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DIGEST
OF THE
INCOME TAX.

WITH SOME
EXPLANATORY NOTES AND ILLUSTRATIONS;

By WILLIAM WITHERS, Esq.
RECORDER OF THE CITY OF YORK.

Work:

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1799.

THE PREFACE.

THE Income Tax which now forms one of the most important branches of the Revenue Law of this Country; is founded on solid principles, and capable, if not grossly evaded, of rendering a very considerable source of Supply towards the necessary expences of the War. It is therefore the duty of every man to understand it, and cheerfully to contribute his fair and just proportion with his neighbours. In order to attain a competent knowledge of this Law, I at first compiled the present Digest for private use, without any idea of Publication. Having since heard many complaints of the intricacy likely to attend the execution of the Income Acts, I have been induced to revise and submit this Digest to the inspection of the Public. If my labors tend in any degree to contribute to the better understanding of the Law on this subject, and to promote an uniformity of practice in the execution of it amongst the Commissioners, my end in the Publication will be fully answered. Nothing has been introduced into the body of the Digest, but what may substantially be found in the Statutes themselves. Strictly adhering to the substance of the Law, I have endeavoured, by throwing off that legal garb in which it is enveloped, to render the subject more intelligible to general Readers. Observations and matters of opinion are interspersed in the shape of a few Notes. Brevity, perspicuity, and a quick reference to the point under consideration, are main objects in a work of this nature, to which I have attended as much as the shortness of my time would permit.

In the hurry of such a Publication, not at first intended for the Press, and since executed during short intervals of leisure, it is

* The Amended Act passed on the 21st March last, and did not reach the Country till some days after that time.

THE PREFACE.

probable that some omissions or mistakes may be observed; and if so, I must claim the indulgence of a candid public. I seek no emolument from this little work. My sole aim in the Publication is to serve the Public; and particularly to lessen, as far as lies in my power, the trouble of the Commissioners and other Officers, who are now called upon to put these Statutes in force.

Should any profits arise from the Publication of this Digest, I shall be happy to embrace an opportunity of adding my further mite, by the Donation of those profits, towards the support of a most excellent Charitable Institution, called the York Spinning School, established in 1784, and now with laudable and unremitting zeal superintended by a Society of Ladies in this City, for the purpose of exciting in the Daughters of their Poor Neighbours a spirit of virtuous industry, and of instructing them in such Domestic Employments as may best qualify them for useful service; and thereby probably rescuing some of them from a life of infamy and disgrace.

YORK, 5th April, 1799.



References to the following Digest.

Numeral I. refers to Stat. 39 Geo. 3. c. 13. intitled
“ An Act to repeal the Duties imposed by
“ an Act, made in the last Session of Parlia-
“ ment, for granting an Aid and Contri-
“ bution for the Prosecution of the War;
“ and to make more effectual Provision for
“ the like Purpose, by granting certain
“ Duties upon Income, in lieu of the said
“ Duties.

[9th January, 1799.]

Numeral II. refers to Stat. 39 Geo. 3. c. 22. intitled
“ An Act for extending the Time for re-
“ turning Statements under an Act, passed
“ in the present Session of Parliament, in-
“ titled, *An Act to repeal the Duties imposed*
“ *by an Act, made in the last Session of Parlia-*
“ *ment, for granting an Aid and Contribution*
“ *for the Prosecution of the War; and to make*
“ *more effectual Provision for the like Purpose,*
“ *by granting certain Duties upon Income, in*
“ *lieu of the said Duties;*” and to amend the
said Act.

[21st March, 1799.]

The Letters refer to the General Divisions of the Digest.

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A Digest of the Income Tax.

THIS Tax is substituted in the place of the Duties raised last Year by the Aid and Contribution Act. It must be calculated on the aggregate amount of each Person's Income for the current year, arising from every description of Property, and be estimated according to the Scale of Contribution for Income; and subject to the various Rules, Deductions, and Abatements specified in the two Acts of Parliament passed in the present year, and the Schedules thereto annexed, which are comprised in this Digest.

The subject may be properly arranged under the following General Divisions.

- A** Of Commissioners for the General Purposes of the Income Acts.
- B** Of Commissioners of Appeal.
- C** Of Commercial Commissioners and their Assistants.

A Digest of the Income Tax.

- D Of the Duty of Surveyors and Inspectors.
- E Of the Duty of Assessors and Collectors.
- F Of the Mode of Assessing Income of various descriptions.
- G Of Persons and Corporations chargeable with the Tax.
- H Of Persons and Property exempt from the Tax.
- I Of Abatements out of the Tax.
- K Of the Collection and Payment of the Tax.
- L Of the Appropriation of the Money arising from the Tax.
- M Of the Mode of Recovering Penalties.

H

A

OF
 COMMISSIONERS *for the General Pur-*
poses of the INCOME ACTS.

A

i. **T**HE acting Commissioners of the Land Tax and the Assessed Taxes within each District are required to make out and transmit to the Tax Office in London, lists of all the Commissioners of Land Tax who have the qualifications required by this Act, and ten other Persons so qualified, if so many can be found in the District, stating the places of their respective residence. Any qualified person may in future cause his own name to be inserted in such * lists, by application to the Tax Office. The Commissioners of Taxes are to lay the lists before those persons, who have within four years preceding been impannelled to serve on Grand Juries within the respective Counties, at the Assizes; and who are to be resummoned by the Sheriff within ten days after the receipt of the said lists. Such Grand Jurors or so many of

Their Appoint-
ment

In Counties and
other places in
in general.

* By the addition of the names of qualified Persons so sent up to the Tax-Office, these lists will in future be completed as occasion may require.

A

them as shall be present at any Meeting are authorized to select from the said lists a competent number of General Commissioners duly qualified to carry this Act into execution, in each *District. If a sufficient number cannot be found qualified in any Division, the deficiency may be supplied from a neighbouring Division or †County. The number of General Commissioners are not to exceed five nor be less than two in any one Division; and their names shall be annually returned to the Tax Office. Vacancies are to be supplied in the order in which they are selected by the Grand Jurors. I. Sect. 11, 13, and 14.

In London.

2. In London nine General Commissioners are to be chosen: three by the Corporation; two by the Bank; one by the East India Company; one by the South Sea Company; one by the Royal Exchange Insurance Company; and one by the London Insurance Company. I. Sect. 17.

In Cities being Counties of themselves.

3. In Cities and Places being Counties of themselves; the Magistrates of the place are also to be summoned, together with the Grand Jurors, to act in the selection of General Commissioners. I. Sect. 24. And if there shall have been no Grand Jury impanelled in any such City or Place within four

* Every Commissioner, nominated by the Grand Jury to serve for a particular District or Division of a County or Riding, is deemed a Commissioner for such County or Riding at large, and may, in cases of necessity, act in any other Division of the same County or Riding. This is expressly provided for in the first Act S. 12.

† In England the word "County" here used applies only to Counties adjoining to Cities and Towns, being Counties of themselves.—In Scotland it applies to adjoining Counties in general.

years, then the Sheriff may summon the acting Magistrates only, who shall select General Commissioners for the same. I. Sect. 29.

4. Where separate Commissioners of Assessed Taxes have usually acted for distinct Wards, Parishes, or Divisions, in any City, Liberty, or Town, they may have separate Commissioners appointed under the Income Acts for each Ward, Parish, or Division. II. Sect. 10.

In separate Wards and Parishes.

5. The Benchers for the time being of the Inns of Court, or Chancery, in London and Middlesex, or the major part of them present at any meeting for that purpose, may appoint General Commissioners under these Acts for their respective Societies; from whom appeals shall be heard by the Commissioners of Appeal for London and Middlesex. II. Sect. 7.

In the Inns of Court and Chancery.

6. Where a Commissioner of any description dies, or declines to act as Commissioner, the next in order in the Jurors List shall supply his place; and future Grand Juries must from time to time as occasion requires, select and add new names to the lists. I. Sect. 21.

How vacancies are to be supplied.

7. All Commissioners are required before they act to take and subscribe the following Oath under a penalty of 100l. viz.

Their Qualification.

"I A. B. do swear, That I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the several Powers and authorities vested in me, by an Act of the 39th year of the reign of his Majesty King George the Third, intituled (here set forth the title of the first Income Act); and that

Oath.

A

4 *Of the General Commissioners.*

“ I will exercise the powers entrusted to me
“ by the said Act, in such manner only as shall
“ appear to me necessary for the due execu-
“ tion of the same; and that I will judge and
“ determine upon all matters and things
“ which shall be brought before me under
“ the said Act, without favour, affection, or
“ malice; and that I will not disclose any
“ particular contained in any Schedule of
“ Income, or any evidence or answer given
“ by any person who shall be examined or
“ make affidavit respecting the same, except
“ in such cases and to such persons only
“ where it shall be necessary to disclose the
“ same for the purposes of this Act, or in or-
“ der to, or in the course of, a Prosecution
“ for perjury committed in such examination
“ or affidavit.

“ SO HELP ME GOD.”

And the names of the Commissioners taking and subscribing such oath, must, within one month afterwards, be transmitted to the Tax Office. I. Sect. 22.

Qualification in point of property. For Counties in England.

8. Those who act as General Commissioners for Counties at large, or Ridings in England, must have 10,000l. in personal property, or thrice the qualification of a *Land Tax Commissioner; or be the heir-apparent of a person so qualified. I. Sect. 23.

For Monmouthshire, Wales, & Scotland.

9. Those who act for Monmouthshire and the Counties in Wales and Scotland must be possessed of a personal estate of the

* The general qualification of a Commissioner of Land-Tax for a County at large, or Riding, is 1000l. per ann. in real Estate; or being Heir Apparent to a like Estate of 300l. per annum.

Of the General Commissioners.

A

like value; or have a real estate of 3-5ths of the value of the qualification required for the like Commissioners in England. II. Sect.

3, 5.

10. Those who act for Cities, Boroughs, or Towns, being Counties of themselves, must have 3,000l. personal property, or 3-5ths of the qualification of a General Commissioner for a County. I. Sect. 24.—

For Cities and Towns, Counties of themselves.

And whenever there are not a sufficient number of qualified Commissioners in any City, Borough, or Town; the Commissioners for the next adjoining County at large, may act therein. I. Sect. 28.

11. The Isle of Ely and each of the Cinque Ports is considered for the purposes of this Act, as a City or Town, being a County of itself: And the same appointment and qualification of Commissioners is in all respects required. II. Sect. 9.

For the Isle of Ely, and Cinque Ports.

12. Those who act for Cities, Boroughs, and Towns, (not Counties of themselves) must have 3,000l. personal estate; or an equivalent in mixed property; calculating 4l. per ann. arising from Land equal to 100l. personalty. II. Sect. 4.

For Towns not Counties of themselves.

13. Those who act within any of the Inns of Court, Inns of Chancery, or Liberty of the Rolls, must have the like qualification in money or land, as is above required from Commissioners acting for Cities, Boroughs, or Towns, not being Counties of themselves. I. Sect. 24.

For Inns of Court and Chancery.

14. One third part of the qualification in Land must lie in the County or Riding for which the Commissioner acts. I. Sect. 25.

What part of Qualification must lie in the County.

A 6 *Of the General Commissioners.*

How to estimate qualification of mixed Property. 15. In estimating the qualification of Commissioners the sum of 4l. per annum, arising either from real estate or from the dividends of stock is deemed equivalent to 100l. personalty. I. Sect. 26.—II. 12.

No qualification required from Public Officers in the King's Palaces. 16. Those Public Officers, who have heretofore acted as Commissioners of Land Tax in the Liberty of the King's Palaces, may Assess all Persons within the said Liberty to the Income Tax, without any special appointment for that purpose, and without any other qualification than the possession of their respective Offices. Appeals may be made from their judgment to the Commissioners of Appeal for the County of Middlesex. II. Sect. 6.

Nor from the Master or Fellows of Colleges. 17. So also a Master or Fellow of a College or Hall in either of the Universities, of at least the Degree of Master of Arts or Bachelor of Laws, may be appointed and act as a General Commissioner, without any other qualification than the possession of such Office and Degree, and Residence in the College. II. Sect. 8.

Penalty for acting without Qualification. 18. Persons acting as General Commissioners without due qualification in point of property, forfeit 50l. I. Sect. 27.

The Duty and Powers of General Commissioners. 19. The same* powers are given to Commissioners and other public officers executing this Act, as they had under the Contribution Act and other Acts relative to the Duties under the management of Commissioners for the Af-

* This is a very general clause, and extends to Commissioners and public Officers of every description. It vests in them all the powers of the former Acts, not expressly altered by the present.

Of the General Commissioners. 7 A

fairs of Taxes, except where they are expressly varied by this Act. I. Sect. 36.

20. The General Commissioners shall at their first Meeting in every future* year, issue their Precepts, Instructions, and Warrants to the Assessors, as soon as convenient, after the 5th February, requiring them to deliver Notices to the parties liable to make returns of Lists and Statements within their respective Districts, in order that such returns may be made in due time for laying the Assessments. II. Sect. 15.—E 1.

Commissioners to issue precepts and instructions to Assessors.

21. The Commissioners must keep an Alphabetical Book, in which they shall, within seven days after the time fixed for the delivery of the Statements, cause an abstract of so many Statements as shall have been laid before them to be entered, containing the names, places of residence, and sums proposed to be contributed by each person. I. Sect. 50.

To keep an Alphabetical Book of all Statements.

22. And the Commissioners are to hold Meetings not sooner than fourteen, nor later than twenty-one days after the Statements are laid before them, for taking the same into consideration. And if they be satisfied that any Statement is fairly made, and have no application from the Surveyor for the revision of it; they shall, within seven days

To take Statements into their consideration.

* It must be recollected that for the present year, all the necessary Precepts and Instructions to the Assessors have been already issued by the Commissioners of Land Tax and Assessed Taxes. I. Sect. 37.—Therefore the business of the General Commissioners at the first Meeting for this year, which will be fixed by the Tax Office, seems to be for the purpose of appointing their Clerk, taking the Qualification Oath, receiving such Lists and Statements as may be then returned, and directing the necessary Books to be provided for carrying the Acts into execution.

A 8. *Of the General Commissioners.*

after such meeting, make their Assessment thereon accordingly. I. Sect. 51.—D 6.

To make an additional Assessment where a party is underrated.

23. Where an Assessment shall have been made in pursuance of any Statement without examination of the party on Oath; and the Commissioners shall, within six months after making such Assessment, receive information that the party was not fully rated according to the due proportion of his Income; they may charge him with such additional sum, as will make up the full amount of his fair Assessment; and summon him to appear and shew cause why such additional Assessment should not be established against him. The party so charged may appeal against such additional Assessment, if he thinks proper. I. Sect. 93.—B 9.—D 6.

To require a Schedule of particulars.

24. But if no satisfactory statement be made to them, or if the Surveyor or Inspector shall apply for a revision of any statement, suggesting its deficiency in writing; or if any person who ought to be charged be omitted in the Commissioners' Book; in any of those cases the major part of the Commissioners present, may after hearing the Surveyor's reasons, either * disallow his application to revise any Statement, or direct the party charged within ten days to return to the Commissioners a Schedule of the particulars of property, from whence his Income arises, with the amount of deductions to be made therefrom. I. Sect 52, 53.—II. Sect. 32.

