CHAPTER 19.

An Act to consolidate Enactments relating to certain Taxes and Duties under the management of the Board of Inland Revenue. [6th August 1880.]

WHEREAS it is expedient that certain Acts now in force for the management and regulation of the duties of land tax, inhabited house duties, and property and income tax should be consolidated into one Act:

Be it therefore 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, as follows:

PART I.

PRELIMINARY.

Short title.

1. This Act may be cited as the Taxes Management Act, 1880.

Division of Act into parts.

2. This Act is divided into parts, as follows:

Part I.—Preliminary.
Part II.—General.
Part III.—Commissioners, clerk, and assessor.
Part IV.—Assessment.
Part V.—Appointment of collectors.
Part VI.—Collection.
Part VII.—Receipt and account.
Part VIII.—Proceedings against collectors.

Commencement of Act.

3. This Act shall commence and have effect from and immediately after the thirty-first of December one thousand eight hundred and eighty.

Repeal.

4. (1.) The enactments described in the Third Schedule to this Act are hereby repealed, subject to the exceptions and qualifications in this Act mentioned.

(2.) The repeal of enactments or any other thing in this Act shall not affect—

(*a.*) Anything done or suffered before the commencement of this Act under any enactment repealed by this Act; nor

(*b.*) Any protection, right, or privilege acquired, or duty or liability imposed or incurred, under any enactment so repealed; nor

(*c.*) Any fine, forfeiture, or other punishment incurred or to be incurred in respect of any offence committed before the commencement of this Act against any enactment so repealed; nor

(*d.*) The institution or prosecution to its termination of any legal proceeding or other remedy for ascertaining any such liability, or enforcing or recovering any such fine, forfeiture, or punishment as aforesaid.

(3.) All existing bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same force and effect as if they had been given under or in pursuance of this Act.

Interpretation and construction. 5 & 6 Vict. c. 35.

5. (1.) In this Act—

"Additional Commissioners" means the Additional Commissioners of the Property and Income Tax, or any two of them, appointed under the provisions of the Income Tax Act, 1842:

"Assessor" means the person or persons appointed to be assessor or assessors respectively of income tax and inhabited house duties for any parish in conformity with the rules and directions of this Act or the Tax Acts, and includes the surveyor of taxes acting as assessor when required so to act:

"Board" means the Commissioners of Inland Revenue for the time being, or any two of them:

"Clerk" means the clerk to the General Commissioners or to the Land Tax Commissioners respectively appointed in accordance with the directions of this Act:

"Collector" means the person or persons appointed to be collector or collectors respectively of the land tax, the income tax, and the inhabited house duties in conformity with this Act for a parish or group, or union, electoral district, or county or part of a county:

"Collector of Inland Revenue" means a person appointed by the Board to be a collector and officer for the collection and receipt of the several revenues and duties of excise stamps and taxes, or as his deputy:

"Division" means and includes any hundred, rape, lathe, stewartry, or district, or any place of separate jurisdiction under the Land Tax Acts:

"General Commissioners" means the Commissioners for the general purposes of the income tax and inhabited house duties, or any two or more of them acting in or for any division under and in the execution of this Act or the Tax Acts:

"Group" means any parishes united or grouped for the purposes of the collection of the duties and the land tax:

"High Court" means Her Majesty's High Court of Justice:

"Land Tax Acts" means and includes any Act, or part of any Act, relating in any way to the assessment or redemption of the land tax:

"Land Tax Commissioners" means the persons appointed under authority of Parliament for executing the Acts granting a land tax, or any two or more of them:

"Parish" means and includes any town, ward, township, tithing, parish, place, or precinct for which a separate assessment of the duties or the land tax may be made, or for which any assessor or collector may be lawfully appointed for the purpose of assessing or collecting the duties or the land tax:

"Part" means part of this Act:

"Prescribed" means prescribed or provided by this Act or the Tax Acts, or by the Board where the Board have power to prescribe:

"Return" includes any list, statement, declaration, account, schedule, or estimate in writing by whomsoever made or from whomsoever required in conformity with the directions of this Act or the Tax Acts:

"Special Commissioners" means the Commissioners for the special purposes of the Income Tax Acts appointed by the Treasury under the provisions of the Income Tax Act, 1842: 5 & 6 Vict. c. 35.

"Surveyor" means an inspector of taxes or surveyor of taxes appointed by the Treasury or Board for the purposes of this Act, the Tax Acts, and Land Tax Acts, and acting under the authority of the Board:

"Tax Acts" means and includes any Act or part of any Act relating to the assessment of any person, land, tenement, heritage, property, or profits whatever to the income tax or to the inhabited house duties:

"The duties," except where expressly limited, means and includes the duties on inhabited houses and the duties of income tax or any of them assessed or to be assessed under this Act or under the Tax Acts:

"The Income Tax Act, 1842," means the Act of the session of the fifth and sixth years of the reign of Her present Majesty, chapter thirty-five, intituled "An Act for granting to Her Majesty the duties on profits arising from property, professions, trades, and offices, until the sixth day of April one thousand eight hundred and forty-five": 5 & 6 Vict. c. 35.

"The Income Tax Act, 1853," means the Act of the session of the sixteenth and seventeenth years of the reign of Her present Majesty, chapter thirty-four, intituled "An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices": 16 & 17 Vict. c. 34.

"Treasury" means the Commissioners of Her Majesty's Treasury.

(2.) The Schedules to this Act shall be read and have effect as if they were part of this Act.

Savings for Local Acts.

6. Nothing in this Act shall alter the effect of, or in any way supersede—

(1.) An Act passed in the session of the seventeenth and eighteenth years of Her present Majesty, intituled "An Act for the valuation of lands and heritages in Scotland": 17 & 18 Vict. c. 91.

(2.) Any Act amending such last referred-to Act:
(3.) The Valuation (Metropolis) Act, 1869.

32 & 33 Vict. c. 67.

Substitution in former Acts.

7. (1.) In the several enactments described in the Fourth Schedule to this Act a reference to this Act shall be deemed to be substituted for a reference to any one or more of the enactments described in the Third Schedule to this Act, or any enactment amending the same.

(2.) Where any Act passed before this Act and not specified in the Third or Fourth Schedule to this Act refers to any enactment described in the Third Schedule, or to any enactment amending such last referred-to enactment, the reference shall be deemed to be to this Act.

Savings of Special Commissioners powers.

8. (1.) Nothing in this Act shall affect the powers conferred on and exercised by the Special Commissioners.

(2.) Any power which in England under or by virtue of this Act may be executed by the General Commissioners may in Ireland be executed by the Special Commissioners.

Savings of powers contained in former Acts.

9. All powers authorities, rules, regulations, directions, and penalties contained in the Tax Acts and Land Tax Acts in regard to the mode of raising, levying, collecting, receiving, accounting for, and securing the duties and the land tax shall, in all cases not expressly provided for by this Act, and so far as the same are not superseded by and are consistent with the express provisions of this Act, be observed, applied, practised, and put in execution throughout the respective parts of the United Kingdom, for raising, levying, collecting, receiving, accounting for, and securing the duties and the land tax as fully and effectually to all intents and purposes as if the same were particularly repeated and re-enacted in this Act.

High Court.

10. All matters within the jurisdiction of the High Court under this Act shall be assigned—

(i.) In England and Ireland, subject to the Acts regulating the High Court, to the Exchequer Division of Her Majesty's High Court of Justice in England and Ireland respectively:
(ii.) In Scotland to the Court of Session sitting as a Court of Exchequer.

PART II.

GENERAL.

Extent of part.

11. This part shall extend to Great Britain, and also to Ireland as regards the duties of income tax so far as may be applicable.

Board.

Board.

12. The Board shall have all necessary powers and authorities for carrying this Act into execution, and shall observe and obey in relation thereto the directions of the Treasury.

Officers to obey directions of the Board.

13. The collectors of inland revenue, surveyors, and all other officers or persons who shall be employed in the execution of this Act, or the Tax Acts, shall observe and follow the orders, instructions, and directions of the Board.

Moneys to be paid into the Exchequer.

14. All moneys, bills, notes, drafts, or other orders or securities for the payment of money, and all remittances whatever received by the Receiver General of Inland Revenue, and by every collector of inland revenue, for or on account of the duties or the land tax, or arising therefrom (except only so much thereof as may be retained under sanction of the Treasury for the public service, or for the making of any payments required by any Act of Parliament to be made by the Board), shall from time to time be paid over or remitted into the Bank of England, and shall be transferred to the credit of Her Majesty's Exchequer under such regulations as the Board from time to time under the authority of the Treasury prescribe.

Forms.

Forms in Second Schedule. The forms used to be those prescribed by the Board.

15. (1.) The forms in the Second Schedule to this Act, or forms to the like effect, varied as circumstances require, may be used, and shall be sufficient in law.

(2.) Every assessment, duplicate, charge, bond, warrant, notice of assessment or of demand, or other document required to be used in the assessing, charging, levying, and collecting of the duties and the land tax shall be made out, drawn, and prepared according to the several forms as prescribed and supplied or approved by the Board from time to time, and shall be valid and effectual without stating the case or the facts or evidence in any more particular manner than is required in and by such forms.

Books of receipts.

(3.) The Board shall provide books of printed forms of receipts with counterfoils for the use of the collectors, and may from time to time prescribe regulations for the inspection and filling up and use of such books and counterfoils, to which regulations every collector shall conform.

Material of schedules, duplicates, &c.

(4.) Any schedule, duplicate, or other document required to be on parchment by any Tax Act or Land Tax Act may, if the Board so direct, be on paper or other material as may be by such order prescribed, and then shall be as valid and effectual for all purposes as if it had been on parchment.

Proceedings not void for want of form or mistake.

(5.) No assessment, charge, warrant, or other proceeding which shall be made or shall purport to be made by virtue or in pursuance or in execution of this Act, or the Tax Acts, or Land Tax Acts, shall be quashed or deemed to be void or voidable for want of form, or be impeached or affected by reason of any mistake, defect, or omission therein, provided the person or property charged or intended to be charged or affected by any such proceeding be designated therein to common intent and understanding, and such proceeding be in substance and effect in conformity with or according to the intent and meaning of the said Acts.

Delivery of forms. Service of notices.

16. Under this Act—

(*a.*) All notices and forms may be in writing or print, or partly in writing and print:

(*b.*) All notices relating to the duties or the land tax that are required to be affixed on any place, or to be delivered to or otherwise served on any person, may be delivered by the surveyors of the districts in which such notices are required to the respective assessors for the purpose of serving or affixing the same:

(*c.*) The delivery of such last-mentioned notices by a surveyor shall be as effectual as if the same had been delivered by the General Commissioners of the division or by the Land Tax Commissioners:

(*d.*) Every assessor or collector is hereby required to observe such directions as may from time to time be given to him by the surveyor in all matters touching the time and manner of fixing or delivering or otherwise serving such last-mentioned notices, and the persons on whom the same are to be served, such directions having been previously seen and allowed by the said respective Commissioners:

(*e.*) All notices or forms required or allowed to be served on any person may be either delivered to such person or left at the usual or last known place of abode of such person:

(*f.*) A notice to a person to be given by a surveyor may be served and sent by post by a prepaid registered letter, and in proving such service or sending it shall be sufficient to prove that the letter containing the order, notice, or document was properly addressed, registered, prepaid, and posted:

(*g.*) A notice to be given by the Board may, by their order, be signed by one of their secretaries or assistant secretaries, and any such notice purporting to be so signed by order of the Board shall be as valid and effectual as if signed under the hands of the Board:

(*h.*) All notices to be given or delivered to or served on the Land Tax Commissioners, the General Commissioners, or the Additional Commissioners may be given or delivered to or served on their clerk, and such delivery to or service on their clerk shall be a good, valid, and effectual delivery to or service on the said respective Commissioners to all intents and purposes.

Surveyors.

17. The Treasury may from time to time constitute and appoint officers for the survey and inspection of the duties and for doing all things belonging to the office of surveyor, according to the powers vested in them by this Act, the Tax Acts, or the Land Tax Acts, and may appoint allowances and salaries for the surveyors, and other officers employed as aforesaid, and also pay such incidental expenses as necessarily attend the execution of this Act and of the said Acts. Treasury may appoint officers for survey and inspection; and may pay incidental charges.

18. If a surveyor wilfully makes a false and vexatious charge of the duties, or wilfully delivers or causes to be delivered to the General Commissioners a false and vexatious certificate of charge of the duties or a false and vexatious certificate of objection to any supplementary return, or is guilty of any fraudulent, corrupt, or illegal practices in the execution of his office, or knowingly or wilfully, through favour, undercharges or omits to charge any person, such surveyor shall for every such offence incur a penalty of one hundred pounds, and on conviction be discharged from his office. Vexatious charges.

Actions against Commissioners and Officers.

19. No commissioner, sheriff, sheriff depute or substitute, clerk, surveyor, assessor, or collector who shall act or be employed in the execution of this Act, the Tax Acts, or Land Tax Acts, shall be liable for or by reason of such execution to any penalty other than such as by this Act or the said Acts may be inflicted. Liability to penalties.

20. (1.) If an action or suit be brought against a commissioner, surveyor, collector, assessor, or other person for anything done in pursuance of this Act, the Tax Acts, or the Land Tax Acts, such action or suit shall be— Limitation of actions.

(*a.*) Commenced within six months next after the fact committed and not afterwards; and

(*b.*) Shall be laid in the county or place where the cause of complaint arose.

(2.) No writ or process shall be sued out for the commencement of such action or suit until the expiry of one month next after notice in writing shall have been delivered to or left at the usual place of abode of the intended defendant by the attorney or agent of the intended plaintiff.

(3.) Every such notice must clearly specify and completely contain—

(*a.*) The cause of action;

(*b.*) The name and place of abode of the intended plaintiff; and

(*c.*) The name and place of abode of his attorney or agent, if any.

(4.) No evidence shall be given on the trial of such action or suit of any cause of action other than such as is contained in such notice.

(5.) The intended defendant to whom such notice shall have been delivered may, at any time before the expiration of such month as aforesaid, tender amends to the intended plaintiff, or his attorney or agent, and in case such amends shall not be accepted may plead such tender in bar to any action or suit to be brought against him grounded on such notice, writ, or process. Defendant may tender amends.

(6.) The defendant in every such action or suit may plead such tender and any other plea with leave of the court, in bar of such action or suit, and may give this Act and the special matter in evidence at any trial to be had thereupon.

(7.) Every such action or suit which shall be brought against any collector shall be defended by the respective Land Tax Commissioners or General Commissioners for the division or parish where such collector shall have been appointed by them or act under their warrant or directions. Actions against collectors.

(8.) The costs and charges attending the same, as also any other action or suit to be brought by or against the said commissioners or any collector by them appointed for anything done in pursuance of this Act or the Tax Acts, or Land Tax Acts, shall be defrayed by an assessment made in a just proportion on the several persons, lands, tenements, and hereditaments liable to be assessed in the parish in or relating to which the alleged cause of action shall have arisen, or for which such collector shall have been appointed. Costs to be defrayed by assessment

Penalties.

Penalties, how recoverable.

21. (1.) All such penalties as under this section are recoverable in the High Court shall be sued for by information in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland, and may be recovered with full costs of suit.

(2.) The Board may at their discretion mitigate or stay or compound proceedings for any such penalty, and reward any informer who may assist in the recovery of any such penalty.

(3.) All penalties exceeding twenty pounds imposed by virtue of this Act, the Tax Acts, or Land Tax Acts, excepting such as are directed to be added to the assessments, shall be recoverable in the High Court.

(4.) In default of prosecution within the space of twelve months from the time of any penalty being incurred under the provisions of this Act, or of the said Acts, no penalty or forfeiture shall afterwards be recoverable in any other manner.

(5.) Subject to the above restriction as to time, all pecuniary penalties not exceeding twenty pounds imposed by virtue of this Act, or of the said Acts, and also such of the said penalties exceeding twenty pounds as are directed to be added to the assessment of the land tax or the duties, shall be recoverable before the Land Tax Commissioners and General Commissioners respectively, and in Scotland either before the said Commissioners or before the sheriff depute or substitute for the county, division, or parish where the offence is committed.

Mode of proceeding before Commissioners.

(6.) The said respective Commissioners and sheriff depute or substitute shall take cognizance of the offence in respect of which a penalty may be imposed by them upon information in writing made to them, and upon a summons to the party accused to appear before them at such time and place as they shall fix; and they shall examine into the matter of fact, and hear and determine the same in a summary way, and on proof made thereof, either by voluntary confession of the party accused, or by the oath or solemn affirmation of one or more credible witness or witnesses, or otherwise, as the case may require, shall give judgment for the penalty, or for such part thereof as the said Commissioners, sheriff depute or substitute, shall think proper to mitigate the same to, and shall assess the penalty on the party by way of supplementary assessment, which penalty so adjudged shall be levied in like manner as the duties; and the said adjudication of the Commissioners, sheriff depute or substitute, shall be final and conclusive to all intents and purposes, without appeal; and the proceedings and decree of the Commissioners, sheriff depute or substitute, shall not be removable by any process whatever into any court of law or equity.

Power to mitigate.

Adjudication final.

All penalties to be paid into Revenue.

(7.) All the moneys arising from fines, penalties, issues, and forfeitures, or shares thereof, recovered, levied, or received under this Act, the Tax Acts, or the Land Tax Acts, shall be paid, by the person receiving or recovering the same, to the collector of inland revenue without delay, or within ten days after he receives from the Board an order for the payment thereof to such collector.

Execution of Warrants.

Constables and peace officers to assist.

22. All constables and other peace officers are hereby required to aid in the execution of this Act, and to obey and execute such precepts and warrants as shall be to them directed in that behalf by the respective Commissioners under the authority of this Act.

Obstruction.

Persons obstructing officers to forfeit 50*l.*

23. If any person wilfully obstructs a surveyor, assessor, or collector in the execution of his office or duties, he shall for every such offence incur a penalty of fifty pounds.

Administration of Oaths in Ireland.

Justices in Ireland may administer oaths.

24. In Ireland any one of Her Majesty's justices of the peace may administer all oaths or affirmations required or allowed to be taken by this Act or by the Income Tax Acts before a commissioner or justice by any officer or person, in any matter touching the execution of this Act or the said Acts.

PART III.

COMMISSIONERS, CLERK, AND ASSESSOR.

25. This part shall not extend to Ireland. Extent of part.

Meetings.

26. (1.) The Land Tax Commissioners, General Commissioners, and Additional Commissioners respectively shall, for the execution of all or any such things as are by them required to be done at a meeting by this Act, the Tax Acts, or the Land Tax Acts, meet together from time to time within the times prescribed by this Act or the said Acts at the most usual place of meeting within their respective divisions. Commissioners to meet from time to time.

(2.) They may meet and do any act in execution of the said Acts as Commissioners within any city, town, or place, being a county of itself, or otherwise having exclusive jurisdiction and situated within, surrounded by, or adjoining to their respective divisions; and all things so done by them within such city, town, or place, as Commissioners acting for such division, shall be as valid and effectual in law as if the same had been done within such division. May meet within an adjoining place of exclusive jurisdiction.

Commissioners.

27. (1.) The General Commissioners shall be the Commissioners for executing the Acts relating to the inhabited house duties. Commissioners for house duties.

(2.) The sheriff depute or substitute of any county or division in Scotland for the time being shall be ex-officio and without other qualification a General Commissioner for such county or division. Sheriff ex-officio Commissioner.

28. The Board may, if they think fit, authorise the increase of the number of persons to be chosen General Commissioners for any division and of persons to supply vacancies amongst such Commissioners to any number not exceeding fourteen respectively, and such persons shall be appointed and chosen according to the regulations contained in section four of the Income Tax Act, 1842. Increase of General Commissioners. 5 & 6 Vict. c. 35.

29. Should the Commissioners fail to hold any meeting or to appoint a clerk, assessor, or other officer, or to do any other thing in the execution of this Act or of the Tax or Land Tax Acts within the time prescribed, they shall, as soon as may be after the time at which such meeting should have been held and such power should have been executed, meet and execute the same and cause the same to be executed, and all such meetings and appointments (excepting in any case in which the appointment of collector by reason of neglect or omission or otherwise became absolutely vested in the Board), and the performance of any such other thing as aforesaid at any other time than the prescribed time shall, notwithstanding such failure, be valid and effectual. Execution of Acts valid though not within prescribed times.

