount of Duty charged on him in respect of the said Lands; and if the Owner of any such Lands, or any other Person whatever, shall aid, abet, or assist any Person charged to the said Duties in making such false or fraudulent Claim, or shall fraudulently or untruly declare the Amount or Value of any Abatement made or agreed to be made in the Rent of the said Lands or the Amount of such Loss, with Intent fraudulently to obtain for himself, or for his Tenant, or for the Owner or Tenant of the said Lands, any such Abatement as aforesaid, every such Owner or other Person aforesaid shall forfeit the Sum of One hundred Pounds.

First Assessment under Schedules (A.) and (B.) to remain in force for Three Years;

LXXXVII. And be it enacted, That the First Assessment to be made after the Fifth Day of *April* One thousand eight hundred and forty-two, of the Duties chargeable under either of the Schedules marked (A.) or (B.) of this Act, shall be and remain in force for the Space of Three Years, without requiring Returns from the Parties charged therein for the Second or Third Year of such Assessment, and

without

without altering the Names of the Parties charged, notwithstanding a Change in the Occupation or Interest of or in the Premises charged in such Assessment may have happened; and the like Sums shall be levied thereon for the Second and Third Years respectively as shall or ought to have been levied thereon for the First Year, and the Assessment shall be subject to the like Exemptions and Allowances for the Second and Third Years respectively as were granted for the First Year; and the Amount charged in such Assessment shall be paid by Four Instalments in each Year, on the Days and Times herein specified for Payment of such Instalments, subject nevertheless to be varied and altered in the following Cases; (*videlicet,*)

unless the Party be under-rated or omitted, or have obtained an Exemption to which he is not entitled;

First.—If the Inspector or Surveyor shall find or discover that any Person hath been under-rated in such Assessment. or omitted to be charged therein for the First Year, or hath obtained an Exemption or Allowance for the First Year which ought not to be allowed for the Second or Third Year, it shall be lawful for such Inspector or Surveyor to surcharge such Assessment for the Second or Third Year, in like Manner in all respects as he is authorized to surcharge the Assessment under the like Circumstances for the First Year of Assessment, provided that such Surcharge shall be made in the single Duty, and no Increase shall be made thereon above the Rate of Duty hereby granted, unless the Commissioners shall be of opinion that the Assessment for the First Year was, in the Particular surcharged, deficient through the wilful Default or Neglect of the Party to be charged:

or a Person not chargeable in the First Year become so subsequently;

Second.—If any Person not chargeable in the First Year of Assessment shall become chargeable in the Second or Third Year it shall be lawful for the Assessor, Inspector, or Surveyor to require the like Returns, and to proceed to the Assessment of such Person in like Manner for the Second or Third Year, as if the whole Assessment of the Parish, Place, or District had commenced in that Year:

or in case of Appeal.

Third.—If any Person shall find himself aggrieved by the Continuance of such Assessment for the Second or Third Year, by occasion of his being over-rated therein, he may appeal from the same in that Year on delivering Ten Days Notice of such his Intention to the Inspector or Surveyor, together with a true and perfect Schedule of the annual Value of the Property charged on him for that Year, in like Manner as he might have appealed against the same Assessment under the like Circumstances for the First Year, and no Payment on such Assessment for the First or Second Year shall be construed to preclude such Appeal; provided that for any vexatious Appeal without reasonable Cause it shall be lawful for the Commissioners to award reasonable Costs for the Attendance of the Inspector, Surveyor, or Assessor to be added to the Assessment and levied therewith for the Use of such Inspector, Surveyor, or Assessor, and which shall be paid to them respectively in like Manner as any other Payments under this Act may be made to them:

Assessment may be collected in the Second and Third Year by the Book delivered for First Year.

Fourth.—It shall be lawful for the respective Collectors to levy and gather the Assessment for the Second and Third Years respectively on the Occupiers for the Time being by the same Rate or Book which shall have been delivered to them for the First Year, unless the

the Commissioners shall revoke the Appointment of the said Collectors, or shall alter or vary the Assessments, and deliver to them a new Rate or Book for the Second or Third Year:

Commissioners Duplicates to be made for each Year.

Fifth.—The Duplicates of the Commissioners shall be made for each Year, and delivered to the proper Officer for Receipt and at the Head Office for Stamps and Taxes, containing the like Particulars for the Second and Third Years respectively as are herein required for the First Year of Assessment, varying only the Amounts therein to be specified if the Case shall require the same; and all the Powers, Regulations, Matters, and Things contained in this Act for rectifying any Assessment, or increasing or diminishing the Duty according to Circumstances, or for levying the same, shall be in force for the Second and Third Years respectively, in respect of the Sums to be levied in those respective Years, and shall be applied in those respective Years, as fully and effectually as if the Assessment had been made for those Years respectively under the Directions and Regulations of this Act.

Duties in Schedule (C.) and Rules deemed Part of this Act.

LXXXVIII. And be it enacted, That the Duties hereby granted, contained in the Schedule marked (C.), shall be assessed and charged under the following Rules, which Rules shall be deemed and construed a Part of this Act, and to refer to the said last-mentioned Duties, as if the same had been inserted under a special Enactment.

Sched. (C.) *Rules.*

SCHEDULE (C.)

Rules for assessing and charging the Duties under Schedule (*C.*)

By whom to be paid.

The said last-mentioned Duties shall be paid by the Persons and Corporations respectively intrusted with the Payment of the Annuities, Dividends and Shares of Annuities, therein charged, on behalf of the Persons, Corporations, Companies, or Societies entitled thereto, their Executors, Administrators, Successors, or Assigns, and shall be assessed by the Commissioners hereby authorized or appointed for those Purposes; and shall extend to all public Annuities whatever payable in *Great Britain* out of any public Revenue in *Great Britain* or elsewhere, and to all Annuities payable in *Ireland* out of the Revenue of the United Kingdom, to or for the Use or Benefit of any Person not resident in *Ireland*, and also to all Dividends and Shares of such Annuities respectively which shall become payable after the Fifth Day of *April* One thousand eight hundred and forty-two, except in the following Cases of Exemption from the said Duties; *viz.*

To what Stock the Duty extends.

Stock of Friendly Societies exempted.

First.—The Stock, Dividends, or Interest of any Friendly Society legally established under any Act of Parliament relating to Friendly Societies; provided it shall appear by the Rules of any such Society deposited or to be deposited with the Commissioners for the Reduction of the National Debt, or with the Trustees of any Savings Bank, that the Sums assured by any such Society to any Individual, or to any Person nominated by or to claim under him, shall not exceed the Sum of Two hundred Pounds, or the Amount of any Annuity or Annuities granted or to be granted by any such Society to any Individual, or to any Person nominated by or to

claim under him, shall not exceed the Sum of Thirty Pounds *per Annum*: Provided also, that when any Property belonging to any such Society shall be invested in the public Securities in the Bank of *England*, the said last-mentioned Property shall be duly claimed and proved by any Trustee or Treasurer of any such Society, or by any Member thereof, before the said Commissioners for Special Purposes: *Sched.* (C.) *Rules.*

Second.—The Stock or Dividends of any Savings Bank established or to be established under the Provisions of an Act passed in the Ninth Year of the Reign of King *George* the Fourth, intituled *An Act to consolidate and amend the Laws relating to Savings Banks*, arising from Investments with the Commissioners for the Reduction of the National Debt; and also the Dividends or Interest payable by the Trustees of any Savings Bank upon any Funds therein deposited belonging to any Depositor or to any charitable Institution: Stock of Savings Banks exempted.

Third.—The Stock or Dividends of any Corporation, Fraternity, or Society of Persons, or of any Trust established for charitable Purposes only; or which, according to the Rules or Regulations established by Act of Parliament, Charter, Decree, Deed of Trust, or Will, shall be applicable by the said Corporation, Fraternity, or Society, or by any Trustee, to charitable Purposes only, and in so far as the same shall be applied to charitable Purposes only; or the Stock or Dividends in the Names of any Trustees applicable solely to the Repairs of any Cathedral, College, Church, or Chapel, or any Building used solely for the Purpose of Divine Worship, and in so far as the same shall be applied to such Purposes, provided the Application thereof to such Purposes shall be duly proved before the said Commissioners for Special Purposes by any Agent or Factor on the Behalf of any such Corporation, Fraternity, or Society, or by any of the Members or Trustees: Stock of charitable Institutions exempted.

Fourth.—The Stock or Dividends transferred to the Accounts in the Books of the Bank of *England* in the Name or under the Description of the Lord High Treasurer of *England* or of the Commissioners of Her Majesty's Treasury, or the Commissioners for the Reduction of the National Debt, in pursuance of any Act or Acts of Parliament; provided that the Governor and Company of the Bank of *England* shall from Time to Time cause to be transmitted to the said Commissioners for Special Purposes an Account of the total Amount of Stock which shall have been transferred to the said respective Accounts, also the Payments to be made by the Commissioners for the Reduction of the National Debt on account of the *Waterloo* Subscription Funds: Stock in the Name of the Treasury or of the Commissioners for Reduction of the National Debt.

Fifth.—The Stock or Dividends belonging to Her Majesty, in whatever Name the same may stand in the Books of the Bank of *England*, and also the Stocks or Dividends of any accredited Minister of any Foreign State resident in *Great Britain*, provided the Property thereof shall, if standing in the Name of any Trustee, be duly proved before the said Commissioners for Special Purposes by such Trustee. Stock belonging to Her Majesty or to accredited Ministers.

LXXXIX. And for the assessing and charging of the said Annuities payable to the Company of the Bank of *England* and to the *South Sea* The Bank of England and South Sea

Companies and the Commissioners of the National Debt to deliver Accounts of the Annuities payable to, and by them respectively to the Commissioners for assessing the same.

Sea Company respectively, at the Receipt of the Exchequer as aforesaid, and the Profits attached thereto respectively, and also for the assessing and charging of all Annuities payable by the Commissioners for Reduction of the National Debt, and the Dividends and Shares of all other Annuities, payable out of any public Revenue, which are or shall be intrusted for Payment to the Companies of the Bank of *England* and *South Sea* respectively; be it enacted, That the respective Companies, Corporations, and Commissioners having the Distribution or Payment of the said several Annuities, Dividends, and Shares shall from Time to Time, as often as the Payments thereon shall become due, deliver to the respective Commissioners, appointed for the Purpose of assessing the Duties thereon as aforesaid, true and faithful Accounts in Writing, in Books to be provided for that Purpose, of the several Amounts of such Annuities and Profits attached to the same, which shall be paid to the said Companies respectively, in respect of their Corporate Stock, and of such Dividends and Shares of Annuities as shall be intrusted to any of such Companies, Corporations, or Commissioners, for Payment to the Persons, Corporations, and Companies entitled thereto, and the Amount of Duty chargeable thereon at the Rate before directed, without Deduction on any Pretence whatever, except as herein is allowed, distinguishing therein the separate Account of each Person, Corporation, Company, and Society entitled unto any Part, Dividend, or Share of such Annuities respectively, as the same shall stand in the Books of the said respective Companies, or at the said Exchequer, in such Manner as that the Part, Dividend, and Share of each Person, Corporation, Company, and Society, of or to such Annuities respectively, may be distinctly charged and assessed to the said Duty; and the said respective Commissioners shall from Time to Time make an Assessment of the Duty which shall appear to be chargeable on the Accounts so delivered to the best of their Judgment and Belief, and shall from Time to Time deliver the said Books of Assessments, signed by them respectively, to the said Commissioners for Special Purposes; and the said Commissioners for Special Purposes shall forthwith cause Two Certificates on Parchment to be made out, under their Hands and Seals, containing the total Amounts of Duty, and of the Annuities, Dividends, and Shares whereon the said Duty shall have been charged contained in each Assessment, together with the proper Title or Description of the Corporation, Company, or Persons having the Distribution or intrusted with the Payment of such Annuities, Dividends, and Shares respectively; and they shall transmit one of such Certificates to the respective Commissioners for making such Assessments, and the other Certificate to the Head Office for Stamps and Taxes in *England*.

Persons receiving Annuities or Dividends payable at the Bank of Ireland on behalf of Non residents to deliver a Declaration.

XC. And for the assessing and charging of the Annuities, Dividends, and Shares of Annuities payable by the Governor and Company of the Bank of *Ireland* out of the public Revenue of the United Kingdom to Persons not resident in *Ireland*, be it enacted, That in every Case in which Payment of any such Annuities, Dividends, and Shares of Annuities as last aforesaid shall be demanded or applied for by any Attorney, Agent, Trustee, or other Person for or on the Behalf or for the Use or Benefit of any Person not resident in *Ireland*, the Person demanding or applying for the Payment of such

such Annuities, Dividends, or Shares of Annuities, before receiving the same, shall (whether he shall be required to do so by the said Governor and Directors of the said Bank or not) deliver to the Cashier of the said Bank a Declaration, signed by such Applicant, containing a Statement of the Amount and Description of the Stock in respect of which such Annuities, Dividends, or Shares are payable, and the Name and Place of Abode of every Person for whom, or on whose Behalf, or for whose Use or Benefit, such Applicant requires the Payment thereof, and declaring whether or not such last-mentioned Person was resident in *Ireland*, within the Intent and Meaning of this Act, at the Time when such Annuities, Dividends, and Shares respectively became payable; and in every Case in which Payment of any such Annuities, Dividends, or Shares of Annuities shall be demanded or applied for by any Person for or on the Behalf of any other Person, under or by virtue of any Letter or Power of Attorney, or other delegated Authority, the said Governor and Directors, or the Cashier or other Officer of the said Bank, having the Payment of any such Annuities, Dividends, or Shares of Annuities, shall, before paying the same, require such Declaration and Statement to be made and delivered as herein-before directed; and if the Person demanding or applying for such Payment shall refuse to make or sign and deliver such Declaration and Statement on being required to make and deliver the same as aforesaid, the Person for whom or on whose Behalf he shall demand or apply for such Payment shall be deemed to be not resident in *Ireland*, and such Annuities, Dividends, or Shares of Annuities shall be charged accordingly with the Duties granted by this Act: Provided always, that no Person (other than a Member of either House of Parliament entitled to be exempted from the Duties of Assessed Taxes under the Provisions in that Behalf contained in the Acts relating to the said last-mentioned Duties) shall be deemed to be resident in *Ireland*, within the Intent and Meaning of this Act, who shall have been absent from *Ireland*, at one Time or several Times, for a Period equal in the whole to Six Months or more during the Space of One Year immediately preceding the Day on which such Annuities, Dividends, and Shares shall respectively have become payable.

Bank to require a Declaration where Annuities, &c. are receivable under a Power of Attorney.

On Refusal, Parties entitled to Annuities to be deemed not resident in Ireland.

Proviso.

XCI. And be it enacted, That whenever it shall appear by any such Declaration or Statement as aforesaid that any such Annuities, Dividends, or Shares of Annuities are payable by the said Governor and Company of the Bank of *Ireland*, to or for the Use or Benefit of any Person not resident in *Ireland*, and also whenever any Person applying for Payment of any such Annuities, Dividends, or Shares of Annuities shall refuse to make or sign and deliver such Declaration and Statement, on being required to make and deliver the same as aforesaid, the Commissioners herein-before appointed for that Purpose shall assess and charge the Duties hereby granted upon and in respect of all such Annuities, Dividends, and Shares of Annuities, and shall make out and transmit their Certificates of such Assessments in like Manner as is herein-before provided with respect to the Assessments to be made by the Commissioners appointed for assessing and charging the Duties on Annuities payable out of the Revenue of the United Kingdom in *England*; and in all other Cases where any such Annuities, Dividends, or Shares of Annuities shall be payable by the said

Commissioners to make Assessments of Duties on Annuities and Dividends payable at the Bank of Ireland to Persons not resident in Ireland.

said Governor and Company to or for the Use or Benefit of any Person not resident in *Ireland*, but which shall not be assessed and charged by the said Commissioners in the Manner herein-before directed, by reason of the Fact of such Non-residence not having been made to appear to them in manner aforesaid, such Annuities, Dividends, and Shares which have been received or become payable in the preceding Year shall be accounted for in *Great Britain* by the Person entitled thereto, or beneficially interested therein, and shall be charged and assessed under the Rules and Regulations of Schedule (D.) of this Act, whether the same shall be received in *Great Britain* or not.

Penalty for omitting to make a Declaration on receiving Annuities or Dividends in Ireland on behalf of Persons not resident there.

XCII. And be it enacted, That if any Person shall receive of the Governor and Company of the Bank of *Ireland* any Annuity, Dividend, or Share of Annuity payable out of the public Revenue of the United Kingdom, for or on the Behalf of or for the Use or Benefit of any Person not resident in *Ireland*, without previously delivering to the Cashier of the said Bank the Declaration and Statement by this Act directed to be delivered in such Case, or if any Person shall make, sign, or deliver any Declaration or Statement which shall not truly set forth the Name and Place of Residence of the Person, and of every Person for whom, or on whose Behalf, or for whose Use or Benefit, he shall apply for Payment of any such Annuity, Dividend, or Share of Annuity as aforesaid, the Person who shall neglect or omit to deliver such Declaration and Statement as aforesaid, or who shall make, sign, or deliver any untrue Declaration or Statement, shall be liable to the Payment to Her Majesty of Treble the Amount of the Duty chargeable on such Annuity, Dividend, or Share of Annuity; and if any Person shall wilfully and fraudulently omit to deliver such Declaration and Statement, or shall wilfully make, sign, or deliver any false Declaration or Statement, or shall make or practise any fraudulent Contrivance or Device whatever, with Intent to defraud Her Majesty of the Duty chargeable under this Act on any such Annuity, Dividend, or Share of Annuity as aforesaid, he shall forfeit the Sum of One hundred Pounds, over and above Treble the Amount of the said Duty.

Penalty for fraudulent Declaration or Device to evade the Duty.

Companies to set apart and retain Sums assessed.

XCIII. And be it enacted, That the respective Corporations, Companies, and Persons entitled unto such Annuities and Profits attached thereto, or intrusted with the Payment of the Annuities, Dividends, or Shares of such public Annuities as are herein-before described, shall, on Notice of the Amount of each Assessment, from Time to Time to be made as aforesaid (which Notice shall be given from Time to Time, as and when the Annuities, Dividends, and Shares aforesaid shall become payable, and before Payment thereof), set apart and retain the Amount of Duty so assessed for the Purposes of this Act; and every such setting apart and retaining of the said Duties shall be deemed a Payment thereof by and on the Behalf of the Persons, Corporations, and Companies entitled unto the said Annuities, Dividends, and Shares respectively; and all Persons, Corporations, and Companies entitled to such Annuities or Profits attached thereto or to any Part thereof, or to such Dividends or Shares of Annuities as aforesaid, are hereby required, on Receipt of the Residue of the said Annuities, Profits, Dividends, and Shares, over and above

the Duty so assessed, to allow such Payments in respect of the said Assessments; and the Corporations and Persons having the Distribution of such Annuities, or intrusted with such Payments, shall be and are hereby acquitted and discharged of so much Money, as if the same had actually been paid unto the Persons to whom such Annuities, Profits, Dividends, and Shares did or might belong, or were by Law payable.

Monies set apart to be paid into the Bank.

XCIV. And be it enacted, That all Monies so set apart at the Bank of *England*, the Bank of *Ireland*, and the *South Sea* House respectively, and by the Commissioners for the Reduction of the National Debt, as before directed, shall be paid from Time to Time into the Account to be kept at the Bank of *England* with the Receiver General of Stamps and Taxes, as herein-after directed, accompanied with a Certificate of the Amount of the Assessment under which the same shall be so paid, under the Hands of Two or more of the Commissioners making such Assessment; and the Governor and Company of the Bank of *England* shall also cause the Amount of such Assessment as shall from Time to Time be charged on the Trading Profits of the said Company to be paid into the said Account.

How small Dividends shall be charged.

XCV. Provided always, and be it enacted, That in respect of any of the Annuities, Dividends and Shares of Annuities, chargeable under Schedule (C.) by the respective Commissioners for those Purposes, it shall not be required of them to make an Assessment for any Amount or Payment, where the half-yearly Payment on such Annuities, Dividends, or Shares shall not amount to Fifty Shillings, but that the Annuities, Dividends, and Shares whereof the half-yearly Payment shall not amount to Fifty Shillings shall be accounted for and charged under the Third Case of Schedule (D.) by which Profits of an uncertain annual Value are directed to be charged: Provided also, that no Person shall be required to return any Statement of the Profits of such Annuities, Dividends or Shares, the half-yearly Payment whereof shall amount to Fifty Shillings or more, and which are herein-before directed to be assessed in manner aforesaid, or be liable to any Penalty for not returning the same, but all such Dividends and Shares whereof the half-yearly Payment shall not amount to Fifty Shillings, and which shall be paid without such Assessment, shall be duly returned in the Manner before directed, under the Penalty before contained.

Persons intrusted with the Payment of Colonial Annuities shall deliver Accounts thereof.

XCVI. And be it enacted, That every Person (other than the Governor and Company of the Bank of *England*, the Directors of the *East India* Company, and the Commissioners for the Reduction of the National Debt,) intrusted with the Payment of Annuities, or any Dividends or Shares of Annuities, payable out of the public Revenue of any Colony or Settlement belonging to the Crown of the United Kingdom, to any Persons, Corporations, or Companies in *Great Britain*, or acting therein as Agent, or in any other Character before described, shall, without further Notice or Demand thereof, deliver or cause to be delivered into the Head Office for Stamps and Taxes in *England* an Account in Writing containing their Names and Residences,

dences, and a Description of the Annuities, Dividends, and Shares intrusted to them for Payment, within One Calendar Month after the same shall have been required by public Notice in the *London Gazette*, and shall also, on Demand by the Inspector authorized for that Purpose by the Commissioners of Stamps and Taxes, deliver or cause to be delivered to him, for the Use of the said Commissioners for Special Purposes, true and perfect Accounts of the Amount of Annuities, Dividends, and Shares payable by them respectively; and the said Commissioners for Special Purposes shall make an Assessment thereon under Schedule (C.) at the Rate before prescribed, subject to Diminution on occasion of any Exemptions to be allowed by the said Commissioners for Special Purposes, giving Notice of the Amount thereof to the respective Persons intrusted with such last-mentioned Payments, who shall respectively pay the Duty on the said Annuities, Dividends, and Shares, on behalf of the Persons, Corporations, and Companies entitled unto the same, out of the Monies in their Hands; and they shall be acquitted of such Payments in like Manner, and the like Proceedings in all respects shall be had under the said Commissioners for Special Purposes, as are before directed in respect of Annuities payable out of the public Revenue of the United Kingdom: Provided always, that the Persons intrusted with such Payment shall from Time to Time pay the Duty so assessed thereon into the Bank of *England*, to the Account to be kept at the Bank of *England* as aforesaid with the Receiver General of Stamps and Taxes, and shall be answerable for such Payment, and which Duty so assessed shall, in default of such Payment, be recoverable against the Persons respectively intrusted with such Payments as other Duties charged on the Parties may be recovered against them; and if any Person intrusted with the Payment of any such last-mentioned Annuities, or any Dividends or Shares thereof, in the Manner herein mentioned, or acting therein as Agent, or in any other Character herein described, shall neglect or refuse to deliver an Account of his Name and Residence in the Manner herein directed, or, after Demand, shall neglect or refuse to deliver an Account as aforesaid of the Amount of such Annuities, Dividends, and Shares as he is intrusted with the Payment of, or in the Payment of which he shall act as Agent, or in any other Character herein described, he shall forfeit the Sum of One hundred Pounds, over and above the Duty chargeable on such Annuities, Shares, or Dividends.