* It seems the power of Appeal which was given to the Surveyor in this case by I. Sect. 53, is taken away by the general language used in II. Sect. 32.—Sed qu.
† For this Schedule see Appendix.

Of the General Commissioners. 9 A

25. If the Surveyor be not satisfied with the determination of the General Commissioners, disallowing his application to proceed on a surcharge, he may appeal to the Commissioners of Appeal; and if they decide in his favour, the case must be referred back to the General Commissioners, who are directed to proceed thereon as if they had originally allowed the application. I. Sect. 71*. B 10, D 4. Infra 27.

To proceed on cases returned to them by Commissioners of Appeal.

26. The Commissioners may, on sufficient cause being shewn to them for that purpose, enlarge the time for delivering Statements or Schedules of Income, and thereby save penalties. But the enlarged time for delivering the first Statement must not extend beyond forty days, nor the delivery of the Schedule beyond thirty days before the time limited by the Act for the payment of the first instalment. I. Sect. 56. So parties may be permitted to rectify any unintentional error in their Lists and Statements; and all proceedings instituted against them for the recovery of penalties will be stayed, if the Commissioners certify that no fraud was intended. I. Sect. 54.

To enlarge time for delivery of Statements and Schedules.

Errors rectified.

27. When satisfactory Schedules are returned, the Commissioners shall, as soon as convenient after fourteen days from such return, compute Assessments on the amount of Incomes contained in such Schedules; and may, if they think proper, require each party to verify his Schedule on Oath. But if no satisfactory Schedule be returned, or if the party refuse to verify the same on Oath, or if the Surveyor make a surcharge or object

How the Commissioners are to proceed on the return of Schedules.

* I conceive the Surveyor's right to appeal in this case still continues, and is not altered by II. Sect. 34.

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to any of the deductions, then the major part of the Commissioners may after hearing the Surveyor's reasons, either disallow his surcharge, or summon the party so charged, and any other person able to give information respecting the income of such person, to appear before them for examination, at a day and place to be appointed by the Commissioners, of which three days notice shall be given to the party summoned. But the party charged is still at liberty to amend his Schedule before he verifies the same on Oath, and if the Commissioners are satisfied with such amendment, they may assess him accordingly. I. Sect. 57.

Examination of a party and his confidential Agent.

28. The substance of the evidence given by the party charged and his confidential agent must be reduced into writing and read over to them, and when approved or amended to their satisfaction, they must verify the same on Oath; but they may peremptorily decline answering any question put to them, if they think proper, without giving any reason for so doing. I. Sect. 59.

Of other Witnesses.

29. Other witnesses are to give their evidence by parol on Oath. I. Sect. 58.

Of Married Women.

30. The Commissioners may summon and examine a married Woman touching her separate property. I. Sect. 41.

Authenticated Affidavits may be received.

31. The Commissioners may examine on Oath any person willing to be examined; and also receive affidavits in writing authenticated, in the manner required by the * Contribution Act; and also affidavits from parts beyond the Seas, authenticated under the hand and seal of a Magistrate of the place,

* See, 38, G, 3, c. 16, f. 65 66.

A

stating the addition and place of abode of the party. I. Sect. 31.

32. Persons giving * false evidence are in all cases liable to the penalty of perjury, and may be prosecuted in the County where the affidavit or deposition is exhibited to the Commissioners. I. Sect. 32, 33.

Perjury.

33. The † Commissioners shall after examination of the party, or his refusal to appear and be examined, ascertain and make an Assessment upon him, and transmit one duplicate thereof, signed and allowed by two or more of them, to the Collector of the Parish, and another to the Commissioners of Appeal; and the General Commissioners shall also issue their warrant to the Collectors at the expiration of seven days. I. Sect. 63.

Assessments to be transmitted to Collectors and Commissioners of Appeal.

34. If any Trader happens to reside and carry on trade in a County where no Commercial Commissioners are appointed, and he is desirous of being assessed in the mode prescribed for the conduct of Commercial Commissioners, he must make a similar application for that purpose to the General Commissioners for the Division where he resides; who are authorised in such case to call in the assistance of any two persons who are named in the Grand Jurors list for the same County, and directed to proceed in ascertaining the charge to be made on such person, by the same rules and under the same powers as are prescribed for Commercial Commissioners. I. Sect. 113. C 23.

When General Commissioners may act as Commercial Commissioners.

35. The General Commissioners may also be required to proceed to ascertain the In-

How to proceed on the Certificate of Commercial Commissioners.

* This extends to the affirmation of Quakers.

† The Commissioners may in certain cases call in the assistance of a Land Surveyor. F. 19.

come of any person arising from specific property in their Divisions, on the Certificate of the Commercial Commissioners of another Division transmitted to them from the Tax Office for that purpose. I. Sect. 100. See C. 17.

Warrants for Collection.

36. The Commissioners must issue warrants for the Collection of this duty to the Collectors of the House and Window Tax, I. Sect. 72.

How to Assess General Commissioners.

37. General Commissioners are to be assessed by the Commissioners of Appeal in the said County or Riding. I. Sect. 68, 69. See B. 15, and 16.

38. The Clerks to the General Commissioners are required to take the following Oath, viz.

Their Clerk's Oath.

"I A. B. do swear, That I will not disclose any particular contained in any Statement or Schedule of Income, or any evidence or answer given by any person who shall be examined or make affidavit, deposition, or affirmation respecting the same, in pursuance of an Act, intituled (here set forth the title of the first Act) except in such cases, and to such persons only, where it shall be necessary to disclose the same for the purposes of the said Act, and as I shall be directed so to do by two at least of the Commissioners acting for the Division or Place for which I have been appointed, or in order to, or in the course of, a prosecution for Perjury committed in such affidavit, deposition, or affirmation. "SO HELP ME GOD."

Commissioners may grant Certificates of Discharge, in case of Death or Double Assessment.

39. Persons doubly Assessed in different places, for the same Income, may have a Certificate from the Commissioners to vacate one of the Assessments. See F. 4. 5. So also they may grant a Certificate of Discharge to the representatives of a deceased person, F. 21.

COMMISSIONERS OF APPEAL.

1. THE Grand Jurors who are authorized to nominate General Commissioners as above stated, shall also appoint three persons duly qualified to act as Commissioners of Appeal* in each County or Riding, and three others to supply vacancies as they happen; whose names shall be returned to the Tax Office. 1 Sect. 16.—See A 6.

Their Appointment.

For Counties at large.

2. If one set of Commissioners of Appeal be not sufficient to perform the duty for the whole County or Riding, by means of its extent, more may be appointed by the Jurors to act in different Divisions. I. Sect. 30.

3. In London three Commissioners of Appeal are to be appointed: one by the Corporation of London; one by the Bank, East-India Company, and South Sea Company jointly; and one by the two Insurance Companies jointly. I. Sect. 18.

In London.

4. The acting Magistrates of the Tower Division, in the County of Middlesex, being duly summoned, are authorized to select Commissioners of Appeal, and every other description of Commissioners and their Assistants, to carry these Acts into execution within the said Division. I. Sect. 20.

Tower Division in Middlesex.

5. The Commissioners of Appeal are required to take and subscribe and transmit to the Tax-Office the same Oath, which is above stated, with respect to the General

Their Qualification Oath.

* It is observable that Commissioners of Appeal are only to be appointed for Counties or Ridings; and not for Cities or Towns, except London.

Commissioners, and under a like penalty of 100l. I. Sect. 22.—See A. 7.

Their Qualification in point of Property.

6. Every Commissioner of Appeal must have 20,000l. personal estate, or twice the qualification of a General Commissioner, or must be the heir-apparent of a person so qualified. I. Sect. 23.—And the same mode of calculation must be adopted in estimating the qualification of Commissioners of Appeal, as is above directed, with respect to General Commissioners; and they forfeit the penalty of 50l. for acting without such qualification. I. Sect. 27. A. 15.

Their Qualification in other respects.

7. No person appointed to be a General Commissioner is capable of acting as a Commissioner of Appeal, within the same County or Riding. I. Sect. 23.—But where different sets of Commissioners of Appeal are appointed for different Divisions, a Commissioner of Appeal may Act as a General Commissioner in a different Division of the same County. I. Sect. 30.

Their Duty.

8. The Commissioners of Appeal are required to hold their first Meeting after their appointment, at least ten days before the first Instalment of the Duty becomes payable; and also to give public notice of and hold their future Meetings, either with or without adjournment, if any Appeals be depending, ten days before any subsequent Instalment becomes payable. I. Sect. 16.

When to hold their Meetings.

Appeal by the party aggrieved

9. Duplicates of all Assessments made by the General Commissioners must be delivered to the Commissioners of Appeal. I. Sect. 63. And if any person be aggrieved by an Assessment made on him, he may Appeal within fourteen days after notice of the Assessment (but not afterwards unless on special cause

shown) to the * Commissioners of Appeal, giving them ten days notice of such Appeal. I. Sect. 64. A. 23.

10. The Surveyor, if dissatisfied with the determination of the General Commissioners, may also, within forty days after any Assessment shall be made, Appeal against it; except in cases where the party charged shall have verified his Schedule on Oath, and have answered all questions put to him by the Commissioners. I. Sect. 64.—Infra 13. A. 25. D. 4.

Appeal by the Surveyor.

11. On any such Appeal being duly entered, the Commissioners of Appeal may summon all persons capable of giving any information on the Income in dispute; hear and determine the said Appeal, and amend the Assessment in such manner as they think just.—I. Sect. 64.

Commissioners may summon witnesses and amend assessments.

12. The Commissioners of Appeal cannot relieve any party Assessed, where no Schedule has been delivered to the General Commissioners, unless he shall ten days at least before the hearing of the Appeal deliver to the Commissioners of Appeal or their sworn Clerk, a written Schedule of the particulars of his Income, verify the same on Oath, submit to be examined by the Commissioners, and produce such conveyances, writings, and documents, as may be deemed necessary to ascertain the Income Assessed. Ibid.—Appendix.

In what cases the Commissioners of Appeal may or may not give relief.

* In cases of appeal from Cities or Towns, being Counties of themselves; the parties must go before the Commissioners of Appeal in the next adjoining County. All Appeals from the City of York must be heard by the Commissioners of Appeal for the North-Riding of Yorkshire; and from the City of Bristol by the Commissioners of Appeal for the County of Gloucester. II. Sect. 13.

13. So in case of an amended Assessment by reason of error and surcharge, the party charged may appeal, by giving notice thereof to the Commissioners of Appeal, who are to appoint a time for hearing such appeal. I. Sect. 60.—See D 5, 6.

Special case for the opinion of Commissioners of Appeal.

14. The Commissioners of Appeal have a controlling power over the judgment of the General Commissioners; for where the Surveyor is dissatisfied with the determination of the General Commissioners, even though the party Assessed has verified his Schedule on Oath before them, yet the Surveyor may require them to state a special case for the opinion of the Commissioners of Appeal, whose decision on the point shall be final. I. Sect. 65.—A. 25.

In what cases the presence of the party appealing may be dispensed with.

15. If a party appealing be out of the realm or sick, or prevented by other sufficient reason from attending his appeal in person, the Commissioners may either postpone the hearing of the appeal, or * admit other satisfactory proof of his Schedule, than the Oath of the party himself: And the levying of the Assessment shall in the mean time be stayed. I. Sect. 66.

Commissioners of Appeal to assess General Commissioners

16. The Commissioners of Appeal are to receive statements from and assess the General Commissioners within the same District; and transmit to them a certificate of such assessments; and for that purpose they have

* Such appeals may, it seems, be prosecuted by Agents, on the transmission of Statements or Schedules, signed and verified on Oath, if required by the principal parties, before two Magistrates, or two Commissioners; under the powers contained in the Contribution Act for that purpose. See 28 G. 3. C. 16. Sect. 65, 66.

the same powers as the General Commissioners have in common cases. I. Sect. 68.

17. In the case of an appeal being entered either by a General Commissioner in any District, or by a * Commissioner of Appeal within the County, against the assessment made on himself, it must be heard and determined by the Commissioners of Appeal in the adjoining County. I. Sect. 69.

Appeals made by Commissioners must be heard in the adjoining County.

18. And no † Commissioner shall vote on any disputed point, in which he is interested, either directly or indirectly, as Trustee or Agent; but he shall withdraw until it be determined by the other Commissioners. And if there be not two disinterested Commissioners, the point shall be decided by the Commissioners acting for the next Division or County. I. Sect. 70.

No Commissioner to vote where interested.

19. The Commissioners of Appeal may employ a Clerk, to receive all appeals intended to be brought before them; and also to receive the Statements of Income made by the General Commissioners who ought to be assessed by the Commissioners of Appeal. Their Clerk must make regular entries of such appeals and statements, and in all respects assist the Commissioners of Appeal in the execution of their office: for which trouble he will be paid a competent salary, to be allowed by the Commissioners of Appeal, and approved by the Board of

The duty of Clerks to Commissioners of Appeal.

* The reason of this is obvious; because, in the one case the Commissioner of Appeal, being assessed by the General Commissioner is interested; and in the other, he made the original assessment, and therefore an appeal back to himself would be absurd.

† This rule extends as well to General Commissioners as to Commissioners of Appeal.

Taxes. II. Sect. 23. The Clerk to the Commissioners of Appeal, must take the same Oath as is required to be taken by the Clerk to the General Commissioners. I. Sect. 35.

The power of Commissioners of Appeal under former Acts

20. The Commissioners of Appeal may examine witnesses on oath; and execute the powers vested in Commissioners under the Contribution Act, and former Acts relative to Assessed Taxes, so far as the same are applicable, in the same manner as the General Commissioners under this Act may do. See A. 19, 29, 31.

C
OF THE
COMMERCIAL COMMISSIONERS
AND THEIR
ASSISTANTS.

C

Their Appointment.

In London.

I. **T**WENTY-FOUR* Commercial Commissioners, and the like number of Assistants, are to be appointed for the City of London and its vicinity in the following manner, viz. Three of each to be named by the Corporation of London; three by the Bank; three by the East-India Company; three by the South Sea Company; two by each of the two Insurance Companies; and two by each of the Grand Inquests returned to serve for the four Counties of Middlesex, Essex, Kent, and Surry. I. Sect. 110.

* The introduction of Commercial Commissioners, is merely to prevent the necessity of a disclosure of the circumstances of persons in trade; but these Commissioners are bound to estimate Income by the same rules and mode of calculation in all respects as the other Commissioners.

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2. A suitable number of Commercial Commissioners and their Assistants, not exceeding twelve in each class, nor less than three, may be appointed to act for any trading town and its vicinity, by the Grand Jurors, who are empowered to nominate Commissioners for the County or Riding at large, in which such town is situated; if the said Jurors shall think such special appointment necessary and proper. And the Jurors must limit the extent of the parishes and places intended to be included in the vicinity of each such trading Town, for this purpose. I. Sect. 111.—II. Sect. 11.