30. If in any case the assessments and duplicates of the duties for any parish are not signed and allowed in due time, to the prejudice of the Revenue, for want of a sufficient number of General Commissioners acting or attending where and when such assessments or duplicates ought to be allowed, any two of the General Commissioners acting within the same county shall sign and allow the assessments or duplicates wanting for the parish. Commissioners in same county may allow assessments.

31. All warrants and precepts of the General Commissioners shall be executed by the respective persons to whom the same are directed, in any part of the same county, for any division of which the Commissioners are appointed. Execution of warrants.

32. Any one or more of the Land Tax Commissioners and General Commissioners may respectively administer all oaths or affirmations required or allowed to be taken by this Act or by the Land Tax Acts or Tax Acts before such Commissioners by any officer or person in any matter touching the execution of this Act or the said Acts. Administration of oaths.

33. All assessments, duplicates of assessments, minute books, and other public books and papers relating to the land tax or the duties in the custody or possession of any clerk, assessor, or collector, or of the legal representatives of any person who has died or shall Books of assessments the property of the Commissioners.

die during the holding of any such office, or after his removal from the same, or of his agent or attorney, or of any other person, are hereby declared to be respectively the property of the Land Tax Commissioners and General Commissioners acting in the respective divisions for the time being and in succession, and shall be placed with and remain in the custody and possession of them or of their respective clerks for the time being, or of such other person as the respective Commissioners for the time being from time to time at their meetings direct.

Delivery of books or papers.

34. (1.) Every person now or at any time hereafter having in his custody or possession any books or papers relating to the land tax or the duties shall, within one month next after notice in writing by the Board (a true copy thereof being given to or left at his usual place of abode), deliver up the same to such person as the Board by such notice shall appoint, whose receipt for the same shall be a good and sufficient discharge to the person delivering the same; and

(2.) If any such person fails to deliver the same according to the notice, he shall for every such offence incur a penalty of fifty pounds.

Commissioners concerned to have no voice in controversies.

35. If a commissioner acting in the execution of the Tax Acts or the Land Tax Acts interested, in his own right, or in the right of any other person as his agent, in any controversy or appeal arising under those Acts or this Act takes part in the determination of such controversy or appeal and fails to withdraw himself from the meeting of Commissioners at which the same is heard and determined, he shall incur a penalty of fifty pounds.

Transfers of Parishes.

Commissioners may transfer jurisdictions or create new divisions.

36. (1.) In England the Land Tax Commissioners may, at a general meeting for any county, if and as they see fit (subject as herein provided), transfer the jurisdiction of any parish in such county from the division to which the same may then belong, together with the quota of land tax payable by it at the time of such transfer, to any adjoining or other division of the same county, or to any new division, which new division the Commissioners are hereby empowered to create in any such county.

(2.) Every such alteration of divisions shall be certified in writing under the hands of the majority of the Commissioners present at such general meeting to the Board, and shall be subject to and dependent on the approval of the Treasury.

(3.) If the Treasury approves of such alteration, such approval, together with the quotas to be assessed and levied on the parishes so transferred, shall be certified to the Commissioners of the respective divisions by the Board.

(4.) Thereupon, and from the time fixed by the Board, the Land Tax Commissioners and General Commissioners acting in and for the division extended or created in manner aforesaid shall have full jurisdiction and control in, over, and throughout every parish so transferred, and shall and may execute all the powers and provisions of the Tax Acts, Land Tax Acts, and this Act in and throughout the same.

Proviso.

(5.) Nothing in this section shall authorize any alteration of the limits or jurisdiction of any of the cities, boroughs, cinque ports, towns, and places respectively in Great Britain for which separate and distinct quotas of land tax are provided by and enumerated in the Land Tax Acts.

Union of Parishes.

Parishes may be united.

37. (1.) For the more convenient execution of the Tax Acts and Land Tax Acts in England the Land Tax Commissioners for any division, at any meeting of such Commissioners convened for that purpose, may unite any two or more parishes, and certify such union to the Board, for the approval of the Treasury.

(2.) If the Treasury approves of such union, such approval shall be certified by the Board to the Commissioners.

(3.) Thereupon, and from the time fixed by the Board, such united parishes shall, for all the purposes of the land tax and the duties, be considered as one parish.

(4.) Nothing in this section shall authorize any alteration of the quota of land tax now chargeable by law on any parish.

(5.) Where parishes have been so united and the union proves to be inconvenient, the Treasury, on receipt of a resolution of the Land Tax Commissioners acting for the division in which the parishes are situate, passed at a meeting convened for the purpose, may, if they think fit, dissolve the union either as regards all or some or one of the parishes so united. United parishes may be disunited.

Poor Law Parishes.

38. (1.) Where in England, under the authority of Parliament, any part of a parish or place has been formed into a new parish or place for the purposes of poor law administration, or any parish or place, or part of a parish or place, has been amalgamated with or included within the boundaries of another parish or place for the said purposes, the Board may, if they think fit, by order in writing, direct that such new parish or place, or such parish or place with which or within the boundaries of which any parish or place, or part of a parish or place, has been amalgamated or included, shall be a parish for which a separate assessment of the duties shall be made, and for which assessors and collectors may be appointed for the purpose of assessing and collecting the said duties. Parishes formed for poor law purposes may be made parishes for the purposes of the duties.

(2.) In case any parish or place or part of a parish or place in the jurisdiction of one body of General Commissioners is amalgamated with or included within the boundaries of a parish or place in the jurisdiction of another body of General Commissioners, such order shall have the effect of transferring the jurisdiction to such last-named body.

Parochial Books.

39. The Land Tax and General Commissioners, surveyors, and assessors, or any person authorized by them, or any of them, shall have liberty from time to time and at all seasonable times to inspect and to take copies or extracts from any book 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, or any contributions under the management of the kirk sessions in any place within the limits for which they shall be appointed; and if any person in whose custody or power any of the said books shall be fails to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said Commissioners with such books when required so to do, he shall for every such offence incur a penalty of ten pounds. Inspection of parish books. Penalty for refusal.

Exemption from Juries.

40. Every General Commissioner or Additional Commissioner to whom a certificate has been or shall be granted by the Board under the thirty-fifth section of the Income Tax Act, 1842, shall, so long as such certificate continues in force, be discharged, not only from the several offices referred to in the said enactment, but also from serving on juries in the county where he dwells. Exemption of Commissioners from serving on juries. 5 & 6 Vict. c. 35.

Clerk.

41. (1.) At their first meeting in each year to be held in England before the tenth and in Scotland before the thirtieth day of April, the General Commissioners or the major part of them shall elect a fit person to be their clerk, and one other fit person, if the said Commissioners shall deem it necessary, to be his assistant, for all the assessments to be made of the several duties with which the said Commissioners shall be charged within their respective limits for one year, and the person so elected shall by virtue of such election be the sole clerk to such Commissioners for all the said assessments to be made by them for such year, and shall not be removable from his said office during the year for which he shall be appointed as aforesaid, except for just cause, and at a meeting of the Commissioners for that purpose duly summoned by notice in writing signed by such Commissioners, or in Scotland by their respective conveners, and served on each of the Commissioners who shall have qualified in and for the division, and by the major part of the Commissioners present at such meeting. Appointment of clerk.

(2.) The clerk shall have as remuneration the allowances as appearing in the First Schedule. Remuneration.

(3.) If a clerk or clerk's assistant wilfully obstructs or delays the execution of the Tax Acts or this Act, or negligently conducts or wilfully misconducts himself in the execution Delay of clerk or assistant.

of any of such Acts, he shall incur a penalty of one hundred pounds, and shall be dismissed from the office of clerk and be incapable of again acting as clerk or clerk's assistant.

Clerk not to take fees.

(4.) No clerk shall demand, take, or receive any fee, gratuity, or perquisite for anything to be done by him as clerk by virtue and under the authority of this Act or the Tax Acts from any person other than the person appointed by the Board to pay the allowances which such clerk may be entitled to.

Land Tax clerk.

(5.) Every appointment of clerk to the Land Tax Commissioners shall be made for the term and under the same rules and regulations for the appointment, continuance, and removal of a clerk as prescribed by this Act.

Vacancy in office of clerk.

(6.) In the event of a vacancy occurring in the course of any year by the death, dismissal, or resignation of any clerk or otherwise, the Land Tax Commissioners and General Commissioners respectively shall fill up such vacancy by the election in manner aforesaid of a person to be clerk for the remainder of such year.

Assessors.

Appointment of assessors.

42. (1.) The General Commissioners shall in England before the tenth and in Scotland before the thirtieth day of April in each year direct their several and joint precept to such inhabitants of each parish, and such number of them as they think most convenient, to be assessors for such parish, requiring them to appear before the said Commissioners at such place and at such time not exceeding ten days after the date of the precept as they appoint.

(2.) At such their appearances the General Commissioners shall appoint such of the said inhabitants as they think proper to be the assessors for such parish, and shall give them instructions how they are to make their certificates and assessments, and shall then and there appoint another day, which day shall not be later in England than the twentieth day of July, and in Scotland than the first Wednesday in August in the same year, for them to appear before the Commissioners, and bring in their certificates of assessments, which shall be verified upon their oaths or solemn affirmations, and not otherwise.

(3.) An assessor's appointment shall be and continue for and during the year to commence on the sixth day of April in each year, and until other assessors shall be appointed for the same parishes, and for the same duties.

(4.) In every parish wherein assessors are not appointed before the times limited in each year to serve for the year ensuing, the last appointment of assessors for the parish shall continue in force until other assessors are appointed for the parish, and for the same duties.

(5.) Notice of continuance in office of an assessor as aforesaid shall be given to him by the General Commissioners or by the surveyor. By such notice such assessor may be required to attend on a day and place named therein, then and there to receive and take charge of all notices and papers to be delivered to him for the due execution of his office.

(6.) In a parish where two able and sufficient inhabitants cannot be found, the General Commissioners shall nominate and appoint fit persons residing near such parish to be assessors for the parish.

Justices may appoint.

(7.) If a failure happens in the appointment of the assessor for any parish, whereby the assessment of the duties is likely to be delayed, the magistrates or justices of the peace having jurisdiction in or over such parish, or any two of them, shall, on notice of such default given them by the surveyor, appoint an assessor, observing therein the rules and regulations prescribed by this Act for the appointment of such officer by Commissioners.

In certain cases surveyor to act.

43. (1.) In any parish where assessors are not appointed in pursuance of this Act, or being appointed do not take on themselves the office at or before the time limited, or where the assessors for any former year on whom the duty of assessors devolves do not take on themselves the office of assessor at or before the time limited, the surveyor of the district may execute the duty of assessor for such parish until assessors are appointed, and take on themselves the said office.

Metropolis. 32 & 33 Vict. c. 67.

(2.) The surveyors acting in the metropolis as defined by the Valuation (Metropolis) Act, 1869, shall be the assessors for any duties of income tax which may be at any time

granted and payable under Schedules (A.) and (B.) of the Income Tax Act, 1853, upon any property in the said metropolis, and shall also be the assessors for the duties on inhabited houses in the said metropolis; and nothing in this Act shall empower the General Commissioners to appoint assessors in the metropolis as so defined for the duties under Schedules (A.) and (B.) of the Income Tax Act or for the inhabited house duties. 16 & 17 Vict. c. 34.

44. No person inhabiting any city, borough, or town corporate shall be compelled to be an assessor for a place out of the limits of such city, borough, or town. Exemption.

45. Every person appointed an assessor shall, on his appointment, and before he acts or takes upon himself such office, make and subscribe the following declaration, viz.: Declaration of office.

'I *A.B.* do solemnly declare that I will diligently execute the office of an assessor to which I am appointed by authority of the Taxes Management Act, 1880, and that in the assessment which I am required to make by any Tax Act granting to Her Majesty any duties to be assessed under the regulations of the said Act, I will faithfully and honestly act without favour or affection, according to the best of my skill and knowledge.'

Penalties on Assessors.

46. (1.) If a person to whom a precept as aforesaid is directed by the General Commissioners— For neglect to attend.

(*a.*) Wilfully neglects or refuses to appear before them according to the tenour and effect of such precept; or

(*b.*) Having appeared, refuses to submit to be appointed assessor of the said duties, or any of them; or Or refusal.

(*c.*) Neglects or refuses to make and subscribe the prescribed declaration of office,

he shall for every such offence incur a penalty of ten pounds.

(2.) If a person appointed by the General Commissioners an assessor—

(i.) Wilfully neglects or refuses to perform his duty in the due and speedy execution of this Act and the Tax Acts: Neglect of duty.

(ii.) Wilfully neglects or refuses to charge and assess himself and all other persons chargeable with the duties, or to make his assessment in accordance with the law:

(iii.) Acts in the office of assessor before taking the prescribed declaration of office,

he shall for every such offence incur a penalty of twenty pounds.

(3.) If a person appointed assessor by the justices or magistrates— Where appointed by the justices.

(*a.*) Wilfully neglects or refuses to take on himself the office:

(*b.*) Wilfully neglects or refuses to perform his duty in the due and speedy execution of such office:

(*c.*) Wilfully neglects or refuses to charge and assess himself and all other persons chargeable with the duties, or to make his assessment in accordance with the law:

(*d.*) Neglects or refuses to make and subscribe the prescribed declaration of office,

he shall for every such offence incur a penalty of fifty pounds.

47. The several assessors shall have remuneration as appearing in the First Schedule. Poundage.

PART IV.

ASSESSMENT.

Year.

48. Every assessment shall be made for the year commencing and ending on the days as herein specified. Year.

(1.) As regards land tax, from the twenty-fifth day of March to the following twenty-fourth day of March inclusive.

(2.) As regards inhabited house duties—

(*a.*) In England from the sixth day of April to the following fifth day of April inclusive:

(*b.*) In Scotland from the twenty-fourth day of May to the following twenty-third day of May inclusive.

(3.) As regards income tax—

In Great Britain and Ireland from the sixth day of April to the following fifth day of April inclusive.

Assessors Certificates.

Delivery of assessments.

49. (1.) On or before the day appointed by the General Commissioners for that purpose, every assessor shall deliver to such Commissioners—

(*a.*) His certificates of assessments under Schedules A., B., and E. of the Income Tax Acts and of inhabited house duties; and

(*b.*) All returns relative to the duties made to him before the above appointed day.

(2.) All returns made by the parties to be charged after that appointed day shall be delivered to the Commissioners.

Estimates in default of returns.

50. (1.) In case the assessor does not receive a return from a person liable to be charged to the duties, he shall to the best of his information and judgment—

(*a.*) Make an assessment on every such person of the charge which ought to be imposed on him under Schedules A., B., and E. of the Income Tax Acts, and under the Acts relating to the duties on inhabited houses; and

(*b.*) Estimate the amount at which every such person ought to be charged in respect of the duties under Schedule D. of the Income Tax Acts, returning to the Commissioners the name and residence of every such person and any other particular the Commissioners may require.

(2.) On the delivery to the General Commissioners by the assessor of any certificates of assessment and of estimate, and their acceptance thereof, they shall forthwith deliver the same to the surveyor for examination.

Examination of Assessments.

Surveyors to examine assessments and returns.

51. (1.) The surveyor may inspect and examine every return, and also every first assessment of the duties, made for any parish for any year, as well before as after the respective Commissioners sign and allow such first assessments.

(2.) Every person in whose custody any return may be shall on the request of the surveyor deliver the same into his custody, taking his receipt for the same; and every person in whose custody any such assessment shall be shall on the request of the surveyor produce the same, and the surveyor is hereby authorized to take charge of such assessment until he has taken such copies or extracts as may be necessary.

Amendment of Assessments.

May amend assessments.

52. If the surveyor discovers that any properties or profits chargeable to the duties have been omitted from such first assessments, or that any person so chargeable has not made a full and proper or any return, or has not been charged to the said duties, or has been undercharged in the said first assessments, or has obtained and been allowed from and in such first assessments any allowance, deduction, abatement, or exemption not authorized by the Tax Acts, then

(1.) As regards inhabited house duties and the duties chargeable under Schedules A., B., and E. of the Income Tax Acts—

(*a.*) Before the first assessment has been signed and allowed, the surveyor shall correct and amend such assessment, and charge the person liable to the full amount and at the full rate of duty at which he ought to be charged.

(*b.*) After the first assessment has been signed and allowed, but within four months after the expiration of the year to which such assessment relates, the surveyor shall certify the particulars of any such insufficient return, default, omission, undercharge, or unauthorized deduction to the General Commissioners, who

shall thereupon rectify the same by signing and allowing an additional first assessment to be made in accordance with the particulars set forth in such certificate, subject to appeal and other proceedings as authorized in the case of the first assessment.

(2.) As regards the duties chargeable under Schedule D. of the Income Tax Acts, the Additional Commissioners shall at any time after the said first assessments have been signed and allowed, but within four months after the expiration of the year to which such first assessments relate, make an assessment on any such person in an additional first assessment in such sum as according to their judgment ought to be charged on such person, subject to objection by the surveyor and to appeal.

Place of Assessment.

Parish in two counties.

53. (1.) Where a parish is in two or more counties or divisions the duties to be charged in or for such parish shall be assessed by the Commissioners acting for that part of the parish where the church is situate, and the whole parish shall be deemed for the purposes of this Act and the Tax Acts to be situate in the county or division wherein such church is situate; and also where any dwelling-house or any other premises occupied therewith is situate in two or more parishes the whole duties to be charged thereon shall be assessed, raised, levied, collected, and paid in one of the parishes only as the surveyor deems most expedient, to be notified by him to the Commissioners acting for either of the parishes, and the party charged shall be relieved from any second assessment made thereon, or any part thereof, as in other cases of double assessments.

Houses in two parishes.

Board to direct where assessments to be made.

(2.) If a doubt arises as to the district or parish in which a person ought to be assessed to the duties, and where a person has been assessed, or shall be liable to be assessed, to the duties, in two or more districts or parishes, the Board may order that he shall be assessed to the duties in such district or parish as appears to them to be proper, and he shall be assessed accordingly.

Doubts as to parish to which lands belong

54. (1.) If a doubt arises as to the parish in which any lands are situate, or if such lands are extra-parochial, the Board may, by order in writing, direct that such lands shall, for the purpose of the assessing, charging, collecting, and levying the duties, and for all other purposes of the Tax Acts, be annexed to and deemed to be within such neighbouring parish, and within such division as the Board may deem the most convenient.

(2.) After such order the duties shall be assessed, charged, raised, collected, and levied upon the occupiers of and inhabitants on such lands, by and under the authority of the General Commissioners for the division, and by the surveyor, assessors, and collectors for the parish to which such lands have been so annexed, and all regulations contained in this Act or in the Tax Acts for the making of any assessment, charge, or surcharge to the duties, and for the hearing of appeals against the same, shall, as regards such lands, have application.

(3.) The Board may revoke any such order and substitute any other order in lieu thereof from time to time as often as it shall appear to them to be expedient so to do.

Errors.

Errors of description.

55. No assessment, nor any charge made upon any assessment, shall be impeached or affected—

(*a.*) By reason of any mistake therein, or in either of them,

(i.) In the Christian name or names, or surname, of any party liable to any of the duties;

(ii.) In the description of any profits or property;

(iii.) In the amount of the duty charged:

(*b.*) By any variance between the notice and the certificate of charge or assessment;

provided that in cases of charge the notice thereof be duly served on the person intended to be charged, and such notice and certificate do severally contain in substance and effect the several particulars on which the charge is made; and every such charge shall be heard and determined on its merits by the General Commissioners.

Allowance of Assessments.

Allowance of assessments.

56. (1.) After the surveyor has examined the assessments delivered by the assessors, the General Commissioners shall take them into consideration; and in case the surveyor has not objected to the assessments and the Commissioners are satisfied that they have been made truly and without fraud, and so as to charge the properties and persons contained therein with the full duty which ought to be charged, the Commissioners shall sign and allow such assessments.

(2.) In case the surveyor objects to any assessment and applies for a revision thereof, suggesting in writing to the General Commissioners any error, mistake, omission, or fraud in making the same, they shall, according to the best of their judgment, rectify such assessment so that the proper duty may be fully charged according to the intent and meaning of the Tax Acts.

Appeals.

Notice of appeal meetings to be given. 5 & 6 Vict. c. 35.

57. (1.) So soon as any assessment of the duties for a parish shall be signed and allowed, notice of appeal meetings shall be given as prescribed by the Income Tax Act, 1842, and the Clerk shall inform the surveyor thereof.

House duty appeals.

(2.) All appeals against the inhabited house duties shall be determined in like manner as appeals under Schedule A. of the Income Tax Acts.

Persons aggrieved may appeal.