Commissioners for Special Purposes to make Assessments thereon.

Securities issued at the Exchequer or other public Office, and India Bonds, to be charged under Schedule (C.)

XCVII. And be it enacted, That any Interest payable out of the public Revenue on Securities issued or to be issued at the Exchequer or other public Office, by whatever Names such Securities shall be called, shall be charged to the said Duties under the Rules contained in Schedule (C.) by the Commissioners for assessing the Profits of Offices in the said Exchequer or other Office aforesaid at which the same shall be made payable, and the Interest payable by the *East India* Company on the Bonds issued or to be issued by them shall be charged to the said Duties under the like Rules by the Commissioners herein-before appointed for that Purpose, which said Commissioners respectively shall execute this Act, in relation to the Profits arising from such Securities and Bonds as aforesaid, in like Manner as the Commissioners appointed by this Act are empowered to

to assess the Profits arising from Annuities payable out of the public Revenue in other Cases; and the said Commissioners respectively hereby authorized to execute this Act in relation to such Securities and Bonds as aforesaid shall appoint Assessors and Collectors of the said Duties arising from such Securities and Bonds from and amongst the Officers intrusted with the Payment or Discharge of such Securities and Bonds, who shall respectively at the Time of Payment or Discharge thereof compute the Duty thereon, and after such Computation shall enter the same in a Certificate of Assessment, and certify the same to the proper Officer appointed for the Payment or Discharge of such Securities and Bonds, which Officer is hereby empowered to stop and detain the said Duty, and to pay the same into the Bank of *England* to the Credit of the Receiver General of Stamps and Taxes, in discharge of such Assessment; and every Person receiving or purchasing any such Security or Bond in circulation, with current Interest thereon, shall be entitled and is hereby empowered to deduct from such Interest the Proportion of Duty which will become chargeable thereon, in like Manner and under the like Powers and Penalties as may be done in other Cases of Payment of Interest, and as if such current Interest were then due and charged to the said Duty; and the like Computation and Assessment shall be made whenever a new Security or Bond shall be issued in discharge of any former Security or Bond, with Interest, or in discharge of Interest due on any former Security or Bond; and the Person receiving such new Security or Bond in exchange for any former Security or Bond, with Interest, or for such Interest, shall pay to the proper Officer at the Time of receiving such new Security or Bond the full Duty computed on the Interest payable on the said former Security or Bond.

Claims of Exemption to be made to the Commissioners for Special Purposes according to following Rules.

XCVIII. Provided always, and be it enacted, That all Claims of Exemption under any of the Rules contained in Schedule (C.) from the said Duties on Annuities, Dividends and Shares of Annuities, payable out of the Revenue of the United Kingdom, shall be made to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes in *England*, according to the following Rules; *videlicet*,

First.—Every Claim shall be made in Writing, in such Form as the Commissioners of Stamps and Taxes shall direct, and the said Commissioners for Special Purposes shall require the same to be verified on the Affidavit of every such Person as they shall think necessary, such Affidavit to be made as before directed in all Cases cognizable before the said Commissioners, and they shall have Authority to demand and require, from every such Person as they shall think proper to be examined touching such Claim, true Answers upon Oath, to be made as before directed, to all such Questions as they shall think material in such Claim:

Second.—Whenever the Commissioners for Special Purposes shall have allowed any such Exemption, they shall give an Order for Payment of the Sums retained for the Duties on such Annuities, Dividends and Shares, in respect of which they shall have allowed such Exemption, to the respective Claimants, or to the Attornies or

Agents who shall have been authorized to receive the said Annuities, Dividends and Shares, on behalf of the said Claimants; and such Payment shall be made in like Manner as is hereinbefore provided with respect to Allowances to be granted under Number V. of Schedule (A.) of this Act.

Penalty for fraudulently claiming Exemptions of Stock.

XCIX. And be it enacted, That if any Person shall, with Intent to defraud Her Majesty, falsely or fraudulently make any Claim to be exempted, either in his own Behalf or any other, from the Duty charged on such Annuities, or any Dividends or Shares thereof, contrary to the Intent of this Act, every such Person shall forfeit the Sum of One hundred Pounds, and if such Claim shall be made by any Person in his own Behalf he shall moreover be liable to be assessed in Treble the Duty to be charged on the said Annuities and Shares.

Duties in Schedule (D.) and Rules deemed Part of the Act.

C. And be it enacted, That the Duties hereby granted, contained in the Schedule marked (D.), shall be assessed and charged under the following Rules, which Rules shall be deemed and construed to be a Part of this Act, and to refer to the said last-mentioned Duties, as if the same had been inserted under a special Enactment.

SCHEDULE (D.)

To what the Duty extends, and by whom to be paid.

The said last-mentioned Duties shall extend to every Description of Property or Profits which shall not be contained in either of the said Schedules (A.), (B.), or (C.), and to every Description of Employment of Profit not contained in Schedule (E.), and not specially exempted from the said respective Duties, and shall be charged annually on and paid by the Persons, Bodies Politic or Corporate, Fraternities, Fellowships, Companies, or Societies, whether Corporate or not Corporate, receiving or entitled unto the same, their Executors, Administrators, Successors, and Assigns respectively.

Rules for ascertaining the Duties.

Rules for ascertaining the said last-mentioned Duties in the particular Cases herein mentioned.

First Case.—Duties to be charged in respect of any Trade, Manufacture, Adventure, or Concern in the Nature of Trade, not contained in any other Schedule of this Act.

RULES.

Computation of Duty on Trade.

First.—The Duty to be charged in respect thereof shall be computed on a Sum not less than the full Amount of the Balance of the Profits or Gains of such Trade, Manufacture, Adventure, or Concern upon a fair and just Average of Three Years, ending on such Day of the Year immediately preceding the Year of Assessment on which the Accounts of the said Trade, Manufacture, Adventure, or Concern shall have been usually made up, or on the Fifth Day of *April* preceding the Year of Assessment, and shall be assessed, charged, and paid without other Deduction than is herein-after allowed: Provided always, that in Cases where the Trade, Manufacture, Adventure, or Concern shall have been set up and commenced within the said Period of Three Years, the Computation shall

shall be made for One Year on the Average of the Balance of the Profits and Gains from the Period of first setting up the same: Provided also, that in Cases where the Trade, Manufacture, Adventure, or Concern shall have been set up and commenced within the Year of Assessment, the Computation shall be made according to the Rule in the Sixth Case of this Schedule: *Sched.* (D.) *Rules.*

Second.—The said Duty shall extend to every Person, Body Politic or Corporate, Fraternity, Fellowship, Company, or Society, and to every Art, Mystery, Adventure, or Concern carried on by them respectively, in *Great Britain* or elsewhere, as aforesaid; except always such Adventures or Concerns on or about Lands, Tenements, Hereditaments, or Heritages as are mentioned in Schedule (A.), and directed to be therein charged: To whom the Duty extends.

Third.—In estimating the Balance of Profits and Gains chargeable under Schedule (D.), or for the Purpose of assessing the Duty thereon, no Sum shall be set against or deducted from, or allowed to be set against or deducted from, such Profits or Gains, on account of any Sum expended for Repairs of Premises occupied for the Purpose of such Trade, Manufacture, Adventure, or Concern, nor for any Sum expended for the Supply or Repairs or Alterations of any Implements, Utensils, or Articles employed for the Purpose of such Trade, Manufacture, Adventure, or Concern, beyond the Sum usually expended for such Purposes according to an Average of Three Years preceding the Year in which such Assessment shall be made; nor on account of Loss not connected with or arising out of such Trade, Manufacture, Adventure, or Concern; nor on account of any Capital withdrawn therefrom; nor for any Sum employed or intended to be employed as Capital in such Trade, Manufacture, Adventure, or Concern; nor for any Capital employed in Improvement of Premises occupied for the Purposes of such Trade, Manufacture, Adventure, or Concern; nor on account or under Pretence of any Interest which might have been made on such Sums if laid out at Interest; nor for any Debts, except bad Debts proved to be such to the Satisfaction of the Commissioners respectively; nor for any average Loss beyond the actual Amount of Loss after Adjustment; nor for any Sum recoverable under an Insurance or Contract of Indemnity: Deductions not to be allowed.

Fourth.—In estimating the Amount of the Profits and Gains arising as aforesaid no Deduction shall be made on account of any annual Interest, or any Annuity or other annual Payment, payable out of such Profits or Gains. No Deduction for annual Interest.

Second Case.—The Duty to be charged in respect of Professions, Employments, or Vocations, not contained in any other Schedule of this Act.

RULES.

First.—The said Duty on Employments shall be construed to extend to every Employment by Retainer in any Character whatever, whether such Retainer shall be annual, or for a longer or shorter Period; and to all Profits and Earnings of whatever Value, subject only to such Exemptions as are herein-after granted: To what the Duty shall extend.

Second.—

Computation of Duty on Professions.

Second.—The Duty to be charged shall be computed at a Sum not less than the full Amount of the Balance of the Profits, Gains, and Emoluments of such Professions, Employments, or Vocations (after making such Deductions, and no other, as by this Act are allowed,) within the preceding Year, ending as in the First Case, to be paid on the actual Amount of such Profits or Gains, without any Deduction, subject to the like Provisions as are made in the First Case in respect of the Period of Average, in the Cases of setting up and commencing such Profession, Employment, or Vocation within the Period herein limited:

Certain Rules of the First Case to extend to the Second.

Third.—The Third and Fourth Rules in the First Case shall also extend to the Profits arising under the Second Case, as far as they are applicable.

Rules applying to both the preceding Cases.

Deductions not to be allowed on First and Second Cases.

First.—In estimating the Balance of the Profits or Gains to be charged according to either of the First or Second Cases, no Sum shall be set against or deducted from, or allowed to be set against or deducted from such Profits or Gains, for any Disbursements or Expences whatever, not being Money wholly and exclusively laid out or expended for the Purposes of such Trade, Manufacture, Adventure, or Concern, or of such Profession, Employment, or Vocation; nor for any Disbursements or Expences of Maintenance of the Parties, their Families or Establishments; nor for the Rent or Value of any Dwelling House or domestic Offices, or any Part of such Dwelling House or domestic Offices, except such Part thereof as may be used for the Purposes of such Trade or Concern, not exceeding the Proportion of the said Rent or Value herein-after mentioned; nor for any Sum expended in any other domestic or private Purposes, distinct from the Purposes of such Trade, Manufacture, Adventure, or Concern, or of such Profession, Employment, or Vocation:

Duty on Trade to be computed exclusive of the Profits of Lands.

Second.—The Computation of the Duty to be charged in respect of any Trade, Manufacture, Adventure, or Concern, or any Profession, whether carried on by any Person singly or by any One or more Persons jointly, or by any Corporation, Company, Fraternity, or Society, shall be made exclusive of the Profits or Gains arising from Lands, Tenements, or Hereditaments occupied for the Purpose of such Profession, Trade, Manufacture, Adventure, or Concern:

Duty on Trade carried on by Two or more Persons, how to be charged.

Third.—The Computation of Duty arising in respect of any Trade, Manufacture, Adventure, or Concern, or any Profession, carried on by Two or more Persons jointly, shall be made and stated jointly and in one Sum, and separately and distinctly from any other Duty chargeable on the same Persons, or either or any of them; and the Return of the Partner who shall be first named in the Deed, Instrument, or other Agreement of Copartnership (or where there shall be no such Deed, Instrument, or Agreement, then of the Partner who shall be named singly, or with Precedence to the other Partner or Partners, in the usual Name, Stile, or Firm of such Copartnership, or, where such precedent Partner shall not be an acting Partner, then of the precedent acting Partner,) and who shall be resident in *Great Britain*, (and who is hereby required, under the Penalty herein contained for Default in making any

Return required by this Act, to make such Return on behalf of himself and the other Partner or Partners whose Names and Residences shall also be declared in such Return,) shall be sufficient Authority to charge such Partners jointly: Provided always, that where no such Partner shall be resident in *Great Britain*, then the Statement shall be prepared and delivered by their Agent, Manager, or Factor resident in *Great Britain*, jointly for such Partners, and such joint Assessment shall be made in the Partnership Name, Stile, Firm, or Description; and no separate Statement shall be allowed in any Case of Partnership, except for the Purpose of the Partners separately claiming an Exemption as herein directed, or of accounting for separate Concerns; provided that if any Partner being entitled to Exemption shall declare the Proportion of his Share in such Partnership, Trade, Profession, or Concern, in order to a separate Assessment for the above Purpose, it shall be lawful to charge such Partner separately; but if no such Claim be made, then such Assessment shall be made jointly, according to the Amount of the Profits and Gains of such Partnership: Provided also, that any joint Partner in such Trade, Profession, or Concern, which shall have been already returned by such precedent Partner as aforesaid, may return his Name and Place of Abode, and that he is such Partner, without returning the Amount of Duty payable in respect thereof, unless the Commissioners respectively shall think proper to require a further Return, in which Case it shall be lawful for such Commissioners to require from every such Partner the like Return, and the like Information and Evidence, as they are hereby entitled to require from the precedent Partner: *Sched. (D.) Rules.*

Fourth.—If amongst any Persons engaged in any Trade, Manufacture, Adventure, or Concern, or in any Profession, in Partnership together, any Change shall take place in any such Partnership, either by Death, or Dissolution of Partnership as to all or any of the Partners, or by admitting any other Partner therein, before the Time of making the Assessment, or within the Period for which the Assessment ought to be made under this Act, or if any Person shall have succeeded to any Trade, Manufacture, Adventure, or Concern, or any Profession, within such respective Periods as aforesaid, the Duty payable in respect of such Partnership, or any of such Partners, or any Person succeeding to such Profession, Trade, Manufacture, Adventure, or Concern, shall be computed and ascertained according to the Profits and Gains of such Business derived during the respective Periods herein mentioned, notwithstanding such Change therein or Succession to such Business as aforesaid, unless such Partners, or such Person succeeding to such Business as aforesaid, shall prove, to the Satisfaction of the respective Commissioners, that the Profits and Gains of such Business have fallen short or will fall short from some specific Cause, to be alleged to them, since such Change or Succession took place, or by reason thereof: In case of Change of Partners the Duty to be charged on the Profits antecedent to the Change.

Fifth.—Every Statement of Profits to be charged under this Schedule shall include every Source so chargeable on the Person delivering the same on his own Account, or on account of any other Person, and every Person shall be chargeable in respect of the whole of such Duties to be charged in One Division, except where the same Person

is engaged in different Concerns in Trade in divers Places.

such Duties in one and the same Division, and by the same Commissioners, (except in Cases where the same Person shall be engaged in different Partnerships, or the same Person shall be engaged in different Concerns relating to Trade or Manufacture in divers Places, in each of which Cases a separate Assessment shall be made in respect of each Concern at the Place where such Concern if singly carried on ought to be charged as herein directed,) and every such Statement on the Behalf of any other Person for which such Person shall be chargeable as acting in any of the Characters before described, or on the Behalf of any Corporation, Fellowship, Fraternity, Company, or Society, shall include every Source chargeable as last aforesaid, and shall be delivered in that Division where such Person, Corporation, Fellowship, Fraternity, Company, or Society would be chargeable if acting on his or their own Behalf.

Third Case.—The Duty to be charged in respect of Profits of an uncertain annual Value not charged in Schedule (A.)

Computation of Duty on uncertain Profits.

First.—The Duty to be charged in respect thereof shall be computed at a Sum not less than the full Amount of the Profits or Gains arising therefrom within the preceding Year, ending as in the First Case, to be paid on the actual Amount of such Profits or Gains, without any Deduction:

On Interest, not being annual.

Second.—The Profits on all Securities bearing Interest payable out of the public Revenue (except Securities before directed to be charged under the Rules of Schedule (C.), and on all Discounts, and on all Interest of Money, not being annual Interest, payable or paid by any Person whatever, shall be charged according to the preceding Rule in this Case:

On Dealers in Cattle and Sellers of Milk.

Third.—Whenever the Commissioners shall, on Examination, find that any Lands occupied by a Dealer in Cattle, or by a Dealer in or Seller of Milk, (which Lands shall have been estimated and charged on the Rent or annual Value,) are not sufficient for the Keep and Sustenance of the Cattle brought on the said Lands, so that the Rent or annual Value of the said Lands cannot afford a just Estimate of the Profits of such Dealer, it shall be lawful for the said Commissioners to require a Return of such Profits, and to charge such further Sum thereon as, together with the Charge in respect of the Occupation of the said Lands, shall make up the full Sum wherewith such Trader ought to be charged in respect of the like Amount of Profits charged according to the First Rule in this Case.

Computation of Duty from Securities in Ireland, in the Colonies, &c., and Foreign Securities.

Fourth Case.—The Duty to be charged in respect of Interest arising from Securities in *Ireland*, or in the *British* Plantations in *America*, or in any other of Her Majesty's Dominions out of *Great Britain*, and Foreign Securities, except such Annuities, Dividends, and Shares as are directed to be charged under Schedule (C.) of this Act.

The Duty to be charged in respect thereof shall be computed on a Sum not less than the full Amount of the Sums (so far as the same can be computed) which have been or will be received in *Great Britain* in the current Year, without any Deduction or Abatement.

Fifth Case.—The Duty to be charged in respect of Possessions in *Ireland*, or in the *British* Plantations in *America*, or in any other of Her Majesty's Dominions out of *Great Britain*, and Foreign Possessions. Computation of Duty from Possessions in Ireland, the Colonies, &c.

The Duty to be charged in respect thereof shall be computed on a Sum not less than the full Amount of the actual Sums annually received in *Great Britain*, either for Remittances from thence payable in *Great Britain*, or from Property imported from thence into *Great Britain*, or from Money or Value received in *Great Britain*, and arising from Property which shall not have been imported into *Great Britain*, or from Money or Value so received on Credit or on Account in respect of such Remittances, Property, Money, or Value brought or to be brought into *Great Britain*, computing the same on an Average of the Three preceding Years, as directed in the First Case, without other Deduction or Abatement than is herein-before allowed in such Case.

Sixth Case.—The Duty to be charged in respect of any annual Profits or Gains not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act. Computation of Duty on undescribed Profits.

The Nature of such Profits or Gains, and the Grounds on which the Amount thereof shall have been computed, and the Average taken thereon (if any), shall be stated to the Commissioners, and the Computation shall be made either on the Amount of the full Value of the Profits and Gains received annually, or according to an Average of such Period greater or less than One Year, as the Case may require, and as shall be directed by the said Commissioners; and such Statement and Computation shall be made to the best of the Knowledge and Belief of the Person in receipt of the same or entitled thereto.

CI. Provided always, and be it enacted, That nothing herein contained shall be construed to restrain any Person carrying on, either solely or in Partnership, Two or more distinct Trades, Manufactures, Adventures, or Concerns in the Nature of Trade, the Profits whereof are made chargeable under the Rules of Schedule (D.), from deducting or setting against the Profits acquired in One or more of the said Concerns the Excess of the Loss sustained in any other of the said Concerns over and above the Profits thereof, in such Manner as may be done under this Act where a Loss shall be deducted from the Profits of the same Concern, or to restrain any of such Persons from making separate Statements thereof, or to restrain any such Person renting a Dwelling House, Part whereof shall be used by him for the Purposes of any Trade or Concern or any Profession hereby charged, from deducting or setting off from the Profits of such Trade, Concern, or Profession such Sum not exceeding Two Third Parts of the Rent *bonâ fide* paid for such Dwelling House, with the Appurtenances, as the said respective Commissioners shall on due Consideration allow; and the respective Commissioners shall have Authority to allow such Deductions as in other Cases, and to assess such Person accordingly. Persons carrying on Two or more Concerns may set the Loss sustained in one against the Profits acquired in the other Concern.

CII. And

Charging with Duty all annual Interest not otherwise charged.

CII. And be it enacted, That upon all Annuities, yearly Interest of Money, or other annual Payments, whether such Payments shall be payable within or out of *Great Britain*, either as a Charge on any Property of the Person paying the same by virtue of any Deed or Will or otherwise, or as a Reservation thereout, or as a personal Debt or Obligation by virtue of any Contract, or whether the same shall be received and payable half-yearly or at any shorter or more distant Periods, there shall be charged for every Twenty Shillings of the annual Amount thereof the Sum of Seven-pence, without Deduction, according to and under and subject to the Provisions by which the Duty in the Third Case of Schedule (D.) may be charged; provided that in every Case where the same shall be payable out of Profits or Gains brought into charge by virtue of this Act no Assessment shall be made upon the Person entitled to such Annuity, Interest, or other annual Payment, but the whole of such Profits or Gains shall be charged with Duty on the Person liable to such annual Payment, without distinguishing such annual Payment, and the Person so liable to make such annual Payment, whether out of the Profits or Gains charged with Duty, or out of any annual Payment liable to Deduction, or from which a Deduction hath been made, shall be authorized to deduct out of such annual Payment at the Rate of Seven-pence for every Twenty Shillings of the Amount thereof, and the Person to whom such Payment liable to Deduction is to be made shall allow such Deduction, at the full Rate of Duty hereby directed to be charged, upon the Receipt of the Residue of such Money, and under the Penalty herein-after contained, and the Person charged to the said Duties having made such Deduction shall be acquitted and discharged of so much Money as such Deduction shall amount unto, as if the Amount thereof had actually been paid unto the Person to whom such Payment shall have been due and payable; but in every Case where any annual Payment as aforesaid shall, by reason of the same being charged on any Property or Security in *Ireland*, or in the *British* Plantations, or in any other of Her Majesty's Dominions, or on any Foreign Property or Foreign Security, or otherwise, be received or receivable without any such Deduction as aforesaid, and in every Case where any such Payment shall be made from Profits or Gains not charged by this Act, or where any Interest of Money shall not be reserved or charged or payable for the Period of One Year, then and in every such Case there shall be charged upon such Interest, Annuity, or other annual Payment as aforesaid the Duty before mentioned, according to and under and subject to the several and respective Provisions by which the Duty in the Third Case of Schedule (D.) may be charged: Provided always, that where any Creditor on any Rates or Assessments not chargeable by this Act as Profits shall be entitled to such Interest, it shall be lawful to charge the proper Officer having the Management of the Accounts with the Duty payable on such Interest, and every such Officer shall be answerable for doing all Acts, Matters, and Things necessary to a due Assessment of the said Duties, and Payment thereof, as if such Rates or Assessments were Profits chargeable under this Act, and such Officer shall be in like Manner indemnified for all such Acts, as if the said Rates and Assessments were chargeable.

Interest from Profits charged liable to Deduction.

All other Interest to be charged under Schedule (D.)

Interest secured on Rates to be charged on the Officer managing the Accounts.

CIII. And

Penalty on refusing to allow Deductions.