In Cities and Towns not Counties of themselves.

3. With respect to such Cities and Towns as are Counties of themselves, if the Grand Jurors of the Counties at large* think it proper that Commercial Commissioners should be named therein; the Magistrates of each such City and Town are authorized to appoint a suitable number of Commercial Commissioners and Assistants to act for the same; and the limits of their District or Vicinity, are also to be prescribed for this purpose by the said Grand Jurors. I. Sect. 112.—II. Sect. 11.

In Cities and Towns being Counties of themselves.

4. Commercial Commissioners and their Assistants must have the same qualification in point of property, as any General Commissioner appointed for a County at large. And any person acting as a Commercial Commissioner without such qualification forfeits 100l. I. Sect. 114.—See A 8.

Their Qualification.

5. The Commercial Commissioners must take and subscribe the same Oath as the other Commissioners, and their names must

Their Oath

* This seems doubtfully worded in the Act; but I understand it to mean the Counties at large, in which such Cities and Towns are situated.

in like manner be transmitted to the Tax-Office. I. Sect. 115.—A 7.

The Oath of their Assistants.

6. All Assistants to Commercial Commissioners, as well those appointed by the Grand Jurors as the occasional Assistants called in by Commercial Commissioners, must before they act take the following Oath, viz.

“I. A. B. do swear, that in the execution of an Act, (here set forth the title of the first Act) I will in all respects act fairly, honestly, and impartially, and without favour, affection, or malice, to the best of my knowledge and belief; and that I will not disclose any particular contained in any Schedule of Income of any Person, Body Politic or Corporate, Company, Fraternity, or Society of Persons whatever, which shall be shewn to me in the execution of the said Act, except in such cases only where it shall be necessary to disclose the same for the purposes of the said Act, or in order to, or in the course of a prosecution for Perjury committed in any matter relating to such Schedule.

“SO HELP ME GOD.”

I. Sect. 116.—II. Sect. 26.

The duty of Commercial Commissioners.

7. Persons engaged in trade and desirous of being assessed by Commercial Commissioners, either as to the whole of the Duties or such part thereof as shall arise from trade, must give * notice of their intention of being so assessed in writing to the Parochial Assessors; and instead of delivering to them any

Statements of Income to be delivered to Commercial Commissioners

* If any person, after giving notice to the Parochial Assessors that he intends to return his Income to the Commercial Commissioners, should neglect to make such return to

Statement of Income they must deliver such Statement to the Commercial Commissioners of the District or their sworn Clerk. These Statements must specify the branch of trade each person is engaged in, and be made in the forms prescribed in the Schedules, varying according to the circumstances of each case. I. Sect. 96.

8. And every person having so signified his intention of being assessed by Commercial Commissioners, must within ten days after such Commissioners are appointed, and in every future year, on or before the 30th March, deliver a written Statement of his Income to the said Commercial Commissioners or their Clerk; who shall immediately give to the party so delivering his Statement, a Certificate, acknowledging the receipt thereof; which Certificate the party is required within three days to shew and present to one of the Assessors, who must endorse thereon the time when the same was so presented to him. Great care should be taken by the party interested to deliver his Statement and procure these Certificates and Endorsements in due time: For, if he neglects so to do, he not only loses the proposed benefit of being assessed by the Commercial Commissioners, but he also forfeits a sum not exceeding 20l. as it is expressly declared that every person so neglect-

Certificates acknowledging the receipt of statements to be given by them, and endorsed by the Assessors.

to them within the time limited for that purpose he will be deemed a defaulter, and become liable to be assessed by the General Commissioners; and if it appear in evidence that he acted with a fraudulent intent, he will be subject to a double charge under Sect. 92 of the first Act.

ing shall be assessed for his income by the General Commissioners of the District, in the same manner as if he had given no notice of his intention to be assessed by the Commercial Commissioners. II. Sect. 14.

Statements to be delivered to them sealed.

9. The Commercial Commissioners may appoint their Clerk to receive all Statements of Income, made to them by persons in trade, and to deliver the same sealed up, to the Commissioners at their first meeting; who are to class and register such statements in books to be provided for that purpose, and to fix a day, not sooner than twenty one days from the day of receiving such statements, for taking the same into consideration. The Commissioners may divide themselves into Committees, each Committee consisting of not less than three Commissioners and proceed with all convenient dispatch to examine the statements and ascertain the amount of each Assessment. I. Sect. 97.

To be classed and registered.

The Commissioners may divide themselves into Committees.

They may call in the aid of their Assistants.

10. The Commercial Commissioners may, on taking the Statements of Income into their consideration, call to their aid any two or more of the Assistants appointed for that purpose, who may be deemed best able to judge of the reputed Income of any person, and consult them on the amount of such reputed Income or so much thereof as arises from Trade; without disclosing to them the amount contained in the statement delivered in by the party to be charged: and if such Assistants, or one of them, shall state the reputed Income of any person to be higher than the sum declared in his written statement, then the said Commissioners, or two thirds of them, concurring in opinion that

such difference of statement furnishes a sufficient ground for further enquiry, may issue their precept, and require the party charged to return a Schedule of his Property; and proceed to inquire into the income arising therefrom, and examine witnesses on Oath relative thereto, in the same manner and with the like powers as are given to the General Commissioners. When a Schedule is called for, the Commercial Commissioners may disclose the particulars contained therein to their Assistants; but they must examine all other witnesses apart, and not disclose their evidence to any person, except to the Assistants and their sworn Clerks; in order to enable them to form a more perfect judgment of the actual Income then under consideration. I. Sect. 98.—II. Sect. 22. 26.

They may require a Schedule of Property to be returned.

And may examine witnesses, but disclose no evidence except to Assistants.

11. Where a sufficient number of regular Assistants shall not be appointed, the Commercial Commissioners may, if they deem it necessary, call to their aid occasional Assistants, who may be willing and competent to form a judgment of any Income under consideration. Such occasional Assistants need not have the qualifications required for General Assistants by the Act, but they must take the same Oath. And the Commercial Commissioners may in all respects proceed to make their Assessments with the aid of those occasional Assistants, in the same manner as if they had been regularly appointed Assistants under the Act. II. Sect. 26.

Occasional Assistants may be called in.

12. The Commercial Commissioners may, after due inquiry, ascertain the Assessment which ought to be charged on each person or trading company; and as soon as the

The Commercial Commissioners may finally ascertain the Assessments made by them.

C

amount thereof shall be fixed, each Committee of Commissioners shall cause the same to be regularly entered in a private Book, with the name and description of each party set opposite to his Assessment, which entries shall be progressively Numbered or Lettered, as the Commissioners shall direct; and such Assessments so made and entered shall be conclusive without Appeal. I. Sect. 99.

They must deliver marked Certificates thereof to the parties,

13. The Commissioners shall deliver to each Person or Trading Company charged, a Certificate under the hands and seals of two of them, specifying the amount of his or their Assessment; which Certificate shall be numbered or lettered with the same number or letter, as the entry of such Assessment in the private Book of the Commissioners is marked, and shall be cut off Indentwise from a counterpart thereof, containing precisely the same Assessment and marks as the original delivered. These Certificates containing the amount of the Assessments only, without naming or describing the parties charged thereby, shall, on production thereof, be a sufficient authority to the Bank of England or the Receivers General to receive from any Person producing such Certificate the amount of the sums charged therein, in satisfaction of the Assessment made and entered by the Commissioners under the number or letter marked on such Certificate. I. Sect. 99.

Persons in the Country intending to pay their Assessments at the

14. Where any person Assessable by Commercial *Commissioners in the Country is desirous of paying his Assessment at the Bank of

* This clause does not apply to London or its vicinity.—Ibid.

C

England, instead of paying it to the Receiver General he must signify such his intention in Writing to the Commissioners before he is actually Assessed; and they will insert the same in the Certificate of his Assessment, and register his name in a separate Book to be kept for that purpose. An Alphabetical List of the Names and Places of Residence of all Persons declaring their intention to pay their Assessments into the Bank, must be delivered by the Commercial Commissioners to the Surveyor of the District; but counterparts of their Certificates of Assessments need not be transmitted to the Receiver General, unless default be made by any such person in the due payment of his Assessment at the Bank at the stipulated times. II. Sect. 18.

Bank of England, must give notice of such intention to the Commercial Commissioners before they are Assessed.

15. The Commercial Commissioners must annually on or before the 5th June, transmit to the Tax Office Duplicates of the gross amount of all Assessments made on persons who have signified their intention to pay their Assessments into the Bank of England as above directed. And the Cashier of the Bank must also on demand transmit to the Tax Office accounts of the gross sums received at the Bank under such Assessments on account of the Commercial Commissioners in each District. II. Sect. 21.

The Commissioners must transmit to the Tax-Office, Duplicates of the amount of such Assessments.

16. The * Commercial Commissioners are also required to deliver a Schedule on Parchment under their hands and seals, of all the sums by them Assessed, unto the respective Receiver Generals, and also to transmit a

Duplicates of all their Assessments must also be sent to the Receivers-General, and Exchequer.

* They must also, from time to the time, transmit to the Tax Office, when required, the amount of all Assessments made by them up to the day of making up such account.—Ibid.

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26 *Of the Commercial Commissioners.*

Duplicate of such Schedule to the Remembrancer's Office in the Exchequer. I. Sect. 107.

How to ascertain Income, partly arising from Trade and partly from separate property in different districts.

17. Where any person Assessable by Commercial Commissioners shall have an Income arising from property not engaged in Trade, out of the limits of the Districts for which the Commercial Commissioners act, and they think it necessary to ascertain such Income, or the party applies to them for that purpose, they must certify the same to the Commissioners for the Affairs of Taxes in London, who will transmit their Certificate to the General Commissioners acting for the Division where such separate property is situate, with directions for them to inquire into and ascertain the amount of the * Income arising from such property, under the usual powers vested in them for that purpose, and return their Certificate of the amount thereof, under the hands of two of them, to the Tax Office, for the purpose of being laid before the said Commercial Commissioners, in order that such party may be fairly charged on the whole of his Income, after all just deductions shall be made therefrom by the Commercial Commissioners. I. Sect. 100, 101.—A 35.

How to Assess Income arising from property in the British Plantations in America.

18. Income arising from property in any of the British Plantations in America, may be ascertained and assessed by the Commercial Commissioners for London, Bristol, Li-

* Where the amount of the Income arising from such separate property has undergone the consideration of the General Commissioners, it seems their determination is final; and the Commercial Commissioners must receive it as the basis of their assessment to that extent; making therefrom only the general deductions and abatements allowed by the Act.

Of the Commercial Commissioners. 27

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verpool, and Glasgow; in the nearest of those places to which such property shall have been first imported to Great Britain. I. Sect. 102.

And the Income received in Great Britain and arising from Property of Persons in such Plantations not imported here, shall also be ascertained and assessed in like manner. I. Sect. 103.

19. Where the Commercial Commissioners are sufficiently numerous to divide themselves into separate Committees; then one Committee may assess the Members composing another; with a power of appeal to all the said Commissioners. Such regulations are required to be established amongst the Commercial Commissioners, as may most effectually secure an impartial assessment of themselves. Each Commissioner interested in any appeal, must withdraw until the determination of it. I. Sect. 104.

How Commercial Commissioners are to assess each other.

If divided into Committees.

20. But if such Commissioners be not divided into Committees, then each Commissioner shall be assessed by the other Commissioners present; with a power of appealing to the Commercial Commissioners of the City of London, whose determination shall be final. I. Sect. 105.

If not divided into Committees.

21. The Commercial Commissioners must carefully preserve their Books and Papers, in such manner as may be most consistent with the secrecy required. I. Sect. 108.

They must preserve and keep their papers secret.

22. Any person engaged in trade may be assessed by the Commercial Commissioners acting for the District, wherein such trade is carried on, although such Person be not resident within the District. II. Sect. 25.

Traders may be assessed in the district where they carry on their trade.

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28 *Of the Commercial Commissioners.*

Traders resident in the County but not in the District, may be assessed by Commercial Commissioners

23. So any Trader residing in a County, where Commercial Commissioners are appointed, although not resident within their limited District, may be charged by such Commercial Commissioners, if he makes his application in due time; and pursues the regulations above prescribed for being assessed by Commercial Commissioners. I. Sect. 113.

—See A. 34.

Commercial Commissioners may appoint a Clerk and other Officers who must be sworn.

24. The Commercial Commissioners may appoint a Clerk and other necessary Officers, with the consent of three of the Commissioners of the Treasury; and discharge them at discretion, and appoint others. Their Clerk and other Officers must take and subscribe an Oath for their faithful demeanour, in all things relating to the due performance of the trusts reposed in them by the Commercial Commissioners; and also the Oath required to be taken by the Clerks to the General Commissioners. These Officers are to take no reward for their services, except such as the Commercial Commissioners, with the consent of the Treasury, shall allow. I. Sect. 117.

Treasury to defray the incidental expences of Commercial Commissioners

25. The Lords of the Treasury may direct the Bank or the Receivers General to advance and defray out of any public money in their hands, the necessary and incidental expences attending the execution of this duty in respect to the Commercial Commissioners. I. Sect. 118.—II. Sect. 24.

D

OF

SURVEYORS AND INSPECTORS.

D

1. THE Surveyors and Inspectors are required to take the following Oath, viz. Their Qualification Oath.

“I A. B. do swear, That in the execution of
“ an Act, intitled (here set forth the title of the
“ first Income Act), I will examine and revise
“ all Statements delivered within my District,
“ and in surcharging the Schedules of In-
“ come, and in objecting to Deductions
“ made therefrom, I will act according to the
“ best of my information and knowledge;
“ and that I will conduct myself therein
“ without favor, affection or malice; and
“ that I will exercise the powers entrusted
“ to me by the said Act, in such manner only
“ as shall appear to me to be necessary for
“ the due execution of the same, or as I
“ shall be directed by the Commissioners for
“ the Affairs of Taxes, or any three or more of
“ them; and that I will not disclose any
“ particular contained in any Statement or
“ Schedule of Income, or any evidence or
“ answer given by any person who shall be
“ examined or make affidavit, deposition, or
“ affirmation respecting the same, in pursu-
“ ance of the said Act, except in such cases
“ and to such persons only, where it shall
“ be necessary to disclose the same for the
“ purposes of the said Act, or in order to,

“ or in the course of, a prosecution for Per- jury committed in such examination or affidavit.

I. Sect. 34. “ SO HELP ME GOD.”

Their Reward. They are to be rewarded for their trouble by the Board of Taxes, on a Certificate of their good conduct, either by the General Commissioners or Commissioners of Appeal, but not beyond the amount specified in such Certificate. I. Sect. 48.

Access to Books. 2. They may have access at all reasonable times to the Commissioners Books, and may have extracts and copies made by the Clerks. I. Sect. 50.—A 21.

Revision of statements. 3. They may apply to the Commissioners for a revision of any Statement, suggesting its deficiency in Writing; or require that any person omitted in the Commissioners Book, may be added. I. Sect. 52.—A 24.