(3.) A person aggrieved by an assessment upon him included in any first or additional first assessment shall, on giving ten days notice of objection in writing to the surveyor within the time limited for hearing appeals, be entitled to appeal to the General Commissioners against such assessment within twenty-one days after the date of the notice of such assessment to the party charged therewith.

Assessments not to be altered before appeals, except in cases authorized.

(4.) No assessment delivered to the General Commissioners shall be altered by them, or any of them, before the time for hearing and determining appeals, and then only in cases of charges appealed against, and according to the determination of the said Commissioners upon their hearing the matter of appeal particularly relating thereto, upon a general appeal day duly appointed, except in such cases only where such Commissioners are specially authorized to alter or rectify any such assessment; and if the Clerk or any other person alters or causes or procures or suffers to be altered any assessment after the same has been allowed by the Commissioners except as aforesaid, or in cases of appeal, and by order of the said Commissioners, made after appeal as aforesaid, such clerk or other person shall incur a penalty of fifty pounds.

(5.) The General Commissioners shall cause notice of the day of appeal to be given to the appellants, and shall meet together from time to time, with or without adjournment, until all appeals shall have been determined.

Proof of overcharge.

(6.) The said Commissioners shall not, upon the hearing of any such appeal, make an abatement or reduction in the charge made upon any person by assessment or surcharge by any assessor or surveyor, but the charge or surcharge shall stand good and remain part of the annual assessment, unless it shall, upon the hearing of such appeal, appear to the Commissioners then present, or the major part of them, by examination of the appellant, upon oath or affirmation, or by other lawful evidence to be produced by him, that such person is overcharged in or by such assessment or surcharge.

Surveyor may attend and produce evidence.

(7.) At every and any appeal the surveyor and assessor may then and there attend, and

(*a.*) Give his reasons in support of the assessment or surcharge appealed against:

(*b.*) Produce any lawful evidence in support of such assessment or surcharge:

(*c.*) Have full power and liberty to be present during all the time of hearing such appeals and of the Commissioners determining the same.

Persons not fully assessed may be charged.

(8.) If on an appeal it appears to the said Commissioners that a person assessed or surcharged ought to be charged to an amount beyond the amount contained in such assessment or surcharge, the Commissioners shall charge such person to the amount of the sum omitted.

No barrister, &c. to plead.

(9.) No barrister, solicitor, attorney, or any person practising the law shall be allowed to plead before the said Commissioners on such appeal for the appellant or officers either vivâ voce or by writing.

Determination final, except where cases are

(10.) Appeals once determined by the General Commissioners, or by the major part of them present on the day appointed for the hearing of appeals, shall be final; and neither

the determination of the Commissioners nor the assessment then and there made thereupon shall be altered at any subsequent meeting, or at any other time or place, except by order of the High Court when a case has been required as provided by this Act. required for High Court.

58. The determination of the General Commissioners after appeal on an objection made by the surveyor to an assessment on any person to the duties, or to any estimate on which any assessment is made for any year, shall preclude the surveyor from afterwards making a further charge for the same year on the same person in respect of the same matter, property, or profits included in the assessment or estimate before objected to and determined as aforesaid. Charges not to be made in certain cases.

Cases for Opinion of High Court.

59. (1.) Immediately upon the determination of any appeal under the Income Tax Acts by the General Commissioners, or by the Special Commissioners, or any appeal under the Acts relating to the inhabited house duties by the General Commissioners, the appellant or the surveyor may, if dissatisfied with the determination as being erroneous in point of law, declare his dissatisfaction to the Commissioners who heard the appeal, and having so done may, within twenty-one days after the determination, require the Commissioners, by notice in writing addressed to their clerk, to state and sign a case for the opinion of the High Court thereon. The case shall set forth the facts and the determination, and the party requiring the same shall transmit the case, when so stated and signed, to the High Court within seven days after receiving the same, and shall previously to or at the same time give notice in writing of the fact of the case having been stated on his application, together with a copy of the case to the other party, being the surveyor, or the appellant, as the case may be. Commissioners may be required to state a case for opinion of High Court.

(2.) In relation to cases to be so stated, and the hearing thereof, the following provisions shall have effect:

(*a.*) The party requiring the case shall, before he shall be entitled to have the case stated, pay to the clerk to the Commissioners a fee of twenty shillings for and in respect of the case:

(*b.*) The High Court shall hear and determine the question or questions of law arising on a case transmitted under this Act, and shall thereupon reverse, affirm, or amend the determination in respect of which the case has been stated, or remit the matter to the Commissioners with the opinion of the High Court thereon, or may make such other order in relation to the matter, and may make such order as to costs as to the High Court may seem fit, and all such orders shall be final and conclusive on all parties:

(*c.*) The High Court shall have power, if they think fit, to cause the case to be sent back for amendment, and thereupon the same shall be amended accordingly, and judgment shall be delivered after it shall have been amended:

(*d.*) The authority and jurisdiction hereby vested in the High Court shall and may (subject to any rules and orders of the High Court in relation thereto) be exercised by a judge of the High Court sitting in chambers, and as well in vacation as in term time:

(*e.*) The High Court may from time to time, and as often as they shall see occasion, make and alter rules and orders to regulate the practice and proceedings in reference to cases stated under this Act.

(3.) An appeal shall lie from the decision of the High Court, or of any judge thereof, upon any case stated under the above provisions to Her Majesty's Court of Appeal, and from thence to the House of Lords, and from the decision of the Court of Session, as the Court of Exchequer in Scotland, upon any case so stated to the House of Lords.

(4.) The fact that a case so stated is pending before the High Court therein referred to shall not in any way interfere with the payment of the income tax or inhabited house duty according to the assessment of the Commissioners by whom the case was stated, but the income tax or inhabited house duty shall be paid according to such assessment, as if the case had not been required to be stated, and in the event of the amount of assessment being altered by the order or judgment of the High Court the difference in amount, if too much

has been paid, shall be repaid with such interest (if any) as the High Court may allow, and if too little, shall be deemed to be arrears (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

Double Assessments.

Relief to persons doubly charged.

60. Whenever it appears to the satisfaction of the Board that a person has been assessed more than once to the duties for the same cause and for the same year, they shall direct the whole or such part of such one or more of the assessments as appears to be an overcharge to be vacated, and thereupon the same shall be by such order vacated accordingly.

Books of Assessments.

Books of assessment.

61. (1.) Whenever and so soon as the General Commissioners and Land Tax Commissioners shall have signed and allowed any assessment to the duties or the land tax, and the time limited for hearing any appeals therefrom shall have elapsed, the Clerk shall number the pages in such book of assessment, and duly cast up and total the sums in each page.

Account of totals.

(2.) The Clerk shall forthwith and before the next ensuing receipt transmit to the collector of inland revenue an account on a form prescribed by the Board, showing the total sums to be paid by and for each parish, together with the names and addresses of the collectors appointed to receive the same.

Changes.

Surveyor to certify changes; and Commissioners to apportion and adjust the assessment.

62. (1.) If a person assessed under Schedule D. of the Income Tax Acts ceases within the year of assessment to carry on the concern in respect of which the assessment is made, and is succeeded therein by another person, the surveyor shall, within four months from the fifth day of April next after such change, certify to the General Commissioners for the district in which the assessment is made the particulars thereof, and the Christian and surname and place of residence of the person assessed, and of the successor to the concern, and the date of the change in the carrying on of the concern, if the same be known to the surveyor.

(2.) On receipt of such certificate the Commissioners shall cause notice to be given to the respective parties of a meeting of Commissioners for considering the same; and the Commissioners shall, on the examination of the respective parties, if in attendance, or on other satisfactory proof of the facts, adjust the assessment by charging the successor with a fair proportion thereof from the period of his succeeding to the concern and relieving the person originally assessed from a like amount.

(3.) The determination of the Commissioners on any such certificate shall be final, and the assessment so adjusted shall be recoverable from the respective parties in like manner as an original assessment; and if either of the parties has paid in respect of an assessment so certified more than the proportion which appears by the determination of the Commissioners to be chargeable on him, the amount so overpaid shall, when recovered from the party liable, be paid to the person by whom the overpayment was made.

Omissions from First Assessments.

Charges may be made in cases of omissions.

63. (1.) Where the surveyor discovers that a person liable to any of the duties has not been assessed in respect thereof in any first or additional first assessment, he may, at any time within the year following the year for which such person ought to have been charged, charge the person liable to the amount which ought to have been charged within the year of assessment, to the best of his judgment, and certify the particulars of such omission and charge to the General Commissioners, who, upon delivery of any such certificate, and upon oath being first made either by the surveyor or other credible witness of the due service of a notice of charge on the person so charged, shall sign and allow the said certificate as herein-after prescribed, but subject to appeal.

Notice to persons charged. Proof of notice.

(2.) The surveyor shall give to every person so charged notice of such charge, and the particulars thereof.

(3.) The certificate of the surveyor with oath of service of the notice of charge shall be deemed sufficient proof of the contents thereof, unless the contrary be shown on the pro-

duction of such notice to the General Commissioners by the party charged; and no proof of the contents of any such notice shall be required by the said Commissioners to be given to them either by a copy thereof or otherwise previous to their signing or allowing the said certificates, nor upon appeal therefrom, nor other proof in any matter relating to the same, except the oath of the person who shall have made service of such notices, and which shall be in the form and to the effect following; that is to say,

'I *A.B.* do swear that a notice was duly served upon each person mentioned in the above 'certificate containing the particulars as set forth therein respectively on the day or 'days mentioned in the said certificate.'

(4.) If any person wilfully and corruptly makes a false statement in any such oath of service he shall be guilty of misdemeanor, and shall be liable to imprisonment for six months with or without a fine not exceeding fifty pounds.

(5.) No charge upon any assessment of duties shall be allowed or signed unless the certificate thereof shall be delivered to the General Commissioners within the year following the year of such assessment. Time limit.

(6.) The delivery of any such certificate of charge by any surveyor to their clerk in default of a meeting of the said Commissioners shall be deemed a sufficient delivery. Delivery.

(7.) In default of a meeting of the Commissioners before the time limited for the hearing of appeals from the charges of the surveyor, or if the said surveyor shall not have had notice of a meeting of the Commissioners, they shall, at their first meeting to be held thereafter, sign and allow the said certificates, and afterwards hear and determine all appeals therefrom.

Amended Return.

64. (1.) A person to whom such notice of charge has been given may, within ten days from date of such notice, whether he shall have made a return before or not, Persons surcharged may make amended return.

(*a.*) Deliver to the surveyor a true and perfect return containing all particulars required by the Tax Acts; or

(*b.*) Give notice in writing to the surveyor that he doth abide by the return before made by him.

(2.) To such return or notice shall be annexed a declaration, signed by the person to whom such notice of charge has been given, in his own name and handwriting or sign, and also signed and attested by one credible witness at the least. Every such declaration shall allege— Declaration.

(*a.*) The grounds and cause of his neglect to make a return;

(*b.*) The grounds and cause of each omission made or mentioned in the notice of charge to have been made in such former return; or

(*c.*) The grounds and cause of each claim of exemption, allowance, or deduction made in the former return; and

(*d.*) That the return or amended return to which the said declaration is annexed is a true and perfect return of all particulars required of the declarant by the Tax Acts, to the best of his judgment and belief; and

(*e.*) That such neglect, omission, or claim was not made with intent to defraud the Revenue.

(3.) The surveyor may object to such return or amended return, or declaration thereto annexed, and shall in such case serve notice of objection on the party charged, and certify such return or amended return and declaration annexed thereto, with the cause of his objection, to the General Commissioners, who shall thereupon cause the assessment to be made according to such last-mentioned certificate of objection, from which charge no abatement shall be made except on the appeal of the party so charged. Objections to amended return.

(4.) If the surveyor is satisfied with such return or amended return and declaration annexed thereto, he may certify his satisfaction therewith to the General Commissioners, who shall thereupon cause the party charged to be assessed on the amount of such return in single duty. Satisfaction therewith.

65. (1.) Every person charged in pursuance of this Act by the certificate of any surveyor shall have the period of ten days after service of the notice of charge to deliver his amended return to the surveyor, and no certificate of charge shall be signed or allowed by Time limit.

the General Commissioners nor any appeal heard from such charge before the expiration of such period.

(2.) If the person so charged shall, before the expiration of the said period, deliver a return and declaration which the surveyor objects to, such return and declaration shall be a sufficient notice of appeal from such charge to the Commissioners.

(3.) If the person so charged shall not, before the expiration of the said period, deliver a return or declaration, the Commissioners may, on his or his agent's appearance before them, and the delivery to them of a return and declaration as is herein required on the day appointed for hearing appeals from the charges of the surveyor, hear and determine the matter of such charge, although the person charged shall not have given any previous notice of his intention to appeal.

(4.) In default of the appearance of the party charged or of his agent before the Commissioners on the day of appeal, or in default of the production of a return or declaration as aforesaid, the certificate of charge shall be confirmed by the Commissioners.

False declaration.

66. (1.) If a person in any such declaration wilfully and fraudulently declares anything which is false, he shall be guilty of misdemeanor, and shall be liable to imprisonment for not exceeding six months, and be fined in a sum not exceeding treble the amount of duty for which he has been charged, as the Court before whom such trial shall be had shall order.

Indictment.

(2.) The indictment for such misdemeanor shall be laid in the county where the declaration was exhibited to the General Commissioners.

Appeals against Surcharges.

Appeals against surcharges.

67. (1.) Appeals against surcharges shall be heard and determined according to the directions prescribed in respect of appeals against the first assessments of the same duties.

(2.) If a person surcharged is prevented by absence or sickness, or other sufficient cause, to be proved before the General Commissioners on the oath or solemn affirmation of the said person or otherwise, from appealing within twenty-one days after the date of the notice of charge, or from attending in person within such time, the Commissioners may postpone the hearing of the appeal for such time as may to them appear necessary.

Treble duty.

68. (1.) On every surcharge allowed by the General Commissioners on appeal in whole or in part the assessment shall be made on the amount of the surcharge allowed in treble the rate of duty prescribed in the Tax Acts.

(2.) But the General Commissioners may remit in whole or in part such treble duty and charge in single duty only, where they are of opinion—

(*a.*) That the assessment might have been amended by the surveyor by means of the original return of the person charged:

(*b.*) That the alleged default, neglect, omission, or claim of exemption, allowance, or deduction was not wilfully made with intent to defraud the Revenue:

(*c.*) That the person charged was prevented from making an amended return in due time by absence or sickness or other sufficient cause:

(*d.*) That there was reasonable cause of doubt or controversy on the part of the appellant on the subject matter of appeal.

Supplementary Assessments.

Supplementary assessments.

69. A certificate of surcharge shall be sufficient authority to the General Commissioners to cause supplementary assessments of the duties to be made from time to time. The supplementary assessments shall include all surcharges according to the certificates of surcharge amended in cases requiring amendment according to the determination of the Commissioners, and all treble duties or parts thereof assessed over and above the rates of duty prescribed in the Tax Acts and all penalties imposed by the Commissioners within the year of assessment for offences against the Tax Acts or this Act.

Charge Duplicates.

Duplicates showing amount of assessments to be made out.

70. (1.) The respective Land Tax and General Commissioners shall yearly cause two duplicates of the charge by every assessment to be made out on the prescribed form by their clerk.

(2.) One of such duplicates shall be delivered to the proper collector of inland revenue, and the other transmitted to the Board, within the times herein-after limited.

(3.) The said duplicate shall be made as regards land tax for the same parishes and divisions for which distinct duplicates are directed to be made out or may be made out under the Land Tax Acts, and as regards the duties for such parishes for which a separate assessment of the duties may be made.

Contents.

(4.) The said duplicates shall contain—

(*a.*) The names and surnames of the several assessors and collectors for every parish and division; and

(*b.*) The full amount of the sums given in charge to each collector throughout the whole year, without any discharge, diminution, or defalcation on any pretence whatever.

(5.) The said duplicates shall be made out, delivered, and transmitted on or before the thirty-first day of March in each year, or if the assessments shall not then have been made within one month at farthest after all appeals against such assessments shall have been heard and determined.

Penalty

(6.) If the Clerk neglects or refuses to make out and deliver such duplicates within the time and in manner herein-before directed, or wilfully makes any false entry in or omits any sum from such duplicates, he shall incur a penalty of one hundred pounds, and on conviction be discharged from his office.

PART V.

APPOINTMENT OF COLLECTORS [ENGLAND].

Extent of Part.

71. This Part shall not extend to Ireland or except where expressly mentioned to Scotland.

Grouping of Parishes.

Collecting groups.

72. (1.) The Land Tax Commissioners acting for a division may, with the assent of the Board, group parishes together in such division for the purposes of collection; and parishes so grouped shall for such purposes, but for such purposes only, be deemed and taken to be one parish.

(2.) Where parishes have been so grouped and the grouping proves to be inconvenient, the Land Tax Commissioners may, with the assent of the Board, dissolve the grouping either as regards all or some or one of the parishes so grouped.

Nomination.

Nomination of collectors.

73. (1.) The Land Tax Commissioners and General Commissioners shall, in the month of April in each year, nominate one or more able and sufficient person or persons, being resident within each parish or group, to the office of collector of taxes for every such parish or group within the division for which such Commissioners act.

(2.) In the event of there being no able or sufficient person willing to take the office of collector resident within the parish or group, the respective Commissioners may nominate an able and sufficient person resident within a neighbouring parish or group.

Office not compulsory.

(3.) It shall not be compulsory on any person to accept the office of collector, and no person shall be liable to any penalty for neglecting or refusing to take upon himself the said office, provided he within fourteen days after the notification to him of his appointment either personally or by registered letter addressed to the clerk to the said respective Commissioners signifies his refusal to accept the office.

Penalty in default of notice.

(4.) In the event of a person so nominated not giving notice in the above manner within the prescribed time, and on his failing when required by the respective Commissioners to attend a meeting for the purpose of receiving his appointment and warrant as collector, he shall incur a penalty of twenty pounds.

(5.) On the expiration of the time above limited for declining the office the said respective Commissioners shall appoint such person or persons as they think fit, who has or have been nominated and has or have not declined the office in the prescribed manner,

to be collector or collectors for the parish or group for which he or they have been nominated.

(6.) The fact of the nomination or appointment of a person to be collector shall be notified to him personally, or by a registered letter sent through the general post.

(7.) In any case in which a person nominated as collector for a parish or group declines in manner aforesaid the office, the respective Commissioners may nominate some other able and sufficient person to the office, proceeding in the manner herein-before directed with regard to any such or any subsequent nominations.

(8.) If the collector for any parish shall not have been appointed on or before the thirty-first day of May in any year, the power of appointing a collector for such parish for that and for every subsequent year shall absolutely vest in the Board, and the Board shall appoint a collector for such parish.

(9.) In the event of the death of a collector for any parish or group in the course of any year, or before the collector's accounts for such parish for such year shall have been closed, the Board or the Land Tax Commissioners and General Commissioners respectively, by whom such collector was for such year appointed, may appoint to the vacant office such person or persons as they may think fit and who may not decline the office in manner aforesaid.

(10.) If a vacancy so occurring by the death of a collector be not filled within forty days from the date of death by the Land Tax Commissioners and General Commissioners where the appointment to such vacancy has to be made by them, the power of filling such vacancy for such year shall vest in the Board.

Security to the Crown.

Board may require security.

74. (1.) The Board may whenever they think fit—

(*a.*) Give notice to the Land Tax Commissioners and General Commissioners that they require any or all of the persons nominated or appointed collectors in or for any parish or group or division specified in such notice, to give security to the satisfaction of the Board for the due collecting, accounting for, and paying over of the moneys collected or to be collected by such persons respectively, and for the due performance of their duties as such collectors :

(*b.*) Cause the like notice to be given to any person who has been appointed collector.

(2.) After such notice to the Commissioners it shall not be lawful for them to appoint any person to be collector in or for any such parish or group or division, unless he shall previously have given security to the satisfaction of the Board.

(3.) In case a person who has been appointed collector, and to whom such notice as aforesaid shall be given, fails to give security within the time limited by the notice for that purpose, his nomination, and appointment, and authority as collector shall cease at the end of that time.

Appointment by Board.

In default of security being given Board may appoint.

75. (1.) If after a notice as aforesaid given by the Board there is neglect or delay in the appointment of collectors who previously have given security to the Crown, or a failure on the part of a person nominated or appointed collector to give such security, the Board may appoint a collector or collectors of the land tax and the duties in or for the parish or group or division in or with respect to which such neglect, delay, or failure has occurred.