CIII. And be it enacted, That if any Person shall refuse to allow any Deduction authorized to be made by this Act out of any Payment of annual Interest of Money lent, or other Debt bearing annual Interest, whether the same be secured by Mortgage or otherwise, he shall forfeit for every such Offence Treble the Value of such Principal Money or Debt; and if any Person shall refuse to allow any Deduction authorized to be made by this Act out of any Rent or other annual Payment mentioned in the Ninth and Tenth Rules of No. IV. Schedule (A.), or out of any Annuity or annual Payment mentioned in Schedules (C.) or (E.), or in the next preceding Clause, save such annual Interest as aforesaid, every such Person shall forfeit the Sum of Fifty Pounds; and all Contracts, Covenants, and Agreements made or entered into, or to be made or entered into, for Payment of any Interest, Rent, or other annual Payment aforesaid, in full, without allowing such Deduction as aforesaid, shall be utterly void.

Deductions on Payment of Interest of Money, and other Payments from Profits charged under Schedule (D.), to be made by virtue of a Certificate.

CIV. And be it enacted, That whenever it shall be proved, to the Satisfaction of the said respective Commissioners acting in the District where any Person making the Application shall reside, that any Interest of Money, Annuity, or other annual Payment shall be annually paid out of the Profits and Gains *bonâ fide* accounted for and charged by virtue of this Act at the Rate and according to the Rules specified in Schedule (D.), without any Deduction on account thereof, it shall be lawful for such Commissioners to grant a Certificate thereof, under the Hands of any Two of them, in such Form as shall be provided under the Authority of this Act, which Certificate shall entitle the Person so assessed, upon Payment of such Interest, Annuity, or other annual Payment, to abate and deduct so much thereof as a like Rate on such Interest, Annuity, or other annual Payment would amount unto; and every Person to whom such Interest, Annuity, or other annual Payment shall be paid shall allow such Deductions and Payments, upon Receipt of the Residue of such Interest, Annuity, or other annual Payment, and the Person paying the same shall be acquitted and discharged of so much Money as a like Rate thereon would amount unto, as if the same had actually been paid unto the Person to whom such Interest, Annuity, or other annual Payment shall have been due and payable; provided no such Certificate shall be required where such Payments are to be made out of the Profits or Gains arising from Lands, Tenements, Hereditaments, or Heritages, as before mentioned, or of any Office or Employment of Profit, or out of any Annuity, Pension, Stipend, or any Dividend or Share in such public Annuities as are herein mentioned, but such Deductions may be made without having obtained such Certificate.

Charitable Institutions exempted from the Duties on Interest chargeable under Schedule (D.)

CV. Provided always, and be it enacted, That any Corporation, Fraternity, or Society of Persons, and any Trustee for charitable Purposes only, shall be entitled to the same Exemption in respect of any yearly Interest or other annual Payment chargeable under Schedule (D.) of this Act, in so far as the same shall be applied to charitable Purposes only, as is herein-before granted to such Corporation, Fraternity, Society, and Trustee respectively in respect of any Stock or Dividends chargeable under Schedule (C.) of this Act,

and applied to the like Purposes; and such Exemption shall be allowed by the Commissioners for Special Purposes, on due Proof before them, and the Amount of the Duties which shall have been paid by such Corporation, Fraternity, Society or Trustee in respect of such Interest or yearly Payment, either by Deduction from the same or otherwise, shall be repaid, under the Order of the said Commissioners for Special Purposes, in the Manner herein-before provided for the Repayment of Sums allowed by them, in pursuance of any Exemption contained in the said Schedule (C.)

In what Districts the Duties are to be charged.

CVI. And be it enacted, That every Person being a Householder (except Persons engaged in any Trade, Manufacture, Adventure, or Concern, or any Profession, Employment, or Vocation,) shall be charged to the said Duties contained in Schedule (D.) by Commissioners acting for the Parish or Place where his Dwelling House shall be situate; and every Person engaged in any Trade, Manufacture, Adventure, or Concern, or any Profession, Employment, or Vocation, shall be chargeable by the respective Commissioners acting for the Parish or Place where such Trade, Manufacture, Adventure, or Concern shall be carried on, or where such Profession, Employment, or Vocation shall be exercised, whether such Trade, Manufacture, Adventure, or Concern shall be carried on, or such Profession, Employment, or Vocation shall be exercised, wholly or in part only in *Great Britain*, or whether such Person shall be engaged in One only or more of such Concerns, except where the same Person shall be engaged in different Concerns, and a Loss from one Concern shall be set off or deducted from the Profits of another Concern; and every Person not being a Householder, nor engaged in any Trade, Manufacture, Adventure, or Concern, nor in any Profession, Employment, or Vocation, who shall have any Place of ordinary Residence, shall be charged by the Commissioners acting for the Parish or Place where he shall ordinarily reside; and every Person not herein-before described shall be charged by the Commissioners acting for the Parish or Place where such Person shall reside at the Time of beginning to execute this Act in each Year by giving such general Notices as are herein mentioned, or shall first come to reside after the Time for giving such general Notices; and every such Charge made in such Parish or Place shall be valid and effectual, notwithstanding the subsequent Removal of the Person so charged from the Parish or Place; and in order that the Place where the said last-mentioned Duties are to be charged may be ascertained, every Person is hereby required, on the Delivery of any List or Statement as aforesaid, at the same Time to deliver a Declaration in Writing signed by him declaring in what Place he is chargeable, and whether he is engaged in any Trade, Manufacture, Adventure, or Concern, or in any Profession, Employment, or Vocation, or not, and if he shall be so engaged in any Trade, Manufacture, Adventure, or Concern, or any Profession, Employment, or Vocation, also declaring the Place where the same shall be carried on or exercised, and every particular Concern, Profession, or Employment in which he shall be engaged in such Place in *Great Britain*, whether wholly in *Great Britain*, or in part only, as aforesaid; provided that where any Trade shall be carried on in *Great Britain* by the Manufacture of Goods, Wares, or Merchandize, the

Declaration to be delivered of the Place where Party is chargeable.

Assessment thereon shall be at the Place of Manufacture, although the Sales of such Goods, Wares, or Merchandize shall be elsewhere: Provided always, that every Person not being engaged in any Trade, Manufacture, Adventure, or Concern, or in any Profession, Employment, or Vocation, having Two or more Houses or Places at which he shall be ordinarily resident, shall be charged at such of the Parishes or Places wherein the Dwelling House is situate in which he shall be ordinarily resident at the Time of beginning to execute this Act in each Year in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general Notices as aforesaid: Provided always, that the Duty to be assessed by virtue of this Act, in respect of the Profits or Gains arising from Possessions or Securities in *Ireland*, upon any Person resident in *Great Britain* as aforesaid, may be stated to and assessed by the respective Commissioners acting for the respective Places where the Persons receiving or entitled unto the same shall reside; and if the same shall be received by any Agent, Attorney, or Factor, such Agent, Attorney, or Factor shall make such Return of the Name and Place of Abode of the Person entitled thereto as is herein required to be made of other Persons of full Age resident in *Great Britain*, and if the Person entitled thereto shall not be of full Age, or not resident in *Great Britain*, such Agent, Attorney, or Factor shall be answerable for doing all Acts, Matters, and Things required by this Act to be done in order to the assessing such Profits to the said last-mentioned Duties, and paying the same.

In Cases of Persons not engaged in Trade having Two Residences, where the Duties to be charged.

Profits arising from Possessions in Ireland, where to be assessed.

CVII. Provided always, and be it enacted, That Persons holding Offices in *Ireland*, and residing in *Great Britain*, and Persons usually residing in *Ireland*, and serving in Parliament, who shall or may be exempted from the Duties of Assessed Taxes under the Provisions in that Behalf contained in the Acts relating to the said last-mentioned Duties, shall, under the like Circumstances under which such Exemptions are to be claimed, be chargeable to the Duties under this Act in like Manner only as Subjects of Her Majesty residing out of *Great Britain*.

Persons holding Offices in Ireland, &c. resident in Great Britain, as such to be chargeable as Subjects resident out of Great Britain.

CVIII. And be it enacted, That the Duty to be assessed by virtue of this Act in respect of the Profits or Gains arising from Foreign Possessions or Foreign Securities, or in the *British* Plantations in *America*, or in any other of Her Majesty's Dominions, may be stated to and assessed by the respective Commissioners acting for the respective Places herein-after mentioned, *videlicet*, *London*, *Bristol*, *Liverpool*, and *Glasgow*, according to the Regulations herein-after mentioned, as if such Duty had been assessed upon the Profits or Gains arising from Trade or Manufacture carried on in such Places respectively; and such Duty shall be stated to and assessed and charged by the Commissioners acting for such of the said Places at or nearest to which such Property shall have been first imported into *Great Britain*, or at or nearest to which the Person who shall have received such Remittances, Money, or Value from thence, and arising from Property not imported as aforesaid, shall reside; and in default of the Owner or Proprietor thereof being charged, the Trustee, Agent, or Receiver of such Profits or Gains shall be charged for the same, and shall be answerable

Duties on Profits of Foreign or Colonial Possessions or Securities, where to be charged.

answerable for the doing all such Acts, Matters, and Things as shall be required by this Act to be done, in order to the assessing such Profits to the Duties granted by this Act, and paying the same, whether the Person to whom the said Profits belong shall be resident in *Great Britain* or not: Provided always, that whenever the Produce or the Profits or Gains arising from such Possessions or Securities as last aforesaid shall have been imported partly into the Port of *London*, and partly into any of the Outports of *Bristol*, *Liverpool*, or *Glasgow*, or shall have been received by any Person partly in the City of *London* and partly in any of the said Outports, within the Period of making up the Account on which the Duty is chargeable by this Act according to the Rules herein contained, the whole of the Duty chargeable in respect of such Produce, Profits, or Gains so imported or received shall be assessed and charged by the Commissioners acting for the said City of *London*, and not elsewhere, and as if the whole of the said Produce or the said Profits or Gains arising within the said Period had been imported into or received in *London*; and whenever such Produce or Profits or Gains arising as aforesaid shall have been within such Period wholly imported into or received at the said Outports of *Bristol*, *Liverpool*, and *Glasgow*, and different Parts thereof shall have been imported into or received at Two or more of such Outports, the Duty chargeable thereon shall be assessed and charged at One of such Places only, and in One Account, and at such of the said Places at which the major Part in Value of such Produce or Profits or Gains shall have been so imported or received; provided that the Statements of such Produce, Profits, or Gains shall be delivered to the Commissioners acting for each Place at which any Part of the said Produce or Profits or Gains shall have been so imported or received, and transmitted by the respective Commissioners to the Head Office for Stamps and Taxes in *England*, and the Commissioners of Stamps and Taxes shall cause all such Statements to be sent to the Commissioners acting for the Place where the Duty thereon shall appear by such Statements to be chargeable according to this Act, who shall accordingly assess the same in One Sum.

London and East and West India Docks and St. Katharine Dock to be assessed in London.

CIX. And be it enacted, That the Profits arising from the Docks called the *London* Docks, the *East* and *West India* Docks, and *Saint Katherine* Dock respectively, situate in the County of *Middlesex*, shall be assessed by the Commissioners acting for the City of *London*.

Statements to be delivered at each Place of Residence.

CX. And be it enacted, That every Person having Two Residences, or carrying on any Trade or exercising any Profession in different Parishes, Places, or in any Place different from the Place of his ordinary Residence, shall, if required by the respective Commissioners, deliver at each such Parish or Place the like Lists, Declarations, and Statements as he is hereby required to deliver in the Parish or Place where such Person ought to be charged, but shall not be liable to any Double Charge by reason thereof; and all Lists, Declarations, and Statements containing the Amount of Profits chargeable under Schedule (D.) may be delivered to the respective Persons and in manner herein directed, sealed up, if superscribed with the Name and Place of Abode of, or Place of exercising the Profession

Statements of Profits under Schedule (D.) may be delivered under Seal.

Profession or carrying on Trade by, the Person by whom the same shall have been made.

Additional Commissioners to consider Statements, and make Assessments on such as are satisfactory.

CXI. And be it enacted, That all Statements of Profits and Gains described in Schedule (D.) (except Statements whereon Assessments are to be made by the Commissioners for Special Purposes, as hereinafter authorized,) shall be laid before the Additional Commissioners or the Commissioners for General Purposes acting as Additional Commissioners in their respective Districts, who shall appoint Meetings for taking all Statements then and from Time to Time to be delivered to them into consideration, within a reasonable Time after the Inspector or Surveyor shall have had the Examination of such Statements; and in case the said Additional Commissioners respectively shall be satisfied that any such Statements have been *bonâ fide* made according to the Provisions of this Act, and so as to enable the Commissioners to charge the respective Persons returning the same with the full Duties with which they ought respectively to be charged on account thereof, and in case no Information shall be given to the said Commissioners of the Insufficiency thereof, or no Objection shall be made thereto by the Inspector or Surveyor, which he is hereby empowered to make for sufficient Cause, the said Commissioners shall direct an Assessment to be made of the Duties chargeable on such Statement by virtue of this Act.

Where the Surveyor is dissatisfied with an Assessment, he may require a Case to be stated for the Opinion of the General Commissioners.

CXII. Provided always, and be it enacted, That where the Surveyor or Inspector 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 dissatisfied with such Determination, it shall be lawful for him to require the said Commissioners to state specially and sign the Case upon which the Question arose, together with their Determination thereupon; which Case the said Commissioners are hereby required to state and sign accordingly, and to deliver to the said Inspector or Surveyor, to be by him transmitted to the Commissioners for General Purposes for the same District, who shall with all convenient Speed return an Answer to the Case so transmitted, with their Opinion thereon subscribed; and according to such Opinion the Assessment which shall have been the Cause of such Appeal shall be altered or confirmed.

When no Statement or no sufficient Statement is returned, the Additional Commissioners to make an Assessment according the best of their Judgment.

CXIII. And be it enacted, That in every Instance in which any Person shall have made default in the Delivery of any Statement, such Person not having been otherwise charged to the said last-mentioned Duties, or if the said Additional Commissioners shall not be satisfied with the Statement delivered by any Person, or any Objection shall be made thereto by the Inspector or Surveyor, (which he is hereby authorized and required to make in Writing, setting forth the Cause thereof, whenever he shall see sufficient Cause,) or the said Commissioners shall have received any Information of the Insufficiency of any Statement, the said Commissioners shall make an Assessment on such Person in such Sum as, according to the best of their Judgment, ought to be charged on him by virtue of this Act; which Assessment shall be subject to an Appeal, according to the Directions herein-after contained.

Additional Commissioners may refer Statements to Commissioners for General Purposes.

CXIV. And be it enacted, That whenever the Additional Commissioners shall think it proper to refer any Statement to the Commissioners for General Purposes without making any Assessment thereon, it shall be lawful for them so to do on delivering to the last-mentioned Commissioners the Case in Writing relative to such Statement, as the same shall appear to the said Additional Commissioners, with any Matter in question between them, either as to Law or Fact; and the said Commissioners for General Purposes shall proceed to inquire into the Merits of such Statement, in like Manner as they would have been hereby authorized to do in case the said Additional Commissioners had made an Assessment on such Statement, and the Party charged had appealed against the same, and thereupon an Assessment shall be made according to the Determination of the said Commissioners for General Purposes.

Inspector and Surveyor may examine Assessments, and erroneous Assessments may be amended on their Certificate.

CXV. And be it enacted, That the Inspector or Surveyor, being sworn as aforesaid, shall and may at all seasonable Times inspect and examine any Assessment which shall be made by the Additional Commissioners, before the Delivery thereof to the Commissioners for General Purposes, and in case he shall discover any Error in the same which in his Judgment shall require Amendment, he shall certify the same to the said Additional Commissioners by whom the Assessment shall have been made, and the said Additional Commissioners, upon sufficient Cause being shown to them, shall amend the same as in their Judgment the Case shall require.

Inspector or Surveyor to state his Objections to Assessments, in Writing, and to give Notice to the Party.

CXVI. And be it enacted, That in every Case where the Inspector or Surveyor shall object to the Amount of the Duty charged by any Assessment made by the Additional Commissioners, which he is hereby empowered to do in any Case upon sufficient Cause, he shall state such Objection in Writing to the said Additional Commissioners, who shall thereupon certify the same, together with the Reasons for making such Assessment, and any Information they shall have obtained respecting the same, to the Commissioners for General Purposes; and the said Inspector or Surveyor shall also give such Notice thereof to the Party assessed as he is required to do by the said several Acts relating to the Duties of Assessed Taxes in Cases of Surcharge, in order that the Party so charged may be at liberty to appear before the said Commissioners for General Purposes in support of such Assessment.

Additional Commissioners to deliver Certificates of Assessments.

CXVII. And be it enacted, That the said Additional Commissioners shall cause Certificates of Assessments to be duly made out, from Time to Time as the same shall be completed, distinguishing the Ward, Parish, or Place within their respective Districts for which each such Assessment shall be made, which shall contain the Names and Surnames of the Parties charged, and the Sums which they respectively ought to pay by virtue of this Act, and shall cause such Certificates to be entered in Books provided for that Purpose, according to such Forms as shall be transmitted to them by the Commissioners of Stamps and Taxes; and the said Additional Commissioners shall sign such Assessments, and from Time to Time deliver the same, so entered and signed, to the Commissioners for General Purposes,

under Cover sealed up, and shall also cause the Statements returned to them by the Parties so assessed, or by the Assessors relating to such Assessments, to be delivered at the same Time, sealed up in the like Manner, to the said Commissioners for General Purposes; provided that no Assessment made by Additional Commissioners, or Persons acting as such, shall be delivered to the respective Parties until the Expiration of Fourteen Days after the Assessment, so signed as aforesaid, shall have been delivered to the Commissioners for General Purposes, or the Persons acting as such, and the Inspector or Surveyor shall have had Notice thereof.

Persons aggrieved may appeal.

CXVIII. And be it enacted, That if any Person shall think himself aggrieved by an Assessment made by the said Additional Commissioners, or by any Objection to such Assessment made by any Surveyor or Inspector as aforesaid, it shall be lawful for him, on giving Ten Days Notice thereof in Writing to the Inspector or Surveyor, to appeal to the Commissioners for General Purposes in the same District where such Assessment was made, who shall hear and determine such Appeal; and the Commissioners for General Purposes shall from Time to Time appoint Days for hearing Appeals as soon after any Assessments shall be returned to them by the Additional Commissioners as conveniently can be done, and the Assessors shall cause Notice of the Days so appointed to be given to the respective Appellants, and the Meetings of the Commissioners for the Purpose of hearing Appeals shall be held from Time to Time, within the Time limited by the said Commissioners, with or without Adjournment; and no Appeal shall be received after the Time so limited, except on the Ground of Diminution of Income, as herein mentioned: Provided always, that if any Person shall be prevented, by Absence, Sickness, or other reasonable Cause, to be allowed by the said Commissioners, from making or proceeding upon his Appeal within the Time so limited, it shall be lawful for the said Commissioners to give further Time for that Purpose, or to admit the same to be made by any Agent, Clerk, or Servant on the Behalf of such Appellant.

For fixing the Time for hearing Appeals.

Notice to be given of the Time limited for hearing Appeals.

CXIX. And be it enacted, That in order that all Appeals upon such Assessments may be determined in due Time, the Commissioners for General Purposes shall cause a general Notice to be fixed up in their Office, or left with their Clerk, and also to be affixed on or near to the Door of the Church or Chapel of such Parish or Place, or of some adjoining Parish or Place, in Cases requiring the same by reason of any such Place having no Church or Chapel, limiting the Time for hearing all Appeals, and which Appeals shall be limited to be heard within a reasonable Time after the Cause thereof shall have arisen; and no Appeal shall be heard after the Time limited in such Notice, unless the Appeal shall be made on behalf of any Person who shall be absent out of the Realm, or prevented by Sickness from attending in Person within the Time so limited, in which Cases it shall be lawful for the said Commissioners to postpone any such Appeal from Time to Time, or to admit other Proof than the Oath of the Party of the Truth of the several Matters required by this Act to be proved by his Oath.

CXX. And

On Appeal, and when Objection made by the Surveyor is allowed, the Commissioners to require a Schedule.

CXX. And be it enacted, That upon receiving Notice of Appeal against any Assessment made as last aforesaid, and also in every Case where the Commissioners for General Purposes shall see Cause to allow the Objection of such Inspector or Surveyor to such Assessment, the said Commissioners shall direct their Precept to the Person appealing, to return to them, within the Time limited therein, a Schedule containing such Particulars as the said Commissioners shall demand, under the Authority of this Act, for their Information, respecting the Property of such Person, or the Trade, Manufacture, Adventure, or Concern in the Nature of Trade, or the Profession, Employment, or Vocation respectively carried on or exercised by such Person, and the Amount of the Balance of his Profits and Gains, distinguishing the particular Amounts derived from each separate Source before mentioned, or respecting the Particulars of the Deductions from any of such Profits or Gains made in such Statements or Schedules, and which the said Commissioners are hereby empowered and required to demand, at their Discretion, whenever the same shall appear to them necessary for the Purposes mentioned in this Act, and so from Time to Time until a complete Schedule, to the Satisfaction of the said Commissioners, of all the Particulars required by them, shall be delivered; and every such Precept, being delivered to or left at the last or usual Place of Abode of the Person to whom the same shall be directed, shall be binding upon him according to the Exigency thereof; or in case such Person shall have removed from the Jurisdiction of the said Commissioners, or cannot be found, or his Place of Abode shall not be known, then, upon fixing such Precept on or near to the Door of the Church or Chapel of the Place where the Commissioners shall meet in the Execution of this Act, such Precept shall also be binding upon such Person according to the Exigency thereof, and such Person shall make the Return required by the said Commissioners within the Time limited in such Precept, under the Penalty in this Act contained, and subject to such Charge as the said Commissioners are hereby authorized to make in such Case; to which Schedule any Inspector or Surveyor sworn as aforesaid shall have free Access at all reasonable Times, and shall take such Copies thereof, or of any Parts thereof, or Extracts from the same, as he shall think necessary for the due Execution of this Act.

Inspector or Surveyor may object to Statements in Schedule, giving Notice to the Party.

CXXI. And be it enacted, That it shall be lawful for the Inspector or Surveyor sworn as aforesaid, within a reasonable Time, to be allowed by the said Commissioners for General Purposes, after he shall have had the Examination of such Schedules, to object to the same or any Part thereof, and to state such Objections in Writing, and the Cause thereof, to the best of his Knowledge or Information; and the said Inspector or Surveyor shall, in every Case of objecting to any such Schedule, deliver a Notice in Writing of such Objection to the Party to be charged, or leave the same at his last or usual Place of Abode, under Cover sealed up and directed to such Party, in order that he may, if he shall think fit, appeal from the same to the said Commissioners: Provided always, that no Assessment shall be confirmed, nor any Alteration therein be made, until the Appeal upon such Objection or Assessment shall be heard and determined.

CXXII. And

Commissioners overruling Objection, or satisfied with the Assessment or Schedule, may confirm or alter the Assessment accordingly.