Appeal by Surveyors. 4. If Surveyors are dissatisfied with the determination of General Commissioners on any application to proceed on a surcharge, or for error in the Assessment, they may resort to Commissioners of Appeal. I. Sect. 64, 71. A 24, 25. B 10.

Inspection of statements. 5. The Surveyors may inspect the Statements and Schedules delivered to the General Commissioners, and surcharge or make their objections to the same previous to the examination of the principal Party before the Commissioners: They must, before such examination, give a written notice to the Party charged, containing the particular article to which they object. I. Sect. 60.

Assessments amended on the Surveyor's Certificate of Error. 6. When the assessments are made and even allowed by the General Commissioners under this Act; if the Surveyor discovers any

error, the same may still be amended. The Surveyor must certify the error to the Commissioners, who have power to amend, if they deem an amendment necessary. The Party charged must have notice of the amendment, in order that he may appeal against it: But such appeal must not retard the levying the rates contained in the amended assessment; which shall be collected as if no appeal was depending; and a due abatement afterwards be made out of the subsequent payments according to the determination of the Commissioners. I. Sect. 60. And if the payments actually made before the determination of the Commissioners be known, shall exceed the whole yearly assessment, the Commissioners of Appeal shall give their Certificate of such excess to the party charged; on the production of which the Receiver General shall repay the overplus. I. Sect. 61.

7. The Surveyor may also inspect any Parochial Rates, relative to the amount of any person's assessment, and also the Lists of Jurors in the custody of any public Officer. And by a written authority from three Commissioners of the Tax Office, he may require a copy of any accounts of a public nature kept by the * Officers of any Corporation or Company relative to the Income of any Person or Member accruing from the Funds of such Corporation or Company. I. Sect. 62.

8. In what case Surveyors may state a special case in writing for the opinion of Commissioners of Appeal. See B. 14.

* Such Officer must also deliver to the Surveyor a Statement of the Income of the Corporation, specifying what parts are exempt. See F. 33.

E

OF

ASSESSORS AND COLLECTORS.

E

Delivery of Notices to Householders.

1. THE Assessors must yearly, within fourteen days after the date of the Commissioners precept issued to them for that purpose, deliver to or leave at the house of every Householder, and every occupier of distinct apartments, where houses are let in separate apartments within their district, a written * notice, requiring him, within fourteen days after such notice, to return a List in Writing, containing the names of Lodgers and Inmates, and of persons for whom he may receive money and act as Trustee or Agent; and also to sign and deliver a Statement of the sum he means to contribute on his own account under this Act, as a just proportion of his Income; and a like statement of what he proposes to contribute on behalf of the person for whom he may be Trustee or Agent and receive any Income. I. Sect. 38.

Time for returning Lists.

2. The time for returning these Lists and Statements is for the present year extended to the 5th April, 1799. II. Sect. 1.—But in

* The Assessors will be regularly supplied every year with the forms of these Notices, Lists, and Statements from the Tax Office.

E

in future years they must be returned to the Assessors within fourteen days after the service of the notice, under a penalty of 20l.; and in case of neglect, the Assessors are to return the names of the defaulters to the Commissioners, and make out for them the best Lists within their knowledge. I. Sect. 38, 67.—A 20.

3. Each person may return the Statement of his Income, and the sum he intends to pay either on his own account, or on account of any other person for whom he may be required to make such return, under cover, sealed up, and superscribed with a declaration that it contains his statement to the Assessor, who will forfeit 20l. if he opens it, or neglects to deliver it so sealed up to the Commissioners Clerk; but the names of Lodgers or Inmates, and notice of a party's intention to be Assessed by Commercial Commissioners must be delivered open to the Assessors. II. Sect. 2.

Statements to be returned under cover, sealed up.

Lists of Lodgers, and notice of being Assessed by Commercial Commissioners, to be open.

4. On receiving Lists of the Names of * Lodgers or Inmates, the Assessors must give them notice to return similar Lists and Statements in like manner. I. Sect. 39.

Notice to Lodgers.

5. These notices are not to be delivered to persons exempt from the payment of Parish Rates on account of poverty. I. Sect. 40.

Notices not to be delivered to poor Persons. General notices to be affixed on Church door; &c.

6. The Assessors must also, within fourteen days of the date of their Precept affix

* Where the Assessors have a previous knowledge of any Lodger or Inmate they may deliver to him or her, a notice in the first instance without waiting for the return of the Housekeeper.

General * Notices to the same effect on the Church Door and Market Cross, which shall be deemed sufficient notice to all residents, though the particular notices have not been served on them; and the Assessors must renew such General Notices for ten days. And any persons defacing the same forfeits 20l. I. Sect. 44.

Assessors return.

7. The Assessors must regularly every year, within three days after the time limited to deliver in Lists and Statements, or after their receipt of the same, make their return thereof, and also of the names of the defaulters to the Commissioners Clerk. I. Sect. 45.

Service of notices and returns to be verified on oath.

8. They must make Oath before the Commissioners of the due service and publication of the Notices, and of the truth of the returns made by them, under a penalty of 20l. I. Sect. 46.

Their reward.

9. They are to be rewarded † for their trouble according to their diligence and good conduct, by the Commissioners of Taxes, on a Certificate from the General Commissioners under this Act. I. Sect. 47.

Intention of being Assessed by Commercial Commissioners to be declared.

10. Where any person engaged in trade intends to be Assessed by Commercial Commissioners he must declare his intention in writing to the Assessors, ‡ instead of deliver-

* If there be no Church in the Parish or Township, then the notices must be fixed upon the Church door of the adjoining Parish.—Ibid.

† The extent of their reward will depend on the attention they shew in the discharge of their duty; and particularly on the regularity of their returns.

‡ The Assessors must take care to make regular returns of all those declarations to the Commissioners Clerks; in order that the parties may be Assessed by the Commercial Commissioners.

ing to them a Statement of his Income. I. Sect. 96.—See C 7.

11. Every trader delivering his Statement of Income to Commercial Commissioners, must obtain from them or their Clerk a Certificate acknowledging the receipt thereof; which certificate must within three days be shewn to one of the Assessors, who is required to endorse thereon the time when the same was so shewn to him. II. Sect. 14.—See C 8.

Certificate of Commercial Commissioners to be endorsed by Assessors.

12. The Collector must, on receiving the Assessments from the Commissioners Clerks, give notice, in Writing, to each person charged as to the Amount of his Assessment. I. Sect. 63.—K 1.

Notice of Assessment.

13. Every Assessor refusing to appear or to take upon himself the execution of this Act, forfeits 20l. I. Sect. 49.

Assessor refusing to take the office.

14. Warrants to collect the rates will be issued by the Commissioners to the Collectors, who must collect the same: And if there be any arrear it will be recoverable as a debt upon record to the King. I. Sect. 72. A 33. F 1.

Warrant to collect.

F

OF THE
MODE OF ASSESSING INCOME OF
VARIOUS DESCRIPTIONS.

F

Assessments to be annual and payable by six instalments.

1. THE Assessments are to be made yearly according to the * Scale of Contribution for Income specified in the first Act, and to be paid by six instalments in each year, calculating from the 5th April. Each instalment must be paid to the Collector, within ten days after it becomes due. I. Sect. 2. 72. E. 14.

Rate to be laid at the place of usual residence.

2. Every Householder is liable to be rated for his whole Income in the place of his ordinary residence at the time of receiving notice of this duty, although he may have property or carry on trade in another place, unless he gives notice to the Assessors of his being rated elsewhere. I. Sect. 73.—See C 22.

Persons having two places of residence may elect, where they will be Assessed.

3. If any Person have two places of residence in different divisions, he must deliver a statement of his intended contribution in each; or declare in which place he desires to be rated; and he may elect, on giving notice to the Assessors in each place, either to pay his whole rate in one, or in proportionable parts in both divisions, as specified in his notice. I. Sect. 75.

* For Scale of Income see Appendix.

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4. But if any Person having two places of residence neglects to deliver a statement, or declaration where he desires to be Assessed, he will be Assessed on his whole Income in each division, and can only relieve himself by Appeal, and electing in which place he will be charged to the duty. I. Sect. 75.

If he does not declare his election, he will be Assessed in both.

5. And where any such Person is doubly Assessed in different Parishes for the same Income, the Commissioners acting for the Parish where he elects to pay his contribution, shall grant him a certificate of his Assesment gratis, which will intitle him to have the second Assesment vacated or amended, as the case may require. I. Sect. 76.

Persons doubly Assessed may have a certificate to vacate one of the Assesments.

6. Persons having no certain place of residence, shall be charged at the place where they happen to be resident at the time of executing this Act, unless they give notice to the Assessors of their ordinary residence in some other place. I. Sect. 73.

How to rate Persons having no fixed residence.

7. Persons chargeable, being out of the Realm, shall be rated at the place of their last ordinary residence within the Realm, if known; or where their property is, unless their Agent or Receiver give notice of his intention to be Assessed in some other place. I. Sect. 73.

Persons out of the Realm.

8. Every Person removing from the place where he shall first receive notice of this duty, and being desirous not to be charged there, must give notice of his removal to one of the Assessors. And if any Person removes without giving such notice, and with intent to evade the duty, he forfeits 50l. and still continues liable to be Assessed in the

Persons removing must give notice to Assessors.

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place from whence he so fraudulently removed. I. Sect. 74.

Persons guilty of any evasion to be charged double.

9. And if any Person shall evade the payment of this duty by changing the place of his residence, making a fraudulent assignment of his property, delivering a false account, or varying his securities, so as to render his property unproductive, or by any other fraudulent contrivance whatever, he shall, on proof thereof before two Commissioners, be Assessed double, in case no charge had been made upon him; and if he had been charged in a less proportion than he ought, then he shall be Assessed in addition double the amount of the difference between the sum actually charged, and what ought to have been charged. I. Sect. 92.

Income of a wife living with her husband.

10. The Income of a Wife living with her Husband shall be accounted for by him at the time of delivering in his own statement. I. Sect. 41.

Trustees to be charged where they reside.

11. Every Trustee or Guardian, and the Public Officer of any Corporation, shall be charged at the place of his residence in each year, at the time of executing this Act, unless he gives notice to the Assessors of his ordinary residence in some other place. I. Sect. 73, 90.

Trustee may return the name of his Cestui que Trust.

12. If a Cestui que Trust be of age, and resident in Great Britain, it is sufficient for his Trustee or Agent to return his name and place of residence without making any statement; which return shall be delivered to the Surveyor. I. Sect. 42.

Where Cestui que Trust receives Income, he must return statement.

13. And where a Trustee has authorized his Cestui que Trust to receive the Income of the Trust Property, such Cestui que Trust

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is to return the statement and be rated for the same. I. Sect. 43.

14. No Banker or Agent receiving any Income for a Person resident in Great Britain, and intitled thereto, shall be deemed to be in the actual receipt of such Income for the purposes of this Act. I. Sect. 43.

Bankers not required to make returns.

15. Where a Trustee or Agent is in the actual receipt of the Income of his Cestui que Trust or Principal, he must deliver in the most perfect statement he is able to make. If it be in any respect imperfect, he must state the reasons of his inability to make it more perfect; and if the Commissioners be satisfied with such reasons, he will not be liable to any penalty. I. Sect. 55.

Trustees to account for imperfect statement.

16. In cases where the title to any Income is contingent, or disputed, such Income ought to be separately charged, and the actual Receiver must deliver a statement, and pay the duties charged thereon. And if the same be under the control of any Court, such Court shall, on a summary application by the Trustee, Agent, or Surveyor, give the necessary directions for ascertaining the amount of such Income, and payment of the duties charged thereon. I. Sect. 84.

Contingent Income to be separately charged.

17. So, the Income of Infants and other persons in litigation may be assessed under the directions of the Court, in which the suit depends; and such Court shall make all necessary orders for the payment of the duties I. Sect. 85. — And all proceedings for the charging and obtaining payment of such duties shall be free of Stamps. I. Sect. 86.

Income in litigation to be Assessed under order of the Court.

18. If in estimating the Income of any Tenant at Rack Rent, it shall appear that be

How to estimate the Income of Te-

nants at Rack Rent in certain cases.

by reason of an existing Lease for longer than seven years, or any other specific cause alleged and allowed by the Commissioners, the rules contained in the 11th case (Schedule A) either do not apply, or will not give a just estimate of such Tenant's Income; then the Commissioners may cause an assessment to be made upon him in proportion to the actual gains and profits received by such Tenant either within the last year, or on an average of the three last years. I. Sect. 94.

The Commissioners may consult Land Surveyors, as their assistants.

19. And the Commissioners may call to their assistance any Land Surveyor, or two occupiers of land in the same neighbourhood, to aid them in ascertaining the true Income of such Tenant and require a schedule of particulars upon the result of such opinion; and proceed in the same manner as Commercial Commissioners do with respect to their Assistants. I. Sect. 94.

How to Assess newly accruing Income.

20. Where any new or additional income shall accrue to any person during the course of the current year, either in his own right or as Agent for another, or jointly with another, such person must, within twenty-eight days after the accrual of such new Income, give notice thereof to the Parochial Assessors; and deliver a written statement of the amount of it, and proceed to be assessed for the same from the period when such new Income accrued, until the end of the then current year. The Commissioners are authorized to proceed in making such additional or new Assessment, in the same manner and with the same powers as are vested in them in other cases. And if the party having such accruing interest, shall

neglect to give notice or return his statement thereof, he forfeits 20l. II. Sect. 27.

21. Where such new interest shall accrue to one person, on the death of another, who was Assessed for the same; the Commissioners shall, on the application of the representatives of the deceased, and on a return of the name and residence of the person to whom such interest shall have accrued, grant a certificate of discharge to them, from any further payment in respect of such Income. The representatives of the deceased are only required to pay such part of the duty as shall have * accrued before the death. II. Sect. 28.

Apportionment of the duty in case of death during the year.

22. The Income arising from profession, office, or trade, must be estimated either according to the actual produce of the last year, or by the average produce of the three last years, at the option of the party to be charged. I. Sect. 79.

How to estimate Income arising from trade or profession.

When a Party has made his election, he must, in future years, continue to estimate his Income according to the mode of calculation first adopted. Sch. A. 15th Case.

23. If a diminution of Income arises from any specific cause within the current year, the Party charged may apply to the General Commissioners, who are authorized to give him relief by amending the assessment, on sufficient proof being adduced before them of the specific cause of such diminution.

Relief in case of diminution of such Income

* This differs from the Contribution Act; for, under that Act, the representatives of a deceased person were liable to pay the accruing duty up to the end of the year in which the death happened. 38 G. 3. c. 16. Sect. 47.

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42 *Of the Mode of Assessing Income.*

I. Sect. 78. See also 38. G. 3. c. 16. S. 72.—But it must be observed, that such relief can only be given in cases where the Income is estimated by the actual produce of the last year; for where the Income is taken at the average produce of the three last years, no abatement can be made on account of any variation, or for any specific cause, except the party shall actually cease to be possessed of the property, or to be engaged in the employment from which the Income arises. I. Sect. 79, 80.—See I 2.

No deduction for interest of capital in trade unless paid.