(2.) A person appointed by the Board collector for a parish or group shall have, use, and exercise, and is hereby invested with the like powers and authorities as by this Act and the laws in force a collector appointed by the Land Tax Commissioners and General Commissioners respectively could or might use or exercise or is invested with.

(3.) The appointment by the Board of a collector shall be by warrant under their hands, and a warrant of the Board directed to a person appointed by them to be collector shall have the like force and effect and confer the like power and authority as a warrant of the said respective Commissioners directed to a person appointed by them to be collector.

Security.

76. (1.) The security to be given in pursuance of this Act to the satisfaction of the Board shall be either by bond to the Crown, to be entered into by the collector, with

sureties, to be approved by the Board, or as the Board determine, and in such sum as the Board require.

(2.) The condition of every such bond shall be that the said collectors shall— Conditions of bond.

(*a.*) duly demand the land tax, the duties, and moneys of the persons on whom the same are assessed, or from whom the same are payable; and

(*b.*) in case of nonpayment thereof enforce the powers of this Act and the several Acts in that behalf against those who make default; and

(*c.*) account for and pay over all such moneys as shall come to their hands as or for any land tax or the duties to the proper officer appointed by the Board for the receipt thereof; and

(*d.*) such further and other terms and provisions as the Board may deem fit and proper.

Security to the Commissioners.

77. (1.) The Land Tax Commissioners and General Commissioners may require collectors on their appointment to give security to their satisfaction. Commissioners, inhabitants, &c. may require security.

(2.) Any two or more inhabitants of a parish or group being respectively charged to the land tax or the duties in the assessment for the year current, may by notice in writing to the respective Commissioners require that the person whom they propose to appoint collector for such parish or group shall give security to the satisfaction of the Commissioners, such notice to be served personally on or by registered letter addressed to their clerk, and after receipt of such notice it shall not be lawful for the Commissioners to appoint a person who has not given such security.

(3.) The security to be given to the Commissioners may be by a joint and several bond, with two sureties at the least, to and in the names of any two or more of such Commissioners, and the penal sum in any such bond shall, if so required, be equal to the whole land tax duties and moneys assessed in the parish or group, and to be collected by the person whom it is proposed to appoint collector for such parish or group, and from whom security is required.

Exemption from Stamp Duty.

78. No bond or other security given under this Act by a collector or other person in respect of the collection, accounting for, or remitting of the land tax or the duties shall be liable to stamp duty. Bonds free from stamp duty.

Liability of Parishes.

79. (1.) No parish shall be answerable for the acts, neglects, or defaults of a collector appointed by the Board, or who gives security to the Crown, nor shall a parish be liable to be re-assessed for an arrear or deficiency of the land tax or the duties arising from any default or failure of such collector. Parish not liable for default where Board take security.

(2.) Where the collector of a parish is not appointed by the Board or does not give security to the Crown the parish shall be answerable for the amount of the land tax and the duties, and for the same being duly demanded of the persons charged therewith, and for the collector, or his executors or administrators, duly paying over the sums received by him to the collector of inland revenue. In other case parish liable.

(3.) Every arrear of the land tax and the duties arising from the default or by the failure of a collector for which a parish is answerable, shall be re-assessed within or upon such parish 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 tax or duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year to the same tax or duties respectively on which such arrear shall have accrued, according to each person's assessment thereof, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made of the same tax or duties to be raised and levied in such manner as any assessment may by this Act, the Tax Acts, or Land Tax Acts be raised and levied. Arrears to be re-assessed.

Poundage.

Poundage to collectors.

80. The several collectors in England shall have remuneration as appearing in the First Schedule.

Appointment of Collectors (Scotland).

Treasury to appoint.

81. (1.) The Treasury shall appoint the collectors of the land tax and of the duties in and for Scotland.

(2.) The Treasury may appoint distributors of stamps in Scotland, or any of them, or other persons to be collectors or other officers for collecting and receiving the land tax and the duties in Scotland and for such parts of Scotland as the Treasury may think fit.

Allowances.

(3.) Such salaries and allowances as the Treasury think fit shall be granted to such distributors or other persons who shall hold their respective offices during the will and pleasure of the Treasury or the Board.

Security.

(4.) Such distributors or other persons shall, before they act in the execution of their respective offices, give security to the satisfaction of the Board.

No liability to re-assessment.

(5.) No county or burgh in Scotland shall be liable for any deficiency in the collection of the land tax or the duties occasioned by the default of any collector appointed as aforesaid.

Return to Parliament.

(6.) If a person other than a distributor of stamps in Scotland is appointed to be collector or other officer as aforesaid, a return showing the name of such person, with his salary and allowances, shall be laid by the Treasury before Parliament within twenty-one days after the commencement of the session of Parliament which shall next follow every such appointment.

Interpretation.

(7.) In this section the term "distributor of stamps" includes "sub-distributor of stamps."

Savings.

(8.) With respect to any local taxes or assessments nothing in this section shall affect any right of the Commissioners of Supply to appoint collectors of such taxes or assessments, and when in any Act in regard thereto any thing is required to be done by or any power is granted to the collectors of land tax, such thing may be done and such power may be exercised by the collectors of the said local taxes or assessments appointed by the Commissioners of Supply.

PART VI.

COLLECTION.

Time for Payment.

Duties when due.

82. (1.) In England the land tax and the duties, except only such duties of income tax as are payable by way of deduction, or are assessable in respect of railways, and in Ireland the income tax (with the like exceptions as in England) in every assessment for every year shall be payable on or before the first day of January in such year.

(2.) In Scotland the land tax and duties, except only such duties of income tax as are payable by way of deduction, in every assessment for every year shall be payable on or before the first day of January in such year.

Duties assessed after 1st January.

(3.) The land tax and duties included in any assessment whatever for any year, signed and allowed as by this Act directed on or after the first day of January in any such year, shall be deemed to be due and payable on the day next after the day on which such assessment may be signed and allowed by the Land Tax Commissioners or General Commissioners respectively.

Collectors Duplicates.

Clerk to prepare duplicates.

83. (1.) When and so soon as any assessments of the land tax and duties or any of them shall have been signed and allowed by the Land Tax Commissioners and General Commissioners respectively, and the time for hearing appeals against such assessments shall have expired, the said respective Commissioners shall forthwith sign and seal respectively one duplicate of every land tax assessment and two duplicates of every assessment of the duties, which duplicates shall be duly prepared by the clerk to the said respective Commissioners on the prescribed forms.

(2.) The respective Commissioners shall deliver the duplicate of the land tax assessment and one of the said duplicates of the assessment of the duties, together with warrants for collecting the same in the prescribed form to the collector of the parish for which the assessments are made, and the other of the said duplicates of the assessment of the duties they shall deliver to the surveyor for the district. The assessments shall be kept by the clerk for the use of the said Commissioners respectively. Delivery to collectors and surveyor.

(3.) A collector who has been required to give security under this Act, shall not have delivered to him his duplicates and warrants until he has given such security.

Additional First Assessments.

84. (1.) Any assessments not made, or against which any appeal shall be depending when the first assessments are signed and allowed, shall, on the making or determining of the same, from time to time be added to such first assessments, and to the respective duplicates thereof, by being included in a separate form of assessment and duplicate, and the duties therein which ought to have been previously collected and paid shall be collected, levied, and paid by the collector. Cases not then determined to be added to first assessments.

(2.) Any person having in his custody or possession any such duplicate, and refusing to deliver over the same to the collector appointed in conformity with this Act, on demand made by him for the same, shall incur a penalty of one hundred pounds.

Demand.

85. (1.) Every collector shall, when the land tax and the duties become due and payable, make demand of the several sums contained in the duplicates given him by the Land Tax and General Commissioners in charge to collect from the persons charged therewith, or at the places of their last abode, or on the premises charged with the assessment or duties, as the case may require. Collectors to demand duties.

(2.) The collectors of house dutyand income tax under Schedules (A.) and (B.) shall, in the demand note delivered previous to payment, distinctly describe the property and specify the amount of the assessment and the rate at which the duty or tax is charged upon such assessment.

(3.) On payment of the land tax and the duties the collector shall give acquittances under his hand on the prescribed form (without charge for such acquittances) unto the persons who pay the same. To give receipts.

Recovery.

86. (1.) If a person refuses to pay the sum charged upon him by virtue of the Land Tax Acts, the Tax Acts, or this Act, on demand made by the collector, according to the assessments and warrants to him delivered by the Land Tax and General Commissioners, such collector may, and he is thereunto authorized and required, for nonpayment thereof, to distrain upon the messuages, lands, tenements, and premises charged with such sum of money, or to distrain the person so charged by his goods and chattels, and all such other goods and chattels as the collector is hereby authorized to distrain, without any further authority from the said respective Commissioners for that purpose than the warrant to such collector delivered on his appointment. Collectors on payment of duty being refused to distrain.

(2.) For the purpose of so levying a distress, a collector may, upon warrant under the hands and seals of the said respective Commissioners, obtained for that purpose, break open in the daytime any house or premises, calling to his assistance any constable or other peace officer for the parish, group, or division where any refusal, neglect, or resistance shall be made. And it shall be the duty of all constables or other peace officers, when so required, to aid and assist the collector in the execution of such warrant and in levying the distress in the house or premises. May under warrant break open houses.

(3.) A levy or warrant to break open shall be executed by or under the direction and in the presence of the collector. Levy.

(4.) Every distress levied by a collector shall be kept for the space of five days at the costs and charges of the person so refusing to pay.

(5.) If the said person does not pay the respective sums of money so due within the said five days, then the said distress shall be appraised by two or more of the inhabitants

where the said distress is taken, or other sufficient persons, and there be sold by public auction by the said collector or his deputy, for payment of the said money; the overplus coming by the said distress (if any there be), after deducting the said money and also the costs and charges of taking, keeping, and selling the said distress, which costs and charges the said officer is hereby authorized to retain, shall be restored to the owner thereof.

Powers of 33 Geo. 3. c. 55. may be used in recovery of arrears.

(6.) The provisions in regard to warrants of distress contained in an Act passed in the thirty-third year of His late Majesty King George the Third, intituled "An Act to "authorize justices to impose fines upon constables, overseers, and other peace and parish "officers for neglect of duty, master of apprentices for ill usage of such their apprentices, "and also to make provision for the execution of warrants of distress granted by "magistrates," shall apply to levies and distraints made by collectors for recovery of the duties or land tax.

Collectors advancing duties may levy the sum paid.

87. If a collector advances and pays over to the collector of inland revenue any sum of money for or on account of the land tax or the duties assessed on any other person, whether at his request or not, such collector may, in default of repayment to him at any time within the space of six months after such payment, levy the land tax or the duties by the like ways and methods as such collector might have levied the same before such payment thereof to such collector of inland revenue, and as if the same had not been paid or satisfied.

No goods to be taken except at the suit of landlord for rent unless party pay arrears.

88. (1.) No goods or chattels whatever belonging to any person at the time any of the duties or the land tax became in arrear shall be liable to be taken by virtue of any execution or other process, warrant, or authority whatever, or by virtue of any assignment, on any account or pretence whatever, except at the suit of the landlord for rent, unless the party at whose suit the said execution or seizure shall be sued or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods or chattels, pay or cause to be paid to the collector all arrears of the said duties or land tax which shall be due at the time of seizing such goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided such duties and land tax shall not be claimed for more than one year.

(2.) In case the duties and land tax shall be claimed for more than one year, then the said party at whose instance such seizure shall have been made, paying the said collector the aforesaid duties and land tax due for one whole year, may proceed in his seizure as he might have done if no duties and land tax had been so claimed; but in case of refusal to pay the said duties and land tax the said collector is hereby authorized and required to distrain such goods and chattels, notwithstanding such seizure or assignment, and to proceed to the sale thereof according to this Act, in order to obtain payment of the whole of the said duties and land tax so assessed, together with the reasonable costs and charges attending such distress and sale; and every such collector so doing shall be indemnified by virtue of this Act.

Commissioners may commit defaulter.

89. If any person shall refuse or neglect to pay any sum charged upon him by virtue of the Tax Acts or this Act within ten clear days after demand as aforesaid, and no sufficient distress can or may be found whereby the same may be levied, the General Commissioners may by warrant under their hands and seals commit such person to prison, there to be kept without bail until payment shall be made of that sum or security given for payment thereof, together with such further sum as the said Commissioners shall adjudge to be reasonable for the costs and expenses of apprehending and conveying to prison such person; and every such person shall be detained and kept in prison according to the tenor and effect of such warrant.

Certificates of Removal.

Commissioners to issue certificates of removal.

90. (1.) Whenever duties are charged upon and unpaid by a person who shall have removed from the parish in which the assessment to such duties is made, the General Commissioners for such parish shall sign and transmit by the intervention of the Board a certificate thereof to the General Commissioners acting within the parish where the person making such default of payment shall have removed to or happen to reside in or be, which last Commissioners shall raise and levy the said duties charged upon the person removed

as aforesaid, and cause them to be paid over to the collector of inland revenue; and where any such person shall have removed to another parish within the jurisdiction of the Commissioners by whom the assessment was made they may, by certificate, direct and authorize the collector for such last-mentioned parish to raise and levy the duties charged upon and unpaid by such person.

(2.) Whenever any person charged with the duties in any part of Great Britain or Ireland removes to any other part of Great Britain or Ireland without paying and discharging the duties charged upon him, the General Commissioners, or Special Commissioners acting as General Commissioners for the parish in which the assessment of such duties in default was made, shall sign and transmit by the intervention of the Board a certificate thereof to the Commissioners acting for the parish in the other part of Great Britain or Ireland to which such person making such default of payment shall have removed or happen to reside at, which last-named Commissioners shall raise and levy the said duties charged upon the person removed as aforesaid, and cause the moneys so raised and levied to be paid over to the Exchequer.

(3.) Where no sufficient distress can be found within the district of the said Commissioners for the parish to which any such defaulter may have removed, they are hereby authorized and required, by warrant under their hands and seals, to commit the person so making default of payment to prison, there to be kept without bail until payment shall be made of the said duties, or security be given for payment thereof, and of all reasonable costs and expenses, including costs for apprehending such person and conveying him to prison.

Prisoners.

Release of prisoners.

91. By the direction of the Treasury or Board the General Commissioners shall issue their warrant to the gaoler or keeper of the prison in which any such person may be detained under their warrant as aforesaid for the liberation of such prisoner, and upon the receipt of such first-mentioned warrant such gaoler or keeper shall forthwith release and discharge out of custody such prisoner if for no other cause than as set forth in the warrant of commitment he shall be detained.

Parents and Executors.

Liability of parents, guardians, and executors.

92. Where a person chargeable with the duties is under the age of twenty-one years, or where a person so chargeable shall die, in such case the parents and guardians of such infant, on default of payment by such infant, and the executors and administrators of the person so dying, shall be liable to and charged with the payments which the said infant ought to have made and the person so dying was chargeable with; and if such parents or guardians, or such executors or administrators, 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 duties; and all parents and guardians making payment as aforesaid shall be allowed all sums paid for such infants in their accounts; and all executors and administrators shall be allowed to deduct all such payments out of the assets and effects of the person so dying.

Number or Letter Assessments.

Assessments under number or letter in arrear.

5 & 6 Vict. c. 35.

93. Whenever the duties on any assessment made under a number or letter in pursuance of the provisions of the Income Tax Act, 1842, become due and in arrear, the General Commissioners shall cause the said assessments to be added to the duplicates in the hands of the respective collectors to whom the collection of the duties assessed on persons by names shall have been intrusted to be collected by the same ways and methods and under the like powers and provisions as such last-mentioned duties are directed to be collected.

Special Assessments.

Notification of special assessments to collectors of inland revenue.

94. An extract from any assessment made by the Special Commissioners, certified under the hand of their clerk, in such form as the Board may prescribe, shall be a sufficient authority to the proper collector of inland revenue to whom such extract may be

transmitted to receive, bring to account, and give discharges for the duties of income tax included in such extract and paid to him.

Savings.

Saving as to English and Irish railways.

95. Railway companies in England and Ireland shall pay the duties of income tax under Schedule D., by four quarterly payments; namely, on or before the twentieth day of June for the first quarterly instalment, and on or before the twentieth days of September, December, and March in each year for the second, third, and fourth quarterly instalments respectively.

Recovery in Ireland.

Savings as to Ireland. 16 & 17 Vict. c. 34.

96. In the application of this Part to the collection, levy, and recovery of the duties assessed under Schedules A. and B. of the Income Tax Acts in Ireland, nothing shall alter the effect of or supersede section seventeen of the Income Tax Act, 1853; and any power which in England would be exercised in the recovery of the duties by a collector for a parish or group may, in Ireland, be exercised by a collector for an union or other collecting district.

Recovery in Scotland.

Recovery of duty refused in Scotland.

97. In Scotland the following provisions shall have effect:

(1.) Upon certificate made to them by the collector for the division, district, or county, that any of the duties or land tax are due and not paid, the General Commissioners or Land Tax Commissioners respectively or sheriff depute or substitute for the county shall issue a warrant for the said collector recovering the said duties or the land tax by poinding or distraining the goods and effects of any person entered in such his certificate as being a defaulter.

(2.) Such warrant shall be executed by the constables or sheriff's officers of the county.

(3.) The goods and effects so poinded or distrained shall be detained and kept on the ground or at the house where the same were poinded or distrained, or in such other place, of which the owner shall have notice, near to the said ground or house, as the officer or constable so poinding and distraining the same shall think proper, for the space of five days, during which time the said goods and effects shall remain in the custody of the said officer or constable liable to the payment of the whole duty in arrear, and to the costs to be paid to the officer or constable who poinded the same, as herein-after directed, unless the owner from whom the same were poinded and distrained shall redeem the same within the said space of five days by payment of the said duties and land tax in arrear and costs to the officer or constable, to be settled in the same manner as if the said goods and effects had been sold as herein-after directed.

(4.) The goods and effects so poinded or distrained shall, after the expiration of the said five days, be valued and appraised by any two persons to be appointed by the officer or constable (which two persons shall be obliged to value the same, under the penalty of forty shillings sterling for each neglect or refusal), and shall be sold and disposed of, at a sum not less than the value, by the officer or constable who does poind the same.

(5.) The value shall be applied in the first place to the satisfaction and payment of the duties or land tax owing by the person whose goods are so poinded, and in the second place to the payment for the trouble of the officer or constable so poinding, at the rate of two shillings per pound of the duties for which the goods shall be so poinded and distrained, unless the owner from whom the same were poinded or distrained shall redeem the same by payment of the appraised value, within the space of five days after the valuation, to the officer who poinded the same.

(6.) In case any surplus remains of the price or value after payment of the said duties, and after payment of what is allowed to be retained by the officer or constable in manner herein directed, such surplus shall be returned to the owner from whom the goods were poinded or distrained.

(7.) In case no purchaser appears at the said sale, then the said goods and effects so poinded and distrained shall be consigned and lodged in the hands of the sheriff depute of the county, or his substitute, and if not redeemed by the owner within the space of five

days after the consignment in the hands of the said sheriff depute or substitute, the same shall be rouped, sold, and disposed of, by order of the sheriff, in such manner and at such time and place as he shall appoint, he always being liable to the payment of the duties to the said collector, and to payment to the officer or constable who shall have poinded and distrained the same, for their trouble and expense as before stated, and to the fees due to the officer or constable, and shall be in the third place entitled to one shilling per pound of the value of the goods so disposed of, for his own pains and trouble, after preference and allowance of the said duties, and of what is appointed to be paid to the officer or constable for their trouble.

(8.) There also shall be allowed to the officer or constable so poinding and distraining the expense of preserving the said goods and effects, and of maintaining the cattle, if there should happen to be any among the goods and effects so poinded and distrained, from the time of poinding and distraining the same, during the period allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff for preserving and maintaining the goods or cattle poinded and distrained, during the period that the owner is allowed to redeem after consignment in his hands, and until the sale thereof, and also the expense of the sale; and where no goods or effects sufficient for payment of the said duties can be found to be so poinded and distrained, and the person liable neglects or refuses to pay the same, in every such case the Commissioners, or the sheriff depute or substitute, is hereby authorized, by warrant, to commit such person to prison, there to be kept without bail until payment shall be made or security for payment be given.

(9.) Every auctioneer, or seller by commission, selling by auction in Scotland any goods or effects whatsoever by any mode of sale at auction, shall, at least three days before he begins any sale by way of auction, deliver or cause to be delivered to the collector of the said duties respectively within whose district such sale is intended to be, a notice in writing, signed by such auctioneer or seller by auction, specifying therein the particular day when such sale is to begin, and the name and surname of the person, with his place of residence, whose goods and effects are to be sold.