CXXII. And be it enacted, That if, upon receiving the Objection of such Inspector or Surveyor to any Schedule, the said Commissioners for General Purposes shall see Cause to disallow such Objection, or if, upon the hearing of any such Appeal as aforesaid, the said Commissioners shall be satisfied with the Assessment made by the Additional Commissioners, or after Delivery of a Schedule they shall be satisfied therewith, and shall have received no Information of the Insufficiency thereof, the said Commissioners for General Purposes shall direct such Assessment to be confirmed or altered according to such Schedule, as the Case may require; provided that in every Case where they shall think proper that the said Statement on which the Additional Commissioners made their Assessment, or the Schedule delivered to the Commissioners for General Purposes, should be verified, they shall direct the Assessor to give Notice to the Person to be charged with the said Duties to appear before them to verify the said Statement or Schedule in the Manner herein-after mentioned; and every such Person is hereby required to appear accordingly before the said Commissioners, and, on Oath as aforesaid, to verify the Contents of his Statement or Schedule, and to sign and subscribe the same with his proper Name; and such Oath shall be, that the Contents of such Statement or Schedule are true to the best of his Judgment or Belief, and that the same contains the just Balance of the Profits and Gains arising from the Source or Sources therein contained, after making such Reductions as are therein stated, and that no Deduction whatever than such as is therein stated, and to such Amount only as is therein stated, hath been made from the Profits or Gains accounted for; provided always, that such Person shall be at liberty to amend his said Statement or Schedule before he shall be required to take such Oath; and after such Oath, and in every Case where such Statement or Schedule shall not have been objected to as aforesaid, and the said Commissioners shall be satisfied therewith, they shall make an Assessment according thereto, on the Amount therein stated, at which the Duty shall have been computed; and every such Assessment, made after Verification of such Statement or Schedule, shall be final and conclusive as to the Matters contained in such Statement or Schedule.

Commissioners may put Questions in Writing touching any Assessment or Schedules, and receive Answers.

CXXIII. And be it enacted, That whenever the Commissioners for General Purposes shall be dissatisfied with any Assessment returned by the Additional Commissioners to them, or with any Schedule delivered to them, or shall require further Information respecting the same, it shall be lawful for the said Commissioners for General Purposes to put any Question in Writing touching such Assessment, or the Contents of such Schedule, or touching any of the Matters which ought to be contained therein, or any Sums which shall have been set against or deducted from the Profits or Gains to be estimated in such Assessment or Schedule, and the Particulars thereof, and to demand an Answer in Writing accordingly from and signed by the Person to be charged, and so from Time to Time whenever the said Commissioners shall think the same necessary, and the said Commissioners for General Purposes shall from Time to Time issue their Precept, requiring true and particular Answers to be given to such Questions within Seven Days after the Service of such Precept; and

every such Person shall make true and particular Answers, in Writing, signed by him, to such Questions, within the Time limited by such Precept, or shall within the like Period tender himself before the said Commissioners for General Purposes to be examined by them *vivâ voce* to such Matters; and every Person required to make such Answers, or appearing before the said Commissioners to be examined as a Party, or as the Clerk, Agent, or Servant of such Party, as herein is mentioned, shall be permitted to give his Answers, either in Writing as aforesaid or *vivâ voce*, without having taken any Oath, and shall be at liberty to object to any Question, and peremptorily to refuse answering the same; and the Substance of such Answers as he shall give *vivâ voce* shall, in his Presence, be reduced into Writing, and read to him, and he shall be at liberty to alter any Part thereof, and also to alter or amend any Particular contained in his Answers in Writing, or in any Schedule or Declaration, before he shall be called upon to verify the same in the Manner herein directed; and every such Schedule shall be altered or amended as shall seem requisite, after such Inquiry or Examination.

Commissioners for General Purposes may call upon the Party to verify their Answers on Examination upon Oath;

CXXIV. And be it enacted, That it shall be lawful for the Commissioners for General Purposes, in every such Case as aforesaid, whenever they shall think the same necessary, to require the Person upon whom any Assessment hath been made by the Additional Commissioners, with which the said Commissioners for General Purposes are dissatisfied, or from whom such Schedule or Answers in Writing as aforesaid have been received, with which the said Commissioners are dissatisfied, to appear and verify the same, and, upon the Appearance of such Person, to permit him to alter or amend such Schedule or Answers, and thereupon to administer to such Person the Oath herein-after mentioned, and also to require any Person who shall have been examined *vivâ voce* before them to verify his Examination on Oath, which any One of the said Commissioners is hereby empowered to administer, and such Oath shall be, that the Contents of the said Statements or Schedules are true to the best of his Knowledge and Belief, and contain a full and true Account of the Balance of all the Profits and Gains of the Deponent chargeable by this Act, to the best of his Knowledge and Belief, and a full and true Account of every Deduction made from his Profits or Gains in adjusting such Balance, or that the Contents of all such Answers in Writing as shall have been returned to the said Commissioners by him as the same are then stated, or that the Contents of his Examination, as the same have been reduced into Writing, are true; and every such Oath shall be subscribed by the Party taking the same.

may summon Witnesses, and examine them upon Oath.

CXXV. And be it enacted, That it shall be lawful for the Commissioners for General Purposes to summon in like Manner any Person, whom they shall think able to give Evidence or Testimony respecting the Assessment made or to be made on any other Person, to appear before them to be examined, and to examine every such Person who shall so appear before them on Oath (except the Clerk, Agent, or Servant of the Person to be charged, or other Person confidentially intrusted or employed in the Affairs of such Party to be charged, and who shall respectively be examined in the same Manner and subject

subject to the same Restrictions as are herein-before provided for the *vivâ voce* Examination of any Party touching the Assessments to be charged on him), which Oath any One of the said Commissioners is hereby empowered to administer; and such Oath shall be, that the Testimony or Evidence to be given by such Person shall contain the whole Truth, and nothing but the Truth, in respect of the Matter in question concerning which such Evidence or Testimony is to be given, and every such Oath shall be subscribed by the Person taking the same; and if any Person, being duly summoned as aforesaid, shall refuse or neglect to appear before the said Commissioners at the Time and Place to be appointed for that Purpose, or if any Person, other than such Clerk, Agent, Servant, or Person confidentially intrusted or employed as aforesaid, being summoned, shall appear before the said Commissioners, but shall refuse to be sworn, or to subscribe such Oath as aforesaid, or, having taken and subscribed such Oath, shall refuse to answer any lawful Question touching the Matter depending before the said Commissioners, every Person so offending shall forfeit any Sum not exceeding Twenty Pounds.

Penalty for refusing to attend or to be examined.

CXXVI. And be it enacted, That if the Commissioners for General Purposes, or the major Part of them present, after hearing all such Appeals as shall be depending before them, or upon any Objection made by the Inspector or Surveyor to any such Assessment or Schedule, whether such Inquiry or Examination as aforesaid shall have taken place or not, shall agree to make an Assessment according to the Statement contained in the said Schedule, as the same shall have been returned, or altered or amended upon Appeal as aforesaid, they shall direct an Assessment to be made of the Duties chargeable on the Statement contained in the said Schedule at the Rate contained in this Act; and if the said Commissioners shall think proper to require a Verification of the said Schedule, they shall give Notice in manner aforesaid to the Party to appear before them to verify the same, and such Verification shall be made by the Party in such Manner, and such Assessment thereupon shall be made, as herein-before directed, which Assessment shall be final and conclusive; but nevertheless, in every Instance where any Person shall have neglected or refused to return such Schedule according to the Exigency of the Precept of the said Commissioners, or if any Clerk, Agent, or Servant of such Party as aforesaid, being summoned, shall have neglected or refused to appear before the Commissioners to be examined, or if such Party, or his Clerk, Agent, or Servant as aforesaid, shall have declined to answer any Question put to him by the said Commissioners in Writing or *vivâ voce*, or where the Schedule delivered shall have been objected to as aforesaid, and such Objection shall not have been appealed against within such reasonable Time as is directed by this Act, or where any Person, being required so to do, shall have neglected or refused to verify his Statement or Schedule, or his Answers or Examination in Writing, or where the Commissioners shall agree as aforesaid to allow the Objections, or any of them, made by such Inspector or Surveyor, it shall be lawful for the said Commissioners, and they are hereby required, in every such Case, according to the best of their Judgment, to settle and ascertain in what Sums such

Commissioners agreeing to make an Assessment on the Schedule may do so; but in certain Cases Commissioners may make an Assessment according to their Judgment, which shall be final.

such Person ought to be charged, and to make an Assessment accordingly, which Assessment shall be final and conclusive.

Where an Assessment shall be increased, the Commissioners may charge the Party with the Penalty, not exceeding Treble the Amount of Duty.

CXXVII. And be it enacted, That in every Case where the Commissioners for General Purposes shall have made any increased Assessment upon the Amount contained in the Statement or Schedule of the Party to be charged, or shall at any Time during the Continuance of this Act discover that any Increase ought to be made, whether upon the Surcharge of the Inspector or Surveyor, or from his Information, or otherwise, it shall be lawful for them to charge such Person in a Sum not exceeding Treble the Amount by which the Duties shall have been increased; (that is to say,) where the Party shall have refused or neglected to deliver any Statement or Schedule, then in a Sum not exceeding Treble the Amount of the Sum which, according to the Rate prescribed in Schedule (D.), such Person, in the Judgment of the said Commissioners, ought to be charged at, to be added to the Assessment, and applied as directed by this Act in other Cases of increased Assessments, and in case a Statement or Schedule shall have been so delivered, then in a Sum not exceeding Treble the Amount beyond the Amount contained in such Statement or Schedule, unless such Person shall in every such Case make it appear to the Satisfaction of the said Commissioners that the Omission complained of did not proceed from any Fraud, Covin, Art, or Contrivance, or any gross or wilful Neglect.

Penalty on Persons neglecting to deliver Schedules, or attend Summons of Commissioners.

CXXVIII. And be it enacted, That if any Person required by the Commissioners for General Purposes to make out and deliver any Schedule to the Person to whom the same ought to be delivered in pursuance of this Act shall refuse or neglect so to do, or shall refuse or neglect to appear before the said Commissioners, or to verify upon Oath before them any Statement or Schedule by him delivered, within the Time limited by such Commissioners in pursuance of this Act, every such Person so offending shall forfeit any Sum not exceeding Twenty Pounds, and Treble the Duty at which he ought to be assessed.

Schedules may be amended.

CXXIX. Provided always, and be it enacted, That if any Person who shall have delivered a Statement or Schedule shall discover any Omission or wrong Statement therein, it shall be lawful for him to deliver an additional Statement or Schedule rectifying such Omission or wrong Statement, and such Person shall not afterwards be subject to any Proceeding by reason of such Omission or wrong Statement; and if any Person shall not have delivered a Statement or Schedule, within the Time limited by the Commissioners for that Purpose, it shall be lawful for him to deliver a Statement or Schedule, in manner herein directed, at any Time before a Proceeding shall be had to recover the Penalty herein mentioned, and no Proceeding shall be afterwards had for recovering such Penalty; and if any Proceeding shall have been actually had before the Commissioners for recovering such Penalty, it shall be lawful for the same Commissioners, on due Proof to their Satisfaction that no Fraud or Evasion whatever was intended, to stay such Proceedings, either on the Terms of paying or without paying the Costs then incurred, as the Commissioners shall

think

think fit; and if any Proceeding shall have been commenced in any Court, it shall be lawful for the Commissioners to certify, that in their Judgment no Fraud or Evasion was intended by the Party making such Omission, and it shall be lawful for any Judge of such Court, on a summary Application, to stay such Proceedings on such Terms as he shall think fit; or if such Person shall have delivered an imperfect Statement or Schedule, and shall give to the Commissioners a sufficient Reason why a perfect Statement or Schedule cannot be delivered, the said Commissioners, being satisfied therewith, shall give further Time, and so from Time to Time, for the Delivery of such Statement or Schedule; and such Person shall not be liable to any Penalty for not having delivered such Statement or Schedule within the Time before limited, in case such Person shall have delivered as perfect a Statement or Schedule as from the Nature of the Case he was enabled to give, and so from Time to Time as long as the Commissioners shall grant further Time as aforesaid.

Parties assessed or surcharged to the Duties in Schedule (D.) may appeal to Special Commissioners.

CXXX. Provided always, and be it enacted, That in any Case in which an Appeal is allowed to be made to the Commissioners for General Purposes against any Assessment of the Duties contained in Schedule (D.) of this Act, or against any Objection of the Inspector or Surveyor to such Assessment, or against any Surcharge of the said Duties, it shall be lawful for the Person assessed or charged, if he shall think fit, instead of appealing to the said Commissioners for General Purposes, to appeal to the Commissioners for Special Purposes, upon giving Notice thereof in Writing to the Inspector or Surveyor within the Time limited for Notices of Appeal to the Commissioners for General Purposes in similar Cases, and thereupon every such Appeal shall be heard and determined by Two or more of the Commissioners for Special Purposes who shall be directed by the Commissioners of Stamps and Taxes to hear Appeals in the District in which such Appellant shall be chargeable, and the Determination of the said Commissioners for Special Purposes shall be final and conclusive in the Matter: Provided always, that no Person who shall claim the Exemption herein-after granted to Persons whose annual Income is less than One hundred and fifty Pounds shall be allowed to appeal to the said Commissioners for Special Purposes, but that every such Claim shall be determined by the Commissioners for General Purposes as herein-after directed.

Claims of Exemption for Income being less than 150*l.* to be determined by General Commissioners.

Persons chargeable under Schedule (D.) may require the Proceedings in order to an Assessment to be had before Special Commissioners.

CXXXI. Provided also, and be it enacted, That it shall be lawful for any Person chargeable to the Duties contained in the said Schedule (D), and who shall not claim the said Exemption herein-after granted, to require, if he shall think fit, that all Proceedings in order to an Assessment upon him, in respect of Profits and Gains chargeable under the said Schedule, shall be had and taken before the Commissioners for Special Purposes in the Manner herein-after directed, instead of the Additional Commissioners or the Commissioners for General Purposes, provided he shall deliver a Notice of such Request, together with the List, Declaration, and Statement of such Profits and Gains, to the Assessor of the Parish or Place, to be by him transmitted to the Inspector or Surveyor of the District in which the same shall be chargeable, within the Time to be limited by the

general Notice herein-before directed to be given for Delivery of all such Lists and Statements as aforesaid; and thereupon the said Inspector or Surveyor shall examine the said List and Statement, and shall compute and assess the Duties which, according to his Judgment, shall be chargeable upon the Party under the said Schedule (D.), and shall make a Certificate of such Assessment, and deliver the same, together with the said List, Declaration, and Statement, to the Commissioners for Special Purposes, who shall examine the same, and make or sign and allow such an Assessment of the said Duties as shall appear to them to be just and proper, subject to an Appeal by the Party to be charged, or by the Inspector or Surveyor objecting to such Assessment, in like Manner and under the like Rules and Regulations as in Cases of Appeal against Assessments made by the said Additional Commissioners; and every such Appeal shall be heard and determined by the Commissioners for Special Purposes directed by the Commissioners of Stamps and Taxes to hear Appeals in such District; provided that if either the Party to be charged, or the Inspector or Surveyor, shall apprehend the Determination of the said Commissioners for Special Purposes on such Appeal to be erroneous in any Particular, and shall then express himself dissatisfied therewith, the said Commissioners, if required by him, shall state specially and sign the Case on which the Question arose, together with their Determination thereon, and transmit the same to the Commissioners of Stamps and Taxes for their Opinion; and the said last-mentioned Commissioners shall, with all convenient Speed, state and subscribe their Opinion on the Case so transmitted, and according to such Opinion the Assessment which shall have been the Subject of Appeal shall be altered or confirmed, and the Decision of the Commissioners of Stamps and Taxes shall be final and conclusive in the Matter; and in every Case in which an Assessment shall be made by the said Commissioners for Special Purposes, they shall notify the Amount thereof to the Party assessed, who shall cause the same to be paid to the Receiver General of Stamps and Taxes, or the proper Officer for Receipt in *England* or *Scotland*, at such Time or Times and in such Manner as the said Commissioners shall direct; and in default of such Payment the said Commissioners shall make a Duplicate of such Assessment, and deliver the same, together with their Warrant for levying the Amount thereof, to the Collector of the Duties appointed by the Commissioners for General Purposes for the Parish or Place in which the Party assessed shall reside, and such Collector is hereby authorized and required to levy and raise the Duties so assessed according to the Exigency of such Warrant.

Powers and Authorities of General Commissioners may be exercised by Special Commissioners in certain Cases.

CXXXII. And be it enacted, That wherever by this Act Authority is given to the Commissioners for Special Purposes to make, sign, or allow any Assessment, or to hear any Appeal, then and in every such Case all the Powers and Authorities, Rules and Regulations, which under or by virtue of this or any other Act may be exercised or put in force by the said Additional Commissioners or the said Commissioners for General Purposes, or by or under their Warrant, Order, or Direction respectively, with relation to the making, signing, or allowing of any Assessment, or to the Proceedings on any Appeal before them, or to the collecting, levying, and receiving of any of the

Duties hereby granted, shall and may lawfully be exercised and put in force by the said Commissioners for Special Purposes, or by or under their Warrant, Order, or Direction, with reference to any Assessment to be made, signed, or allowed by such last-mentioned Commissioners, or any Appeal to be heard or determined by them.

Abatement on account of Diminution of Income, how to be allowed.

CXXXIII. And be it enacted, That if within or at the End of the Year current at the Time of making any Assessment under this Act, or at the End of any Year when such Assessment ought to have been made, any Person charged to the Duties contained in Schedule (D.), whether he shall have computed his Profits or Gains arising as last aforesaid on the Amount thereof in the preceding or current Year, or on an Average of Years, shall find, and shall prove to the Satisfaction of the Commissioners by whom the Assessment was made, that his Profits and Gains during such Year for which the Computation was made fell short of the Sum so computed in respect of the same Source of Profit on which the Computation was made, it shall be lawful for the said Commissioners to cause the Assessment made for such current Year to be amended in respect of such Source of Profit, as the Case shall require, and in case the Sum assessed shall have been paid, to certify under their Hands to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes in *England* the Amount of the Sum overpaid upon such First Assessment, and thereupon the said last-mentioned Commissioners shall issue an Order for the Repayment of such Sum as shall have been so overpaid, and such Order shall be directed to the Receiver General of Stamps and Taxes, or to an Officer for Receipt or Collector of the Duties granted by this Act, or to a Distributor or Sub-Distributor of Stamps, and shall authorize and require the Repayment of the said Sum so overpaid as aforesaid, in like Manner as is herein-before provided with respect to the Allowances to be granted under No. V. of Schedule (A.) of this Act.

Abatement to be allowed when Persons shall cease to exercise any Trade, or shall die before the End of the Year.

CXXXIV. And be it enacted, That in case any Person charged to the said Duties under Schedule (D.), whether the Computation thereon shall have been made on the Profits of One Year or on an Average, as herein allowed, shall cease to exercise the Profession, or to carry on the Trade, Employment, or Vocation, in respect whereof such Assessment was made, or shall die, or become bankrupt or insolvent, before the End of the Year for making such Assessment, or shall from any other specific Cause be deprived of or lose the Profits or Gains on which the Computation of Duty charged in such Assessment was made, it shall be lawful for such Person, or his Executors or Administrators, to make Application to the Commissioners for General Purposes of the District, within Three Calendar Months after the End of such Year, and on due Proof thereof to their Satisfaction the said Commissioners shall cause the Assessment to be amended, as the Case may require, and give such Relief to the Party charged, or his Executors or Administrators, as shall be just, and in Cases requiring the same the said Commissioners shall direct, in manner before mentioned, Repayment to be made of such Sum as shall have been overpaid on the Assessment amended or vacated: Provided always, that where any Person shall have succeeded to the Trade

Trade or Business of the Party charged, no such Abatement shall be made, unless it shall be proved to the Satisfaction of the said Commissioners that the Profits and Gains of such Trade or Business have fallen short from some specific Cause, to be alleged to them and proved, since such Change or Succession took place, or by reason thereof, but such Person so succeeding to the same shall be liable to the Payment of the full Duties thereon without any new Assessment.

Commissioners to be assessed to Duties under Schedule (D.) as other Persons. Not to be present during the Consideration of their Statements.

CXXXV. And be it enacted, That the Persons acting as Commissioners in the Execution of this Act shall be charged and assessed to the Duties contained in Schedule (D.), if liable thereto, in like Manner as any other Persons may be charged and assessed to the said Duties: Provided always, that any Commissioner whose Statement or Schedule shall be under Consideration, or shall be concerned or interested therein, either for himself or for any other Person, in any Character before described, shall have no Voice, and shall not be present, except upon an Appeal, for the Purpose of being examined *vivâ voce* by the Commissioners then having his Assessment or Schedule under Consideration, but shall withdraw during the Consideration and Determination thereof.

Commissioners to enter their Assessments in Books, and send Accounts to the Office of Stamps and Taxes.

CXXXVI. And be it enacted, That the Commissioners for General Purposes acting in relation to the Duties contained in Schedule (D.) shall, in their respective Books of Assessment, enter and cause to be entered the several Amounts of the Sums assessed by them; and they shall from Time to Time make out, and transmit to the Commissioners of Stamps and Taxes, Accounts of the Amount of Duty assessed by them, distinguishing the Amount charged on each Person, which Accounts shall severally be made out, with the Particulars required by this Act; and they shall also from Time to Time make out, and transmit to the said Commissioners of Stamps and Taxes, Lists containing the Name, Description, and Place of Residence of every Person assessed by them respectively, as soon as the same conveniently can be done, which Lists shall be made out according to an alphabetical Arrangement of the respective Parishes or Places of Residence in their respective Districts.

Assessments under Schedule (D.) to be entered, and Certificates of the Amount to be delivered by a Number or Letter, without the Name of the Parties, where they intend Payment to the Officer for Receipt.

CXXXVII. And be it enacted, That all Assessments upon Profits or Gains under Schedule (D.) made by the Commissioners for General Purposes shall be entered in Books, with the Names and Descriptions of the Persons, Corporations, Companies, or Societies to be charged therewith, and their respective Places of Abode set opposite thereto, and which Entries shall respectively be numbered progressively, or lettered, or distinguished by Numbers or Letters, as the said Commissioners shall think proper; and that when and as soon as the said Commissioners shall have caused to be made any such Entry in such Book, in case the Person charged by such Assessment shall have declared his Intention to pay the Duty to the proper Officer for Receipt within the Time limited by this Act for Payment thereof, and in case the said Commissioners shall be satisfied with such Declaration, they shall deliver to such Person, or to such other Person as shall be there attending on his Behalf, a Certificate under the Hands of

of Two or more of such Commissioners, specifying the Amount of the Sums to be paid within One Year upon such Assessment; and every such Certificate shall be numbered or lettered with the same Number or Letter as the Entry in the Book of the said Commissioners to which such Certificate shall relate shall be marked and numbered or lettered, without naming or otherwise describing the Person charged thereby; which Certificate shall, on Production thereof, be a sufficient Authority to the said Officer for Receipt from Time to Time to receive from any Person bearing and producing such Certificate the Amount of the Sums therein contained, in such Proportions thereof as by this Act are made payable by Instalments, and at the Times by this Act appointed for Payment thereof, or in advance; and on the Payment of the Sums contained in any such Certificate, or any Proportion thereof, the said Officer for Receipt shall give Certificates for the same, acknowledging the Receipt of the Sum paid on account of the Certificate of the said respective Commissioners by the Number or Letter marked thereon as before directed.