24. Tradesmen are not intitled to make any deductions on account of money employed by them as capital, or in improvements, or on account of interest for their capital, except for such interest as they are actually bound to pay to other persons for the same. I. Sect 81.

No deduction from Income not arising from trade.

25. Also, where a Tradesman has property not employed as capital in trade, he cannot make any deduction from the Income arising from such property, by reason of any diminution of his capital engaged in trade. Ibid.

Deductions by Tradesmen for repairs.

26. But Tradesmen may deduct for the repairs of Premises occupied for the purpose of trade, and for the supply and repairs of their Implements of Trade a sum of money usually expended for such purposes according to the average of the last three years; but not any extra sum expended by them in the course of any one year. Ibid.

How to Assess Partners in trade.

27. Partners in Trade must be jointly charged under the firm of the House, in respect of their joint Mercantile Income; and any one partner may return the statement to the Commissioners for that purpose.

Of the Mode of Assessing Income. 43

F

But this joint charge is to be considered as wholly distinct from the charge to be made on each Partner in respect of his separate Income. I. Sect. 82.

28. If any change takes place in a Partnership by death or otherwise within the period allowed for the computation of Income, and before the Assessment is made, the Commissioners shall proceed to ascertain the Income, according to the Statement delivered in, notwithstanding such change; unless the partners succeeding to the Trade alledge and prove to their satisfaction a diminution of Income from some specific cause, by reason of the change. I. Sect. 83.

In case of a change in the Partnership.

29. The annual Income of Corporations and Public Companies are like all other Incomes chargeable to these duties. I. Sect. 2, 87.

How to Assess Income arising from the Revenues of Corporations.

But no part of the revenue of any Corporation, applied either solely to charitable purposes, or to the payment of any annual dividend or interest payable to individuals having claims on their fund shall be chargeable in the hands of the Corporation with these duties. For all charitable institutions are exempt from this duty; and the other individuals by whom any such dividends and interest shall be received will be liable to the duty in respect thereof. But if a Corporation pay any dividends or interest to persons not subjects of, nor resident in this kingdom, then an account of such dividends and interest must be delivered, on demand, to the Surveyor authorized for that purpose by three of the Commissioners for the Affairs of Taxes, as part of the Statement

Money applied to charitable uses, or the payment of annuities not chargeable.

F 44 *Of the Mode of Assessing Income.*

of the * Income of the Corporation. I. Sect. 88.

The incidental expenses of the Civil Government of the Corporation not chargeable

30. Such part of the Revenue of any Corporation as shall be appropriated by any Statute or Bye-law towards defraying the expences incident to the Civil Government of the place, is also not chargeable to these duties. I. Sect. 89.

Money applied to the maintenance of Members of a College not rateable in the hands of the College.

31. Money appropriated by any Collegiate Body under Charter or Endowment towards the maintenance or advancement of any Masters, Fellows, Students, or Members thereof, is not rateable to this Tax in the hands of the Corporation; but where such exemption is claimed, an annual account thereof must be made up and allowed by the Commissioners; and the Persons to whose use such Income shall be applied must be charged in respect thereof. I. Sect. 89.

Statements of Incomes of Corporations are to be delivered to Surveyors.

32. The Public Officer of every Corporation is required, within twenty-eight days after publication of the general notice in the place where his Office is situate, to deliver to the Inspector or Surveyor, a statement of the annual Income of the Corporation, specifying therein for what part of such Income the Corporation is not liable to be charged, and to what purposes such exempted part of the Income is applied. And the Surveyor must transmit the same to the General Commissioners Clerk. I. Sect. 90.

* The Act does not say, whether such Income shall or shall not be charged with the duty in the hands of the Corporation: But I conceive it ought not, as the Corporation has no beneficial interest in such dividends which belong to a non-resident Foreigner. See G, 1. 2.

Of the Mode of Assessing Income. 45 F

33. The estimates of annual Income ought in all cases to be made according to the directions of the Acts, and the annexed Schedules, so far as the same are applicable to each particular Income; and where not applicable, then according to the best knowledge and belief of the party. No greater or other deductions ought to be made in the computation of Income, than are expressly enumerated in the Acts and Schedules. I. Sect. 77.

Income to be estimated according to the directions of the Acts.

G

OF

PERSONS AND CORPORATIONS

CHARGEABLE WITH THE

T A X.

G

Subjects non-
resident.

1. **E**VERY *Subject of the King is assessable for his Income arising from property in Great Britain; although he be not resident there. I. Sect. 2.

All persons re-
sident.

2. All Persons residing in Great Britain, and every Corporation and Public Company are chargeable for their Income arising from Land in Great Britain or elsewhere, and every other description of Property. Ibid. see F. 29.

Subjects occa-
sionally absent
to be charged
as present.

3. Any Subject of the King, occasionally absent from Great Britain for a temporary purpose only, shall be charged in respect of his Income, in the same manner as if he was actually resident. I. Sect. 10.

* According to the fair construction of this clause, it seems that Foreigners, not resident in Great Britain, but deriving Income from property situated there, are not liable to be Assessed in respect of such Income.

H

OF

PERSONS AND PROPERTY

EXEMPT FROM THE

T A X.

H

1. **E**VERY Person not possessing an Income of 60l. per annum, is totally exempt from this Tax. I. Sect. 2. Persons under 60l. per ann.

2. The Funds of all Friendly Societies established under the * Friendly Society Act are also exempt. I. Sect. 4. Friendly Societies.

3. So all Corporations and Fraternities established for Charitable Purposes only. I. Sect. 5.—F. 29, 30. Charitable Societies.

4. The official Income of any annual presiding Officer of a Corporation is also exempt. I. Sect. 6. Presiding Officers.

5. A Rector or Vicar is not chargeable for the stipend paid to his Curate, if he be usually resident and doing duty at one of his Benefices, or has a legal excuse for non-residence. I. Sect. 7. Curate's stipend.

6. † Persons being in Great Britain for a temporary purpose only, and not with a view of establishing a permanent residence there, are not chargeable with this duty. I. Sect. 8. Temporary residence.

7. Corporations and Public Bodies paying Dividends out of their Funds, to Individuals are not chargeable for such Dividends. See F. 29, 30, 31. Corporations.

* 33 Geo. 3. c. 54. † 21 H. 8. c. 13.
† Such Persons continue liable to be charged under the Contribution Act of last year, and if they be doubly charged they may be relieved on appeal. I. Sect. 8, 9.

I

AS TO

ABATEMENTS OUT OF THE TAX.

I

Abatements in respect of Children.

1. PERSONS principally maintaining their children either of the present or any former marriage of the husband or wife, and having

An Income of 60l but under 400l. per ann. are intitled to an * Abatement of 5 per cent. on the amount of the Tax for each Child.

An Income of 400l. but under 1000l — 4l. per cent. if any one child be above six years old; but only 3l. per cent. if all the children be under six years old.

An Income of 1000l. but under 5000l. 3 per cent. if any one child be above six years old, but only 2 per cent. if all the children be under that age.

An Income of 5000l. or upwards 2 per cent. if any child be above six years old, but only 1 per cent. if all the children be under that age. I. Sect 3.

Abatement in respect of diminution of Income.

2. If any person can satisfy the Commissioners that his Income has been diminished from any specific cause since it ought to be computed; he will be entitled to a just abatement, to be made by the Commissioners: I. Sect. 78. see F. 23.

* These abatements are not to be made by the parties themselves, but by the Commissioners from the amount of the Assessment, after the same has been ascertained by them. When a party claims an abatement for a child or children; he should add the following words to his Statement, viz. "Subject to an abatement claimed by me on account of a Child or Children, by virtue of the said Act." And such party must prove to the satisfaction of the Commissioners the truth of his said declaration, stating the number of his children: I. Sect. 3.

K

OF THE

COLLECTION AND PAYMENT

OF

THE TAX.

K

1. WHEN the Assessments are signed and allowed by the Commissioners, duplicates of them must be delivered to the Collectors, who must give notice in Writing to each party charged, of the amount of his Assessment. I. Sect. 63.

Warrants issued to collect Assessments.

And Warrants must be issued by the Commissioners for the Collection thereof. I. Sect. 72. A. 33. D. 6. E. 13.

2. All Trustees, Receivers, and Public Officers of Corporations who are Assessed, and contribute in respect of the Incomes of their Principals, may retain the amount of the duties out of any money which comes to their hands; and shall be indemnified against their respective employers for all payments made by them in pursuance of this Act. I. Sect 91.

Trustees, &c. may retain the amount of duties paid by them.

3. And if any Trustee or Agent to any person of full age, and out of the kingdom, shall prove to the satisfaction of the General Commissioners, that he has not had in his hands, since the delivery of his statement, sufficient money to pay the sum Assessed; such payment shall be suspended, until sufficient money shall come to his hands for that purpose. And if such Trustee or Agent

Payment by Trustees suspended, for want of money in hand.

D

can shew from the death of his principal or other cause, a revocation of his authority as Agent, then the General Commissioners may vacate the Assessment; subject in each case to an Appeal on the application of the Surveyor or Inspector. II. Sect. 29.

Payment into the Bank by Persons having notice of their Assessment.

4. Any person, having received notice of his Assessment from the Parochial Collector, or a Certificate thereof from the Commercial Commissioners, may pay his whole duty, or not less than three instalments at a time, in advance at the Bank of England, who are authorised to allow discount at 5l. per cent. on the sum so advanced; calculating such discount for the period or periods by which each respective * sum shall be paid, sooner than the period prescribed by the first Act, for payment thereof. The Cashier of the Bank will give to each person a Certificate of his payment and duplicate thereof, specifying the number of instalments discharged, and the allowance for prompt payment.— These Certificates will be received by the Collectors as cash, in discharge of so many instalments of the duty as are therein mentioned. I. Sect. 95.—II. Sect. 30, 31.

The Bank must enter such payments, and permit copies thereof to be taken for the use of the Commercial Commissioners.

5. Private payments may be made into the Bank under marked Certificates.— Any person assessed by Commercial Commissioners, either † in London or in the country,

* By this, I understand, that the discount on the sum paid in advance should be so calculated as to diminish in proportion, as each respective instalment would become due.

† It must be observed that the two next clauses apply solely to payments made at the Bank, under Certificates from Commercial Commissioners in the Country. This clause therefore seems chiefly applicable to London and its vicinity, although it is not so expressed in terms.

may pay his Assessment into the Bank, together or by instalments in due time: and the Cashier of the Bank, who * is required to open a special account with such Commissioners for that purpose, shall regularly enter such payments, and permit copies of his entries thereof to be from time to time taken for the use of the said Commissioners, who shall have made the Assessments. And if on reference to their private book, the Commissioners find that any of the persons Assessed are in arrear and unpaid after the time fixed for the payment thereof, they must by notice in writing to the party charged and making default, require him to pay the sum in arrear within a time to be limited in the notice: And if the party shall again neglect to pay such arrear within the limited time, the Commercial Commissioners are required to issue their Warrant, and levy the arrear in the same manner as the other Commissioners are empowered to levy money under the Act † I. Sect. 109. II. Sect. 17.

Who may give notice to defaulters and proceed to levy arrears by Warrant.

6. All persons who have given † previous notice to Commercial Commissioners in the country, of their intention to pay their Assessments into the Bank of England, but not otherwise, may, within the time limited for the payment of their respective Assessments on production of their Certificates numbered and lettered by the Commercial Commis-

Payments into the Bank, under Certificates from Commercial Commissioners in the country.

* He is so required by I. Sect. 106.—Infra 8. Note.
† The Amended Act repeals part of Sections 106 and 109 of the first Act. I have, therefore, left out the repealed parts, and endeavoured to state the Law in this Digest as I conceive it now stands. II. Sect. 16.
‡ See C. 14.

fioners, pay into the Bank either the full amount of their Assessments, or any proportion thereof at the times limited for the payment thereof, under the respective letters or numbers marked on such Certificates to the account of the Commercial Commissioners acting for the District; which account the Bank shall open with such Commercial Commissioners for the purpose. And the Cashier of the Bank shall enter the money so received to the account of the Commissioners, with the respective numbers and figures set opposite thereto, without requiring the names of the persons for whose use the same shall be paid; and grant Certificates acknowledging the receipt thereof; which Certificates shall be delivered to the Commercial Commissioners, and be deemed a discharge to the parties Assessed for the sums so paid. The Cashier of the Bank must also transmit to the Commercial Commissioners on demand, accounts of all money so paid into the Bank to their account, with the respective figures and letters under which such sums shall have been so paid. II. Sect. 19. C. 13. 14.

Amount of money so paid into the Bank, to be transmitted to the Receiver General.

7. The Commercial Commissioners last mentioned are also required within ten days after the time appointed for payment of each instalment, to transmit to the Receiver General of the County or Riding an account of the gross amount of all sums so paid into the Bank, under such marked Certificates as aforesaid; which account shall be received by the Receiver General as cash, and go in discharge of the duties therein mentioned. And in case default be made in any such pri-

vate payment at the Bank, after notice from the Commercial Commissioners, they may insert the sum in arrear in the duplicate of Assessment delivered to the Parochial Collector, and grant a Warrant for levying the same as in common cases; and deliver the counterpart of the Assessment to the Receiver General. II. Sect. 20.

8. The Receivers General or their Deputies are required, on the receipt of any money paid to them under marked Certificates from any Commercial Commissioners, to make a special entry thereof in a book kept for that purpose, with the number and figure marked in such Certificate set opposite thereto, and to * open an account with the said Commercial Commissioners respecting the same. I. Sect. 106. C. 13.

Payment to the Receivers General in the Country.

9. Duplicates of all Assessments must be sent to Receivers General. C. 16..

* It seems that the latter part of Sect. 106, which requires the Cashier of the Bank and the Receivers General to open special accounts with Commercial Commissioners with respect to marked Certificates, is not repealed by the Amended Act.

L
OF THE
APPROPRIATION OF THE MONEY
ARISING FROM THIS
T A X.

L

Money to be paid into the Exchequer.

How the produce of the Tax is to be applied.

When the duties are to cease.

1. **T**HE Monies arising from these duties are to be paid into the Exchequer, and a distinct account is ordered to be kept thereof. I. Sect. 119.

2. The produce of this Tax is, in the first place, to make good any deficiency which may occur in the produce of the Contribution Act, and of another Act passed last year on Imports and Exports, and on Tonnage; in raising seven Millions for the year 1798; and in paying the interest of the Loan of eight Millions raised last year. When those purposes are answered, then ten Millions are annually to be appropriated to the service of the current year, during the continuance of the Act; and the surplus is to be applied in the payment of the interest of any future Loan which may be specifically charged thereon; and also in the purchase of public annuities, equal to the amount of the annuities created on the Loan of eight Millions, and any future Loans. I. Sect. 120.

3. When public annuities shall be purchased to the amount above stated, then the present duties shall cease, and these Acts shall be determined in the same manner as the Contribution Act was declared to cease; by which any further surplus money remaining in the Exchequer was directed to be at the future disposal of Parliament. I. Sect. 121. 38 G. 3 c. 16. Sect. 101, 102, and 103.

M
OF THE
RECOVERY OF PENALTIES.