(10.) If any such auctioneer or seller by auction shall sell any such goods and effects by way of auction without delivering the notice herein-before required to be delivered, every such auctioneer, or person selling by auction, offending therein shall for such offence incur a penalty of fifty pounds.

Payment in Postage Stamps.

In Scotland or Ireland payment may be made in postage stamps.

98. The Treasury may authorize collectors to receive and may make regulations for the receipt of postage stamps for payment of land tax and the duties, or any of them, payable in Scotland or Ireland; such postage stamp shall be delivered over to the Postmaster General or his officers, and the amount or value thereof paid out of the revenue of the post office to the inland revenue, and accounted for as moneys arising from the said land tax and duties.

Payment by Post Office Orders.

In Scotland taxes may be paid by post office orders.

99. (1.) A person liable to the payment of land tax or the duties in Scotland having received the accustomed notice thereof, may, within twenty-one days after receiving such notice, produce the same at any money order office of the General Post Office in Scotland, and pay to the postmaster there the sum payable according to such notice, and thereupon the said postmaster shall deliver to him a post office order payable at the General Post Office in London to the Receiver General of Inland Revenue for the said sum, less the commission for such order, which order such person shall forthwith transmit to the collector at the office for receipt in a prepaid letter, specifying the particulars of the payment in such form as shall be prescribed and provided by the Board for that purpose.

(2.) Upon the receipt of the said order and letter, with the particulars and the form aforesaid, the collector shall credit the person named in the said letter with the amount specified in the said order, and with the said commission, in like manner as if the same had been paid to the collector in cash.

(3.) The provisions of this section shall, if the Treasury direct, be made applicable to and have operation in any parish in England in and for which the collector is appointed by the Board.

PART VII.

RECEIPT AND ACCOUNT.

Receipts.

Appointment of receipt.

100. (1.) The Board may appoint in each year days of receipt for each county, division, parish, or group, and may adjourn such receipts from time to time.

(2.) At such receipt so appointed, every collector for each county, division, parish, or group shall account for the full amount of duties, land tax, and moneys given him in charge to collect.

(3.) The Board may require a collector to remit weekly or oftener to the Exchequer in anticipation of the receipt the amount of his collection, and may prescribe regulations as regards remittances and the mode thereof, which all collectors shall obey.

Collectors to account after the 1st January in every year.

101. The collector shall pay over or account for the land tax, duties, and moneys given him in charge to collect to the collector of inland revenue or the proper officer for receipt on the day to be appointed for the receipt of the land tax and the duties next after the first day of January in every year.

Unlawful receipt of public moneys.

102. If a person not duly appointed for that purpose or authorized by the Board in that behalf knowingly or wilfully takes or receives from a collector any sum of money arising from the duties or the land tax collected or received by such collector, the person so taking or receiving such sum of money shall forfeit double the amount of the sum so taken or received, such forfeiture to be recovered in the High Court.

Proceedings at receipts.

103. On the appointed day of receipt, every collector for the division, district, group, or parish for which such receipt is held shall attend such receipt, and

(*a.*) Pay over to the collector of inland revenue or otherwise, as and if so required to do by the Board, all moneys received by him, and then in his hands and unaccounted for as collector, for which payments such collector shall receive receipts or discharges:

(*b.*) Deliver then, or to the Land Tax Commissioners and General Commissioners of the division respectively within three days afterwards, schedules of arrears in the prescribed form, with affidavits subscribed to be made on his oath or affirmation, and by him signed, setting forth the Christian and surname of each defaulter in his parish or group from whom he has demanded but has not then received payment of the land tax, duties, or moneys given him in charge to collect, and the respective sums then in arrear from each such defaulter:

(*c.*) Bring with him and produce to the collector of inland revenue or surveyor, whenever by either of them required, his duplicate of assessment, showing the respective sums by him collected and received duly written off in the said duplicates:

(*d.*) Answer any lawful question demanded of him by the collector of inland revenue or surveyor touching the duties, moneys, or taxes given him in charge to collect.

Collectors of inland revenue may administer oath and put questions.

104. At the times appointed for the delivery of schedules of arrears every collector of inland revenue may

(*a.*) Administer an oath to every collector (or being a person by law allowed to declare or affirm instead of swearing, a solemn affirmation) that he has fully paid all the sums by him collected or received of or for the land tax or the duties, and has fully accounted for all sums not collected or received in the schedule then delivered, and every collector shall true answer make to all such questions as shall be demanded of him:

(*b.*) Examine each collector on any matter touching the sums collected and the sums in arrear, and the substance of the answer or answers which any collector shall give on such examination shall in his presence be reduced into writing, and read

to him, with liberty to alter and amend the same in any particular; and every such collector shall write or sign his assent to the same in his own handwriting or sign, and in his usual manner of writing or signing the same.

Schedules of Arrears.

The schedule of arrears to be ground of process.

105. (1.) Every schedule of arrears shall remain with the General Commissioners for forty days, during which period the collector shall give notice of such schedule to the defaulters named therein in such manner as the Commissioners direct.

(2.) A defaulter within the like period may pay his arrears to the collector, and the Commissioners shall discharge the arrears so paid from the schedule.

(3.) The Commissioners may issue fresh warrants to collect any of the arrears within the said forty days, and during that period use any lawful methods for the recovery of the said arrears, or direct the arrears to be levied by the collector under his former warrant.

(4.) Such fresh warrants may be directed to the collector or to any other person whom the Commissioners shall think proper, with authority to levy by distress and sale in the manner directed by the Tax Acts or this Act the sums in arrear, together with all costs and expenses attending the said process and the execution thereof; and the sums so levied, after deducting the said costs and expenses, shall be paid to the collector of inland revenue, or otherwise as the Board may appoint, and shall be discharged from the schedule.

(5.) The person to whom such warrant is directed shall in the execution thereof act in obedience to the directions of the Commissioners.

(6.) On the expiration of the period of forty days a schedule of arrears may be certified to the High Court by and under the hands of the collector of inland revenue or of the General Commissioners.

Board may retain schedules.

106. The schedules of arrears when so certified shall be transmitted to the Board, who may before forwarding the same to the High Court direct the collector to use any method allowed by law for the recovery of any arrear therein included.

Failure to deliver such schedule.

107. (1.) In default of the schedules of arrears being delivered by a collector at the receipt, or within the space of three days afterwards as aforesaid, the collector of inland revenue to whom the payments of the said duties shall not have been made at the times appointed for the receipt, may certify to the High Court the amount of the duties remaining unpaid to the best of his knowledge and belief, and the particular parish and the division where such failure has happened, together with the name of the collector of the said parish.

Levy of issues.

(2.) Such certificate of a default of a collector for non-delivery of a schedule of arrears shall be a sufficient authority to a judge of the High Court to cause immediate process to be issued out of the office of the Queen's Remembrancer against the collector.

(3.) Upon which writ the sheriff or other officer to whom the said process shall be directed shall levy issues after the rate of one shilling for every twenty shillings of the sums so unpaid or unaccounted for by the said certificate, and shall pay the moneys so levied, after deducting the costs, charges, and expenses to be settled and allowed by the Board, to the proper officer of Inland Revenue; and the said sheriff shall make immediate return of the said process to the High Court according to the due course thereof.

(4.) The Board, after payment of the duties in arrear so certified, may cause such issues to be remitted in whole or in part, after deducting thereout the costs and charges attending such process and levy, to be settled and allowed by them.

Schedules of Deficiencies.

Collectors to make a return upon oath of persons from whom the duties cannot be collected.

108. (1.) Every collector shall make a due return, fairly written on the prescribed form under his hand, to the General Commissioners, containing—

(*a.*) The names, surnames, and places of abode of every person within his collection from whom he has not been able to collect or receive the duties for any of the causes mentioned in the section next following;

(*b.*) The particular reason for returning each defaulter; and

(*c.*) The particulars of the sum or sums charged upon every such person in default.

(2.) The Commissioners, after the examination of every collector on oath or affirmation, shall,—

Schedules of discharge.

(i.) Ascertain the sums which, according to the Tax Acts, have been or may be discharged from any assessment for a cause specially allowed by such Acts, and make out their schedules of discharges containing such sums:

Schedules of default.

(ii.) Make out their schedules of defaulters containing—

(*a.*) The sums with which each defaulter ought to be charged, and the particulars thereof; and

(*b.*) The sums which have not been collected by occasion of the collector's neglect, and for which he shall be held liable, and which ought to be re-assessed on the parish.

(3.) The said Commissioners shall cause the said several particulars to be inserted by their clerk in schedules of discharge and default on the forms prescribed, and shall affix their hands and seals to such schedules.

(4.) The said Commissioners shall transmit their said schedules to the Board, which schedules shall be deposited at the head office of the Board.

Defaulters returned in schedule.

109. No collector shall insert in any schedule of deficiencies the name of a person to be returned into the High Court as not having paid the duties, unless such collector shall make oath, or make and subscribe a solemn affirmation (which said oath or affirmation shall be indorsed and certified on the said schedule), to the effect following; namely,

(*a.*) That the sum for which such person is so returned in default is due and wholly unpaid either to such collector or to any other person for such collector, to the best of his knowledge and belief;

(*b.*) That such person became bankrupt before the day on which the duties became payable, and had not goods and chattels sufficient whereon to levy such duties within the parish or limits for which such collector has been appointed at any time since such duties became payable; or

(*c.*) That such person removed from the parish or limits for which such collector has been appointed before the day on which such duties became payable without leaving therein sufficient goods and chattels whereon such duties then payable could be levied; and

(*d.*) That there were not nor are any goods and chattels of any person liable to the payment of such duties in arrear or any part thereof whereby the same or any part thereof might be levied.

Re-delivery of Books by Collectors.

Books to be delivered up by collector.

110. Every collector shall, on clearing his accounts for any of the duties or the land tax, deliver to the Board or Commissioners by whom he was appointed all duplicates of the assessment for the year and tax to which such accounts relate, together with the books of receipts and counterfoils furnished for his use.

Proceedings for Arrears.

Duties may be sued for in High Court.

111. (1.) Any duties contained, charged, or assessed in or by any assessment thereof made under the Tax Acts or this Act, may be sued for and recovered, with full costs of suit, and all charges attending the same, from the person charged therewith in the High Court as a debt due to the Crown, or by any other ways or means whereby any debt of record, or otherwise due to the Crown, can or may at any time be sued or prosecuted for or recovered, as well as by the summary means specially provided by this Act, or the Tax Acts, for levying the said duties.

(2.) A schedule of arrears delivered on oath or affirmation by a collector and certified to the High Court as prescribed, and a schedule of defaulters made or purporting to be made in pursuance of this Act, and certified under the hands of the Board to the High Court, shall be sufficient evidence of a debt due to the Crown, and sufficient authority to a judge of the High Court to cause process to be issued against any defaulter named in any such schedule to levy the sum in arrear and unpaid by such defaulter.

(3.) The production of a schedule of arrears or defaulters made or purporting to be made in pursuance of this Act, and purporting to contain the name of a defaulter, shall be sufficient evidence of the sum mentioned in such schedule having been duly charged and assessed upon such defaulter, and of the same being due and owing, and in arrear and unpaid to the Crown.

Insupers.

Parish to be set insuper for duties unaccounted for and return made to High Court.

112. (1.) In case there is a failure—

(*a.*) To assess or charge the duties or land tax in any parish:

(*b.*) To return the duplicates of the assessments of the duties or land tax made for any parish:

(*c.*) To raise or pay the several sums charged upon any person for the duties or land tax in any parish:

The Board may at any time after such failure set insuper all sums so appearing in arrear, and may return such failure to the High Court by certificate thereof delivered to the Queen's Remembrancer.

(2.) Such return shall specify—

(i.) The parish and division and county where such failure has happened;

(ii.) The cause of such failure, so far as the same be known to the Board;

(iii.) The names of any two or more of the Land Tax Commissioners and General Commissioners for the division in which such failure has happened;

(iv.) The names of the assessors and collectors and the several persons belonging to such parish charged with the duties, and who shall have made failure in the payment thereof in case an assessment shall have been made.

(3.) Such Commissioners, assessors, and collectors, and any persons charged with the duties or the land tax shall be respectively liable to process for such failure according to the exigency of the case.

(4.) Every parish so returned insuper for a sum not accounted for to the collector of inland revenue and contained in the duplicate of assessment to him delivered shall be liable to be re-assessed in respect of such sums so returned insuper, excepting in such cases as parishes are by special enactment relieved from liability to re-assessment.

(5.) The Queen's Remembrancer shall cause such certificate to be enrolled in his office. Such enrolment shall be a record in his office as valid and effectual to authorize the issuing of process against the county, division, parish, and person.

(6.) Such process shall be forthwith, and from time to time as there shall be occasion, issued out of the High Court on the application of the Board, against such of the said Commissioners, officers, or persons who shall have made such failure.

Recovery of Re-assessments.

Costs and duties re-assessed may be recovered as duties are recovered.

113. The authorities, powers, and provisions contained in this Act, or in the Tax Acts, or in the Land Tax Acts relating to the recovery of the duties and land tax, either under the warrant of the respective Land Tax Commissioners and General Commissioners directed to the collectors in their respective districts, or by process from the High Court, shall be applied, enforced, and put in execution for the levying and enforcing the payment of any sum assessed or re-assessed by the said Commissioners for duties or costs, either under the authority of this Act, or of any other of the said Acts.

Surplus Land Tax.

Application of surplus land tax.

114. (1.) On the warrant or instructions for making the assessment of the land tax to be delivered in each year, to the assessors for each parish, the Land Tax Commissioners shall certify, or cause to be certified by their clerk, the amount of the quota or sum in charge against such parish under the provisions of the Land Tax Acts.

(2.) Such certificate shall distinguish the proportion exonerated from the amount to be raised by assessment for the particular year, and the parish to which any such warrant or instructions shall relate.

Excess to be shown on duplicate.

(3.) If the total amount of the sums charged in any year by the assessment made under the Land Tax Acts for a parish exceeds the actual amount of the quota or proportion of

land tax charged and to be raised in such parish, the clerk to the Land Tax Commissioners acting for the division shall (under penalty of twenty pounds for neglect or refusal so to do) make and insert at the foot of the duplicate a correct summary according to the prescribed form relating to every such assessment.

(4.) All powers and provisions in regard to the collection of the duties or the land tax shall be put in execution for levying, securing, and recovering the excess of or surplus land tax in any assessment, as if the assessment, including any such excess or surplus moneys, contained no more than the quota or proportion of land tax payable by such parish to which the same shall relate.

(5.) Every such excess and surplus shall be accounted for and paid over in the due and ordinary course of collection and of receipt and account in like manner as the duties and land tax are required to be accounted for and paid over.

(6.) A collector wilfully detaining, withholding, or misapplying or refusing or neglecting to account for or disregarding or disobeying any lawful directions given to him in regard to any such excess of or surplus land tax, shall be liable to the same penalties as are provided for the detention, withholding, or misapplication of, or for the refusal or neglect to account for, or for the disregard of or disobedience to any lawful directions given to a collector in regard to any duties or land tax.

To be paid to Bank of England.

(7.) Every such sum of excess of or surplus land tax so paid and accounted for shall be paid into the Bank of England to an account opened in the books of the said Bank, with the Commissioners for the Reduction of the National Debt, and entitled "The Account of Surplus Land Tax."

Account to be opened at head office.

(8.) The Board shall cause to be opened and kept in the books of their head office at Somerset House an account with every parish respectively, and in every such last-mentioned account shall be entered the sums of money collected from every such respective parish and paid over and accounted for as such surplus land tax as aforesaid.

To be applied in the redemption of land tax.

(9.) Whenever the amount of such surplus land tax standing to the credit of any parish in any such account as last mentioned shall be sufficient, according to the rules established by law for computing the consideration of money for the redemption of land tax, to redeem the sum of three pounds land tax, or to redeem the whole of the land tax chargeable on such parish if the same shall be less than three pounds, the Board shall certify that fact to the Commissioners for the Reduction of the National Debt, who shall thereupon apply and appropriate in the purchase and cancelling of parliamentary stocks or annuities such sum of the moneys standing in their names to the credit of the said account of surplus land tax as the said Board shall certify to them to be a sufficient consideration, computed according to the rules aforesaid, for the redemption of the amount of land tax mentioned in their certificate as intended to be redeemed thereby.

Allowance to collectors and assessors.

(10.) Notwithstanding the foregoing provisions of this section, the Land Tax Commissioners for any division in which any such excess of or surplus land tax shall in any year arise may—

(*a.*) If such excess of or surplus land tax for any parish does not amount to five pounds, allow the collector of land tax for such parish to retain the same, certifying such allowance to the Board on the prescribed form before the collector is required to clear his accounts:

(*b.*) Before any such excess or surplus is paid over, accounted for, and applied in manner aforesaid, cause to be deducted from the amount of such excess, and to be paid to the respective assessors of land tax of the several parishes in which such excess shall arise, as a remuneration to the said assessors for their trouble in making the assessment to the land tax, such sum of money out of the excess for any such parish as they certify to be a reasonable remuneration to the assessors of such parish, and as the Board shall approve, and subject to such approval.

Final schedules.

(11.) On the clearing of his account for any year, every collector of land tax shall make a return in the prescribed form on oath to the Land Tax Commissioners of arrears of land tax which cannot be recovered by him, and for which he shall claim credit in reduction of the amount of excess of or surplus land tax upon the assessment for such year charged against him in the Commissioners duplicate.

(12.) No collector shall be allowed to insert in any such schedule of arrears of land tax the name of any person as not having paid the land tax unless such collector shall make oath or make and subscribe a solemn affirmation (which said oath or affirmation shall be indorsed and certified on the said schedule)—

(*a.*) That the sum for which such person is so returned in default is due and wholly unpaid either to such collector or to any other person for such collector, to the best of his knowledge and belief; and

(*b.*) That such person had not goods and chattels sufficient whereon to levy the said sum of land tax within the parish or limits at any time since such sum became payable; and

(*c.*) That there were not nor are any goods and chattels or any distress whatever upon the premises charged with the payment of the said sums within set forth, and mentioned to be in arrear, whereby the same or any part thereof might be levied.

(13.) On or before the twenty-fourth day of December following the expiration of every year of assessment the Land Tax Commissioners acting for every division shall certify to the Board an account of the excess of each assessment within their division by the amount of five pounds sterling over and above the quota for such year. Such certificate shall be prepared by the clerk to the said Commissioners on and according to the prescribed form, and shall be by him transmitted to the Board.

PART VIII.

PROCEEDINGS AGAINST COLLECTORS.

Failure to raise Duties (England).

Surveyors may report any failure to raise duties.

115. (1.) Every surveyor in England, whenever he sees occasion, may report to the Land Tax Commissioners and General Commissioners—

(*a.*) In any matter or thing touching the conduct of any collector within their division;

(*b.*) In every case where there shall be a failure of assessing or charging the duties in any parish; or

(*c.*) Of raising or paying the several sums respectively charged on any person chargeable in such parish; or

(*d.*) In the making out or returning any duplicates of assessments by their clerk, or of doing any other act required by this Act or any Tax Act to be done by such clerk;

stating in his report—

(i.) The particulars of his complaint against such collector or other person acting as aforesaid; and

(ii.) What in his opinion ought to be done therein.

(2.) Whenever any surveyor shall have reported to the said Commissioners as aforesaid, they shall summon a meeting within a reasonable time after such report, of which meeting the surveyor shall have notice, and shall attend thereat, and assist in the consideration of the measures necessary and expedient to be taken in the execution of the said Acts and this Act.

Examination of Collectors (England).

Commissioners to call collectors before them.

116. (1.) In England the Land Tax Commissioners and General Commissioners may, whenever they think expedient, and shall whenever required by the surveyor, call before them the collector of the duties or land tax appointed by them for any parish or group whose accounts for any year are not finally closed, and examine him upon oath or affirmation as to the state of his accounts and collection, and make such order for the payment of the sum found due by such collector, and appoint a time for such payment to the collector of inland revenue as they shall judge necessary.

(2.) The said Commissioners, whenever they shall have received notice of the holding of a receipt for any division, group, or parish, may, and on request made by the surveyor

shall, call before them any collector appointed by them for such division, group, or parish, and may, after examination of such collector in manner aforesaid, give such collector a certificate and order of the sum to be paid by him to the collector of inland revenue, which certificate shall be presented and delivered up to the collector of inland revenue by the collector on his attending to make such payment of the moneys by him collected and received.

Revocation of Appointments.