Commissioners to deliver Warrants to Collectors, except where Parties are assessed by a Number or Letter.

CXXXVIII. And be it enacted, That in all Cases where the Commissioners shall not have received a Declaration of the intended Payment to the Officer for Receipt as aforesaid of the Duty to be charged under Schedule (D.), or shall not be satisfied with such Declaration, they shall deliver a Duplicate of the Assessments to the Collector, with the Names and Descriptions of the Parties charged therewith, together with their Warrants for collecting the same, in such Form and under the like Powers as they are authorized to collect the Duty under any of the other Schedules contained in this Act; and if after the Receipt of any such Declaration the Duties shall not be duly satisfied and paid accordingly, the said Commissioners shall cause the Names of the Defaulters, and the Amount of Duty assessed on each, to be inserted from Time to Time in the Duplicate of such Collector; and the Warrant for collecting the same shall be of the like Force and Effect as if such Names and Sums had been inserted therein at the Time of issuing such Warrant.

Duplicates to be delivered to Officers for Receipt, and where Assessments are made under a Number or Letter, with Warrants for receiving the Duties.

CXXXIX. And be it enacted, That it shall be lawful for the respective Commissioners for General Purposes to issue out and deliver to the respective Officers for Receipt Duplicates of the Assessments made by them, containing the Sums assessed on every Person to whom a Certificate hath been delivered by Letter or Number, together with the Number or Letter set opposite thereto in their respective Books before mentioned, without naming such Persons, with their Warrants for receiving the Duties charged by such Commissioners respectively when the same shall become payable as aforesaid; and all such Sums shall be paid to the respective Officers for Receipt, and such Part thereof as shall not be so paid to them may be levied and collected as herein is mentioned; and if not so paid, levied, or collected, the same shall be recoverable as a Debt to the Queen's Majesty, with full Costs of Suit, and all Charges and Expences attending the same.

Persons charged to pay the Duties to the proper

CXL. And be it enacted, That the Duties payable on such last-mentioned Assessments shall be paid to the proper Officer for Receipt, by such Instalments as by this Act is directed, before the respec-

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Officer for Receipt before the Days appointed by the Act; and in default the Duties may be levied.

tive Days appointed for such Payments, according to the Regulations of this Act, or by Three or Two Instalments, or in One Sum in full, as the Parties shall choose; and the Certificates hereby required to be given on such Payments shall be delivered to the respective Commissioners, or to One or more of them, or to their Clerk, at their Office, before the Times when the same are hereby made payable, taking his or their Receipt for the same, which Receipt shall be a sufficient Discharge for the Money so paid in satisfaction of so much of the Assessment as shall be mentioned in such Certificate to be so paid; and if any Person shall neglect to pay such Duties at the Time and in the Manner hereby directed for Payment thereof, or, having paid the same, shall neglect to deliver the Certificate required to be given on such Payment as herein-before directed, it shall be lawful for the Commissioners for General Purposes, and they are hereby required, to deliver a Duplicate of all Sums assessed on any Person who shall have made default in paying or accounting for the Payment of the same, together with their Warrant, to such Collector as they shall appoint to levy the Sum in arrear and unpaid, and such Duplicate shall be made out, and such Sums shall be levied, according to the Regulations of the said Acts relating to the Duties of Assessed Taxes.

Duties may be paid in advance, subject to Discount.

CXLI. And be it enacted, That it shall be lawful for any Person to pay in advance to the Receiver General of Stamps and Taxes, or to the proper Officer for Receipt, any Sum of Money charged as aforesaid, and to require a Certificate acknowledging such Payment; and it shall be lawful for the said Receiver General or Officer for Receipt, on Production of the Notice or Certificate of such Assessment at the Time of Payment of the said Duty in advance (the Sum so paid not in any Case to be less than the Sum which appears by such Certificate to be payable by Two Instalments), to make an Allowance, at the Rate of Four Pounds *per Centum per Annum*, out of the Sum so paid in advance, calculated upon such Sum for the Period by which the same shall be paid sooner than the Period prescribed by this Act for the Payment thereof; and in every such Case the said Receiver General or Officer for Receipt shall give the Person paying the same a Certificate of such Payment, specifying therein the Number of Instalments thereby discharged, and the Amount of the Allowance for such prompt Payment, and referring thereby to the Notice or Certificate of Assessment then produced, and the Name, Number, or Letter therein mentioned; and all such Allowances shall be made at the Time of paying the said Duties; and such Certificates as aforesaid, being delivered at the respective Offices of the Commissioners for executing this Act, shall be received by them as Cash in discharge of the Assessments, and shall be allowed to them in their Accounts.

One Certificate or separate Certificates shall be given as required for the Duties so paid.

CXLII. And be it enacted, That upon the Payment of any such Sum of Money as aforesaid the said Receiver General or Officer for Receipt shall give such Certificate as aforesaid for the Whole of the Sums so paid, or separate Certificates in like Form for such Portions thereof as shall be required, which Certificates shall severally be cut off indentwise from the Counter-cheques thereof, which Counter-cheques are to remain with the said Receiver General or Officer for

 Receipt;

Receipt; and every such Certificate shall be denominated in the Body thereof to be on account of Payments made in discharge of the Duties assessed by virtue of this Act; and upon the Delivery of any such Certificate as last aforesaid to the said Commissioners for General Purposes, or at their Office, in discharge of the Whole or any Part of the said Duties assessed or charged upon the Person delivering such Certificate, the said Commissioners or their Clerk shall, if required, indorse in Writing on the Back of the Certificate to be given by them or him in such Case the Amount of the Number of Instalments of the said Duties to be discharged by such Payments, which Receipts of the said Commissioners or their Clerks as aforesaid shall be received, without further Proof, as Evidence of such Payments, in all Courts and Places and before all Persons whatever.

On Delivery of Certificates to the Commissioners, the Clerk to give a Receipt, which shall be a Discharge for the Duties.

CXLIII. And whereas it is expedient to relieve Persons who may be willing to compound on the Terms herein-after mentioned for the Duties on the Profits and Gains described in the said Schedule (D.) from making any further Return of such Profits and Gains chargeable in the Second and Third Years of the Term limited for the Continuance of this Act; be it enacted, That every Person desirous of compounding for the said Duties shall deliver the List and Statement of his Profits and Gains chargeable under the said Schedule (D.) in the First Year of this Act to the Assessor of the Parish or Place in which such Profits are chargeable, in order to an Assessment of the Duties thereon being made by the said Commissioners for Special Purposes, and such Person shall at the same Time also deliver to the said Assessor a Notice signed by such Person of his Desire to compound for the Duties thereon in the Manner allowed by this Act; and when such Assessment shall have been made by the said Commissioners (any Appeal allowed by this Act and made against the same having been first determined) it shall be lawful for the said Commissioners for Special Purposes to contract and agree with such Person for a Composition for the said Duties, on the Terms herein-after mentioned, for the Period of Three Years, limited for the Continuance of this Act, provided such Person shall enter into and sign a Contract of Composition within the Space of One Calendar Month next after the making of such Assessment shall have been notified to him, and his Appeal against the same (if any) shall have been determined; and the Terms of such Composition shall be, the Payment in each and every Year of the said Term of the Amount of the said Assessment so made as aforesaid, together with an Addition thereto at and after the Rate of One Shilling for every Twenty Shillings of the Sum assessed as aforesaid, which Addition shall be made by the said Commissioners to the said Assessment so made for the First Year of the said Term, and in each subsequent Year thereof the Assessment of the said Duties under Schedule (D.), upon the Person who shall have entered into such Contract of Composition, shall be made by the Commissioners for Special Purposes in a Sum equal to the aggregate Amount of the said First Year's Assessment, with the said additional Rate thereon; and it shall not be necessary for such Person to deliver any further List, Declaration, or Statement of Profits described in the said Schedule (D.), during the said Term of Composition: Provided always, that if the Person upon whom such Assessment as aforesaid shall have been made shall neglect or refuse

After Assessment made by Special Commissioners of Duties under Schedule (D.) Parties may compound thereon for Three Years.

Terms of Composition.

Not necessary to deliver Statements in subsequent Years.

On Refusal to sign Con-

tract, Assessment to be collected in the usual Course.

refuse to enter into and sign such Contract of Composition within the Time herein limited for that Purpose, the Assessment so made, without the said additional Rate, shall be collected, levied, and recovered in like Manner as any other Assessment made by the Commissioners executing this Act.

Form and Requisites of Contract of Composition.

CXLIV. And be it enacted, That the Contract of Composition may be made in the following Form; *videlicet*,

'WHEREAS an Assessment of the Duties on Profits and Gains chargeable under Schedule (D.) of an Act passed in the Year of Queen *Victoria*, intituled *An Act* [*set forth the Title of this Act*], hath been duly made by Two of the Commissioners for Special Purposes acting in the Execution of the said Act, upon *A.B.* of, *&c.*, in the Sum of for the Year ending on the Fifth Day of *April* One thousand eight hundred and forty-three, and the said *A.B.* is desirous of compounding for the said Duties, as allowed by the said Act, for the Term herein-after mentioned:

'We, the undersigned, Two of the Commissioners for Special Purposes acting in the Execution of the said Act, have, by virtue and in pursuance of the Power and Authority thereby given to us in this Behalf, contracted and agreed with the said *A.B.* for a Composition for the said Duties, chargeable or which may become chargeable upon him under the said Schedule (D.), during the Term of Three Years, to be computed from the Fifth Day of *April* One thousand eight hundred and forty-two, and the following are the Terms of such Composition; (that is to say,)

'The said *A.B.*, his Heirs, Executors, or Administrators, shall well and truly pay to for the Use of Her Majesty, in each and every Year of the said Term, the Sum of (being the Amount of the said Assessment, together with an Addition thereto at and after the Rate of One Shilling for every Twenty Shillings of the Sum assessed as aforesaid) by Four equal quarterly Instalments; (*videlicet*;)

'First Instalment, on or before the Twentieth Day of *June*;

'Second Instalment, on or before the Twentieth Day of *September*;

'Third Instalment, on or before the Twentieth Day of *December*;

'Fourth Instalment, on or before the Twentieth Day of *March*, in each and every Year of the Term aforesaid:

'Provided always, that the Instalments now due and payable according to the Tenor of this Contract shall be paid, together with the Instalment, on or before the Day of now next ensuing.

'Dated this Day of

'(Signed) { Commissioners for Special Purposes under the Act *Vict.* Cap.

'Witness to the signing hereof } 'A. B. the Party hereto.'
'by the said *A. B.* }

'Inspector [*or* Surveyor] of Taxes.'

And

And every such Contract of Composition shall be made in Two Parts, which shall be severally signed by Two Commissioners for Special Purposes, and by the Person compounding, the signing whereof by such Person shall be witnessed and attested by the Inspector or Surveyor of the District in which such Person shall reside, or be chargeable for the said Duties, and one of such Parts of the said Contract so signed shall be delivered to the Person compounding, and the other Part shall be transmitted to the Head Office for Stamps and Taxes in *England* or *Scotland*, as the Case may be; and every such Contract shall be an Authority for the Commissioners for Special Purposes to make an Assessment on the Party compounding for each respective Year of the said Term of Composition in the Sum specified in such Contract as the annual Amount to be paid for such Composition, and to cause the same to be collected, levied, and paid over at such Times and in such Manner, and by all or any of such Ways and Means, as are herein respectively appointed, prescribed, or authorized in relation to any other Assessment made by Commissioners acting in the Execution of this Act: Provided always, that whether any such Assessment as herein-before authorized to be made on the Party compounding shall be made or not, the Sum specified in such Contract of Composition as the annual Amount to be paid by the Party compounding, and the several Instalments thereof, when and as they respectively become payable according to the Tenor and Effect of such Contract, shall be a Debt due to the Queen's Majesty from the said Party compounding, his Heirs, Executors, and Administrators, and shall be recoverable by all or any of the Ways or Means by which any such Debt may be recovered, together with full Costs of Suit, and all Charges and Expences attending the same: Provided also, that if any Person who shall have compounded as aforesaid shall die, or become bankrupt or insolvent, before the Expiration of the said Term of Three Years, his Contract of Composition shall cease and determine on the Fifth Day of *April* next after his Death, Bankruptcy, or Insolvency, save and except as to any Instalment of Duty which before the said Day shall have become payable and shall then remain unpaid.

The Contract to be an Authority for making an annual Assessment on the Party compounding in the Amount specified; and the Amount to be a Debt to Her Majesty, and recoverable accordingly.

Composition to cease on 5th April next after the Death, Bankruptcy, or Insolvency of Compounder.

CXLV. And be it enacted, That if any Person who shall propose to compound for the Duties chargeable under Schedule (D.) of this Act shall wilfully make or deliver any false List, Declaration, or Statement of Profits or Gains described in the said Schedule, or wilfully conceal or omit to state any of such his Profits or Gains, or any Part or Portion thereof, or any other Matter or Thing required by this Act to be stated in such List, Declaration, or Statement, or if any Person shall by any fraudulent Means procure an Assessment to be made upon him for a less Amount of the said Duties than he shall be chargeable with, in order to compound thereon, or if any Person shall by any fraudulent Means whatever cause or procure a Contract of Composition to be made or entered into with him for a less Amount of Duty than he ought to be charged with, every Person so offending in any of the Cases aforesaid shall forfeit the Sum of Fifty Pounds, and the Contract of Composition, if any shall have been made with such Person, shall be void and of no effect, and the Party shall be charged and assessed as if no such Contract had been made: Provided nevertheless,

Penalty for Fraud in compounding.

nevertheless, that any Sum of Money which may have been paid under or in pursuance of such Contract shall be forfeited to Her Majesty.

Duties in Schedule (E.), and Rules, deemed Part of this Act;

CXLVI. And be it enacted, That the Duties hereby granted, contained in the Schedule marked (E.) shall be assessed and charged under the following Rules, which Rules shall be deemed and construed a Part of this Act, and to refer to the said last-mentioned Duties, as if the same had been inserted under a special Enactment.

SCHEDULE (E.)

Rules for charging the said Duties.

to be charged for all Salaries, Fees, or Profits;

First.—The said Duties shall be annually charged on the Persons respectively having, using, or exercising the Offices or Employments of Profit mentioned in the said Schedule (E.), or to whom the Annuities, Pensions, or Stipends mentioned in the same Schedule shall be payable, for all Salaries, Fees, Wages, Perquisites, or Profits whatsoever accruing by reason of such Offices, Employments, or Pensions, after deducting the Amount of Duties or other Sums payable or chargeable on the same by virtue of any Act of Parliament, where the same have been really and *bonâ fide* paid and borne by the Party to be charged; and each Assessment in respect of such Offices or Employments shall be in force for One whole Year, and shall be levied for such Year without any new Assessment, notwithstanding a Change may have taken place in any such Office or Employment, on the Person for the Time having or exercising the same; provided that the Person quitting such Office or Employment, or dying within the Year, or his Executors or Administrators, shall be liable for the Arrears due before or at the Time of his so quitting such Office or Employment, or dying, and for such further Portion of Time as shall then have elapsed, to be settled by the respective Commissioners, and his Successor shall be repaid such Sums as he shall have paid on account of such Portion of the Year as aforesaid; and each Assessment in respect of such Annuity, Pension, or Stipend shall be in force for One whole Year, unless the same shall cease or expire within the Year, by Lapse, Death, or otherwise, from which Period the Assessment thereon shall be discharged:

after deducting Duties chargeable on the same by Act of Parliament.

Provision respecting Arrears on quitting Office or dying.

Duties to be assessed for all Offices in the Place where the Commissioners execute their Offices.

Second.—The said Duties to be assessed by the respective Commissioners for all the Offices in each Department in the Place where the said Commissioners shall execute their Offices, although certain of the Offices in the same Department may be executed elsewhere, and shall be due and payable from the respective Officers, and their respective Successors, for the Time being:

Description of Offices to be charged.

Third.—The said Duties shall be paid on all public Offices and Employments of Profit of the Description herein-after mentioned within *Great Britain*; (*videlicet*,) any Office belonging to either House of Parliament, or to any Court of Justice, whether of Law or Equity, in *England* or *Scotland*, *Wales*, the Duchy of *Lancaster*, the Duchy of *Cornwall*, or any Criminal or Justiciary or Ecclesiastical Court, or Court of Admiralty, or Commissary Court,

Sched. (E.) Rules.

or Court-martial; any public Office held under the Civil Government of Her Majesty, or in any County Palatine, or the Duchy of *Cornwall;* any Commissioned Officer serving on the Staff, or belonging to Her Majesty's Army, in any Regiment of Artillery, Cavalry, Infantry, Royal Marines, Royal Garrison, Battalions, or Corps of Engineers or Royal Artificers; any Officer in the Navy, or in the Militia or Volunteers; any Office or Employment of Profit held under any Ecclesiastical Body, whether Aggregate or Sole, or under any public Corporation, or under any Company or Society, whether Corporate or not Corporate; any Office or Employment of Profit under any public Institution, or on any public Foundation, of whatever Nature or for whatever Purpose the same may be established; any Office or Employment of Profit in any County, Riding, or Division, Shire or Stewartry, or in any City, Borough, Town Corporate, or Place, or under any Trusts or Guardians of any Fund, Tolls, or Duties to be exercised in such County, Riding, Division, Shire, or Stewartry, City, Borough, Town Corporate, or Place; and every other public Office or Employment of Profit of a public Nature:

Fees or other Emoluments may be estimated on the Profits of the preceding Year, or on an Average of Three Years.

Fourth.—The Perquisites to be assessed under this Act shall be deemed to be such Profits of Offices and Employments as arise from Fees or other Emoluments, and payable either by the Crown or the Subject, in the Course of executing such Offices or Employments, and may be estimated either on the Profits of the preceding Year, or of the fair and just Average of One Year of the Amount of the Profits thereof in the Three Years preceding; such Years in each Case respectively ending on the Fifth Day of *April* in each Year, or such other Day of each Year on which the Accounts of such Profits have been usually made up:

The Duties on Salaries, Fees, Pensions, &c. payable at any public Office, to be stopped in case of Non-payment.

Fifth.—In all Cases where any Salaries, Fees, Wages, or other Perquisites or Profits, or any Annuities, Pensions, or Stipends, shall be payable at any public Office, or by any Officer of Her Majesty's Household, or by any of Her Majesty's Receivers or Paymasters, or by any Agent employed in that Behalf, the Duties chargeable under this Act in respect of such Salaries, Fees, Wages, Perquisites, or Profits, or in respect of such Annuities, Pensions, or Stipends, shall be detained and stopped out of the same, or out of any Money which shall be payable upon such Salaries, Fees, Wages, Perquisites, or Profits, or upon such Annuities, Pensions, or Stipends, or for the Arrears thereof, whenever the same shall happen, and be applied to the Satisfaction of the Duties on such Offices or Employments, or on such Annuities, Pensions, or Stipends respectively, (not being otherwise paid,) in the Manner directed by this Act; and whenever the same so payable shall be assessed by the Commissioners for General Purposes in their respective Districts, they shall transmit an Account of the Amount of the Duty assessed to the Office where the same are payable, in order that the Amount so assessed may be there stopped or detained:

Duties on Salaries, &c. not arising from Offices mentioned in the foregoing

Sixth.—In all Cases where the Salaries, Fees, Wages, Allowances, or Profits of any Officer chargeable to the said Duties shall not arise out of any of the Offices mentioned in the foregoing Rule, but shall arise from any other Office or Employment of Profit chargeable

Rule to be stopped by Persons paying such Salaries, Fees, &c.

chargeable to the said Duties, and the Salaries, Fees, Wages, Perquisites, or Profits shall be payable at such Office by any Officer thereof, or by any Receiver of the same respectively, or by any Agent employed in that Behalf, the Duties chargeable under this Act in respect of such Salaries, Fees, Wages, Perquisites, or Profits shall be detained and stopped out of the same, or out of any Money which shall be paid upon such Salaries, Fees, Wages, Perquisites, or Profits, or for Arrears thereof, whenever the same shall happen, and be applied to the Satisfaction of the Duties (not otherwise paid) in the Manner directed by this Act:

Such Portion of the Duties as are charged with Sums payable to any other Persons to be deducted out of such Sums.

Seventh.—Such Portion of the said Duties on Offices or Employments of Profit, or on Annuities, Pensions, or Stipends, as are charged with any Sum of Money payable to any other Person, shall be deducted out of the Sum payable to such other Person as a like Rate on such Sum would amount unto; and all such Persons, their Agents and Receivers, shall allow such Deductions and Payments upon Receipt of the Residue of such Sums:

Duty paid by the Principal in an Office upon Salary paid to his Deputy or Clerk to be deducted out of such Salary.

Eighth.—Such Portion of the said Duties charged on any Office or Employment of Profit executed by any Deputy or Clerk, or other Person employed under the Principal in such Office, and paid by such Principal out of the Salary, Fees, Wages, Perquisites, or Profits of such Principal, shall be deducted out of the Salary or Wages so payable as a like Rate on such Salary or Wages would amount unto; and all such Deputies, Clerks, and other Persons so employed shall allow to their respective Principals such Deductions and Payments upon the Receipt of the Residue of such Salaries or Wages:

Payments on Receipt of Salaries, &c., or in passing Accounts, or upon the Receipt of Pensions, to be deducted.

Ninth.—In estimating the Duty payable for any such Office or Employment of Profit, or any Pension, Annuity, or Stipend, all official Deductions and Payments made upon the Receipt of the Salaries, Fees, Wages, Perquisites, and Profits thereof, or in passing the Accounts belonging to such Office, or upon the Receipt of such Pension, Annuity, or Stipend, shall be allowed to be deducted, provided a due Account thereof be rendered to the said Commissioners, and proved to their Satisfaction:

Pensions payable out of a Branch of Revenue, to be charged by the Commissioners there.

Tenth.—In all Cases where any Annuity or Pension shall be payable out of any particular Branch of the public Revenue, and at the Office of that Branch of Revenue, the Commissioners acting for that Department shall have Authority to assess and levy the same as a Salary or Wages payable thereout.

Persons assessed for Offices to be deemed to have exercised the same at the Head Office.

CXLVII. And be it enacted, That every Person to be assessed for his Office or Employment shall be deemed to have exercised the same at the Head Office of the Department under which such Office or Employment shall be held, and shall be rated for such Office or Employment as if exercised at such Head Office, although the Duties of such Office or Employment shall be performed, or the Profits or any Part thereof arising from such Office or Employment shall be payable elsewhere, within or out of *Great Britain*; and all Assessments made on any inferior Officer, wherever he shall exercise his Office or Employment, shall be rated accordingly in the same District where such Head Office shall be established; and every Office shall be deemed to belong to and to be assessed by or under the principal Officers

In what Departments

Officers of that Department by or under whom the Appointment to such Office was made, provided that where such Appointment shall be made by any inferior Officer in any Department, then such Office shall be assessed by the same Commissioners by whom such inferior Officer shall be chargeable for his Office: Provided that where any such Appointment shall be held under the Great Seal or Privy Seal, either of *England* or *Scotland*, or shall be made under the Royal Sign Manual, or where any such Appointment shall be under the Hands or Seals of the Commissioners of Her Majesty's Treasury, and the same shall not be exercised in the Department of the Treasury, then the Officer holding the same shall be assessed in that Department where the Office shall have been executed: Provided also, that nothing herein contained shall be construed to limit the Right herein-before given to Commissioners of the District of assessing Offices before described within their respective Jurisdictions, although such Offices, or any of them, may not be held under their Appointment, or the Profits of such Offices may not be payable by them or their Order.