M

1. **A**LL pecuniary penalties under this Act, not exceeding 20l. may be recovered in a summary way, by application to a Justice of the Peace, who may, on information, exhibited within three months after the offence committed, summon the party accused and witnesses, giving to each three days notice to appear, and examine into the matter of fact; and on proof, either by confession, or on the oath of one witness, convict and give judgment for the penalty to be divided: one moiety to the poor of the Parish where the offence was committed, and the other to the Informer. The Magistrate has power, if he sees cause, to mitigate the penalties to one half, allowing the Prosecutor in such case his reasonable costs over and above the mitigation. The Party aggrieved may appeal against the conviction to the next General Quarter Sessions, which shall happen after 14 days next after such conviction shall have been made, giving reasonable notice of his Appeal; and finding security for the penalty and costs, to be awarded in case the conviction be confirmed. Penalties are to be levied by distress and sale, if the goods taken be not redeemed in six days; and if no distress, the offender to be com-

Penalties, not exceeding 20l. recoverable in a summary way by application to a Justice of the Peace.

Appeal to the Sessions.

mitted to prison for a term not exceeding six, nor less than three, calendar months, unless the penalty be sooner paid. I. Sect. 123.

As to penalties above 20l.

2. No provision being made by this Act for the recovery of penalties exceeding 20l. we must resort for that purpose to the provisions made in the Contribution Act, Sect. 104. 105. whereby it appears the same may be recovered by action of debt or information in the Court of Exchequer, to be commenced within six months after the fact committed; and with power to the Attorney General to enter a Noli Prosequi, if no fraud was intended.



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A

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Called the SCHEDULE of INCOME, is also annexed to the Amended Act, and contains in one view the various descriptions of property from which Income arises, and the various deductions to be allowed as applicable to any case.

SCHEDULE C

Contains in one view the Scale of Contribution for Income, as directed to be raised. I, Sect. 2.

THE APPENDIX.

SCHEDULE

A

FROM THE AMENDED ACT.

GENERAL RULE.

Whenever the Term "Annual (*a*) Value of Lands" is used in the following Cases, it means the aggregate amount of the Rent at which the Lands are actually let, or if not let, are worth to be let by the year, (according to the ordinary rent of Lands of like quality in the same neighbourhood) and of the payments within the year for all Parochial and other Taxes, Rates, and Assessments, charged upon the Occupiers in respect of such Lands, and also of the value of Tithes, where taken in kind, or of the sums paid in satisfaction for the same, after deducting from such aggregate amount one fourth part thereof.

(*a*) This and future Letters refer to the Notes at the end of the Schedule.

SCHEDULE.

A

I INCOME ARISING FROM LANDS AND TENEMENTS CONSIDERED.

I *With respect to the Income of Owners of Lands and Tenements, which is divisible into the ten following Cases:*

I. FIRST CASE.—(*b*) Income of Lands occupied by the Owner.

Such Income must be taken at the amount of one year's rent, according to the rate at which such Lands are worth to be let by the year, according to the ordinary rent of Lands of the like quality in the same neighbourhood; regard being had to the demands, to which such Lands may be liable for and in respect of Parochial and other Taxes, and of Tithes, or satisfaction for the same; or from which demands, such Lands may be free; and also of a sum not less than the amount of one quarter, nor more than one half, of the annual value of such Lands, estimated by the General Rule aforesaid, in addition to such rent: Except where the Lands have come into the occupation of the Owner within 18 months past, on the expiration of a lease, or the death or failure of a Tenant, in which case the same shall be valued at one year's rent only, of Lands of the like quality as aforesaid.

DEDUCTIONS.

1. The (*c*) amount of the Land Tax, for one year preceding.
2. The amount of Fee-Farm Rents—Quit Rents—Rent Charges—Ground Rents, and other Rents payable by the Owner, or (*d*) other charges which the Owner of the Land shall be bound by tenure to pay.
3. Money expended in drainage under any Commission of Sewers, estimated for one year next preceding.
4. (*e*) Repairs of Buildings, consisting of a principal Messuage, occupied by the Owner, and other Buildings, occupied with a Farm of Land or Tithes, at an average, to be settled at the discretion of the Commissioners under all the circumstances, not exceeding 8l. per cent. on the annual value of the Farm, estimated by the General Rule: But if there be no principal Messuage, then at the like average, not exceeding 3l. per cent. on the annual value.
5. Such sum as the Commissioners shall allow on account of expences in draining Lands, not exceeding in any case 3l. per cent. on the annual value of the Lands improved by such drainage.
6. Such sum as the Commissioners shall allow for expences in respect of (*f*) embankments from the Sea, or any River, when the same shall be necessary for the occupation of Lands, or by reason of tenure therein.

SCHEDULE.

A

I INCOME ARISING FROM LANDS AND TENEMENTS CONSIDERED.

I With respect to the Income of Owners of Lands and Tenements.

II. SECOND CASE.—Income of Houses and Buildings (g) occupied by the Owner.

Such Income shall be taken to be the fair rent at which Houses of the like description are usually let, or might be let by the year unfurnished, as near as may be; but where the same are or shall be rated to the (b) Tax on Inhabited Houses, then not to be taken at less than such rate.

DEDUCTIONS.

- 1. * Repairs at the best average in the judgment of Commissioners, not exceeding 10l. per cent. on such fair Rent.
2. Other deductions as in first Case.

III. THIRD CASE.—Income of Lands in the occupation of Tenants at Rack Rent.

The Income arising from such Lands must be taken to be the full amount of the Rent reserved.

DEDUCTIONS.

- 1. As in first Case, if payable by the Owner.
2. Amount of Tithes, or satisfaction for the same, and Rates and Taxes, if payable by the Owner.
3. The actual expences of collecting the Rents.

IV. FOURTH CASE.—Income of Lands and Tenements demised to Tenants in consideration of a fine paid, and Rent reserved.

Such Income shall be taken to be the amount of the Rent for one year, and of such farther (i) sum in respect of the fines from the said Lands, as will amount to a sum equal to what were or would be the receipts of one year, on such average as shall be settled or confirmed by the respective Commissioners, before whom the question shall be depending.

DEDUCTIONS.

Same as in 3d Case, if payable by the Owner.

* Note (e) applies also to this Case.

SCHEDULE.

A

I INCOME ARISING FROM LANDS AND TENEMENTS CONSIDERED.

I With respect to the Income of Owners of Lands and Tenements.

V. FIFTH CASE.—Income of Lands and Tenements demised to Tenants in consideration of a fine without Rent reserved, or a nominal Rent only.

This Income must be ascertained on the fair * average of the fine as in the 4th Case.

DEDUCTIONS.

Same as in 3d Case, if payable by the Owner.

VI. SIXTH CASE.—Income of Houses demised to Tenants at Rack Rent.

This Income shall be taken to be the full amount of the Rent reserved for one year.

DEDUCTIONS.

- 1. Repairs, as in 2d Case, if not paid by the Tenant.
2. Other Deductions, as in 3d Case, where applicable, if payable by the owner.

VII. SEVENTH CASE.—Income of Houses demised to Tenants in consideration of Rent reserved and Fine.

This * Income must be ascertained as in the 4th Case—mutatis mutandis.

DEDUCTIONS.

Same as in the 6th Case.

VIII. EIGHTH CASE.—Income of Houses demised to Tenants, in consideration of * a Fine, without Rent, or a nominal Rent only.

This Income must be ascertained as in 4th Case—mutatis mutandis.

DEDUCTIONS.

Same as in the 6th Case.

* See Note to the 4th Case, which equally applies to this.

SCHEDULE.

A

I INCOME ARISING FROM LANDS AND TENEMENTS CONSIDERED.

II With respect to the Income of Owners of Lands and Tenements.

IX. NINTH CASE.—Income of (k) Tithes in respect of Owners. The Income arising from such Tithes shall be estimated on a fair average for three years preceding of the actual value, if taken in kind; regard in such case being had to the expence incurred in collecting the same; or if compounded for, of the compositions received for the same.

DEDUCTIONS.

- 1. As in 3d Case, where applicable, if paid by the Owner.
2. All payments made on account of parochial and other Rates, Taxes, and Assessments in respect of such Tithes, which shall be payable by the Owner.

X. TENTH CASE.—Income of Profits of Manors, or of Timber, or Woods, usually cut periodically, and in certain proportions, Mines, Insurance Offices from Fire, and other profits of uncertain annual amount.

The Income arising therefrom shall be estimated on (l) such average as shall be settled by the Commissioners, before whom the question shall be depending; except in cases of Mines and Insurance Offices from Fire, where the average shall be taken at a term not exceeding five years.

DEDUCTIONS.

As in 3d Case, where applicable, if payable by the Owner.

II. With respect to the Income of Tenants of Lands and Tenements, which is divisible into the three following Cases:

XI. ELEVENTH CASE.—1. Income of Lands and Tenements occupied by Tenants at Rack Rent.

If the annual value of such Lands or Tenements estimated by the General Rule; be under 300l. then the Income arising therefrom to the Tenant shall be taken to be (m) not less than one half, nor more than two thirds of such value; and if at 300l. or upwards, then to be not less than three fifths nor more than three-fourths of such value.

DEDUCTIONS.

The General Deductions hereinafter specified, are only to be allowed, if payable by the Tenant.

SCHEDULE.

A

I INCOME ARISING FROM LANDS AND TENEMENTS CONSIDERED.

II With respect to the Income of Tenants of Lands and Tenements.

XII. TWELFTH CASE.—2. The Income arising from Mines, * Tythes, Woods, and other Hereditaments of uncertain amount; when occupied by Tenants, to be charged as the same would be charged in the hands of the Owner, deducting also the Rent payable for the same.

XIII. THIRTEENTH CASE.—3. Income of Lands and Tenements (n) demised in consideration of Fines, whether with or without a Rent reserved.

The Income arising from such Lands or Tenements shall be estimated at the amount at which the same would be estimated in the Case of an Owner occupying the same, deducting therefrom a sum equal to the annual value of payments reserved to the Owner, as directed to be estimated in the fourth Case.

DEDUCTIONS

As in the 11th Case.

III With respect to the Income of (q) Mesne Lessors, under Demises, in consideration of Fines, whether with or without a Rent reserved, and of Lands or Tenements demised upon improvable Leases.

XIV. FOURTEENTH CASE.—In every such Case, the Income of every Mesne Lessor or Lessors shall be charged at the same amount as his Income would be charged as if Owner, deducting therefrom such Rent and Average of Fines (if any) as shall be paid thereout to his or her immediate Lessor.

* See Notes (k and l) which apply to this Case.

SCHEDULE.

A

II INCOME ARISING FROM PERSONAL PROPERTY, AND FROM TRADES, PROFESSIONS, OFFICES, PENSIONS, ALLOWANCES, STIPENDS, EMPLOYMENTS, AND VOCATIONS.

II. *With respect to Income arising from any (p) Trade, Profession, Office, Pension, Allowance, Stipend, Employment, or Vocation, being of uncertain annual amount.*

XV. FIFTEENTH CASE.—The Income arising therefrom to be taken for the first year of being charged shall be estimated either at not less than the full amount of the profits or gains of such Trade, Profession, &c. within the preceding year, or, at the election of the Person charged, at a sum not less than the fair and just average for one year of the amount of such profits or gains in the three years preceding: And in all succeeding years, the Income shall be reckoned according to the same mode, which the said Person shall have chosen to take in the first year.

DEDUCTIONS.

1. General Deductions.
2. Two-thirds of the Rent paid by Tenants of Houses, part whereof is occupied and used by such Tenants as an open Shop for Retail Trade only; or by Innkeepers and other Persons licenced to sell Ale or other Liquors, by retail, to be drank in their respective Houses; or by Persons keeping any School, Academy, or Seminary for learning, and usually having their Scholars to Board and Lodge (to a number not less than ten) in their respective Dwelling-houses.
3. The Land-Tax charged in respect of such House, or on Offices, Pensions, Stipends, or Personal Estates, by any Act for the services of the year for which the computation shall be made, or upon pensions or salaries, fees, and wages, in respect of Offices of Profit, by an Act, passed in the 7th Geo. I.; or upon Pensions, Gratuities, Offices or Employments of Profit, by an Act passed in the 31st Geo. II.

SCHEDULE.

A

II INCOME ARISING FROM PERSONAL PROPERTY, AND FROM TRADES, PROFESSION, OFFICES, PENSIONS, ALLOWANCES, STIPENDS, EMPLOYMENTS, AND VOCATIONS.

II. *With respect to Income from Offices, Pensions, Stipends, Annuities, Interest of Money, Rent Charge, or other payments of the like nature, being of certain annual amount.*

XVI. SIXTEENTH CASE.—The Income possessed by the same Person during the whole of the preceding year, to be taken at not less than the whole Income paid or payable in respect thereof, within the year preceding, ending on the 5th day of February in each year, or on such day of the year as the annual payments have been usually completed; and Income not possessed by the same person during the whole of the preceding year, at not less than the whole Income (as far as the same can be computed) which will become payable in the succeeding year.

1. General Deductions to be allowed.
2. Also any Tax or Charge in respect of the same imposed by any Act or Acts.

III

INCOME ARISING OUT OF GREAT BRITAIN.

I. *With respect to Income arising from Foreign Possessions.*

XVII. SEVENTEENTH CASE.—The full amount of the annual net Income received in Great Britain, either estimating such receipt in the first year of being charged at the election of the Person charged, according to the year, ending the 5th day of February immediately preceding such estimate, or according to the average of the three years preceding such 5th day of February, or on such day in each year on which the account of such Income has been usually made up; and in all succeeding years, the annual receipt to be reckoned in the same mode which the Person charged shall have chosen to take in the first year.

General Deductions to be allowed.

A

III INCOME ARISING OUT OF GREAT BRITAIN.

II. With respect to Income arising from Foreign Securities.

XVIII. EIGHTEENTH CASE.—The annual Income of such Securities, if the same were existing in the preceding year, to be estimated according to the produce of such year, and if the same were not then existing, to be computed upon the expected produce of the current year.

General Deductions to be allowed.

IV INCOME NOT FALLING UNDER ANY OF THE FOREGOING RULES.

Such Income to be estimated to the best of the knowledge and belief of the Person receiving the same, or intitled thereto; and such estimate to be delivered to the Commissioners, together with a statement of the nature of such Income, and the grounds on which the amount thereof shall have been so estimated.

General Deductions to be allowed.

General Deductions from Income.

1. THE amount of (q) Annual Interest payable for Debts owing by the party or charged upon the property of the party, from which any Income shall arise.

2. The amount of (r) Allowances to any Child or Children, or other Relations, such Child or Children, or other Relation or Relations, not making a part of the Family of the party, and of whose Names and Places of Residence the Assessors and Surveyors shall have had Notice by Declaration according to the Form No. 4.

3. (s) Assessed Taxes, under the two Acts of the thirty-eighth year of the reign of his present Majesty, for repealing the Duties on Houses, Windows, and Lights, on Inhabited Houses, and on Clocks and Watches; and for granting to his Majesty other Duties on Houses, Windows, and Lights, and on Inhabited Houses, in lieu thereof; and for repealing the Duties upon Male Servants, Carriages, Horses, Mules and Dogs, and for granting to his Majesty other Duties in lieu thereof.