Collectors neglecting their duty may be dismissed, and others appointed.

117. (1.) If delay or failure happens in demanding, receiving, recovering, or paying over the land tax or the duties or moneys through the wilful neglect of a collector, whether appointed by the Land Tax Commissioners and General Commissioners or by the Board, such Commissioners or Board may respectively revoke their appointment of such collector, and appoint a collector in his stead for the remainder of the year, with full power to collect the arrears of the sums then due.

(2.) The said respective Commissioners or Board, whenever necessary, may revoke such last-mentioned appointment, and appoint a collector in like manner from time to time and as often as any such collector shall be guilty of such neglect, provided security be taken, if required, as in the case of an original appointment, and provided the like security be taken on every such new appointment as has been required to be taken on the appointment of the collector; and

(3.) Such collector so in default shall, when required by the said Commissioners or Board, deliver up to them or in their presence to the collector newly appointed, or to the surveyor, all the certificates of assessments which he was charged to collect, and all books, receipts, and counterfoils, and vouchers of payment, and also shall pay to the collector of inland revenue all sums then in his hands at such time as such Commissioners or Board shall appoint.

Seizure of Estates.

Commissioners empowered to seize, sell, and convey estates of defaulting collectors.

118. (1.) If a collector fails to pay any land tax or duties or moneys by him received as collector, and detains in his hands, and does not pay or account for the same in manner directed by this Act, the Land Tax Commissioners and General Commissioners, in their respective divisions, may imprison the person, and seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of such collector to him belonging or which shall have descended or come into the hands or possession of his heirs, executors, administrators, or assigns, wheresoever the same can be discovered and found.

(2.) The said Commissioners shall appoint a time for a meeting of the said Commissioners for such division, and cause public notice to be given of the place where such meeting shall be appointed ten days at least before such meeting.

(3.) The said Commissioners of such division present at such meeting, or the major part of them, in case the accounts of such collector be not duly delivered, or the moneys detained by any such collector be not paid or satisfied, according to the directions of this Act, shall sell and dispose of all such estates which shall be for the cause aforesaid seized and secured, or any part of them, to satisfy and pay over to the proper collector of inland revenue the sum that shall not be so accounted for or shall be so detained in the hands of such collector, his heirs, executors, or administrators respectively, together with the reasonable costs and charges of recovering, raising, and paying the same, which costs and charges shall be ascertained and settled by the Commissioners, and the overplus (if any) shall be restored to the collector or the person entitled thereto.

(4.) The said Commissioners acting for the division in which the estate and effects of such collector shall be seized and secured as aforesaid shall make conveyance of all such freehold and copyhold estates respectively, and in like manner assign the leasehold and other personal estate of such collector, and all his right, title, and interest therein at the time of such seizure or at the time of the death of any collector so dying in default as aforesaid to the respective purchasers thereof respectively, by deed indented between any two or more of the said Commissioners.

(5.) Such sales and purchases respectively shall be as effectual and valid to all intents and purposes against such collector, his heirs, executors, and administrators, and all persons claiming under such collector, in like manner as the sale of bankrupts estates of

the like nature under and by virtue of the statute relating to bankrupts, or any of them, may be made by deed indented or enrolled or by deed of assignment according to the several natures of such last-mentioned estates: Provided always, that such person or persons to whom any such sale of copyhold lands shall be made shall in like manner as the purchaser of the copyhold estates of bankrupts, before such time as he or they, or any of them, shall enter or take any profit of the said lands or tenements, agree and compound with the lords of the manors of whom the same shall be holden for such fines or incomes as heretofore hath been most usual and accustomed to be yielded or paid therefor; and that upon every such agreement or composition the said lords for the time being, at the next court to be holden at or for the said manors, shall not only grant to the said vendee or vendees, upon request, the same copyhold or customary lands or tenements by copy of court roll of the same manors for such estate or interest as to them shall be so sold, and reserving the ancient rents, customs, and services, but also in the same court admit them tenants of the same copyhold or customary lands as other copyholders of the same manors have been wont to be admitted, and to receive their fealty, suit, or service according to the custom of the court of such manor.

Actions on Collector's Bonds.

Evidence of default.

119. (1.) On the trial of an action or suit against the sureties of a collector on a bond entered into, in pursuance of this Act, or on the execution of a writ of inquiry of damages in such action or suit, the production of an account in the handwriting of such collector or signed by him of any sum of money collected or received by him for or on account of the land tax or duties or moneys, or any of them, shall be sufficient proof of the receipt by such collector of every such sum of money therein mentioned on account of the duties given to him in charge for collection; and

(2.) A schedule delivered upon oath or affirmation by such collector in pursuance of this Act or the Tax Acts or Land Tax Acts, and containing or purporting to contain the names of persons who have made default in payment of the land tax or the duties and of the sums remaining in arrear, shall in any action or suit as aforesaid and upon all other occasions, be sufficient evidence to charge such collector and his sureties respectively with all other sums of money comprised in the duplicate or duplicates given to him in charge to collect, and not included in such schedule or previously accounted for and paid over to the proper officer for receipt; and all such sums not so included in such schedule, or previously accounted for and paid over, shall be deemed to have been collected and received by such collector and to remain in his hands unpaid and in arrear.

Costs.

120. If in any such action by the Land Tax Commissioners and General Commissioners, they, without their own wilful neglect or default, fail to recover a verdict against the defendant, and costs are awarded to the defendant, or where any action is brought against the said Commissioners in relation to any such bond, and they are adjudged to pay costs to the plaintiff, they shall not be personally liable for such costs, but the same shall be defrayed by an assessment upon the inhabitants of the parish in relation to which the bond which shall have been the subject of the action was given, and which assessment the said Commissioners shall make, sign, and allow as soon as conveniently may be done after such costs shall have been awarded and ascertained; and the said Commissioners shall cause such assessment to be made, collected, levied, and recovered in the same manner as assessments of the land tax and the duties are made, collected, levied, and recovered, and shall cause the costs to be paid over to the person entitled thereto.

Penalties on Collectors.

Penalties for neglect.

121. (1.) Every collector who—

(*a.*) Refuses, neglects, or omits upon receiving any of the duties, land tax, or moneys, to give a receipt for the same on the prescribed form, or to fill up and keep remaining in the prescribed receipt book the counterfoil of the receipt; or

(*b.*) Gives a receipt for any of the duties, land tax, or moneys, otherwise than upon the form prescribed and provided by the Board;

shall for every such offence incur a penalty of ten pounds.

(2.) Every collector who refuses or neglects to deliver on oath or affirmation to the collector of inland revenue at the appointed day of receipt, or to the Land Tax Commissioners and General Commissioners of the division respectively within three days afterwards, a schedule of arrears as by this Act required and prepared in the manner prescribed, shall for every such offence incur a penalty of twenty pounds.

(3.) Every collector who—

(i.) Refuses or neglects to bring with him to an appointed receipt and to produce to the collector of inland revenue and surveyor, when by either of them required, his duplicates of assessment, showing the sums collected and received by him, or, instead thereof, certificates signed by the Land Tax Commissioners and General Commissioners, together with an account in writing, signed by him, of all sums of money collected and received for the year of assessment;

(ii.) Refuses to take the prescribed oath or affirmation to any schedule of arrears delivered by him at a receipt, or to answer any lawful question demanded of him by the collector of inland revenue or surveyor touching the duties, land tax, or moneys, or to sign his answer when reduced into writing; or

(iii.) Declares in any answer by him made any matter or thing which shall be false;

(iv.) Advances or lends to any person any or any part of the duties, land tax, or moneys by him collected and received;

(v.) Applies any or any part of the duties, land tax, or moneys to his own use or purpose;

(vi.) Deposits or delivers over any or any part of the duties, land tax, or moneys to any person, so that the full sums, or any part thereof to be raised under the Tax Acts, Land Tax Acts, or this Act, according to the tenour and effect thereof, shall be withheld and not paid over to the collector of inland revenue or to his credit at the times on which the same ought to be paid;

(vii.) Refuses or neglects upon clearing his account for any of the duties, land tax, or moneys to deliver to the Land Tax Commissioners and General Commissioners by whom he was appointed, or to the Board, the duplicate of the assessment for the year and tax or duty to which such account relates, together with all the books of receipts and counterfoils furnished for his use in the collection of such taxes and duties;

(viii.) Refuses or neglects when summoned by notice or called before them to attend the Land Tax Commissioners and General Commissioners of the division, and then answer any lawful questions demanded of him by such Commissioners touching the execution of his office as collector to which he was by them appointed;

(ix.) Refuses or neglects to produce to the Land Tax Commissioners and General Commissioners of the division all and any certificates of assessments, accounts, books, and counterfoils of receipts, or vouchers of payments of the land tax or duties, or moneys given or entrusted to him as collector;

(x.) Refuses or neglects on the revocation of his appointment to attend, if summoned for the purpose, and deliver up to the Land Tax Commissioners and General Commissioners or to the surveyor, or on demand of and by the collector appointed in his stead, to deliver up to such collector all and any certificates of assessments, accounts, books, and counterfoils of receipts, and vouchers of payments of the duties and land tax given, delivered, or entrusted to him and in his possession as collector at the time of the revocation of his appointment,

shall for every such offence incur a penalty of fifty pounds, with all costs and charges, which penalty, with all costs and charges, shall be added to the assessments to which it particularly relates, and shall be levied in like manner as the duties.

(4.) Every collector who refuses or neglects to pay over when and at the date ordered by the said Commissioners any sum of or on account of the duties, land tax, or moneys collected and received and not accounted for by him at the appointed receipt, shall for every such offence incur a penalty of fifty pounds, with all costs and charges, and a further penalty at the rate of five pounds per centum per annum for the whole sum by him detained, which penalties, with all costs and charges, shall be added to the assessments to which they particularly relate, and shall be levied in like manner as the duties.

(5.) Every collector who—

(*a.*) Collects any of the duties, land tax, or moneys by any rate book or duplicate other than such rate book or duplicate as shall be signed and allowed by the said Commissioners;

(*b.*) Receives any such duties, land tax, or moneys from any person not charged therewith in such rate book or duplicate;

(*c.*) Collects from any person more money than is actually charged on such person in such rate book or duplicate;

(*d.*) Does not pay over the whole duties, land tax, and moneys by him collected;

(*e.*) Fraudulently alters any such rate book or duplicate after the same has been signed and allowed by the said Commissioners;

(*f.*) Refuses or neglects to make a return upon oath as prescribed of persons from whom the duties cannot be collected,

shall for every such offence incur a penalty of one hundred pounds.

SCHEDULES.

THE FIRST SCHEDULE.

Sections 5, 41, 47, 80.

ALLOWANCES AND REMUNERATION.

The following allowances and remuneration shall be paid :—

1. To clerks to Commissioners of Income Tax and Inhabited House Duties—

For the careful writing and transcribing all the assessments, duplicates, warrants, certificates, and estreats in due time, and for the due executing all things directed to be done by or under the General Commissioners and the Additional Commissioners, the clerk who shall do the same within the respective times limited by law in that behalf, shall, by warrant under the hands of the General Commissioners of each district respectively, receive from the Board the under-mentioned allowances, viz.:—

(*a.*) As regards the income tax, the clerk having borne and sustained all incidental expenses attending the execution of the Income Tax Acts shall have twopence in the pound on so much of the net amount of the sums assessed and charged in the duplicates of assessment for the year after all appeals heard and determined, and all just reductions, abatements, and discharges made from such assessments and duplicates respectively as will give to such clerk an allowance not exceeding five hundred pounds for any one year, and at the rate of one penny in the pound on the remainder (if any) of the said net amount:

(*b.*) As regards the duties on inhabited houses, if the total amount of such allowance for one year, calculated at the rate of one penny farthing in the pound, on the moneys assessed in that year, and paid over to the collector of inland revenue, shall amount to one hundred pounds or upwards, then such clerk shall not be entitled to receive any further or greater allowance than at the rate of one penny farthing in the pound of the said moneys so paid, but if the total amount of the moneys of the said duties received by such collector of inland revenue for one year in any district of Commissioners shall exceed ninety-six thousand pounds, then the clerk of such district shall have an allowance at the rate of one penny farthing in respect of every pound of the said ninety-six thousand pounds, part thereof, and a further allowance at the rate of one half of one penny farthing for every pound of the said moneys exceeding ninety-six thousand pounds, and if the total amount of such allowance, calculated at the rate of one penny farthing in the pound on the said moneys, shall not amount to one hundred pounds, then such clerk shall be entitled to receive an allowance at the rate of three halfpence in the pound of the moneys so paid, so as that the allowance, calculated as last aforesaid, shall in no case be granted to any greater amount than one hundred pounds per annum.

But the Treasury may—

(i.) Cause a further allowance to be made to any such clerk 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 or abatement made or allowed under the Income Tax Acts:

(ii.) Direct the allowance and discharge of such actual expenses, or any part thereof, as shall be necessarily incurred by any clerk in the due execution of the Acts relating to the land tax and inhabited house duties where such allowance shall appear to the Board reasonable and proper to be made over and above the allowance by poundage made to any such clerk for the particular year of assessment to which such expenses shall relate.

(iii.) Where the allowances to which any clerk is entitled by virtue of this Act, together with the allowance to which he is entitled by virtue of the Land Tax Acts, if he be also clerk to the Land Tax Commissioners, would exceed the sum of twelve hundred pounds, substitute for those allowances an amount not being less than the sum of twelve hundred pounds, exclusive of necessary office expenses, and the clerk shall be entitled to claim and receive in respect of such allowances such sum only as shall be specified in a certificate of the Board.

2. To assessors of income tax and inhabited house duties:

(*a.*) The assessor shall have an allowance of one penny halfpenny per pound for what money of the duties shall be paid over by the collector to the collector of inland revenue—

(i.) In respect of any assessment of the inhabited house duties, and of the duties under Schedules A., B., and E. of the Income Tax Acts made by every such assessor and allowed by the General Commissioners; and also

(ii.) In respect of any assessment under Schedule D. of the Income Tax Acts made by the Additional Commissioners and allowed by the General Commissioners

for the particular parish or part of the parish for which such assessor may be appointed and shall act.

(*b.*) A surveyor acting as assessor shall not be entitled to any allowance in respect thereof over and above such allowance as he may receive under the authority of the Treasury as surveyor.

(3.) To collectors of income tax and inhabited house duties (England):

(*a.*) Each collector shall have an allowance of one penny halfpenny per pound for what money of the duties he shall pay to the collector of inland revenue.

(*b.*) The Board may, with the assent of the Treasury, grant to any collector such further allowance as they may deem necessary.

Sections 5, 15.

THE SECOND SCHEDULE.

FORMS.

[NOTE.—These forms may be varied by the Board for use in regard to any of the Duties or the Land Tax, where applicable, or other forms prescribed for such purposes.]

1.—ASSESSORS' CERTIFICATE OF ASSESSMENTS.

County of , district of .

ASSESSMENTS of the duties under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., and of the duties on inhabited houses under the Act 14 & 15 Vict. c. 36., made upon the several persons chargeable with the said duties within the*
of in the said district, for the year ending the 5th day of April 18 , pursuant to the Acts of Parliament relating to the said duties, duly certified upon [oath *or* affirmation, *as the case may be*], by the assessors, and allowed according to the directions of the said Acts by the Commissioners, whose names are signed at the end hereof.

[*Here follow particulars of assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned assessors of the duties on profits arising from property, professions, trades, and offices, and of the duties on inhabited dwelling-houses for the*
of aforesaid, for the year ending the 5th day of April 18 , do hereby certify the foregoing assessments of the duties payable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., and under the Act 14 & 15 Vict. c. 36., for the aforesaid, and we do make [oath *or* affirmation, *as the case may be*], and declare that in the foregoing assessments *we have charged and assessed ourselves, and all other persons who are chargeable with the said duties, or either of them, within the said* , *and that we have made our said assessments conformably to the provisions of the laws now in force*, according to the best of our knowledge and belief.

As witness our hands this day of in the year of our Lord 18 .

} *Assessors.*

NOTE.—This certificate must be signed by both assessors.

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the district of aforesaid, do hereby, in pursuance of the Acts of

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* NOTE.—Where parishes or places have been united for tax purposes all the names should be inserted and described as the "united parishes or places of."

Parliament relating to the duties on profits arising from the said tax and duties respectively, sign and allow the foregoing assessments, the same having been duly verified before us by the above-named assessors, as directed by the Acts of Parliament in that behalf made.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

Commissioners of the Income Tax and Inhabited House Duties.

2.—COMMISSIONERS' CERTIFICATE OF FIRST ASSESSMENTS.

Under Schedule (D.)

County of , district of .

ASSESSMENTS of the duties under Schedule (D.) of the Act 16 & 17 Vict. c. 34., made upon the several persons, corporations, companies, and societies chargeable with the said duties within the* of , in the said district, for the year ending the 5th day of April 18 , pursuant to the Acts of Parliament relating to the said duties, by the Commissioners whose names are signed at the end hereof.

[*Here follow particulars of assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned Additional Commissioners of the Income Tax acting in and for the district of aforesaid, do hereby, in pursuance of the Acts relating to the duties on profits arising from property, professions, trades, and offices, certify the foregoing first assessments of the duties payable under Schedule (D.) of the Act 16 & 17 Vict. c. 34. for the* , of aforesaid, amounting to the sum of .

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

Additional Commissioners of the Income Tax.

The foregoing certificate of assessments having being presented to us, the undersigned Commissioners of the Income Tax acting in and for the district of aforesaid, and all appeals against the same having been heard and determined; we do hereby allow and confirm the said assessments.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

Commissioners of the Income Tax.

3.—ASSESSORS' CERTIFICATE OF RE-ASSESSMENT.

County of , district of .

A RE-ASSESSMENT of the duties chargeable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, and of the duties in respect of inhabited dwelling-houses, chargeable under the Act 14 & 15 Vict. c. 36., made upon the several persons chargeable with the said duties within the of in the said district, pursuant to the several Acts of Parliament in that behalf, for raising the sum of , being the amount of an arrear of the said duties which has arisen within the said for the year ending the 5th day of April 18 , by the default of , collector of the said duties for the said for the said year ending as aforesaid, duly verified upon [oath *or* affirmation, *as the case may be*,] by the assessors, and allowed, according to

* NOTE.—Where parishes or places have been united for tax purposes all the names should be inserted and described as the "united parishes or places of."

the directions of the said Acts of Parliament, by the Commissioners of the Income Tax and Inhabited House Duties acting for the said district, whose names are assigned at the end hereof.

[*Here follow particulars of re-assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned assessors appointed for making the foregoing re-assessment of the duties chargeable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., and of the duties upon inhabited dwelling-houses, chargeable under the Act 14 & 15 Vict. c. 36., for the of aforesaid, do hereby certify the foregoing re-assessment of the said duties, and do make [oath *or* affirmation, *as the case may be*], and declare that we have charged and assessed ourselves and all other persons who are chargeable with the said re-assessment, and that we have made our re-assessment conformably to the provisions of the laws now in force, according to the best of our knowledge and belief.

Witness our hands this day of in the year of our Lord 18 .

} *Assessors.*

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the district of aforesaid, do hereby sign and allow the foregoing re-assessment of the duties chargeable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., and in respect of inhabited dwelling-houses, under the Act 14 & 15 Vict. c. 36., amounting to the sum of , the same having been duly verified before us by the above-named assessors.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

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4. COMMISSIONERS' CERTIFICATE OF RE-ASSESSMENT. (SCHEDULE D.)

County of , district of .

A RE-ASSESSMENT of the duties chargeable under the Schedule (D.) of the Act 16 & 17 Vict. c. 34., for granting to Her Majesty duties on profits arising from property, professions, trades, and offices made upon the several persons chargeable with the said duties within the of in the said district, pursuant to the several Acts of Parliament in that behalf, for raising the sum of , being the amount of an arrear of the said duties which has arisen within the said for the year ending the 5th day of April 18 , by default of , collector of the said duties for the said for the said year ending as aforesaid.

[*Here follow particulars of re-assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned Additional Commissioners of the Income Tax acting in and for the district of aforesaid, do hereby certify the foregoing re-assessment of the duties chargeable under the Schedule (D.) of the Act 16 & 17 Vict. c. 34.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Additional Commissioners of the Income Tax.*

We, the undersigned Commissioners of the Income Tax acting in and for the district of aforesaid, do hereby allow and confirm the foregoing re-assessment of the duties chargeable under the Schedule (D.) of the Act 16 & 17 Vict. c. 34., amounting to the sum of , all appeals against the same having been heard and determined.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax.*

5.—COLLECTORS' DUPLICATE OF [*first, additional first, or supplementary, as the case may require*] ASSESSMENTS.