Officers shall be assessed.

CXLVIII. Provided always, and be it enacted, That nothing herein contained shall extend or be construed to extend to charge any Person resident in *Ireland* with the Duties contained in the said Schedule (E.) in respect of any public Office or Employment the Duties whereof are necessarily and permanently performed in *Ireland*.

Duties not to extend to Offices necessarily executed in Ireland.

CXLIX. Provided always, and be it enacted, That the like Allowances shall be granted to the Trustees of the *British Museum*, in respect of any Charge under Schedule (A.) to be made on the Lands and Tenements vested in such Trustees, as are granted to Colleges and other Properties mentioned in No. VI. of that Schedule; and the like Exemptions shall be allowed in respect of any Dividends of Stock vested in such Trustees, or any of them, or in any other for their Use, as are granted to charitable Institutions by this Act; and no Salary or Payment made or to be made out of Her Majesty's Exchequer to such Trustees for the Use of such Institutions shall be charged at the said Exchequer, provided all Salaries of Officers or Persons employed under the said Trustees shall be charged on the said Officers respectively.

Certain Allowances to Trustees of British Museum, and the like Exemptions as now allowed to charitable Institutions.

CL. And be it enacted, That the several Commissioners authorized to act in the Execution of this Act in relation to the Duties on Offices or Employments of Profit, and on Pensions or Stipends, as soon after their Appointment respectively as conveniently can be done in their respective Departments, shall meet in some convenient Place, in order to qualify themselves by taking the Oaths prescribed by the said recited Acts relating to the Duties of Assessed Taxes, and shall have Power to elect a Clerk and Assessors, and in Cases where the Duties cannot be stopped and detained at the Department of Office of the said Commissioners, or for which the said respective Commissioners shall act, Collectors of the said Duties to be assessed by them from and amongst the Officers in their respective Departments, and separate Assessors and Collectors in each such Department, under the Cognizance of the same Commissioners,

Commissioners on Offices to take the Oaths prescribed, and to have Power to appoint Clerks, Assessors, and Collectors from the Officers in their Departments.

sioners, which Assessors shall, within a Time to be fixed by the respective Commissioners, deliver to them their Certificates of Assessment, in Writing under their Hands, to be verified upon their Oaths, of the full and just annual Value of all Offices and Employments of Profit chargeable under this Act in the Department for which they shall be appointed Assessors, and of all Pensions and Stipends, estimated according to this Act, with the Names and Surnames of the several Officers and Persons entitled to Pensions or Stipends, and the several Sums of Money they ought to pay by virtue of this Act, at the Rate of Seven-pence for every Twenty Shillings of such Value, without Abatement or Deduction, and without Concealment or Favour, upon pain of Forfeiture for every Neglect in the Premises of any Sum not exceeding One hundred Pounds nor less than Twenty Pounds, which said Assessors are hereby strictly enjoined and required, with all Care and Diligence, to charge and assess themselves, and all other Officers, Clerks, and Persons employed in their respective Departments of Office, and with respect to the Duty on Pensions or Stipends to charge and assess all Persons entitled unto any such Pensions or Stipends, and respectively to make their Assessments according to the Provisions of this Act; and every such Assessor shall have free Access to all Documents and Papers whatever in their respective Offices touching the Salaries, Fees, Wages, Perquisites, and Profits of any Officer, Clerk, or Person aforesaid, belonging to their respective Offices, and touching the Amount of the respective Pensions or Stipends, and shall be at liberty, whenever the same may be necessary, to require Returns from the Parties themselves, according to the Provisions of this Act, that they may be enabled to make a true Assessment in pursuance thereof.

All such Assessors to have Access to Documents, and may require Returns.

Statements of Profits arising from Offices not required under a general Notice.

CLI. Provided always, and be it enacted, That no Person shall, in respect of the Profits arising from Offices or from Pensions or Stipends chargeable before the respective Commissioners appointed for those Purposes in their respective Departments of Office as aforesaid, be liable to the Penalty herein contained for not returning a Statement of the Profits arising from such Office, Pension, or Stipend, in pursuance of any general Notice herein-before directed, nor in any Case except where the Assessor for those Profits respectively shall have required a Return thereof in pursuance of the next preceding Clause.

The full Value of Offices to be stated, although Exemptions are claimed.

CLII. And be it enacted, That in every Case where any Person holding such Offices or Employments, or being entitled unto any Pension or Stipend as aforesaid, shall claim to be exempt from such Assessment, the Commissioners shall nevertheless set down in such Assessment the Names of such Persons, and the full and just annual Value of such Offices, Employments, Pensions, or Stipends; and the Claim to such Exemption shall be preferred and examined, and the Merits thereof shall be heard and determined, under the Regulations of this Act with respect to other Assessments.

Deputies to pay for Prin-

CLIII. And be it enacted, That where any Office or Employment of Profit chargeable by this Act is or shall be executed by Deputy, such

such Deputy shall, in all Cases where he shall be in the Receipt of the Profits thereof, be answerable for and shall pay such Assessment as shall be charged thereon, and deduct the same out of the Profits of such Office or Employment; and where the Salaries, Fees, Wages, Emoluments, or Profits of any Officer or Officers in any such Office shall be receivable by any One or more of the said Officers for the Use of such Officer, or as a Fund to be divided amongst such Officers in certain Proportions, the Officer or Officers receiving such Salaries, Fees, Wages, Perquisites, or Profits shall be answerable for the Duties charged thereon, and shall pay the same, and deduct the same out of the Funds provided for such respective Offices or Employments, before any Division or Apportionment thereof, and in case of Refusal or Nonpayment thereof shall be liable to such Distress as by this Act is prescribed against any Person having the Office or Employment, and to all other Remedies and Penalties respectively herein contained.

cipals where they are in the Receipt of the Profits.

Officers receiving Salaries or Fees to be answerable for Duties.

CLIV. And be it enacted, That the proper Officers, or their respective Deputies, and the Receivers and Paymasters in every public Department of Office, and in every other Office for which Commissioners are hereby intended to be appointed for raising the Duties hereby charged on such Offices respectively, and any Agent by whom any Salaries, Fees, Wages, Perquisites, or Profits shall be payable, shall, upon Request to him made by the Assessors of the said Duties, deliver *gratis* true Lists or Accounts of all such Salaries, Fees, Wages, Perquisites, and Profits received by him, and belonging to such Officers respectively, and of all Pensions and Stipends payable to them respectively, for the better Guidance of the said Assessors in charging the same; and if the said Assessors shall be dissatisfied with such Accounts it shall be lawful for them to require any Officer whose Office shall not be truly valued in such Account to prepare and produce to them, within the like Period of Time as is limited for the Returns of other Accounts by this Act, a List or Account of the Salaries, Fees, Wages, Perquisites, and Profits of the Office exercised by him, which Returns such Officer shall be obliged to make under the Penalties and Forfeitures contained in this Act for not making other Returns hereby required; and from the Documents and Papers in their respective Offices the said Assessors shall make their Assessment upon the Persons holding such Offices, or entitled unto such Pensions respectively, according to the annual Value thereof, and shall in like Manner as is before directed with respect to Assessors for any Parish or Place bring in their said Assessments to the respective Commissioners for their Allowance, who shall forthwith set their Hands to the same, which Assessments shall be in force for One Year, commencing and payable at the like Periods as the Assessments in Parishes are made payable; and the said respective Commissioners for the Duties on Offices shall, in all Cases where Collectors are authorized to be appointed, cause the like Duplicates to be made thereof, and delivered to Collectors, with like Warrants to collect the said Duties, as are before directed to be given to Collectors for any Parish or Place; and the said Collectors of the said Duties on Offices shall have the like Authority to demand and levy the said Duties as is herein given to Collectors of any Parish or Place: Provided

Assessors to be furnished with Accounts of Salaries, &c. in public Departments; and may require Returns of Salaries and Profits of Offices.

To make up their Assessments from the Documents in their Offices, and deliver them to the Commissioners.

vided always, that in all Cases where the Duties, and any Salaries, Fees, Wages, Perquisites, or Profits of any public Office shall be detained and stopped out of the same, or out of any Monies which shall be paid thereupon, the respective Commissioners shall cause the like Duplicates to be delivered to the proper Officers in the respective Offices, who shall keep true Accounts of all Monies stopped and detained under the Authority of this Act, and shall be answerable for the same; and the Money so detained of the Duty on Annuities, Pensions, or Stipends shall be accounted for and paid in the Manner herein-after directed.

Duties on Officeswhich cannot be stopped to be certified, in case of Nonpayment, to the Commissioners of the District where the Parties reside, who shall issue their Warrants for levying the same.

CLV. And be it enacted, That where any Person having, using, or exercising any Office or Employment of Profit which shall be charged to the Duties by this Act granted thereon, and the said Duties cannot be detained and stopped in the Hands of the proper Officer, or in the Hands of any Agent employed to pay the Monies due in respect of the said Office or Employment, or the same Monies shall have been paid over to the Person having, using, or exercising the said Office or Employment, and such Person shall refuse or neglect to pay the Sum of Money charged upon him, the Commissioners for raising the Duties on the said Offices shall and may, by Writing under their Hands and Seals, certify such Neglect or Refusal, and the Sum payable by virtue of this Act, to the Commissioners for executing this Act, in relation to Lands, Tenements, and Hereditaments, in the Parish or Place where such Officer shall reside; and such last-mentioned Commissioners are hereby authorized and required, upon Receipt of such Certificate, by Warrant under their Hands and Seals, to authorize and empower the respective Collectors of the said Duties, or the Collectors of the Parish or Place where such Officer shall reside, to levy the same, by such Ways and Means as they are authorized to levy the Duties charged by them respectively in pursuance of this Act; and such Collectors are hereby required to execute such Warrant accordingly, and which shall be executed under the like Powers and in like Manner as is herein-after directed, and as if such Officer were charged to the said Duties in such Parish or Place; and the Monies arising thereby shall be paid to the Collectors charged to the said Duties on such Office or Employment.

No Qualification to be required of Commissioners on Offices and public Annuities.

CLVI. Provided always, and be it enacted, That no Qualification shall be required of any of the Officers or Persons herein described to be Commissioners for the Duties on Offices, or on Employments of Profit, or on Pensions, Stipends, Annuities, Interests, or Dividends, contained in the said several Schedules, who shall act as such Commissioners by virtue of their several Offices, other than such Offices respectively; any thing herein contained to the contrary notwithstanding.

Officers acting in raising the Duties on Offices liable to Penalties for Default.

CLVII. And be it enacted, That the respective Assessors and Collectors appointed to raise and assess, or levy, collect, and pay, the Sums of Money to be charged on Offices or Employments of Profit, or on Annuities, Pensions, or Stipends payable by Her Majesty by virtue of this Act, and also the Inspectors and Surveyors acting in relation to the said Duties, shall respectively be subject to the Penalties and

Forfeitures for refusing or neglecting the Performance of their Duty, or for being guilty of any Fraud or Abuse in executing the same, as are inflicted on such Officers respectively for the like Offences by the said Acts relating to the Duties of Assessed Taxes.

When Duties are to be detained.

CLVIII. Provided always, and be it enacted, That such of the said Duties granted by this Act which may be detained or stopped and deducted out of the Sums in respect whereof they shall be charged or deducted shall be respectively detained at such Times in each Year as the said Sums shall be payable to the Person entitled thereto.

What Deductions shall not be allowed in computing the Duties to be charged under this Act.

CLIX. And be it enacted, That in the Computation of Duty to be made under this Act in any of the Cases before mentioned, either by the Party making or delivering any List or Statement required as aforesaid, or by the respective Assessors or Commissioners, it shall not be lawful to make any other Deductions therefrom than such as are expressly enumerated in this Act, nor to make any Deduction on account of any annual Interest, Annuity, or other annual Payment to be paid to any Person out of any Profits or Gains chargeable by this Act, in regard that a proportionate Part of the Duty so to be charged is allowed to be deducted on making such Payments, nor to make any Deduction from the Profits or Gains arising from any Property herein described, or from any Office or Employment of Profit, on account of Diminution of Capital employed or of Loss sustained in any Trade, Manufacture, Adventure, or Concern, or in any Profession, Employment, or Vocation.

Commissioners to settle Differences respecting Deductions to be made on account of Duties.

CLX. And be it enacted, That if any Difference shall arise between Tenant and Landlord, or any other Persons to whom any Interest, Rent, Rent-charge, Annuity, Fee Farm Rent, Rent Service, Quit Rent, Feu Duty, or other Rent or annual Payment shall be payable, touching the Sums to be deducted thereout on account of the Duties hereby charged having been paid, or between the Occupier for the Time being and any former Occupier of any Lands, Tenements, Hereditaments, or Heritages, his Executors, Administrators, or Assigns, touching the Proportion of Duty to be paid or allowed by either Party, the respective Commissioners for General Purposes in their several Districts shall have Authority and they are hereby required to settle the Proportions of such Payments and Deductions as shall be according to the Directions of this Act, and in default of Payment to levy the same respectively under the like Powers as they might have levied the same if the Assessment had been made in the same Proportions, and to pay over the same to the Collector or Party, as the Case may require; and the Judgment and Determination of such Commissioners shall be final.

Inspectors and Surveyors to have Access to Returns and Assessments, with Liberty to amend them and make Surcharges.

CLXI. And be it enacted, That the several Inspectors and Surveyors appointed or to be appointed shall be and they are hereby empowered respectively to inspect and examine all and every the Returns made by any Person under the Directions of this Act; and in case any of them shall be dissatisfied either with the Returns so made, or the Estimate of the Assessor thereon, or shall discover any Error or Omission in such Estimate, or that any Deduction hath been allowed not authorized

authorized by this Act, they shall charge the same, according to the best of their Judgment, in the full Amount at which the same ought to be charged; and the said Inspectors and Surveyors shall also be at liberty respectively to inspect and examine all and every the Assessments of the said Duties, or any of them, made under the Authority of the respective Commissioners before mentioned, 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 they shall respectively think fit; and every Person in whose Custody such Returns are is hereby required, upon the Request of any such Inspector or Surveyor 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 Assessments shall be is also hereby required, upon the Request of such Inspector or Surveyor as aforesaid, to produce the same, and such Inspector or Surveyor 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 better Information; and every Person wilfully obstructing such Inspector or Surveyor in the due Performance of his Duty as aforesaid shall forfeit the Sum of Fifty Pounds; and if any such Inspector or Surveyor shall find or discover, upon his Survey or Examination, or otherwise, that any Person, Corporation, Company, or Society 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 in the Assessment, or that any Person, or the Officer of any Corporation, Company, or Society, liable to the said Duties or any of them, being required so to do, hath neglected or refused to make a Return according to the Directions of this Act, or that the Assessors have neglected to require a Return in any Case where a Return ought to have been required from any Person, Corporation, Company, or Society, according to the Intent of this Act, so that such Person, Corporation, Company, or Society shall not have been fully charged to the said Duties, 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 the full Amount of the Duty which ought to be paid by way of Surcharge, to the said respective Commissioners for putting in execution this Act in relation to the Duties on which such Surcharge shall be made, in the Manner and under and subject to the Rules and Regulations prescribed and contained in the said Two several recited Acts of the Forty-eighth and Fiftieth Years of the Reign of King *George* the Third, herein-before recited or referred to.

Surcharges, if confirmed, to be in Treble Duty, in certain Cases.

CLXII. And be it enacted, That upon every Surcharge allowed upon Appeal by the said Commissioners, upon the Certificate of the Inspector or Surveyor, as directed by this Act, in Cases where no such Declaration shall have been delivered as in the said recited Act of the Fiftieth Year of the Reign of King *George* the Third is required, or the Commissioners shall be dissatisfied with the same, the Assessment shall be made in Treble the Rate of Duty prescribed in the said respective Schedules of this Act on the Amount of the Duty surcharged: Provided always, that if upon Appeal such Declaration as aforesaid shall have been delivered, and if the said Commissioners shall be satis-

Upon Appeal, the Whole or a

fied therewith, and shall be of opinion that there was any reasonable Cause of Controversy on the Part of the Appellant on the Subject Matter of Appeal, and that the Party hath not been guilty of any wilful Default, Neglect, or Omission, nor wilfully done any Act with Intention to defraud the Revenue, it shall be lawful for the said Commissioners who shall have determined the said Appeal, although they shall confirm or allow the Surcharge, or a Part thereof only, at the same Time to remit and strike off the Whole or any Part of the said Treble Duty; and the Overplus of the Sum so charged above the said Rate or Duty, and which shall not be so remitted or struck off as aforesaid, shall be paid to the Officer for Receipt, to the Use of Her Majesty; which Increase of Duty, made by occasion of such Surcharge, together with the Overplus aforesaid above the said Rate of Duty, and all other Increase of Duty occasioned by the Surcharge or Information of any Inspector or Surveyor under this Act, the Commissioners for executing this Act who shall have confirmed such Surcharge or made such Increase shall at the same Meeting certify under their Hands to the Commissioners of Stamps and Taxes, who shall have Authority, under and subject to such Rules and Regulations as shall have been made by the Commissioners of Her Majesty's Treasury in that Behalf, to direct the said Officer for Receipt to pay to the said Inspector or Surveyor, out of the increased Duty and Overplus aforesaid, such Sum of Money as shall appear to the said Commissioners of Stamps and Taxes to be an adequate Reward for the Labour and Diligence of the said Inspector or Surveyor.

Part of the Treble Duty may be remitted.

Payment of Overplus.

Increase of Duty, &c. by Surcharge to be certified to Commissioners of Stamps and Taxes, who shall have Authority to reward Inspector or Surveyor.

CLXIII. Provided always, and be it enacted, That any Person charged or chargeable to the Duties granted by this Act, either by Assessment, or by way of Deduction from any Rent, Annuity, Interest, or other annual Payment to which he may be entitled, who shall prove before the Commissioners for General Purposes, in the Manner herein-after mentioned, that the aggregate annual Amount of his Income, estimated according to the several Rules and Directions of this Act, is less than One hundred and fifty Pounds, shall be exempted from the said Duties, and shall be entitled to be repaid the Amount of all Deductions or Payments on account thereof in the Manner herein-after directed, except so much of such Duties as the Person claiming such Exemption shall or may be entitled to charge against any other Person, or to deduct or retain from or out of any Payment to which such Claimant may be or become liable; and such Exemption shall be claimed and proved, and the Proceedings thereupon shall be had, before the Commissioners for General Purposes in the District where the Claimant shall reside, pursuant to and under the Powers and Provisions by which the Duties in Schedule (D.) are herein directed to be ascertained and charged, but nevertheless subject to the Rules and Directions herein-after contained.

Exemption of Persons whose Income is less than 150*l.* per Annum.

CLXIV. And be it enacted, That every Person claiming to be entitled to such Exemption as last aforesaid shall, within the Time to be limited as herein-before directed for delivering in the Lists, Declarations, and Statements required by this Act (or within such further Time as the said Commissioners shall for special Cause assigned allow), deliver or cause to be delivered to the Assessor of the

Mode of claiming Exemption, and of proceeding on such Claim.

the Parish or Place where such Claimant shall reside a Notice of his Claim for such Exemption, together with a Declaration and Statement, signed by such Claimant, and in such Form as may be provided under the Authority of this Act, declaring and setting forth therein all the particular Sources from whence the Income of such Claimant shall arise, and the particular Amount arising from each Source, and also every Sum of annual Interest or other annual Payment reserved or charged thereon, whereby the Income shall or may be diminished, and also every Sum which such Claimant may have charged or may be entitled to charge against any other Person for or on account of the Duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain, under the Authority of this Act, from or out of any Payment to which he may be or become liable; which Declaration and Statement every Inspector or Surveyor shall be at liberty to peruse and examine, and to take Copies of or Extracts from, under the like Powers as in other Cases; and in every Case where such Claim for Exemption shall be made in manner aforesaid the Assessor shall transmit such Notice, Declaration, and Statement to the said Commissioners; and if the Inspector or Surveyor shall not object to such Declaration within Forty Days after such Transmission, or within such further Time as the Commissioners, on just Cause, shall allow to him to make such Objection, it shall be lawful for the said Commissioners to allow such Claim of Exemption, and to discharge the Assessment made upon any Property or Profits of such Person, either in his own Name or in the Name of his Lessee or Tenant, within the District of the said Commissioners; and if it shall appear that any Property or Profits of such Person is or are assessed or liable to be assessed in any other District, the said Commissioners shall certify to the Commissioners of Stamps and Taxes, in such Form as shall be provided under the Authority of this Act, the Allowance of such Exemption; and the said last-mentioned Commissioners shall direct the Assessment made upon any Property or Profits of such Claimant, either in his own Name or in the Name of his Lessee or Tenant, in any other District, to be discharged, and the same shall be discharged accordingly: Provided always, that in case the Inspector or Surveyor shall object to any such Claim as aforesaid in Writing, suggesting to the said Additional Commissioners that he hath Reason to believe that the Income of such Claimant, or any other Particular required by this Act to be declared or set forth in such Declaration and Statement as aforesaid, is not truly or fully declared or set forth therein in any specified Particular, then and in such Case the Merits of such Claim for Exemption shall be heard and determined upon Appeal before the Commissioners for General Purposes, under and subject to such Rules, Regulations, and Penalties as other Appeals under this Act are directed to be heard and determined, and if such Claim shall be allowed on Appeal as aforesaid the said Commissioners for General Purposes shall grant and issue all necessary Certificates consequent thereon.

If Inspector or Surveyor object to the Claim, the same to be determined by the Commissioners for General Purposes.

On Proof that Persons entitled to Exemption have been

CLXV. Provided always, and be it enacted, That if it shall be proved to the Satisfaction of the Commissioners for General Purposes that any Person whose Claim for Exemption has been allowed in manner aforesaid has been charged to and has paid any of the Duties hereby

hereby granted, by way of Deduction from any Rent, Annuity, Interest, or other annual Payment to which he may be entitled, and from which a Deduction is authorized to be made by this Act, or that such Person has been assessed and has paid such Duties in respect of any Annuity, Dividend, Pension, or Stipend payable to him out of the public Revenue of the United Kingdom, then and in such Case it shall be lawful for the said Commissioners for General Purposes to certify what shall have been so proved before them to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes in *England*, by a Certificate, in such Form as shall be provided under the Authority of this Act, specifying and describing the Amount and the particular Nature of the Payment out of which and the Name and Place of Abode of the Person by whom such Deduction as aforesaid shall have been made, and specifying also the Amount and Description of the Annuity, Dividend, Pension, or Stipend in respect of which such Claimant has been assessed, and the Duties whereon he has paid; and thereupon the said last-mentioned Commissioners shall issue to such Claimant an Order for the Repayment to him of the Amount of the Duties certified to have been paid as aforesaid, and such Order shall be directed to the Receiver General of Stamps and Taxes, or to an Officer for Receipt or Collector of the Duties granted by this Act, or to a Distributor or Sub-Distributor of Stamps, and shall authorize and require the Repayment of the said Duties in like Manner as is herein-before provided with respect to the Allowances to be granted under No. V. of Schedule (A.) of this Act.