4. The amount of (t) any Annuity payable by the party, either as a Debt or Charge upon his or her Income, (excepting any payment to the Wife of any party living with such party, for which she, or any Trustee or Trustees on her behalf, shall not be duly charged under this Act).

5. Persons who have made or shall make Insurance on their respective Lives, or on the Lives of their respective Wives, shall be at liberty, in addition to any other Deductions, to deduct the amount of the Premium of such Insurance for the current year.

6. Persons entitled to any Income during and depending upon the Life or Lives of any other Person or Persons who have made, or shall make, Insurance on the Life or Lives of such other Person or Persons, shall be at liberty, in addition to any other Deductions,

(except the Deduction herein-after mentioned), to deduct the amount of the Premium of such last mentioned Insurance for the current Year; provided that if, after the Death of such other Person or Persons on whose Life or Lives such Insurance shall have been made, the Income, or any part thereof from which such Premiums have been deducted, shall be continued, or the Estate from whence the same arose renewed, or shall have been usually continued or the Estate from whence the same arose shall have been usually renewed by the payment of a Fine or Fines, then and in such case no deduction shall be allowed on account of such Fine or Fines which shall have been paid, or would become payable, on any such renewal.

Particular Deductions from Income.

1. The amount of the Tenths and First Fruits, Duties and Fees on Presentations paid by any Ecclesiastical Person within the Year preceding that in which the Computation shall be made.
2. Procurations and Synodals paid by Ecclesiastical Persons, on an average of Seven Years preceding that in which the computation shall be made.
3. Repairs of Chancels of Churches by any Rector, Vicar, or other Person bound to repair the same, on an average of Twenty-one Years preceding, as aforesaid, or as nearly thereto as can be produced.

Notes and Illustrations

ON SCHEDULE

A

ON a minute consideration of the various Cases composing this Schedule, they will be found so explicit as not to require much explanation. It was no part, therefore, of my original design to add a regular set of Notes to the Schedule; more especially as some observations have already been published upon it for the use of the acting Commissioners, under the sanction of the Board of Taxes. However, since my intention of Publishing this Digest has been made known, I have been honoured with some applications from respectable friends, suggesting doubts which have arisen on various points; and some of them expressing a hope to see in this work my opinion on such points unequivocally and distinctly stated. I have with some reluctance acceded to these requests, under a conviction of mind, that not to do all in my power to settle points which appear to others doubtful, and thereby to establish an uniformity of practice, would be a deviation from what I have professed to be the principal object of my present labour. Such of the following Notes as are unsanctioned by any better judgment than my own, I submit to the consideration of my Brother Commissioners and the Public with the utmost deference; and with this assurance, that if by a private communication either from the Tax Office or any other respectable quarter, it should be made appear to me, that in my construction of the Schedule I have misconceived the intention of the Legislature in any material point, which may either tend to prejudice an Individual or the Public, I shall then think it a part of my future duty to rectify such error, by publishing in a Supplemental Sheet the result of those communications. In the mean time I shall regulate my conduct as a Commissioner by the Rules here laid down.

I ought to observe, that though the Schedule A is in this Appendix compressed into a narrower compass than it appears in the Statute itself, and for the sake of more easy reference is in some instances subdivided; yet there is not a single material word to my knowledge either omitted or varied from the original. The language of the Schedule is so concise, that to have attempted an Abridgment of it would have been absurd. As the following Notes apply immediately to the respective Cases, from which each Reference is made, I must request my Readers to consider the Text well, before they turn to the Comment.

Notes on the General Rule.

(a) "ANNUAL VALUE OF LANDS."—It must be admitted that reserved Rent is no just criterion of the actual value of Lands equal in quality; because such Rent will necessarily vary in proportion as the Lands are more or less charged with Taxes and Tithes. The Rule here pointed out for extracting the average Annual value of Land, seems wisely laid down by the Legislature, and is formed by compounding together the Rent, Taxes, and Tithes, and then deducting from the aggregate amount one-fourth part thereof. This composition of all the out-payments equalizes the value of Lands under the circumstances above mentioned; and the average Annual value will be found to exceed or fall short of the reserved Rent, in proportion to the increase or decrease of the Taxes and Tithes; thus,

Annual Rent	-	100	Annual Rent	-	100	0	0
Taxes	-	15	Taxes	-	25	0	0
Tithes	-	10	Tithes	-	20	0	0
		125			145	0	0
Deduct one fourth	-	31	5	Deduct one fourth	36	5	0
Average annual value		93	15	Average annual value	108	15	0

The average annual value, when thus extracted, must not be considered as Income, but as an acting principle by which the Income of any Owner or Tenant of Land may be found out in the following Cases.

Notes on the First Case.

(b) INCOME OF LANDS.—This Case exhibits two modes of estimating the Income in question:

1. Where the Owner voluntarily keeps his Land in his own occupation. Such Owner receiving both the profit of Landlord and Tenant, it is reasonable that his Income should be stated at something more than the mere Rent. It is here taken at not less than a quarter, nor more than one half of the annual value estimated by the General Rule, in addition to one year's full average Rent, taking into consideration, in estimating such Rent, the actual outgoings for Taxes and Tithes, and making the specified Deductions. The Commissioners may, in their discretion, fix on any intermediate proportion of the annual value between one quarter and one half.
2. Where the Owner is obliged to take his Land into his own hands on the expiration of a Lease, or the death or failure of a Tenant; and does not hold it from choice. In this case he has eighteen months allowed him to provide a new Tenant; during which period, his Income from such Land is to be estimated at one year's full Rent only.

(c) AMOUNT OF LAND-TAX.—The Land-Tax is only to be deducted from the Landlord's Income in this Case, when actually paid by him.

(d) OTHER CHARGES, &c.—Amongst these Charges I presume is meant to be included the average annual expence of repairing Highways and Bridges, which the Owners of the Land shall be bound, *ratione tenuræ*, to repair.

(e) REPAIRS OF BUILDINGS.—The limits here prescribed to the Commissioners, as to the extent of the allowances to be made by them for the repairs of Buildings or Drainage of Land can not be exceeded; but they are under no obligation to allow so high an average as 8l. or 3l. per cent. in the several Cases here specified. They may exercise their own discretion in that respect, according to the particular circumstances of each Case.

(f) EMBANKMENTS.—The allowance to be made for Embankments is left wholly to the discretion of the Commissioners.

Notes on the Second Cafe.

(g) OCCUPIED BY THE OWNER.—The enjoyment of the Owner is, in this Cafe, deemed equivalent to the receipt of rent for his House. If a Man lets his House, he ought to state the Rent reserved as part of his Income: If he occupies it himself, he ought to estimate such occupation at a fair annual Rent, as part of his Income. This puts the two Cafes on a level.

(h) TAX ON INHABITED HOUSES.—Although the Commissioners are restrained from estimating the Income, arising from Houses in the hands of the Owner, on a less annual value than the sum at which the same are rated to the Tax on Inhabited Houses; yet they are at liberty, if they think proper, to form a higher estimate of such Houses. It is a well-known fact, that in this part of the country, at least, the Tax on Inhabited Houses is laid at a very low average value: And, therefore, if the Commissioners now regulate their estimate entirely by the Tax on Inhabited Houses, the present duty will, so far as it respects such Houses, certainly fall very short of the intention of the Legislature, which clearly is, that the Income arising from Houses, occupied by the Owner, should be taken at a fair average Rent to be let unfurnished.

Notes on the Fourth Cafe.

(i) SUM IN RESPECT OF THE FINES, &c.—These Fines must be reduced by calculation to a fair annual average; and the yearly sum arising from such average estimate, must be added to the Rent reserved, in order to form the Taxable Income of the lessor. If a long Lease for Years be renewable every seven years, the fine ought to be estimated on an average of seven years, and so on for any greater or less number of years, in which Leases may be renewable. If it be a Lease for Life or Lives, the Fine must be computed and turned into equal annual payments, according to the fair calculation and value of such Life or Lives.

NOTES ON THE FOURTH CASE.

FOR EXAMPLE:

To find the Income of the original Lessor according to this Cafe.

1. Suppose a Lease for 21 years, renewable every seven.

	£. s. d.
Supposed ancient annual rent reserved to the Lessor	} 5 0 0
Fine taken on renewal at one year and a half's rent, according to the present improved value of the Land.	} £. 150
Suppose Rent at 100l. per ann.	
Dividing such Fine by seven, gives the annual average value of the Fine	} 21 8 6 $\frac{2}{3}$
<hr/>	
Taxable Income of the original Lessor	} 26 8 6 $\frac{2}{3}$

The same mode of calculation must be observed, where Leases are renewable at the end of fourteen or any other given number of years.

2. Suppose a Lease for three Lives. By a paper of calculations annexed to the Report of a Committee of the Bench of Bishops, to a General Meeting of the Bishops, held at Lambeth Palace, on the 25th February last, respecting the Redemption of the Land Tax Assessed on Church Property under Lease; it is stated, that on an average one life in three drops every eleven years.—Eleven years may therefore be taken in this case, to be the fair average for each life.

	£. s. d.
Ancient reserved Rent	} 5 0 0
Fine on renewal at two years improved rent as above	} £. 200
Dividing such Fine by eleven gives the annual average of the Fine	} 18 3 7 $\frac{1}{2}$
<hr/>	
Taxable Income	} 23 3 7 $\frac{1}{2}$

These examples will serve for other cases of the like sort, mutatis mutandis. Where the fine payable on renewals is un-

certain, and depends on the improved value of the Land demised, I presume the Commissioners will be warranted in settling the average of such fine, according to the present fair annual Rent for which the same are now worth to let.

An objection has been suggested to me of hardship likely to accrue to Ecclesiastical Persons, and other Tenants for Life, under whom these renewable Leases are frequently held, if this rule be put in force against them; as in some instances it may happen that the Persons intitled to the reserved Rent, neither have, nor ever may become entitled to a fine. Two answers occur to this objection: First, Suppose the hardship really to exist, relief can now only be had by an application to Parliament. The Commissioners, like all other judges, can only expound and execute the Law. They have no power to alter it on the supposed existence of such grievance. But secondly, this hardship does not, in point of fact, exist. We must recollect, that we are here required to find out the present annual Income arising from such demised Lands to the original Lessor, for the purpose of one year's taxation on him, to be calculated under all the circumstances and contingencies attending the tenure. For this purpose, therefore, it is immaterial whether he ever does or does not receive a fine. He has the chance of receiving one or more within the current year, on the dropping in of a Life or Lives; for which his taxable Income in the same year is rated at a comparatively small sum. This mode of calculation may, in some respects, be likened to an insurance. If a Life drops within the year, the Lessor is a considerable gainer. If not, he is Assessed on a proportionably small Income; in the calculation of which, that very contingency for one year has been fairly estimated.—By this mode of reasoning, I take it for granted that such Lessor would not, in the case of a fine happening to fall to him during the course of the current year, be liable to be Assessed for the same under the Act, as for a newly accruing Income. See F. 29.

Notes on the Ninth Case.

- (k) TITHES IN RESPECT OF OWNERS.—This Rule includes those cases where Tithes are taken in kind, either by the owner of the Tithes or by the occupier of the Land; in the latter of which cases, the occupier of the Land is considered in law as the purchaser of the Tithes and not the occupier. But if the Tithes be demised, then this rule applies to the lessee and not to the owner, who must only be charged in respect of the rent he actually receives from his lessee.

On the Tenth Case,

- (l) SUCH AVERAGE AS SHALL BE SETTLED, &c.—In settling this average the Commissioners must take into their consideration the nature of the property, and the mode and number of years in which it is rendered productive; and after deducting all the expences incurred in making the same productive, they must ascertain the clear average annual profit, which is to be deemed the Taxable Income arising therefrom. With regard to Timber and Woods, this case only applies to them where they are cut and sold periodically, and in certain proportions. When they are cut and sold occasionally, at uncertain periods of time, they do not fall within the present case.

Notes on the Eleventh Case.

- (m) NOT LESS THAN ONE HALF, &c.—The limits here prescribed must not in any case be passed; but the Commissioners ought within such limits to exercise a sound discretion, and regulate each Tenant's Income according to his actual gains and profits so far as the same can be ascertained, under the peculiar circumstances of each case. It is impossible to lay down any precise line of conduct to govern all cases, or to say that either the highest or the lowest sum specified in the Act, or any fixed intermediate sum should be uni-

formly taken by Commissioners as the standard of the Tenant's Income. They must weigh the particular circumstances of each case, and determine accordingly. The Tenants would do well to recollect, that they are obviously favoured by the mode here pointed out of estimating their Income, which on a fair calculation of their actual profits, would in many instances exceed the highest limit above laid down. Every conscientious man will therefore give in to the Commissioners an honest statement of his real profits; in the calculation of which he ought not to deduct the expences of himself and family, but merely the expence of maintaining his Husbandry Servants and Horses, and other incidental expences bonâ fide, and solely incurred in the management of his Farm.

This rule seems chiefly applicable to Tenancies from year to year, or leases for terms not exceeding seven years, where Farms are managed in the common course of Husbandry, and have experienced no sudden or extraordinary changes. For with respect to long leases, or where any specific cause is alleged either by the Surveyor or Tenant to take a particular case out of this rule, then the Income must be calculated by the 94th Sect. of the First Act. See F. 18, 19.

In estimating the Income of Tenants at Rack Rent the annual value of the Farm must first be found by the General Rule above stated, distinguishing in each case whether the Land Tax be or be not paid by the Tenant: And when that is done, the Commissioners must direct at what sum the Assessment shall be laid within the prescribed limits. This is a matter of easy calculation.

Note but the General Deductions are to be allowed to Tenants in this case. The reason is, because the general rule for estimating the annual value of their Farms being first applied to find out their Income; the Parochial Taxes and Tithes are by that rule taken into consideration.

N. B. This Case does not apply to Scotland. The Income of Tenants in that part of the Kingdom must be estimated by the provisions made in the Act. F 18, 19.

Notes on the Thirteenth Case,

(n) DEMISED IN CONSIDERATION OF FINES, &c.—In this case the Tenant is to be considered as the purchaser of the Estate during the term, subject only to the annual Rent, if any, reserved; and his Income arising from such Estate must be Assessed in the same manner as the Income of an Owner of Land in the 1st Case: Except that such Tenant is further entitled to an allowance for the Rent, if any, reserved, and other payments actually made by him to his Landlord. For example, suppose

	£.	s.	d.
Present improved Rent is			100 0 9
Annual value extracted by the General Rule	120	6	
Add one-fourth thereof		30	1 6
		Total	130 1 6

Deduct			
Old Rent reserved to Lessor	2	0	0
Annual average of Fine on renewal	21	8	6½
		Total	23 8 6½
		Taxable Income	106 12 11¼

Subject to Deductions as in the First Case.