[For the year 18 .]

County of , district of .

A DUPLICATE of the assessments of the duties under the respective Schedules (A.) and (B.) [*or* (D.) and (E.) *as the case may require*] of the Act 16 & 17 Vict. c. 34., and of the duties on inhabited houses, under the Act 14 & 15 Vict. c. 36., made upon the several persons chargeable with the said duties within the* of in the said district, for the year ending the 5th day of April 18 , pursuant to the Acts of Parliament relating to the said duties.

[*Here follow particulars of assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the district of aforesaid, do hereby sign and allow the foregoing duplicate of the assessments of the duties payable under the respective Schedules (A.) [*or* (D.) and (E.) *as the case may require*] and (B.) or the Act 16 & 17 Vict. c. 34., and of the duties on inhabited houses, under the Act 14 & 15 Vict. c. 36., amounting in the whole to the sum of .

Given under our hands and seals at , within the said district, this day of in the year of the Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

COLLECTORS' WARRANT.†

To and of in the district of , in the county of .

WHEREAS you, the above-named and , were on the day last duly nominated and appointed by the Commissioners of the Income Tax and Inhabited House Duties acting in and for the district aforesaid, in the county aforesaid, to be collectors of the duties on profits arising from property, professions, trades, and offices, and of the duties on inhabited houses [*or as the case may be*], for the* of in the said district, for the year ending the 5th day of April 18 .

And whereas, by virtue and in pursuance of the powers and authorities of the several Acts of Parliament relating to the said duties, we, the said Commissioners, have signed and allowed the (foregoing) duplicate of the assessments of the said duties, chargeable under the respective Schedules (A.) and (B.) [*or* (D.) and (E.) *as the case may require*] of the Act 16 & 17 Vict. c. 34., and of the duties on inhabited houses, under the Act 14 & 15 Vict. c. 36., and charged upon the several persons mentioned in the foregoing duplicate within the aforesaid, for the year ending the fifth day of April 18 .

Now we, the said Commissioners, do hereby enjoin and require you the above-named collectors, or either of you, to make demand of the several sums contained in the foregoing duplicate from the parties charged therewith, or at the places of their last abode, or on the premises charged with the assessment, as the case may require, within the time and in the manner appointed and directed by the said Acts; and upon payment thereof to give acquittances under your hands (without taking anything for such acquittances) unto the several persons who shall pay the same; and if any person or persons shall refuse to pay the sum or sums charged upon him, her, or them, upon demand duly made by you, or either of you, then we do hereby enjoin and strictly require you, or either of you, for nonpayment thereof, to distrain for the same according to the directions of the said Acts, by virtue of this our warrant, without further authority.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

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* Where parishes or places have been united for tax purposes all the names should be inserted and described as the "united parishes or places of."

† This warrant may be printed on the duplicate or be a separate document.

6.—Appointment of Assessors for making Re-assessment of Income Tax.

To and , assessors of the duties on profits arising from property, professions, trades, and offices for the of , in the district of , in the county of .

Whereas an arrear of the duties chargeable under the Schedule of the Act 16 & 17 Vict. c. 34., for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, for the year ending the 5th day of April 18 , amounting to the sum of has arisen in the of aforesaid, by the default of , collector of the said duties for the said , we, the undersigned, being Commissioners of the Income Tax acting in and for the said district, do hereby, by virtue of the Acts of Parliament enabling us in this behalf, appoint you the above-named and assessors for making a re-assessment within and upon the said for raising the said arrear; and we do hereby strictly enjoin and require you and each of you to make a re-assessment within and upon the said by charging the said sum of on the amount of the assessment for the said made for the said duties for the year ending the 5th day of April 18 , by duly apportioning the amount of such arrear amongst the several persons assessed in the said last-mentioned assessment to the same duties respectively, according to each person's assessment thereof, as nearly as the case will admit; and in making the said re-assessment you are to pursue the like methods, rules, and directions by which the original assessment was made of the same duties. Hereof you will not fail, as you and each of you will answer the contrary at your peril.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax.*

7.—Collector's Warrant, which may be issued during the period the Schedules of Defaulters remain with the Commissioners.

To and collectors of the duties herein-after mentioned for the of , in the district of , in the county of .

Whereas the Commissioners of the Income Tax acting in and for the before-mentioned district have made and executed the several assessments of the duties on profits arising from property, professions, trades, and offices, for the year ending the 5th day of April 18 , upon the several persons chargeable with the said duties within the aforesaid, and duplicates of the same have been delivered to you, the above-named collectors of the said duties: And whereas the said Commissioners have received, in pursuance of the Acts of Parliament in that behalf, a certain Schedule in writing, signed and duly sworn to by you the said collectors, whereby the several persons therein named are returned as defaulters, for that the several sums assessed upon them and therein contained have been demanded from and are due and wholly unpaid from the respective persons charged therewith: Now we, the undersigned Commissioners of the Income Tax acting in and for the district aforesaid, do hereby enjoin and require you, or either of you, the above-named collectors to make demand of the several sums mentioned in the said Schedule, and contained in the said assessments, from the parties charged therewith, or at the places of their last abode, or on the premises charged with the assessment, as the case may require, and upon payment thereof to give acquittances under your hands unto the several persons who shall pay the same; and if any person or persons shall refuse to pay the sum and sums charged upon him, her, or them, upon demand duly made by you, or either of you, then we hereby enjoin and strictly require you, or either of you, for non payment thereof, to distrain for the same, according to the directions of the said Acts, by virtue of this our warrant, and that you return to us the amount and particulars of the several sums received by you on the day of now next, at the usual place of meeting, namely, at , in the said district.

Given under our hands and seals at , in the said district, the day of in the year of our Lord 18 .

} *Commissioners of the Income Tax.*

8.—CERTIFICATE OF REMOVAL.

To the Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of , in the county of .

WE, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of in the county of , do hereby certify that in and by the* assessments of the duties payable under the Schedule of the Act 16 & 17 Vict. c. 34., and under the Act 14 & 15 Vict. c. 36., respectively, and subsequent Acts, for the of in the said district, for the year ending the 5th day of April 18 , now residing in the of , in the district of , in the county of , hath been duly charged and assessed for the under-mentioned duties; (that is to say,)

N.B. †

	Income Tax. £	s.	d.	Inhabited House Duties. £	s.	d.	‡
Total - £							

And we do further certify that the said hath left unpaid the sum of in respect of the income tax, and the sum of in respect of the inhabited house duties so charged and assessed as aforesaid, which became due and payable on the first day of January in the year of our Lord 18 , and the said sum now in arrear.

And we, the undersigned Commissioners, do request you, the said Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of aforesaid, to raise and levy the said sum of and so charged and assessed upon the said and now in arrear as aforesaid, and to cause the same to be paid and applied according to the directions of the several Acts of Parliament for raising the said duties.

Given under our hands and seals at the said district of this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

To and collectors of the duties on profits arising from property, professions, trades, and offices, and of inhabited house duties, for the of , in the district of , in the county of .

WE, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of aforesaid, do hereby authorise and require you, the above-named collectors, or either of you, to make due demand of and from , the person named in the foregoing certificate, of payment of the sum of , in respect of the duties charged and assessed upon him, as in the said certificate is mentioned, and if he shall refuse or neglect to pay the same upon such demand being made, then we hereby empower and require you, or either of you, to distrain for the same, according to the directions of the statute in that behalf, by virtue of this our warrant, without further authority; and upon receipt of the said sum of money, or any part thereof, we hereby direct and enjoin you to pay over the same to the collector of inland revenue for the county of , to the account of ,

* First, additional first, or supplementary, as the case may be.

† Here specify the "particulars of the assessment," viz., the Schedule under which the duty is charged—description of *property, profits, or sources of income*, to which the assessment applies, and whether on own return or estimate. If the arrear be under Schedule A., the *name and address of the owner* of the premises should be stated, and if the assessment be in respect of a house in the metropolis or a large town, the certificate should set forth *the street and number of the house.*

‡ State whether the amount is included in Commissioners' Schedule of defaulters.

the collectors of the said duties for the , of for which this shall be your sufficient authority.

Given under our hands and seals at , in the said district of , this day of in the year of our Lord 18 .

Commissioners of the Income Tax and Inhabited House Duties.

N.B.—As the collector of the parish or place where the duties herein certified are assessed and due has not collected the same, and as, therefore, he is not entitled to any poundage thereon, the collector of any other parish or place who shall collect the said duties, will, on payment thereof to the receiving officer, be allowed the poundage to which the first-mentioned collector would have been entitled if the duties had been collected by him.

9.—WARRANT TO BREAK OPEN.

To and , collectors of the duties herein-after mentioned for the of in the district of , in the county of .

WHEREAS in and by the assessments of the duties of income tax and the duties on inhabited houses for the aforesaid for the year ending the 5th day of April 18 , of hath been duly charged to the said duties in the sum of .

And whereas it appears by the oath of , collector of the said duties appointed for the said taken before us, whose hands and seals are hereunto subscribed and set, being two of the Commissioners of the Income Tax and Inhabited House Duties acting in and for the district aforesaid, that the said sum of hath been duly demanded of the said and that he hath refused and neglected to pay the same, and that the same now remains due and unpaid:

And whereas it further appears by the oath aforesaid that divers goods and chattels, liable by law to be distrained for the said duties, are lying and being in a certain house, situate in the of in the district and county aforesaid, now in the possession of .

These are therefore to authorise and require you, the above-named collectors, and either of you, calling to your assistance the constable or other peace officer within and for the of aforesaid, and in the presence of the said constable, or other peace officer, to demand entrance into the said house, and in case of resistance, or neglect or refusal to open the same, to break open in the daytime the said house, and enter the same, and to distrain therein the said goods and chattels, and the distress there found to keep by the space of five days, at the costs and charges of the said and if the whole of the said sum of , together with the said costs and charges, be not paid within the said five days, then the said distress, having been first duly valued and appraised by two of the inhabitants of the said of , or other sufficient persons, to be sold by you, and the overplus, if any, of the moneys arising by such sale, after paying and deducting the said sum of and all costs and charges of taking, keeping, and selling the said distress, to be restored to the owner thereof.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

Commissioners of the Income Tax and Inhabited House Duties.

10.—WARRANT OF COMMITMENT.

To and , collectors of the duties herein-after mentioned for the , of , in the district of , in the county of , and to the keeper of Her Majesty's prison at .

WHEREAS in and by the , assessments of the duties payable under the Schedule of the Act 16 and 17 Vict. c. 34., for the , of in the district of , in the county of , for the year ending the 5th day of April 18 , of , hath been duly charged and assessed to the said duties in the sum of .

And whereas it appears by the oath of , collector of the said duties appointed for the said , of , taken before us, whose hands and seals are hereunto subscribed and set, being

two of the Commissioners of the Income Tax acting in and for the district of aforesaid, that the said sum of , as and for the duties so charged and assessed as aforesaid, hath been duly demanded of the said and that he hath refused and neglected to pay the sum of part of the said sum of , by the space of ten days after such demand as aforesaid; and it further appears by the oath aforesaid that the said sum of , for the duties charged and assessed as aforesaid, now remains due and unpaid, and that no sufficient distress can or may be found whereby the same may be levied.

Now, therefore, we, the said Commissioners, whose hands and seals are hereunto subscribed and set, do hereby command you, the above-named collectors of the said duties, or either of you, to apprehend the said , and to take him to Her Majesty's prison at , in the said county, and to deliver him to the keeper thereof, together with this warrant; and we do hereby command you, the said keeper, to receive him, the said , into your custody in the said prison, there to be kept without bail until payment shall be made or security to our satisfaction be given for payment of the said sum of , remaining due and unpaid as aforesaid, and also of the further sum of which we, the said Commissioners, do adjudge to be reasonable for the costs and expenses of apprehending the said and conveying him to prison.

Given under our hands and seals at , within the said district, the day of in the year of our Lord 18 .

} *Commissioners of the Income Tax.*

11.—REVOCATION OF COLLECTOR'S APPOINTMENT.

To , one of the inhabitants of the of in the district of , in the county of .

WHEREAS by virtue and in pursuance of the powers and authorities of the several Acts of Parliament relating to the duties on profits arising from property, professions, trades, and offices, and inhabited houses, two of the Commissioners acting in the execution of the said Acts in and for the district aforesaid, did, by their precept, bearing date the day of 18 , nominate and appoint and to be collectors of the said duties for the aforesaid, for the year ending the 5th day of April 18 : And whereas wilful delay and failure hath happened in demanding, receiving, and recovering and paying divers sums of money and duties charged and assessed on the several persons chargeable with the said sums of money and duties, within the said for the year aforesaid, through the default and neglect of the said , one of the collectors of the said duties.

Now we, the undersigned, two of the said Commissioners, do, by virtue and in pursuance of the powers and authorities given by the Acts of Parliament in this behalf, hereby revoke the appointment of the said as such collector as aforesaid; and we do by this, our precept, nominate and appoint you, the above-named , in the place and stead of the said to be collector of the duties and sums of money remaining due and in arrear and uncollected on the duplicates of assessments herewith delivered to you, for the said year ending the 5th day of April 18 , with full power to collect all arrears and sums of money which are now due and unreceived from the parties charged therewith by the said assessments. And we do hereby enjoin and require you immediately to make demand of the several sums contained in the said duplicates from the parties charged therewith, or at the places of their last abode, or on the premises charged with the assessment, as the case may require; and upon payment thereof to give acquittances unto the several persons who shall pay the same; and if any person or persons from whom any of the said duties, or sums of money, or any part thereof, now remain due or unpaid shall refuse to pay the sum and sums charged upon and due and owing from him, her, or them, upon demand made by you, then we hereby enjoin and strictly require you, for nonpayment thereof, to distrain for the same, according to the directions of the said Acts by virtue of this our warrant without further authority.

Given under our hands and seals at , within the said district, the day of , in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

12.—WARRANT TO IMPRISON PERSON AND SEIZE ESTATE OF DEFAULTING COLLECTOR.

To , constable of , in the county of ,
and to , keeper of Her Majesty's prison at , in the said county.

WHEREAS it appears to us and , whose hands and seals are hereunto subscribed and set, being two of the Commissioners of the Income Tax and the Inhabited House Duties acting for the district of , in the county of , upon the oath of and other sufficient evidence, that , of , a collector of the duties of income tax and the duties in respect of inhabited houses for the of , in the said district, hath, as such collector, collected and received from divers persons within the said the sum of , in respect of the said duties, and that the said hath neglected to pay the said sum of money according to the directions of the several Acts of Parliament in that behalf, and that he hath detained and doth now detain the same in his hands.

Now, therefore, we, the said Commissioners, whose hands and seals are hereunto subscribed and set, do hereby command you, the above-named constable, to apprehend the said , and him safely to convey to Her Majesty's prison at , in the said county of and to deliver him to the keeper thereof; and we do hereby command you, the said keeper, to receive him, the said , into your custody in the said prison, and there to detain and keep him until payment shall be made of the aforesaid sum of money, or until he shall be otherwise discharged by due course of law; and we do hereby further command you, the said constable, to seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of him the said , to him belonging wheresoever the same can be discovered and found; and if the said shall not pay or satisfy the said sum of money as ought to be done according to the directions of the said several Acts, you are forthwith to give notice to us that we may proceed further as the law directs; and for so doing this shall be to you and each of you a sufficient warrant and authority.

Given under our hands and seals at , in the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

13.—WARRANT TO SELL COLLECTOR'S ESTATE.

of .

WHEREAS by a certain warrant bearing date the day of , in the year of our Lord one thousand eight hundred and , under the hands and seals of and , two of the Commissioners of the Income Tax and Inhabited House Duties acting for the district of , in the county of , reciting that , of , a collector of the duties on profits arising from property, professions, trades, and offices, and the duties in respect of inhabited houses, for the of , in the said district, had, as such collector, collected and received from divers persons within the said the sum of in respect of the said duties, and that the said had neglected to pay the said sum of money, according to the directions of the several Acts of Parliament in that behalf, and that he had detained and did then detain the same in his hands, the said Commissioners, whose hands and seals are subscribed and set to the said warrant, did thereby command one , constable of , in the said county, to seize and secure the estate as well freehold as copyhold, and all other estate, both real and personal, of the said to him belonging, wheresoever the same could be discovered and found.

And whereas by virtue and in pursuance of the said warrant, the several estates, goods, and chattels belonging to the said mentioned and particularized in the Schedule or inventory hereunto have been seized and secured.

And whereas and , Commissioners as aforesaid, did, in pursuance of the statute in that behalf, appoint the day of , at , in the said district, for a meeting of the Commissioners of the Income Tax and Inhabited House Duties for the said district, and did cause public notice to be given of the time and place when and where such meeting was appointed to be held ten days at least before such meeting.

And whereas the said meeting hath been held in pursuance of the said notice, and the said hath not paid or satisfied, as ought to be done, according to the directions of the said Acts, the said sum of money so detained by him as aforesaid.

Now therefore we, whose hands and seals are hereunto subscribed and set, being the major part of the said Commissioners present at the said meeting, do hereby require and empower you, the above-named , to sell and dispose of the said estates, goods, and chattels so seized and secured for the cause aforesaid, to satisfy and pay into the hands of the collector of inland revenue at , the aforesaid sum of money so detained by the said , and remaining unpaid as aforesaid, together with the reasonable costs and charges of recovering, raising, and paying the same, and for your so doing this shall be your sufficient authority.

Given under our hands and seals at , in the said district, the day of in the year of our Lord one thousand eight hundred and

} *Commissioners of the Income Tax and Inhabited House Duties.*

14.—NOTICE OF SEIZURE OF COLLECTOR'S ESTATE.

WHEREAS by a certain warrant bearing date the day of in the year of our Lord 18 , under the hands and seals of two of the Commissioners of Income Tax and Inhabited House Duties acting for the district of , in the county of reciting that of , a collector of the duties of income tax and the duties in respect of inhabited houses, for the of , in the said district, had as such collector collected and received from divers persons within the said the sum of , in respect of the said duties, and that the said had neglected to pay the said sum of money, according to the directions of the several Acts of Parliament in that behalf, and that he had detained and did then detain the same in his hands:

The said Commissioners did thereby command the constable of , to whom the said warrant was directed, to seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of the said to him belonging, wheresoever the same could be discovered and found.

And whereas certain estates, goods, and chattels of the said collector have been seized and secured under the said warrant:

Now we the undersigned, and , being two of the said Commissioners acting in the said district, do, in pursuance of the Act of Parliament in that behalf, appoint the day of for a meeting of the Commissioners of Income Tax and Inhabited House Duties for the said district, to be held at in the said district, at of the clock in the noon of the said day; and we do hereby give notice that if the said sum of money so due and owing from the said collector be not paid or satisfied, as ought to be done, according to the directions of the Acts in that behalf, the Commissioners present at such meeting, or the major part of them, will sell and dispose of the said estates, goods, and chattels, to satisfy and pay the said sum of money.

Given under our hands, this day of in the year of our Lord 18 .

} *Commissioners of Income Tax and Inhabited House Duties.*

15.—(CHARGE.) DUPLICATE OF THE INCOME TAX AND INHABITED HOUSE DUTIES.

THIS DUPLICATE, amounting to , contains the full amount of the Sums Assessed upon each Parish or Place in the District of , in the County of , by virtue of the Acts of Parliament granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, and of the Duty in respect of Inhabited Dwelling-houses, together with the Christian and Surname of the several Assessors and Collectors, for the Year 18 ending 5th day of April 18 .

Signed, Sealed, and delivered by us, this day of 18 .

} *Commissioners of the Income Tax and Inhabited House Duty.*

To the Commissioners of Inland Revenue.

[*Here follow particulars in such tabular form as the board shall prescribe.*]

I do hereby certify that I have examined this duplicate thoroughly, and have compared it with the assessments, and that it is a correct duplicate thereof.

Surveyor of Taxes.
Date.

N.B.—This Duplicate should be made out after the time appointed by the Taxes Management Act, 1880, for making supplementary assessments of the said duties, and within one month at

farthest after all appeals shall have been heard and determined, and should contain the full amount of the sums given in charge to the collectors and to the collector of inland revenue, and which remains charged in the assessments after the appeals; all discharges subsequent to that period must be included in the Schedules, under the 108th section of the Taxes Management Act, 1880.

16.—COMMISSIONERS SCHEDULE OF DEFAULTERS.