Charged Duties by Deduction from any Annuity, Dividend, Rent, &c., Commissioners to grant a Certificate thereof, which shall authorize the Collector or Receiver to repay the Amount of such Duties.

CLXVI. And be it enacted, That if any Person shall be guilty of any Fraud or Contrivance in making any such Claim, or in obtaining any such Exemption or any such Certificate as aforesaid, or shall fraudulently conceal or untruly declare any Income or Amount of Income, or any Sum which he may have charged or been entitled under the Authority of this Act to charge against any other Person, or which he may have deducted or retained, or have been or be entitled as aforesaid to deduct or retain, from or out of any Payment to which such Person claiming Exemption as aforesaid may be or become liable, or if any such Person shall fraudulently make a Second Claim for the same Cause, every such Person so offending in any of the Cases aforesaid shall forfeit the Sum of Twenty Pounds, and Treble the Duty chargeable in respect of all the Sources of his Income, and as if such Claim had not been allowed; and if any Person shall knowingly and wilfully aid, abet, or assist any such Person in committing any such Fraud as aforesaid, the Person so aiding, abetting, or assisting shall forfeit the Sum of Fifty Pounds.

Penalty for making fraudulent Claims of Exemption.

CLXVII. And be it enacted, That the annual Value of Lands, Tenements, Hereditaments, or Heritages, belonging to or in the Occupation of any Person claiming the said Exemption, shall be estimated, for the Purpose of ascertaining his Title to such Exemption, according to the Rules and Directions contained in the said several Schedules (A.) and (B.) respectively; and that the Income arising from the Occupation by such Claimant of Lands, Tenements, Hereditaments,

Income arising from Lands, how to be estimated with reference to Claims for Exemption.

ditaments, or Heritages chargeable under the said Schedule (B.) shall be deemed for the Purpose aforesaid to be equal in *England* to One Half and in *Scotland* to One Third of the full annual Value thereof, estimated according to the said Rules and Directions; and where such Claimant shall be the Proprietor as well as the Occupier of any such Lands, Tenements, Hereditaments, or Heritages, the Amount deemed by this Act as aforesaid to be the Income arising from the Occupation of such Lands, Tenements, Hereditaments, or Heritages shall be added to the Amount of the full annual Value thereof, and the aggregate Amount shall be deemed for the Purpose aforesaid to be the Income of such Claimant arising from the Lands, Tenements, Hereditaments, or Heritages of which he shall be the Proprietor and Occupier as aforesaid; and the Income arising from any Lease of or Composition for Tithes shall be deemed, for the Purpose aforesaid, to be equal to One Fourth of the full annual Value of such Tithes, estimated in manner aforesaid.

Joint Tenants, &c. may severally claim Abatements.

CLXVIII. And be it enacted, That Coparceners, Joint Tenants, or Tenants in Common of the Profits of any Property whatever, and any Joint Tenants or Tenants of Lands or Tenements in Partnership, being in the actual and joint Occupation thereof in Partnership, and entitled to the Profits thereof in Shares, and personally labouring therein, or managing the same, and any Partners carrying on Trade or exercising any Profession together, and entitled to the Profits thereof in Shares, and personally acting therein, may severally claim such Exemption according to their respective Shares and Interests in the Manner before directed; and such Claims, being duly proved to the Satisfaction of the Commissioners to whom the same are made, may be proceeded upon as in the Cases of several Interests: Provided always, that the Profits so arising shall not in any Case be charged separately to the Duty in respect of the Occupation of Lands, where Lands shall be let or underlet, without relinquishing the Possession by the Lessor, or where the Lessee or Tenant shall not be exclusively in the Possession and Occupation of the Lands so let.

Exceptions.

Claim to be made where the Claimant resides, or in the Case of Offices, Pensions, and Stipends, before the Commissioners of the Department.

CLXIX. Provided always, and be it enacted, That every such Claim for Exemption shall be made to the Commissioners of the District where the Claimant shall reside, whether such Claimant shall be personally charged in such District or not, except where the whole Income of the Claimant shall arise from an Office or Employment of Profit the Duties whereon are cognizable before the Commissioners of a Department of Office, or from a Pension or Stipend, in all which Cases the Claim may be made to and allowed by the Commissioners of such Department wherein the said Duties are cognizable under the Regulations of this Act; and if such Claimant shall be out of *Great Britain*, an Affidavit, stating the several Matters required by this Act, taken before any Person having Authority to administer an Oath in the Place where such Claimant shall reside in any Matter relating to any Part of the public Revenue of *Great Britain*, may be received by the respective Commissioners for executing this Act in relation to the Assessment on which such Claim shall be founded.

Persons out of Great Britain may claim by Affidavit.

CLXX. And

Claims may be made by Agents or Trustees on account of others.

CLXX. And be it enacted, That any such Claim for Exemption may be made by any Guardian, Trustee, Attorney, Agent, or Factor, on account of others, in any Case where satisfactory Proof shall be made that the Party claiming such Exemption is unable to attend in Person, or such Claim may be made by the several Persons acting in any of the Characters herein-before described, in such Manner as they may act for others, for the Purpose of being assessed on their Account in the first instance, as herein-before directed.

Commissioners to grant Relief from Double Assessments.

CLXXI. And be it enacted, That whenever any Person shall have been assessed to any of the Duties granted by this Act, whether charged on him on his own Account, or in any of the Characters herein-before described on the Behalf of any other Person, and shall, by any Error or Mistake, be again assessed for the same Cause, and on the same Account, and for the same Year, it shall be lawful for him to apply to the Commissioners for General Purposes acting for the Division or Place for which he shall have been so assessed by Error or Mistake as aforesaid, for the Purpose of being relieved from such Double Assessment, and the said Commissioners, on due Proof thereof to their Satisfaction, shall cause such Assessment, or such Part thereof as shall be a Double Charge as aforesaid, to be vacated, and which Proof may be either by a Certificate of the Assessment made on the Party, under the Hands of the Commissioners by whom he shall have been rightly assessed according to the Directions of this Act for the Matter or Cause in question, certifying that such Matter or Cause is included in an Assessment made by them on the same Party, on the same Account, and for the same Year, or by other lawful Evidence given of those Facts on the Oath of any credible Witness; and whenever it shall be proved to the Satisfaction of the Commissioners of Stamps and Taxes that any such Double Assessment as aforesaid hath been made, and hath not been vacated, and that Payment hath been made of both Assessments, it shall be lawful for the said Commissioners of Stamps and Taxes to order and direct the Receiver General of Stamps and Taxes, or any Officer for Receipt, to repay to the Party the Sum so erroneously and doubly assessed upon him, and paid as aforesaid.

Commissioners to issue Duplicates of Assessments to Collectors, with Warrants to collect the same.

CLXXII. And be it enacted, That the respective Commissioners executing this Act in relation to any of the Duties hereby granted shall, within One Calendar Month after the First Day of hearing Appeals, all Appeals then made being first determined, issue out and deliver to the respective Collectors Duplicates of the Assessments of the aforesaid Duties charged at the respective Rates mentioned in the respective Schedules of this Act, together with their Warrants, as directed by the said several Acts relating to the Duties of Assessed Taxes for the speedy and effectual levying and collecting of the said Duties assessed under this Act, as the same shall become payable, by quarterly Instalments, as herein directed, distinguishing the Amount charged under each of the said Schedules: Provided always, that all such Duties as shall be assessed or charged under any of the Provisions of this Act, if not paid, levied, or collected according to the Directions herein mentioned, shall be recoverable as a Debt to the Queen's Majesty, with full Costs of Suit, and all Charges and Expences attending

attending the same; and when so recovered the said Duties shall be paid to the proper Officer for Receipt, in aid of the Parish or Place answerable for the same.

Parents and Guardians liable for Infants, and Executors for Persons dying.

CLXXIII. And be it enacted, That where any Person 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, Guardians, or Tutors of such Infant, upon default of Payment by him, and the Executors and Administrators of the Person so dying, shall be and are hereby made liable to and charged with the Payments which the said Infant ought to have made, or the Person so dying was chargeable with; and if such Parents, Guardians, or Tutors, 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 making default of Payment of the said Duties; and all Parents, Guardians, or Tutors making Payment as aforesaid shall be allowed every Sum paid for such Infants in their Accounts, and all Executors and Administrators shall be allowed to deduct all such Payments out of the Assets of the Person so dying.

Parish to be answerable for Collectors in England.

CLXXIV. And be it enacted, That in *England* the Parish or Place in which any Assessment shall have been made of the Duties granted by this Act under any of the Schedules marked respectively (A.), (B.), or (D.) shall be answerable for the Amount of the Duties which shall have been so charged in such Parish or Place, and for the said Duties being duly demanded of the respective Persons charged therewith, according to the Regulations contained in the said Acts relating to the Duties of Assessed Taxes, by the Collector appointed for such Parish or Place, and also for such Collector duly paying the Sums by him received to the proper Officer for Receipt of the said Duties, according to such Regulations; and any of the Arrears of the said Duties by this Act granted, caused by or arising from any Neglect, Default, or Failure of any Collector for which any Parish or Place shall be answerable as aforesaid, shall be assessed within or upon such Parish or Place as soon after such Default shall be discovered as conveniently can be done, and shall 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 in the Assessment of the same Duties on which such Arrear shall have accrued, according to the Amount of each Person's Assessment therein, as nearly as the Case will admit, and by the like Rules, Methods, and Directions by which the original Assessment was made, to be raised and levied in such Manner as any Assessment may be by virtue of this Act raised and levied under the Regulations of the said Acts respectively.

Arrears to be re-assessed.

Commissioners to adjust Times of Payment, if the appoint-

CLXXV. And be it enacted, That if it shall happen that this Act shall not be executed previous to the Time appointed for the Payment of the first or any subsequent Instalment of the said Duties, or within the Year of Assessment, it shall be lawful for the Commissioners

sioners executing this Act who shall have made or allowed any Assessment after the Period appointed for any such Payment, which they are hereby declared to be competent to do, from Time to Time when and as the same shall be necessary, to settle and adjust at what Time and in what Proportions any Instalment of which the Time for Payment shall then have elapsed shall be paid, in such Manner as to them shall appear just and reasonable, Regard being had to the Number of Days appointed for the Payment of Instalments then to come (if any) in the Year of making the Assessment; provided that on or before every quarterly Day of Payment as herein mentioned after the making of such Assessment in the same or any subsequent Year the said Commissioners shall direct at least the Amount of Two quarterly Payments to be made, until all Arrears, either for that or any former or subsequent Year, shall have been completed.

ed Days are elapsed; and Sums to be paid, not less than the Amount of Two Instalments on each Day.

CLXXVI. And be it enacted, That every Assessment to be made under this Act within the Year appointed for making the same shall be deemed to be for the current Year, and shall be in force for such Year; and every Assessment made after the Expiration of any Year in which the same ought to have been made shall be deemed to be for the whole of the Year current when the Assessment ought to have been made, and such Year shall commence from the Fifth Day of *April* One thousand eight hundred and forty-two, for the first Assessment, and for every subsequent Assessment during the Continuance of this Act from the Fifth Day of *April* in such Year; and the said Duties which shall be charged in *England*, except where the same shall be detained and stopped at the respective Offices, shall be payable in each Year by Four quarterly Instalments at the Times following; *videlicet*, on or before the Twentieth Day of *June* for the first quarterly Instalment, on or before the Twentieth Day of *September* for the second quarterly Instalment, on or before the Twentieth Day of *December* for the third quarterly Instalment, and on or before the Twentieth Day of *March* for the last quarterly Instalment, in each Year; and in *Scotland*, the said Duties shall be payable by Two half-yearly Instalments; *videlicet*, on or before the Twentieth Day of *September* for the first half-yearly Instalment, and on or before the Twentieth Day of *March* for the last Half-yearly Instalment; the Payment thereof for the first Assessment to be regulated as to the Proportion of the Sums and Times of Payment by the respective Commissioners pursuant to the Directions herein contained.

Assessments to be for One Year, payable by Four Instalments.

CLXXVII. And be it enacted, That if any Person shall come into any Parish or Place wherein such Person shall not have been before charged to the said Duties contained in any of the said Schedules for the same Year, the Assessor or Collector, or any Inspector or Surveyor, shall give or leave Notice in Writing to or for such Person to make out and deliver, within Fourteen Days next ensuing the Day of giving such Notice, a Declaration in Writing, signed by him with his own proper Name, which shall specify the Name of the Parish or Place and County wherein such Person shall have been assessed as aforesaid for such Year, and also to produce the Certificate

If Persons come to reside in any Parish in which they have not been before charged the Assessor to give them Notice to declare where they were

charged, or to deliver a Statement, for the Purpose of being assessed.

of such Assessment, or in default thereof to deliver a Statement for the Purpose of being assessed in such Parish or Place; and if any such Person as aforesaid shall neglect or refuse to make out and sign and deliver such Declaration or Statement as aforesaid, within the Time before mentioned, or shall make any false or untrue Return therein in any Particular thereof, he shall forfeit a Sum not exceeding Twenty Pounds; and when in any Case it shall not appear in the Assessment of any Parish or Place for that Year that any Person residing or being therein shall have been assessed to the said Duties in the same Parish or Place, then and in such Case it shall be lawful for the respective Commissioners acting for the said District and they are hereby required to proceed in manner before directed to assess such Person to the said several Duties, in like Manner in every respect as if such Person had been resident in such Parish or Place at the Time of the Publication of Notices as directed by this Act, unless such Person shall prove to their Satisfaction that he hath been duly charged in some other Parish or Place, and hath paid or satisfied the Duties so charged; and if any Person, before or after Notice given to return a Statement as aforesaid, shall remove out of such Parish or Place without returning such Statement, or before an Assessment shall be made on him, with Intent to evade an Assessment, or if any Person being assessed to the said Duties shall remove out of the Parish or Place where he shall have been assessed to the said Duties without first paying or discharging all the said Duties charged upon him which shall then be due and payable, or without leaving in such Parish or Place sufficient Goods and Chattels whereon the said Duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the Space of Twenty Days after the Time appointed by this Act for Payment thereof, every such Person shall forfeit (over and above the said Duties so left unpaid as aforesaid) the Sum of Twenty Pounds; and in every such Case, and also in every Case where any Person shall reside in any other Parish or Place than that in which the Assessment or Charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the Commissioners of the District in which such Assessment or Charge shall have been made to certify to the Commissioners of the District within which such Person shall reside the Amount of the Assessment or Charge made upon such Person, and remaining in arrear and unpaid as aforesaid, and such last-mentioned Commissioners shall thereupon cause the whole of the Duty so remaining in arrear and unpaid as aforesaid to be raised and levied, by and under their Warrant, together with the Costs and Charges attending the same; provided that if no such Certificate and Warrant as aforesaid shall be made and issued, or the whole of such Arrear of Duty, and Costs and Charges, as aforesaid, shall not be levied or collected in manner aforesaid, the same shall be recoverable as a Debt to Her Majesty, together with full Costs of Suit, and all Charges and Expences attending the same.

Penalty on Persons neglecting to deliver such Statement.

Persons removing out of a Parish or Place, without first discharging the Assessment, or not leaving sufficient Goods to satisfy the Arrear, subject to Penalty.

Arrears to be levied by Distress in the District where the Party resides; and if not so levied or collected, to be recovered as a Debt to Her Majesty.

Penalty on Persons fraudulently changing

CLXXVIII. And be it enacted, That if any Person who ought to be charged as directed by this Act shall, by fraudulently changing or having changed his Place of Residence, or by fraudulently converting

verting or having converted his Property, or any Part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed, the same, or any Part thereof, or by making and delivering any such Statement or Schedule as aforesaid which shall be false or fraudulent, or, having any Property chargeable as aforesaid, shall fraudulently convert or shall have fraudulently converted the same, or any Part thereof, by altering or having altered any Security with relation to such Property, or by fraudulently rendering or having rendered the same, or any Part thereof, temporarily unproductive, in order that such Person may not be charged for the same or any Part thereof, or by any Falsehood, wilful Neglect, Fraud, Covin, Art, or Contrivance whatsoever, used or practised, shall not be charged and assessed according to the true Intent and Meaning of this Act, every such Person shall, on Proof thereof before the said respective Commissioners for General Purposes acting for the District wherein such Person shall be chargeable, be charged and assessed Treble the Amount of the Charge which ought to have been made on such Person if no such Charge shall have been made; and if any such Charge shall have been made which shall be less than the Charge which ought to have been made on such Person, then such Person shall be assessed and charged, over and above such former Charge, Treble the Amount of the Difference between the Sum with which such Person shall have been charged and the Sum with which he ought to have been charged, to be added to such Assessment, and applied as in other Cases as aforesaid.

their Residence, or converting Property, or delivering false Statements, or guilty of other Fraud.

CLXXIX. And be it enacted, That no Receipt, Certificate of Payment, Contract of Composition, Affidavit, Appraisement, or Valuation, made or given in pursuance and for the Purposes of this Act, shall be liable to any Stamp Duty.

Receipts and other Documents exempted from Stamp Duty.

CLXXX. And be it enacted, That if any Person, upon any Examination on Oath or Affirmation, or in any Affidavit, Deposition, or Affirmation authorized by this Act, shall wilfully and corruptly give false Evidence, or shall wilfully and corruptly swear or affirm any Matter or Thing which shall be false or untrue, every such Person so offending, and being thereof duly convicted, shall be subject and liable to such Pains and Penalties as by the Laws in force Persons convicted of wilful and corrupt Perjury are subject and liable to; and any Indictment or Information for Perjury committed in any such Affidavit, Deposition, or Affirmation as aforesaid, whether the same shall be taken or made within *Great Britain* or without shall and may be laid, tried, and determined in the County where such Affidavit, Deposition, or Affirmation shall be exhibited to the Commissioners in pursuance of this Act.

Persons giving false Evidence, or swearing falsely, liable to the Penalties of Perjury.

Indictments may be tried in the County where the Affidavit was exhibited.

CLXXXI. And be it enacted, That if any Person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited or altered, or knowingly or wilfully act or assist in forging, counterfeiting, or altering, any Certificate of the Commissioners of Stamps and Taxes, or of any other Commissioners acting in the Execution of this Act, or any Certificate or Receipt which the Cashier of the Bank of *England*, or the Receiver General of Stamps and Taxes, or any

Punishment of Persons guilty of forging or altering Certificates or Receipts given under this Act.

any Officer for Receipt, is by this Act authorized to give on the Receipt of any Money payable under this Act, or shall utter any such forged, counterfeited, or altered Certificate or Receipt as aforesaid, with Intent to defraud Her Majesty, or any Body Politic or Corporate, or any Person whomsoever, every Person so offending, and being thereof lawfully convicted, shall be adjudged guilty of Felony, and shall be transported for a Term not exceeding Fourteen Years.

Prescribing the Evidence to be received in Court of Persons being Commissioners or Officers.

CLXXXII. And be it enacted, That if, upon the Trial of any Indictment, Information, Suit, or Prosecution whatsoever, or in any Proceeding relative thereto, under and by virtue of this Act or the said Acts herein-before recited or referred to, or for any thing done in pursuance of this Act, or for any Offence committed against this Act, or in any Matter arising out of this Act, or on Occasion thereof, any Question shall arise whether any Person be or have been or was a Commissioner or Officer of or for the said Duties hereby granted, or commissioned or appointed to act as such, then and in every such Case Proof may be made and admitted that such Person was reputed to be or had acted as such Commissioner or Officer, or acted under such Commission or Appointment, at the Time respectively when the Act, Matter, or Thing in controversy upon such Trial or other Proceeding shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular Commission, Appointment, Nomination, or other Authority whereby such Commissioner or Officer was constituted and appointed; and that in every such Case such Proof shall be deemed and taken, by all Judges, Justices, or Commissioners before whom any such Trial or Proceeding shall be had, to be good and legal Evidence, unless by other Evidence the contrary shall be made to appear; any Law or Usage to the contrary thereof notwithstanding.

Allowance to Assessors, Collectors, Clerks, and other Persons.

CLXXXIII. And be it enacted, That the several Assessors and Collectors shall have Three-pence in the Pound for what Money of the several Duties by this Act granted the several Collectors shall pay to the proper Officer for Receipt, to be divided in each separate Collection between the said Assessors and Collectors in equal Proportion; and for the careful writing and transcribing the said Assessments, Warrants, Estreats, and Duplicates in due Time, and for the due, speedy, and effectual executing all Matters and Things directed to be performed under the said Commissioners, and for the bearing and sustaining all incidental Expences attending the Execution of this Act, under the Direction of the said respective Commissioners in their several Districts, the Clerk of the respective Commissioners, who shall perform the Duties of his Office within the respective Times limited by this Act, and shall have borne and sustained such incidental Expences, shall, by Warrant under the Hands of the said Commissioners, have and receive from the respective Officers for Receipt Two-pence in the Pound of all such Monies of the said several Duties as shall be assessed in or by virtue of such Warrants or Certificates; and the Clerk who shall not have borne and sustained such incidental Expences shall, by like Warrant, have and receive One Penny in the Pound

Pound of all such Monies as aforesaid, 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, and the Duplicates be delivered to the proper Officer for Receipt, and into the Head Office for Stamps and Taxes as aforesaid, within the Times limited by this Act, and not otherwise; and no Person shall under any Pretence whatever be entitled to any Part of the Reward hereby given to such Clerk, except the Assistant (if any) to such Clerk, whose Compensation shall be apportioned and settled by the respective Commissioners; nor shall such Clerk, under any Pretence whatever, demand, take, or receive any Fee, Gratuity, or Perquisite, for any Matter or Thing to be done by him by virtue and under the Authority of this Act, from any Person, other than the proper Officer for Receipt, in manner aforesaid: Provided always, that no such Compensation shall be made to any Assessor or Collector, in respect of any Sum detained or stopped under the Authority of this Act, or paid into the Bank of *England*, or in respect of any Sums paid by the respective Parties into the said Bank, nor to any Receiver, nor to any of the Persons or Corporations intrusted with the Payment of Annuities, Dividends, and Shares paid out of any public Revenue of *Great Britain*, or elsewhere, as aforesaid, other than such Sum as shall be directed to be paid to such Collectors, Receivers, Corporations, or Persons aforesaid by the Warrant of the Commissioners of Her Majesty's Treasury, for their Pains and Care in executing this Act: Provided also, that it shall be lawful for the said Commissioners of Her Majesty's Treasury to cause such further Allowance to be made to such Clerk as aforesaid, who shall have faithfully performed his Duty under this Act, and shall have borne and sustained such incidental Expences as aforesaid, of any Sum, not exceeding One Penny in the Pound on the Amount of such Part of the gross Assessment as shall have been discharged on occasion of Claims for Exemption made and allowed under this Act on the Ground of Income, as they shall, on Consideration of the Extent and Population of the District, and the Number of such Claims, think proper to direct, and the Certificate of the Commissioners of Stamps and Taxes shall be an Authority to the Officers for Receipt respectively to pay such further Allowance.

Further Allowance to Clerk.