Notes on the Fourteenth Case,

(o) MESNE LESSORS UNDER DEMISES, &c.—Such Mesne Lessors are to be considered as owners, and are chargeable for the rent they receive from their immediate Lessees, in every respect as owners. Where they hold their property by paying a Rent only to the original Lessor, the calculation is very simple; for the difference between their receipt from the Undertenant and their payment to the original Lessor will form their taxable Income. Where they have paid fines for their Leases, an average of such fines must be taken, so as to produce

NOTES ON THE FIFTEENTH CASE.

a fair estimate of the value for one year, and that value added to the reserved Rent, if any, must be deducted. Thus

	£: s. d.
Rent at which Lands are now let	100 0 0
Deduct	
Old Rent paid to original Lessor	£. 2 0 0
Annual Average of Fine on Renewal	21 8 6½
	} 23 8 6½
<hr/>	
Taxable Income of the Mesne Lessor	76 11 5

Deductions as in First Case.

See Note (i) on the Fourth Case, which is in some degree applicable to the present Case.

Notes on the Fifteenth Case.

(p) TRADE, PROFESSION, OFFICE, &c.—The uncertain Income arising from Trade, Profession, Office, Pension, Stipend, Employment, or Vocation, is by this Case directed to be estimated on the full amount of the profits or gains arising therefrom, either within the last year, or on a just average of the three last years. See also F. 22, 23. The gains of a Profession or Trade cannot be known, until the necessary incidental expences attending the exercise thereof be fairly stated and deducted. It follows, therefore, that the necessary expences of maintaining Apprentices and Journeymen; and of keeping a Horse if absolutely required, and bona fide kept for the purpose of carrying on such Trade or Profession, and not for pleasure or personal convenience, may be deducted in the calculation of such annual profits. The allowance of these deductions may, if not properly guarded against, open a door to evasion. It must therefore be clearly understood, that no expences are to be allowed by the Commissioners in ascertaining the profits of Trade, Profession, &c. but such as have an exclusive reference to the Trade, Profession, &c. in which the same are incurred; and subject to the regulations of the Act. See F. 24, 25, 26, 33.

Whenever a Party elects to calculate the Profits of his Trade, or Profession, by an average of three years, he must continue so to do by taking the three last years preceding his calculation; and not in future calculate his profits by the very same three years, with which he first started.

NOTES ON THE FIFTEENTH CASE.

The present Tax is to be estimated on the aggregate amount of each Person's Income from whatever description of property it may arise. Care must, therefore, be taken to prevent the fraudulent Splitting of Income by Persons in Trade delivering partial Statements to the Commercial Commissioners, so far as relates to their Trade only, and Statements of the residue not arising from Trade to the Assessors, or in some instances no further Statements at all. As the Assessments made by Commercial Commissioners are final and subject to no future inspection by Surveyors; it is highly probable that some attempts of this sort will be made to impose upon them. The first Act expressly directs them how to proceed to assess a Person's whole Income, where part arises from Trade in one District, and part from separate property in another: (See C. 17.) But no express directions seem to be given to them how to proceed in cases of different Statements being delivered to different sets of Commissioners in the same District, or a partial Statement only. However I think it may be fairly collected from both the Acts taken together, that in such cases the Commercial Commissioners must make the Assessment on the whole Income; for which purpose it will be necessary for them to learn from the General Commissioners of the same District the amount of each Trader's Income, if any, ascertained by them to arise from property out of Trade. It is obvious, that if both sets of Commissioners proceed to make Assessments according to the different statements delivered to them respectively; the intention of the Legislature will be defeated, and a considerable diminution of the Tax take place, by some part of such divided Income, either not being taxed at all, or falling into an inferior scale of contribution. The Commercial Commissioners appear to have it in their power most effectually to counteract this artifice, by requiring the party, who has delivered to them a partial statement of his Income only, either to produce to them a certificate from the General Commissioners, ascertaining the amount of his Income out of trade settled by them; or else to require him to give in a Schedule of particulars of his whole Income. It seems also adviseable for the Commercial Commissioners to specify in the certificates, which they are required to give to each party acknowledging the receipt of his statement, (See C. 8.) whether such statement extends to his whole Income, or only to such part of his Income as arises from trade or profession.

Notes on General Deductions.

General Deductions are of a personal nature, and applicable to all the preceding Cases.

- (q) **ANNUAL INTEREST.**—The interest of debts may be deducted. It seems the Commissioners may, if they think proper require the party claiming this deduction, to state the Name and Place of residence of the Creditor to whom such Interest is paid.
- (r) **ALLOWANCES TO ANY CHILD.**—These allowances are distinguishable from the abatements made by the provisions of the Act, in respect of Children, See I. 1.—Those Abatements extend only to Children in a complete state of pupilage, who continue part of the parents' Family: in which class Sons and Daughters at School are clearly included. The Allowances here meant are such allowances as are bona fide made to Children or Relations, after their entrance into life, to be at their own disposal and not under the controul of the Donor as to the expenditure. It seems to me that in this class we must include all young Gentlemen, who are pursuing their Academical Studies, either at the Inns of Court or College, to whom any specific allowance is made by a Parent or Relation. With respect to those who are of age, I conceive there can be no doubt. As to Minors and Under-Graduates at College, it was determined last year by the Board of Taxes, in a case which was sent from the District in which I acted as a Commissioner under the Aid and Contribution Act, that permanent allowances made by Parents to such Sons as were matriculated Members of a College, might be deducted by the Parent on a declaration of his Income. Such determination may be considered as a precedent for this case, and seems to have been well founded, so far as relates to the Scholars and matriculated Members of any College, who are subject to the Rules of the College, and in some instances intitled to an independent Income arising there. The fair line of distinction to be drawn in these cases seems to be this:—Where it appears to the Commissioners that a Parent makes his Minor Son at College a fixed permanent allowance to be at his own disposal, then such allowance may be fairly deducted from the Parent's Income, on his returning to the Assessor the name and place of the residence of his son. But where a Father maintains such Son at College by paying his bills there, and without

making him any fixed independent allowance for that purpose; then no such deduction can be made; but the Father may claim an Abatement for his Son as a Child under the provisions of the Act. As it is in the power of the Donor to withdraw these voluntary allowances; it must be understood, that when they are withdrawn, the amount again becomes chargeable in the hands of the Party withdrawing them.

- (s) **ASSESSED TAXES.**—The Assessed Taxes here intended, clearly do not include the sums paid last year under the Aid and Contribution Act. This Deduction only applies to the Assessed Taxes specified in the 38 Geo. 3. c. 40. and c. 41. by which the House and Window Duties, and the Horse and Carriage Taxes were consolidated.
- (t) **ANY ANNUITY.**—This means such Annuity as is payable by the Party as a debt or charge upon his Income; and which will become assessable under this Act in other hands.

I have purposely forbore to swell this Pamphlet with copies of the Notices and Declarations annexed to the last Act, and also with the Illustrations of Cases of easy calculation; more especially, as I am given to understand, that such Notices and Illustrations are circulated through the Country in a late Publication from the Tax Office.

SCHEDULE of INCOME of

No	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Income.
		£. s. d.
1.	Lands occupied by me as Owner { Rent Annual Value } £. s. d.	£. s. d.
2.	Houses and Buildings occupied by me as Owner	
3.	Lands, Tenements, or Hereditaments, in Occupation of Tenants at Rack Rent	
4.	Lands, Tenements, or Hereditaments, demised to Tenants in consideration of a Fine paid and Rent reserved. } Amount of Fines on an average of Years } £. s. d. } Amount of Rent	
5.	Lands, Tenements, or Hereditaments, demised to Tenants in consideration of a Fine, without any Rent reserved, or nominal Rent only } Amount of Fines received upon an Average of Years }	
6.	Houses demised to Tenants at Rack Rent	
7.	Houses demised to Tenants in consideration of Rent reserved and Fine	
8.	Houses demised to Tenants in consideration of a Fine without Rent, or a nominal Rent only	
9.	Tythes received in Kind, or Composition reserved for the same } Amount of Average Receipt for Three Years }	
10.	Profits of { Manors } Average Receipt for Years } £. s. d. { Timber } Do. Do. { Woods } Do. Do. { Mines } Do. not exceeding Five Years { Other Profits of uncertain Amount } Do. for Years }	
11.	Lands or Hereditaments demised to me, as Tenant at Rack Rent	
	Carry over	

of the Parish of in the Division of

DEDUCTIONS.		
	£. s. d.	£. s. d.
Land Tax payable on the several Properties mentioned under Nos. on the other Side, from the Day of the last past to		
Fines paid upon an average of Years		
Fee Farm Rents payable out of Nos. on the other side		
Quit Rents, payable out of Nos.	Do.	
Rent Charges, payable of Nos.	Do.	
Ground Rent, payable out of Nos.	Do.	
Other Rents, payable out of Nos.	Do.	
Tenths		
Procurations and Synodals, payable (by Ecclesiastical Persons) out of Nos. upon an Average of Seven Years		
Repairs { Of Farm, with principal Messuage, under Nos. } £. s. d. { Of Farm Buildings, without principal Messuage, under Nos. } { Of draining Lands, } By Rate For Improvement of Lands { Of Embankments, under Nos. } { Of Houses and Buildings not occupied with a Farm, under Nos. } { Of Chancels of Churches by Rectors, Vicars, and others bound to repair the same, upon an Average of 21 Years }		
	Carry over	

SCHEDULE of INCOME of

No.	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Income.		
		£.	s.	d.
	Brought over	£.	s.	d.
12.	Profits of Manors } demised to me,— Timbers } Average the same Woods } as the 10th Case, Other Hereditaments } deducing the of uncertain Amount } Rent payable.			
	Tythes { taken in Kind } as in the 9th { compounded for } Case deducting } the Rent.			
13.	Lands or Tenements demised to me in consideration of a Fine, whether with or without a Rent reserved; Annual Value			
14.	Lands or Tenements demised to me in consideration of Fine, with or without a Rent, and underlet to a Tenant	£.	s.	d.
	Lands demised to me at Rent, and underlet to a Tenant, at an improved Rent			
15.	From Profession, Offices, Pensions, Stipends, Employments, Trade, or Vocation, being of uncertain Annual Amount			
16.	From Offices, Pensions, Stipends, Annuities, Interest of Money, Rent Charge, and other Payments, being of certain Annual Amount and Allowances applied to my use, including the Income of the Wife, if any, for which she or her Trustee or Trustees shall not be charged, living with Husband, though separately secured			
17.	From Foreign Possessions			
18.	From Money arising from Foreign Securities			
19.	From any Income not falling under any of the above Heads, or within the Rules prescribed by the Act Nature of the Income, and Grounds } on which the Amount thereof is } } estimated			
	Total Amount of Income	£.		
	Deductions from above			
	Income chargeable	£.		

of the Parish of in the Division of

DEDUCTIONS.				
		£.	s.	d.
Tythes.	Brought over	£.	s.	d.
	Expences of collecting the same, upon an Average of three years			
	Value thereof paid in kind, upon Do. Average			
	Value of Composition for the same, upon Do. Average			
Annual Interest } for Debts } Personal	Charged on Nos.			
	Allowances to Children, or other Relations; viz. [. . .]			
	Affessed Taxes under Acts 38 Geo. III. c. 40 & 41			
	Annuities			
	Land Tax on Personal Estates, Offices, Pensions, &c.			
	Premiums of Insurance on Life			
	Total Amount of Deductions	£.		
	Witness my Hand,			
	this day of			

Memorandum:—The local situation of the several Properties in the opposite Column must here be described under their respective Numbers; and if in Great Britain, the several Parishes and Counties in which they are situate, together with the several Places of Residence of the Party.

SCHEDULE.

C

TABLE OF RATE ACCORDING TO INCOME.

Annual Income	Proportion to be paid thereof.	Sum to be paid.	Annual Income	Proportion to be paid thereof.	Sum to be paid.
£. 60	0 10 0		£. 95	2 2 2	
61	0 10 2		96	2 2 8	
62	0 10 4		97	2 3 1	
63	0 10 6		98	2 3 6	
64	0 10 8		99	2 4 0	
65	0 13 8		100	2 10 0	
66	0 13 10		101	2 10 6	
67	0 14 1		102	2 11 0	
68	0 14 3		103	2 11 6	
69	0 14 6		104	2 12 0	
70	1 0 0		105	2 15 3	
71	1 0 3		106	2 15 9	
72	1 0 6		107	2 16 3	
73	1 0 10		108	2 16 10	
74	1 1 1		109	2 17 4	
75	1 3 0		110	3 1 1	
76	1 3 4		111	3 1 8	
77	1 3 8		112	3 2 2	
78	1 4 0		113	3 2 9	
79	1 4 3		114	3 3 4	
80	1 4 6		115	3 3 7	
81	1 7 0		116	3 3 8	
82	1 7 4		117	3 3 9	
83	1 7 8		118	3 3 9	
84	1 8 0		119	3 10 0	
85	1 10 10		120	3 15 0	
86	1 11 3		121	3 15 7	
87	1 11 7		122	3 16 3	
88	1 12 0		123	3 16 10	
89	1 12 4		124	3 17 6	
90	1 16 0		125	4 3 4	
91	1 16 4		126	4 4 0	
92	1 16 9		127	4 4 8	
93	1 17 2		128	4 4 5	
94	1 17 7		129	4 4 6	

C

SCHEDULE.

Table of Rate according to Income.

Annual Income	Proportion to be paid thereof.	Sum to be paid.	Annual Income	Proportion to be paid thereof.	Sums to be paid.
£. 130	4 12 10		£. 165	9 14 1	
131	4 13 6		166	9 15 3	
132	4 14 3		167	9 16 5	
133	4 15 0		168	9 17 7	
134	4 15 8		169	9 18 9	
135	5 3 10		170	10 12 6	
136	5 4 7		171	10 13 9	
137	5 5 4		172	10 15 0	
138	5 6 1		173	10 16 3	
139	5 6 11		174	10 17 6	
140	5 16 8		175	11 13 4	
141	5 17 6		176	11 14 8	
142	5 18 4		177	11 16 0	
143	5 19 2		178	11 17 4	
144	6 0 0		179	11 18 8	
145	6 11 9		180	12 17 1	
146	6 12 8		181	12 18 6	
147	6 13 7		182	13 0 0	
148	6 14 6		183	13 1 5	
149	6 15 5		184	13 2 10	
150	7 10 0		185	14 4 7	
151	7 11 0		186	14 6 1	
152	7 12 0		187	14 7 8	
153	7 13 0		188	14 9 2	
154	7 14 0		189	14 10 9	
155	8 3 1		190	15 16 8	
156	8 4 2		191	15 18 4	
157	8 5 3		192	16 0 0	
158	8 6 3		193	16 1 8	
159	8 7 4		194	16 3 4	
160	8 17 9		195	17 14 6	
161	8 18 10		196	17 16 4	
162	9 0 0		197	17 18 2	
163	9 1 1		198	18 0 0	
164	9 2 2		199	18 1 9	

And for any Income amounting to 200l. and upwards, One-Tenth-part of the same.

RECORD

DATE	DESCRIPTION	AMOUNT	CHECK NO.	BANK	INITIALS
1951					
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1953					
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