A SCHEDULE made in pursuance of an Act of Parliament passed in the forty-fourth year of the reign of Her present Majesty, intituled the Taxes Management Act, 1880, by the Commissioners of the Income Tax and Inhabited House Duties acting in and for the District of , in the County of , containing the names of certain Persons charged with Duties and Sums of Money in the Assessments made by virtue of the Tax Acts, within and for the several and respective Parishes herein under-mentioned in the said District, for the Year ending the 5th day of April, 18 , and whose Names have been returned to the said Commissioners by the respective Collectors for the said several and respective Parishes, as Persons who have made default in Payment of the several Duties and Sums of Money set opposite to their respective Names, and charged upon them respectively in the said Assessments, and from whom the respective Collectors have not been able to collect or receive such Duties and Sums of Money for the Causes herein mentioned, and which have been duly verified on the [oath *or* affirmation, *as the case may be*], of the several and respective Collectors.

[*Here follow particulars in such tabular form as the board shall prescribe.*]

Given under the hands and seals of us the undersigned, two of the Commissioners of the Income Tax and Inhabited House Duties acting in and for the district aforesaid, at within the said district, the day of in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

N.B.—A total of each column to be made for each parish or place.

17.—SCHEDULE OF SUMS DISCHARGED FROM ASSESSMENTS RETURNED IN THE DUPLICATES OF CHARGE.

A SCHEDULE containing the Sums discharged from the Assessments of the Duties on Profits arising from Property, Professions, Trades, and Offices, and of the Duty in respect of Inhabited Dwelling-houses for the under-mentioned Parishes or Places in the District of , in the County of , for the Year ending the 5th day of April 18 , pursuant to the Acts of Parliament relating to the said Duties.

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the said district of , in the said county, do hereby certify that the above-mentioned sums, amounting to , have been discharged from the respective assessments for the said parishes by the Commissioners of the Income Tax and Inhabited House Duties acting in and for the said district, in due course of law, upon the returns of the collectors duly verified on oath.

Witness our hands and seals the day of 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

18.—LAND TAX ASSESSMENT, 18 .

In the parish, tithing, or place of , in the division of , in the county of .

AN assessment of the Land Tax for the service of the year one thousand eight hundred and , made in pursuance of the several Acts relating to the Land Tax.

[*Here follow the particulars of the assessment in such tabular form as the board shall prescribe.*]

We hereby certify the foregoing assessment made by us.

} *Assessors.*

Signed and sealed by us, the undersigned Commissioners of the Land Tax acting in and for the division of , in the county aforesaid, at within the said division, this day of in the year of our Lord 18 .

} *Commissioners.*

Note.—This certificate must be signed by both assessors.

SUMMARY OF THE FOREGOING ASSESSMENT ON LANDS, TENEMENTS, AND HEREDITAMENTS FOR THE YEAR 18 .

If the assessment on lands, tenements, and hereditaments exceeds the quota, the clerk to the Commissioners must insert at the foot of the duplicate of the assessments a summary according to the following form.

And the collector must account for any such excess in like manner as for the quota, in order that the excess may be applied as provided by the Taxes Management Act, 1880.

	£ s. d.	£ s. d.
Assessed and exonerated - - - - - -		
Assessed and not exonerated - - - - -		
Total by the assessment - - - - £		
Gross quota or charge on lands, tenements, and hereditaments, by duplicate of charge under 38 Geo. 3. c. 5. - - -		
Deduct the amount by which such gross quota has been reduced by the application of surplus land tax - - - -		
Net quota - - - - - - - -		
Excess on assessment - - - - - £		

Examined,
Signed,

Clerk.

Date.

DIRECTIONS AS TO FORM OF LAND TAX ASSESSMENT.

The clerk to the Commissioners is required to cause the sums assessed to be duly cast up and the total amount of such assessment to be inserted at the foot thereof, and where any such assessment shall contain two or more pages, to cause each page to be duly cast up and the amount inserted at the foot thereof and carried forward so as to form the total on the last page in any such duplicate; and if in any case the total amount of the sums charged by any such assessment shall exceed the actual amount of the said quota or proportion charged and to be raised in any year in any parish, township, or place to which the same shall relate, every such clerk shall insert at the foot of the duplicate of assessment a summary relating to every such assessment last aforesaid, according to the prescribed form annexed to the form of assessment; and if any such clerk shall neglect or refuse to perform the duty hereby required, he shall for every such offence incur a penalty of twenty pounds, to be sued for and recovered as any penalty may be sued for and recovered under this Act.

19.—(CHARGE.) DUPLICATE OF THE LAND TAX, 18 .

A DUPLICATE of the whole Sums assessed upon each Parish or Place in the Hundred or District of , in the County of , for one whole Year, ending the 25th March 18 , pursuant to the several Acts relating to the Land Tax; also of the Christian and Surnames of the several Assessors and Collectors of the same Parishes or Places.

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

I do hereby certify that I have examined this duplicate thoroughly, and have compared it with the assessments, and that it is a correct duplicate thereof.

Surveyor of Taxes.
Date.

We, whose names are hereunto set and seals affixed, Commissioners for putting in execution the Acts of Parliament above mentioned, do hereby certify that the above duplicate contains the several sums assessed upon each parish or place in the said hundred or district, and do amount together as above mentioned.

Dated this day of 18 .

Commissioners of Land Tax.

To the Commissioners of Inland Revenue.

Endorsement as regards Crown Property.

We, the undersigned, being two of the Commissioners of Land Tax, do hereby certify that the under-mentioned sums have been assessed upon property in the occupation of the Crown, but under authority from the Commissioners of Inland Revenue have not been collected.

} *Commissioners of Land Tax.*

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

20.—Certificate of Land Tax, 18 . Excess.

County of , District of .

A Certificate in pursuance of the Taxes Management Act, 1880, to provide for the application of Moneys arising in certain cases of Assessments for Land Tax in Great Britain.

An Account of the Excess of Each Assessment within the said District by the Amount of 5l. Sterling, over and above the Quota for the Year ended on the 25th March 18 .

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

We , of the Commissioners acting in the execution of the Acts relating to the land tax within and for the said district, do hereby certify that the above account and statement are correct.

Witness our hands this day of 18 .

To the Commissioners of Inland Revenue. }

21.—Certificate to the High Court of the Names of Collectors who have made Default in accounting for the Duties and Land Tax.

Exhibited before me as the certificate referred to in the annexed affidavit of sworn this day of 18 .

Income Tax, Inhabited House Duties, and Land Tax, 18 . }

IN THE HIGH COURT OF JUSTICE.

Exchequer Division.

To the Right Honourable the Lord Chief Baron of the Exchequer Division of the High Court of Justice, and to the Honourable the rest of the Barons of the same Division.

I, of , collector of inland revenue, receiver of the duties on profits arising from property, professions, trades, and offices, the duties on inhabited houses, and of the land tax, charged and assessed in the parishes and places herein-after mentioned, by virtue of the several Acts of Parliament in that behalf, do hereby humbly certify to the Barons of the Exchequer Division of the High Court of Justice in pursuance of the several statutes in this behalf made and provided, that the several and respective times and places mentioned and described against the name of each division in the Schedule hereunto subjoined, were by me appointed according to the directions of the statutes in that case made and provided, for payment to me, as such collector of inland revenue and receiver as aforesaid, of the said duties and the land tax assessed and charged within the several parishes and places, and within the respective divisions mentioned in the said Schedule, for the year ending on the twenty-fifth day of March and the fifth day of April 18 , respectively, and which are by the said statutes directed to be collected or levied by the several collectors of the duties and land tax on or before the first day of January now last past; and that I, the said collector of inland revenue, did attend at the said several and respective times and place so appointed as aforesaid for the purpose of receiving the said duties and tax, and that the several collectors of the said duties and tax for the said several parishes and places within the said divisions respectively did then and there make default in paying or accounting for the said duties and tax given to them in charge for the said parishes and places respectively, in the several sums mentioned in the said Schedule, and did then and there neglect and wholly make default in delivering to me, the said collector of inland revenue, a Schedule in writing signed by such collectors respectively, containing the Christian and Surname of each person making default

in payment of the said duties and tax and the respective sums then in arrear from each such defaulter, with an affidavit subscribed and made according to the directions of the statutes in that case made and provided, contrary to the form of the said statutes.

And I, the said collector of inland revenue, in pursuance of the several statutes in this behalf, do hereby further humbly certify that the said Schedule hereunto subjoined doth also contain the names of the several collectors in default as aforesaid, and of the several parishes and places in which default has been made as aforesaid, and the divisions where such failure hath happened and the amounts of the duties and tax which remain unpaid or unaccounted for by the said collectors respectively, to the best of my knowledge, and as I verily believe.

Given under my hand this day of in the year of our Lord 18 .

Witness,

SCHEDULE to which the foregoing Certificate doth refer, containing the Names of Collectors who have not paid or duly accounted, by the Delivery of Schedules of Defaulters, for the Full Amount of the Duties on Profits arising from Property, Professions, Trades, and Offices, the Duties on Inhabited Houses, and the Land Tax, for the Year ending the Twenty-fifth day of March and the Fifth day of April 18 respectively.

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

THE THIRD SCHEDULE.

Sections 4, 5, 7.

ENACTMENTS REPEALED.

[NOTE.—Portions of Acts which have already been specifically repealed are in some instances included in the repeal in this Schedule in order to preclude henceforth the necessity of looking back to previous Acts.]

43 Geo. 3. c. 99. -	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.
43 Geo. 3. c. 150. -	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.
43 Geo. 3. c. 161. -	An Act for repealing the several duties under the management of the Commissioners for the Affairs of Taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of Excise on licenses, and on carriages constructed by coachmakers, and granting new duties thereon, under the management of the said Commissioners for the Affairs of Taxes; and also new duties on persons selling carriages by auction or on commission; in part; namely,— Sections sixteen, twenty-four, fifty, fifty-one, fifty-three, fifty-four, fifty-six to fifty-eight inclusive, sixty, sixty-nine, seventy, seventy-two, seventy-six, seventy-eight, and eighty.
45 Geo. 3. c. 71. -	An Act to amend the several laws relating to the duties under the management of the Commissioners for the Affairs of Taxes.
45 Geo. 3. c. 95. -	An Act to amend so much of an Act of the forty-third year of His present Majesty, for consolidating certain of the provisions of the Acts relating to the duties in Scotland under the management of the Commissioners for the Affairs of Taxes, as relates to the appointment of assessors and sub-collectors, and the notices required to be delivered to persons assessed to the said duties.
48 Geo. 3. c. 55. -	An Act for repealing the duties of assessed taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the Commissioners for the Affairs of Taxes; in part; namely,— Section seven.
48 Geo. 3. c. 141. -	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; in part; namely,— Section one, No. 1 Rules to No. 5 Rules inclusive, sections four, five, six, and thirteen.

50 Geo. 3. c. 105. -	An Act to regulate the manner of making surcharges of the duties of assessed taxes, and of the tax upon the profits arising from property, professions, trades, and offices, and for amending the Acts relating to the said duties respectively.
52 Geo. 3. c. 95. -	An Act to amend and regulate the assessment and collection of the assessed taxes, and of the rates and duties on profits arising from property, professions, trades, and offices in that part of Great Britain called Scotland.
55 Geo. 3. c. 161. -	An Act to amend and render more effectual an Act of the fifty-second year of His present Majesty, to amend and regulate the assessment and collection of the assessed taxes, and of the rates and duties on profits arising on property, professions, trades, and offices, in that part of Great Britain called Scotland.
1 & 2 Geo. 4. c. 113. -	An Act to continue several Acts for the relief of persons compounding for assessed taxes from an annual assessment, for a further term; and to amend the Acts relating to assessments and compositions of assessed taxes.
3 Geo. 4. c. 88. -	An Act to amend the laws relating to the land and assessed taxes, and to regulate the appointment of receivers general in England and Wales.
6 Geo. 4. c. 7. - -	An Act for the further repeal of certain duties of assessed taxes, and for granting relief in the cases therein mentioned; in part; namely,— Section eleven.
6 Geo. 4. c. 32. - -	An Act to provide for the application of moneys arising in certain cases of assessments for land tax in Great Britain.
1 & 2 Will. 4. c. 18. -	An Act for transferring the duties of receivers general of the land and assessed taxes to persons executing the offices of inspectors of taxes, and for making other provisions for the receipt and remittance of the said taxes.
4 & 5 Will. 4. c. 60. -	An Act to amend the laws relating to the land and assessed taxes, and to consolidate the boards of stamps and taxes; In part; namely,— Sections one, six, seven, eleven, twelve, thirteen, fourteen, and fifteen.
5 & 6 Will. 4. c. 20. -	An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto; in part; namely,— Sections six, seven, ten to twenty-one inclusive.
5 & 6 Will. 4. c. 64. -	An Act to alter certain duties of stamps and assessed taxes, and to regulate the collection thereof; in part; namely,— Sections ten to thirteen inclusive.
6 & 7 Will. 4. c. 65. -	An Act for granting relief from the duties of assessed taxes, and on stage carriages, in certain cases, and to regulate the charging of the duty payable for taking or killing game in Great Britain; and to provide for the collection of certain local taxes in Scotland; in part; namely,— Sections ten to twelve inclusive.
1 Vict. c. 61. - -	An Act to extend an exemption granted by an Act of the last session of Parliament from the duties of assessed taxes, in respect of certain carriages with less than four wheels; and to amend the laws relating to the said duties; in part; namely,— Section three.
5 & 6 Vict. c. 37. -	An Act to continue until the fifth day of April one thousand eight hundred and forty-four compositions for assessed taxes, and to amend the laws relating to the land and assessed taxes; in part; namely,— Section seven.
6 & 7 Vict. c. 24. -	An Act to continue until the fifth day of April one thousand eight hundred and forty-five compositions for assessed taxes, and to amend the laws relating to the land and assessed taxes, and also the laws relating to the duties on profits arising from property, professions, trades, and offices.
7 & 8 Vict. c. 46. -	An Act to continue until the fifth day of April one thousand eight hundred and forty-six compositions for assessed taxes, and to amend certain laws relating to duties under the management of the Commissioners of Stamps and Taxes.
9 & 10 Vict. c. 56. -	An Act to provide forms of proceedings under the Acts relating to the duties of assessed taxes, and the duties on profits arising from property, professions, trades, and offices in England.
17 Vict. c. 1. - -	An Act to explain and amend an Act of the last session relating to the duties of assessed taxes, and to authorise justices of the peace in Ireland to administer oaths required in matters relating to income tax; in part; namely,— Section five.
17 & 18 Vict. c. 85. -	An Act for better securing the collecting and accounting for the land tax, assessed taxes, and income tax by the collectors thereof.

19 & 20 Vict. c. 80. -	An Act to grant relief in assessing the income tax on lands in Scotland in respect of certain public burdens charged thereon; to alter and regulate the allowances to clerks to the Commissioners of Income Tax; and to amend the laws relating to the land, assessed, and income taxes, and the redemption and purchase of the land tax; in part; namely,— Sections two and four.
20 & 21 Vict. c. 28. -	An Act to amend the laws relating to the payment of the land and assessed taxes and property and income tax in Scotland; in part; namely,— Section two.
24 & 25 Vict. c. 91. -	An Act to amend the laws relating to the Inland Revenue; in part; namely,— Sections thirty-seven to forty-five inclusive.
25 Vict. c. 22. - -	An Act to continue certain duties of Customs and Inland Revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties; in part; namely,— Sections forty-two to forty-five inclusive.
26 & 27 Vict. c. 33. -	An Act for granting to Her Majesty certain duties of Inland Revenue, and to amend the laws relating to the Inland Revenue; in part; namely,— Section twenty-three.
27 & 28 Vict. c. 56. -	An Act for granting to Her Majesty certain stamp duties, and to amend the laws relating to the Inland Revenue; in part; namely,— Sections fifteen and nineteen.
28 Vict. c. 30. - -	An Act to grant certain duties of Customs and Inland Revenue; in part; namely,— Section five.
29 & 30 Vict. c. 64. -	An Act to amend the laws relating to the Inland Revenue; in part; namely,— Sections seventeen and eighteen.
30 & 31 Vict. c. 90. -	An Act to alter certain duties and to amend the laws relating to the Inland Revenue; in part; namely,— Section twenty-six.
32 & 33 Vict. c. 14. -	An Act to grant certain duties of Customs and Inland Revenue, and to repeal and alter other duties of Customs and Inland Revenue; in part; namely,— Part II., sections five to eleven inclusive.
33 Vict. c. 4. - -	Income Tax Assessment Act, 1870.
33 & 34 Vict. c. 32. -	The Customs and Inland Revenue Act, 1870; in part; namely,— Part V. (section sixteen).
34 & 35 Vict. c. 103.	The Customs and Inland Revenue Act, 1871; in part; namely, Section thirty.
36 Vict. c. 8. - -	An Act to make provision for the assessment of income tax, and as to assessors in the metropolis; in part; namely,— Sections one and two.
36 Vict. c. 18. - -	The Customs and Inland Revenue Act, 1873; in part; namely,— Sections six to nine inclusive.
37 Vict. c. 16. - -	The Customs and Inland Revenue Act, 1874; in part; namely,— Sections eight to ten inclusive.
41 Vict. c. 15. - -	The Customs and Inland Revenue Act, 1878; in part; namely,— Sections fourteen and fifteen.
42 & 43 Vict. c. 21. -	The Customs and Inland Revenue Act, 1879; in part; namely,— Sections nineteen to twenty-five inclusive;

Sections 5, 7.

THE FOURTH SCHEDULE.

ENACTMENTS in which a reference to this Act is to be substituted.

38 Geo. 3. c. 5. -	An Act for granting to His Majesty an aid by a land tax to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight.
48 Geo. 3. c. 161. - [ss. 10, 15, 17, 55, 59, 62, and 77.]	An Act for repealing the several duties under the management of the Commissioners for the Affairs of Taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of Excise on licenses, and on carriages constructed by coachmakers, and granting new duties thereon, under the management of the said Commissioners for the Affairs of Taxes; and also new duties on persons selling carriages by auction or on commission.
48 Geo. 3. c. 55. - [Sch. A.]	An Act for repealing the duties of assessed taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the Commissioners for the Affairs of Taxes.
57 Geo. 3. c. 25. - [ss. 1, 2, 3, and 4.]	An Act to explain and amend an Act made in the forty-eighth year of His present Majesty, for repealing the duties of assessed taxes, and granting new duties in lieu thereof; and to exempt such dwelling-houses as may be employed for the sole purpose of trade, or of lodging goods, wares, or merchandize, from the duties charged by the said Act (23rd May 1817).
5 Geo. 4. c. 44. - - [s. 4.]	An Act for allowing persons to compound for their assessed taxes for the remainder of the periods of composition limited by former Acts, and for granting relief in certain cases.
4 & 5 Will. 4. c. 60. - [ss. 2, 5, 8, and 9.]	An Act to amend the laws relating to the land tax, and to consolidate the boards of stamps and taxes.
5 & 6 Will. 4. c. 20. - [ss. 4, 5, 8, and 9.]	An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto.
6 & 7 Will. 4. c. 28. -	An Act to enable persons to make deposits of stock or Exchequer bills in lieu of giving security by bond to the Postmaster General, and Commissioners of Land Revenue, Customs, Excise, Stamps, and Taxes.
5 & 6 Vict. c. 35. -	The Income Tax Act, 1842.
5 & 6 Vict. c. 37. - [ss. 3, 4, 5, and 6.]	An Act to continue until the fifth day of April one thousand eight hundred and forty-four compositions for assessed taxes; and to amend the laws relating to the land and assessed taxes.
12 Vict. c. 1. - -	An Act to consolidate the Board of Excise and Stamps and Taxes into one Board of Commissioners of Inland Revenue, and to make provision for the collection of such revenue.
16 & 17 Vict. c. 34. -	The Income Tax Act, 1853.
23 Vict. c. 14. - -	An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices.
29 Vict. c. 36. - - [s. 8.]	An Act to grant, alter, and repeal certain duties of Customs and Inland Revenue, and for other purposes relating thereto.
34 & 35 Vict. c. 103. [s. 31.]	The Customs and Inland Revenue Act, 1871.
41 Vict. c. 15. - - [ss. 12, 13, and 16.]	The Customs and Inland Revenue Act, 1878.

CHAPTER 20.

An Act to repeal the duties on Malt, to grant and alter certain duties of Inland Revenue, and to amend the Laws in relation to certain other duties.

[12th August 1880.]

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 expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned, and do therefore most humbly beseech