CLXXXIV. Provided always, and be it enacted, That no Neglect or Omission to pay, within any limited Period, the Duties assessed under the Authority of this Act in respect of any House or other Building, shall prevent any Person from being admitted or retained on the Register or List of Persons entitled to vote in the Election of a Member or Members to serve in Parliament for any City or Borough, or from voting at any such Election.

Nonpayment of Duties not to disqualify from voting at Elections for Members of Parliament.

CLXXXV. And be it enacted, That all pecuniary Penalties imposed by this Act shall and may be sued for, recovered, and applied in such Manner and Form as is directed in regard to the pecuniary Penalties imposed by the said Acts respectively passed in the Forty-third Year of the Reign of King *George* the Third relating to the Duties of Assessed Taxes, the Regulations whereof are hereby made applicable to the Duties granted and the Penalties imposed by this

Recovery of Penalties and Duties.

Act; and that in any Action, Suit, or Proceeding, by or on the Behalf of Her Majesty, for the Recovery of any such Duties or Penalties respectively granted or imposed by this Act, such Duties and Penalties respectively shall be recoverable with full Costs of Suit, and all Charges and Expences attending the same: Provided always, that wherever by this Act any increased Rate of Duty is imposed as a Penalty, or as Part of or in addition to any Penalty, every such Penalty and all such increased Rate of Duty may be added to the Assessment, and be collected and levied in like Manner as any Duties included in such Assessment may be collected and levied.

Monies arising from the Duties to be paid into the Bank of England, and transferred to the Credit of the Exchequer.

CLXXXVI. And be it enacted, That all Monies arising from the Duties hereby granted (the necessary Charges of raising and accounting for the same excepted) shall be paid into the Bank of *England* to the Credit of an Account, in the Name of the Receiver General of Stamps and Taxes, to be opened and kept for that Purpose, distinct and apart from all other Monies, and shall be transferred to the Credit of Her Majesty's Exchequer, in such Manner, at such Times, and under such Authority, Rules, and Regulations, as are or may be appointed or made with regard to any other Monies arising from Duties under the Care or Management of the Commissioners of Stamps and Taxes: Provided always, that out of the Monies from Time to Time to arise from the said Duties it shall be lawful for the Commissioners of Her Majesty's Treasury to settle and appoint such Salaries and Allowances for the Service, Pains, and Labour of the Commissioners for Special Purposes, Inspectors, Surveyors, 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 attending the Execution of this Act, as the said Commissioners of Her Majesty's Treasury shall think fit and reasonable in that Behalf.

Treasury to settle Allowances for Commissioners, Surveyors, and other Officers, and to discharge incidental Expences.

No Person to be exempt by Letters Patent.

CLXXXVII. And be it enacted, That no Letters Patent granted by Her Majesty or any of Her Royal Progenitors, or to be granted by Her Majesty, to any Person, City, Borough, or Town Corporate within this Realm, of any Manner of Liberties, Privileges, or Exemptions from Subsidies, Tolls, Taxes, Assessments, or Aids, nor any Statute granting any Salary, Annuity, or Pension to any Person free of any Taxes, Deductions, or Assessments, shall be construed or taken to exempt any Person, City, Borough, or Town Corporate, or any of the Inhabitants of the same, from the Burden and Charges of any of the Duties granted by this Act; and all *non obstantes* in such Statutes or Letters Patent made or to be made in bar of this Act are hereby declared to be void and of none Effect; any such Statutes, 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.

Provisions applied to any particular Schedule may extend to another

CLXXXVIII. And be it enacted, That every Provision in this Act contained, and applied to the Duties in any particular Schedule, which shall also be applicable to the Duties in any other Schedule, and not repugnant to the Provisions for charging, ascertaining, or levying the Duties in such other Schedule, shall, in

charging, ascertaining, and levying the same, be applied as fully and effectually as if the Application thereof had been so expressly and particularly directed; any thing herein contained to the contrary notwithstanding. Schedule in charging the Duty.

CLXXXIX. And be it enacted, That the Schedule herein-after mentioned, marked (F.), shall be deemed a Part of this Act, as if the same had been inserted under a special Enactment; provided that the several Oaths therein mentioned shall be deemed and understood and taken to refer only to the Duties contained in Schedule (D.) as aforesaid. Schedule (F.) to be deemed Part of this Act.

SCHEDULE (F.)

Form of an Oath or Affirmation to be taken by the Commissioners for the Purposes of this Act, and by Additional Commissioners, and Commissioners for Special Purposes, acting in the Execution thereof, in respect of the Duties contained in Schedule (D.)

Oath to be taken by Commissioners acting in respect of the Duties contained in Schedule (D.)

'I *A.B.* do swear [*or* affirm, *as the Case may be*], That I will truly, faithfully, impartially, and honestly, according to the best of my Skill and Knowledge, execute the Powers and Authorities vested in me by an Act passed in the Year of the Reign of Queen *Victoria*, intituled [*here set forth the Title of this Act*], and that I will exercise the Powers intrusted to me by the said Act in such Manner only as shall appear to me necessary for the due Execution of the same; and that I will judge and determine upon all Matters and Things which shall be brought before me under the said Act without Favour, Affection, or Malice; and that I will not disclose any Particular contained in any Schedule or Statement delivered with respect to any Duties charged under the Provisions and Regulations relating to Schedule (D.) of the said Act, or any Evidence or Answer given by any Person who shall be examined, or shall make Affidavit, Deposition, or Affirmation respecting the same, in pursuance of the said Act, excepting in such Cases and to such Persons only who shall be sworn to the due Execution of this Act, and where it shall be necessary to disclose the same for the Purposes of the said Act, or to the Commissioners of Stamps and Taxes, or in order to or in the course of a Prosecution for Perjury committed in such Examination, Affidavit, Deposition, or Affirmation. So help me GOD.'

Form of Oath or Affirmation to be taken by Inspectors and Surveyors as aforesaid.

Oath to be taken by Inspectors and Surveyors.

'I *A.B.* do swear [*or* affirm], That in the Execution of an Act passed in the Year of the Reign of Queen *Victoria*, intituled [*here set forth the Title of this Act*], I will examine and revise all Statements, Schedules, and Declarations delivered within my District, and in objecting to the same I will act according to the best of my Information and Knowledge, and that I will conduct myself without Favour, Affection, or Malice, and that I will exercise the

'the Powers intrusted to me by the said Act in such Manner only as 'shall appear to me to be necessary for the due Execution of the 'same, or as I shall be directed by the Commissioners of Stamps and 'Taxes, or any Two or more of them; and that I will not disclose 'any Particular contained in any Statement or Schedule, with respect 'to any Duties charged under the Provisions and Regulations relating 'to Schedule (D.) of the said Act, or any Evidence or Answer given 'by any Person who shall be examined, or shall make Affidavit, 'Deposition, or Affirmation respecting the same, in pursuance of the 'said Act, except in such Cases and to such Persons only who shall 'be sworn to the due Execution of the said Act, and where it shall 'be necessary to disclose the same for the Purposes of the said Act, 'or to the Commissioners of Stamps and Taxes, or in order to or in 'the course of a Prosecution for Perjury committed in such Ex-'amination, Affidavit, Deposition, or Affirmation.

'So help me GOD.'

Form of Oath or Affirmation to be taken by Assessors as aforesaid.

Assessors Oath.

'I *A.B.* do swear [*or* affirm], That in the Execution of an Act 'passed in the Year of the Reign of Queen *Victoria*, 'intituled *An Act* [*here set forth the Title of this Act*], I will in 'all respects act diligently and honestly, and without Favour or 'Affection, to the best of my Knowledge and Belief, and that I will 'not disclose any Particular contained in any Statement or Schedule 'delivered to me in the Execution of the said Act, with respect to 'any Duties charged under the Provisions and Regulations relating 'to Schedule (D.) of the said Act, except in such Cases and to such 'Persons only who shall be sworn to the due Execution of the said 'Act, and where it shall be necessary to disclose the same for the 'Purposes of the said Act, or in order to or in the course of a 'Prosecution for Perjury committed in any Matter relating to such 'Statement or Schedule. So help me GOD.'

Form of Oath or Affirmation to be taken by the Collectors and Officers for Receipt.

Oath for Collectors and Officers for Receipt.

'I *A.B.* do swear [*or* affirm], That in the Execution of an Act 'passed in the Year of the Reign of Queen *Victoria*, 'intituled *An Act* [*here set forth the Title of this Act*], I will not 'disclose any Assessment or the Amount of any Sum paid or to be 'paid by any Individual under the said Act, or the Books of As-'sessment which shall be delivered to me in the Execution of the 'said Act, with respect to any Duties charged under the Provisions 'and Regulations relating to Schedule (D.) of the said Act, except 'in such Cases and to such Persons only who shall be sworn to the 'due Execution of the said Act, and where it shall be necessary to 'disclose the same for the Purposes of the said Act, or to the Com-'missioners of Stamps and Taxes, or in order to or in the course of 'a Prosecution for Perjury committed in relation to the said Duties.

'So help me GOD.'

Form

Form of Oath or Affirmation to be taken by a Clerk or Clerk's Assistant to the Commissioners aforesaid.

Clerk's Oath.

'I *A. B.* do swear [*or* affirm], That I will diligently and faithfully execute the Office of a Clerk [*or* Assistant Clerk, *as the Case may be*,] according to an Act passed in the Year of the Reign of Queen *Victoria*, intituled *An Act* [*here set forth the Title of this Act*], to the best of my Knowledge and Judgment; and that I will not disclose any Particular contained in any Statement, Declaration, or Schedule, with respect to the Duties charged under the Provisions and Regulations relating to Schedule (D.) of the said Act, or any Evidence or Answer given by any Person who shall be examined, or shall make Affidavit, Deposition, or Affirmation respecting the same, except in such Cases and to such Persons only who shall be sworn to the due Execution of the said Act, and where I shall be directed so to do by the Regulations of the said Act, or any Two or more of the Commissioners under whom I act, or of the Commissioners of Stamps and Taxes, or in order to and in the course of a Prosecution for Perjury committed on such Examination, Affidavit, Deposition, or Affirmation.

'So help me GOD.'

Schedule (G.), and the Rules therein, to be observed in executing the Act.

CXC. And be it enacted, That the Schedule marked (G.), with the Rules and Directions therein contained, shall, in making Returns of the Amount of annual Value or Profits on which any Duty is chargeable under this Act, so far as the same are respectively applicable to the Case of each Person, Corporation, Company, or Society described or mentioned in this Act, on behalf of themselves, and also of others for whom they act in any of the Characters described in this Act, or herein-after mentioned, be observed by each such Person, Corporation, Company, or Society, or by his or their Agents or Officers, in the Cases where such Agents or Officers are authorized to make such Returns.

Sched. (G.) *Rules.*

SCHEDULE (G.)

I.—By every Occupier of Lands, Tenements, Hereditaments, or Heritages throughout *Great Britain*, to be charged under Schedules (A.) and (B.), or either of them.

By Occupiers of Lands, &c., charged under Schedules (A.) and (B.)

A Statement of the Rent and annual Value, or the annual Value, as the Case shall require, of all Lands, Tenements, and Hereditaments, or Heritages, occupied in every Parish or Place, distinguishing the Proportions in each Parish or Place, and estimating separately such as are occupied as Owner or Tenant, and also such as are held under different Landlords, and also such as are chargeable by the Rent or annual Value, or on the Amount of Profits; and also estimating separately the Rent or annual Value chargeable in respect of the Property, and the Amount chargeable in respect of the Occupation, distinguishing the same, as follows; (*videlicet*,)

Lands and Tenements occupied as Owner:

Lands and Tenements let at Rack Rent within Seven Years:

Sched. (G.) *Rules.*

Lands and Tenements let at Rack Rent before the Period of Seven Years, with the Rent and annual Value thereof estimated separately:

Lands and Tenements let, but not at Rack Rent, with the Rent and annual Value thereof estimated separately:

The Amount at which such Lands and Tenements are rated to the Poor:

The Amount of the Composition, Rent, Rent-charge, or annual Payment paid in the preceding Year to the Rector or Vicar or other Person, for Tithes of the above Lands and Tenements:

The Amount of each Deduction claimed in respect thereof, and stating if Tithe-free in Part or in the Whole, and the Amount of any Modus for Tithes or Real Composition.

By Lay Impropriators and Ecclesiastical Persons, under Schedule (A.)

II.—By every Lay Impropriator, and by every Ecclesiastical Rector, Vicar, or other Person (describing himself) receiving any Tithes in Kind, or any Payments in right of the Church, or by Endowment, or in lieu of any Tithes, and on all Teinds in *Scotland*, to be charged under Schedule (A.), distinguishing the same as follows:

The Amount of the Profits from Tithes taken in Kind for One Year, on an Average of Three Years:

The Amount of Dues and Money Payments in right of the Church, or by Endowment, or in lieu of Tithes not arising from Lands, on the above Average:

The Amount of Compositions, Rents, and Payments in lieu of Tithes, arising from Lands for the preceding Year.

By Corporations, &c., under Schedule (A.)

III.—By every Person, Corporation, or Company carrying on any Concern herein-after mentioned, or their Agents or Officers, in the Cases authorized to be charged under Schedule (A.)

The Amount of Profits from Quarries of Stone, Slate, Limestone, or Chalk, in the preceding Year:

Of Iron Works, Salt Springs or Works, Alum Mines or Works, Waterworks, Streams of Water, Canals, Inland Navigations, Docks, Drains, Levels, Fishings, Rights of Markets and Fairs, Tolls, Railways and other Ways, Bridges and Ferries, in the preceding Year:

Of Mines of Coal, Tin, Lead, Copper, Mundic, Iron, and other Mines, on an Average of Five Years.

By Lords of Manors.

IV.—By every Lord or Lady of a Manor or other Royalty, or Tenant of the same.

The Amount of all Dues and other Services or other casual Profits (except Rents and annual Payments) of such Manors or Royalties, on an Average of Seven Years.

V.—By

V.—By the Receiver of any Fine paid in consideration of a Demise of Lands or Tenements (except Customary) to be charged under Schedule (A.)

By Receivers of Fines, under Schedule (A.)

The Amount of such Fines in the preceding Year, or for such lesser Period since the Interest thereon commenced, and an Estimate of the average Value for One Year.

VI.—By every Person entitled to Profits arising from Lands, Tenements, Hereditaments, or Heritages, not before stated to be charged under Schedule (A.)

By Profits from Lands, &c., under Schedule (A.)

The Amount, on a fair Average, to be allowed by the respective Commissioners.

VII.—By or for every Person carrying on any Trade, Manufacture, Adventure, or Concern in the Nature of Trade, to be charged under Schedule (D.)

By Persons carrying on Trade, charged under Schedule (D.);

The Amount of the Balance of the Profits thereof, upon a fair and just Average of Three Years, or for such shorter Period as the Concern has been carried on.

VIII.—By every Person exercising any Profession, Employment, or Vocation, to be charged under Schedule (D.)

or exercising Professions;

The Amount of the Balance of the Profits, Gains, and Emoluments thereof within the preceding Year.

IX.—By every Person entitled to Profits of an uncertain Value, not before stated, to be charged under Schedule (D.)

or entitled to Profits of uncertain Values;

The full Amount of the Profits or Gains arising therefrom within the preceding Year.

X.—By every Person receiving in *Great Britain* Interest from Securities out of *Great Britain*, to be charged under Schedule (D.)

or receiving Interest from Foreign Securities,

The full Amount that has been received, or will be received, as far as the same can be computed in the current Year.

XI.—By every Person receiving in *Great Britain* Profits from Possessions out of *Great Britain*, to be charged under Schedule (D.)

or Profits from Foreign Possessions;

The full net Amount annually received therefrom, either by Remittances, or Importation of Property, or Money or Value from Property not imported, or on Credit, or on account in respect of Remittances, Property, or Value, on an Average of the Three preceding Years.

XII.—By

or any other Profits charged under Schedule (D.)

XII.—By every Person entitled to any annual Profits not falling under any of the foregoing Rules, and not charged by any of the other Schedules, to be charged under Schedule (D.)

The full Amount thereof received annually, or according to the Average directed to be taken by the Commissioners on a Statement of the Nature of such Profits, and the Grounds on which the Amount has been computed, and the Average taken to the best of the Party's Knowledge and Belief.

Declaration in respect of Duty under Schedule (D.)

XIII.—Declarations to be delivered in respect of the Duty to be charged under Schedule (D.)

First.—Declaration by the precedent acting Partner, or by the Agent, if none of the Partners are resident in *Great Britain*, of the Names of the several Partners, their respective Residences, and the Place of carrying on the Trade or Concern, or exercising the Profession, and the Style or Description of the Firm:

Second.—Declaration by any Partner, not being the precedent acting Partner, of his being assessed with the Firm, describing the same, and the Place where the Return of the precedent Partner was made:

Third.—Declaration which may be made by each Partner desirous of being and entitled to be separately assessed, describing the Firm, and his Proportion of the Profits.

Statement of Profits not chargeable where the Office is held.

XIV.—Statement of Profits of any Office not chargeable by Commissioners specially appointed in the Department where the Office is held.

The Amount of the Salary, Fees, Wages, Perquisites, and Profits of Office in the preceding Year, or on an Average of Three Years, as the Case shall require.

The like Statement to be delivered to the Commissioners appointed in the Department, if required.

General Declarations.

XV.—General Declaration by each Person returning a Statement of Profits under Schedules (A.) (B.) (D.) or (E.)

Declaring the Truth thereof, and that the same is fully stated on every Description of Property or Profits included in the Act relating to the said Duties, and appertaining to the Party, estimated to the best of his Judgment and Belief, according to the Directions and Rules of this Act.

List and Declaration in relation to Duties chargeable in others.

XVI.—List and Declaration for facilitating the Execution of the Act in relation to the Duties chargeable on others.

First.—List containing the Name of every Lodger or Inmate in any Dwelling House, with the ordinary Place of Residence of such Lodger or Inmate, if he shall have any ordinary Place of Residence elsewhere, at which he is desirous of being assessed:

Second.—List of every Person in the Service or Employ of any Master or Mistress, whether resident in his or her Dwelling House or not, and the Place of Residence of those not residing with the Master or Mistress:

Third.—List to be delivered by every Trustee, Factor, Agent, Receiver, Guardian, Tutor, Curator, or Committee of the Name and Place of Residence of the Person for whom they act in such Character, describing him, and the Names of them who are joined in Trust:

Fourth.—Declaration on whom the Duty is chargeable in respect of such Trust:

Fifth.—List containing the proper Description of every Corporation, Company, Fraternity, Fellowship, Society, or Trust for which any Person is answerable as Treasurer, Auditor, or Receiver, and where any Person before described is answerable for the Duty to be charged in respect of the Property or Profits of others, such Lists as aforesaid shall be delivered, together with required Statements of such Profits.

XVII.—Lists, Declarations, and Statements of Discharge, or in order to obtain Exemptions.

Lists, Declarations, &c. in order to obtain Exemptions.

First.—Declaration of the Amount of Value or Property or Profits returned, or for which the Claimant hath been or is liable to be assessed:

Second.—Declaration of the Amount of Rents, Interests, Annuities, or other annual Payments, for which the Party is liable to allow and deduct the Duty, with the Names of the respective Persons by whom such Payments are to be made, distinguishing the Amount of each Payment:

Third.—Declaration of the Amount of Interest, Annuities, or other annual Payments, to be made out of the Property or Profits assessed on the Claimant, distinguishing each Source:

Fourth.—Statement of the Amount of Income derived according to the Three preceding Declarations.

Fifth.—Statement of any Payment which the Claimant may be liable to make, and out of which he may be entitled to deduct or retain any Portion of the Duty charged upon him, and of any Charge which he may be entitled to make against any other Person for any Portion of such Duty.

What Number of Commissioners competent to execute any of the Powers given by this Act.

CXCI. And be it enacted, That wherever by this Act any Appointment is directed or authorized to be made, or any Act, Matter, or Thing whatever is required to be done or performed, by the Commissioners of Her Majesty's Treasury, every such Appointment, Act, Matter, and Thing may lawfully be made, done, and performed respectively by any Three or more of the said Commissioners for the Time being; and wherever any Order, Consent, Authority, or Direction of the said Commissioners of Her Majesty's Treasury is prescribed or required by this Act, every such Order, Consent, Authority, and Direction may be signified either under the Hands of any Three or more of the said Commissioners, or under the Hand

of One of their Secretaries or Assistant Secretaries; and wherever any of the Powers and Authorities given by this Act are required or directed to be put in execution, or any Assessment, Warrant, Order, Precept, Notice, Certificate, Contract of Composition, or other Document is by this Act or any Act herein recited or referred to is required or directed to be made, signed, or issued by the Commissioners for General Purposes, or the Additional Commissioners, or the Commissioners for Special Purposes, or the Commissioners for Stamps and Taxes, or any other Commissioners acting in the Execution of this Act, every such Power and Authority shall and may lawfully be put in execution, and every such Assessment, Warrant, Order, Precept, Notice, Certificate, Contract, or other Document shall and may lawfully be made, signed, and issued respectively by any Two or more of the said respective Commissioners; provided that where any Act, Matter, or Thing is directed or authorized to be done or performed by or before One of such respective Commissioners, such Act, Matter, or Thing may lawfully be done or performed by or before such One Commissioner, any thing herein contained notwithstanding.

Construction of the Terms used in this Act.

CXCII. And be it enacted, That wherever in this Act, with reference to any Person, Matter, or Thing, any Word or Words is or are used importing the Singular Number or the Masculine Gender only, yet such Word or Words shall be understood to include several Persons as well as one Person, Females as well as Males, Bodies Politic or Corporate as well as Individuals, and several Matters or Things as well as one Matter or Thing, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to such Construction; and that wherever the Terms and Expressions following occur in this Act they shall be construed respectively in the Manner herein-after directed; (that is to say,) that the Expression "Her Majesty" shall be construed to mean and include Her Majesty, Her Heirs and Successors; the Expression "Commissioners of Her Majesty's Treasury" shall mean and include the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three or more of them, or the Lord High Treasurer of the said United Kingdom for the Time being; the Term "Affidavit" and the Term "Oath" shall respectively mean and include an Affirmation in the Case of Quakers or other Persons entitled by Law to make an Affirmation in lieu of an Affidavit or Oath; the Term "*England*" shall mean and include *England* and *Wales* and *Berwick-upon-Tweed*.

Commencement and Continuance of the Act.

CXCIII. And be it enacted, That this Act shall commence and take effect from and after the Fifth Day of *April* One thousand eight hundred and forty-two, and, together with the Duties therein contained, shall continue in force until the Sixth Day of *April* One thousand eight hundred and forty-five, and no longer: Provided always, that this Act and the said Duties shall not then cease with respect to any Assessment which ought to have been made before the said last-mentioned Day, but which shall not then have been made and completed, nor with respect to any of the said Duties which shall

have been assessed and shall then remain unpaid, nor with respect to any Penalty before then incurred, the said Duties shall not cease in such Districts where the Assessments for the preceding Year shall not have been completed before the said Sixth Day of *April*, but that all the Powers and Provisions of this Act shall continue in force, for making and completing all such Assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all Arrears of such Duties, and also for re-assessing the same, in default of Payment in the Manner herein directed, and for the suing for, adjudging, and recovering any Penalty which shall have been or may be incurred.

Act may be amended this Session.

CXCIV. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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