

119-13



OBSERVATIONS, &c.
UPON THE
ACT FOR TAXING INCOME;
IN WHICH
THE PRINCIPLES AND PROVISIONS OF THE ACT
ARE FULLY CONSIDERED,
WITH A
VIEW TO FACILITATE ITS EXECUTION,
BOTH WITH RESPECT TO PERSONS CHARGEABLE, AND
THE OFFICERS CHOSEN TO CARRY IT INTO EFFECT.
WITH
THE ACT AT LARGE.
TOGETHER WITH THE SUBSTANCE OF THE
CLAUSES OF THE ASSESSED TAX ACT
THAT HAVE A REFERENCE TO THIS,
AND
A COPIOUS INDEX,
REFERRING BOTH TO THE ACT AND OBSERVATIONS

London:

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1799.

AN ACT

TO REPEAL THE DUTIES IMPOSED BY AN ACT, MADE IN THE LAST SESSION OF PARLIAMENT, 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.

IN THE SEVENTH YEAR OF HIS MAJESTY KING GEORGE THE THIRD.

BY APPOINTMENT UNDER THE GREAT SEAL OF GREAT BRITAIN.

PRINTED BY GEORGE EYRE AND ANDREW STRAHAN, PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

A N

A C T

(Passed 9th January, 1799.)

To repeal the Duties imposed by an Act, made in the last Session of Parliament, 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.



L O N D O N :

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

1799.

ANNO TRICESIMO NONO

GEORGI II. Regis.

C A P. XIII.

An Act to repeal the Duties imposed by an Act, made in the last Session of Parliament, 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. [9th January 1799.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain in Parliament assembled, being desirous to raise an ample Contribution for the Prosecution of the War; and taking Notice that the Provisions made for that Purpose, by an Act of the last Session of Parliament, intituled, *An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War*, have in sundry Instances been greatly evaded, and

Preamble.

^{38 Geo. III,}
c. 16, recited.

that many Persons are not assessed under the said Act in a just Proportion to their Means of contributing to the Publick Service; have cheerfully and voluntarily given and granted, and do by this Act give and grant, unto Your Majesty, the several and respective Rates and Duties herein-after mentioned; And we do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That so much of the said recited Act, as charges any Person with an additional Duty, in Proportion to the Amount of the Rates or Duties, to which such Person was or should be assessed according to any Assessment or Assessments made in pursuance of any Act or Acts in force at the Time of passing the said recited Act, or as authorizes or appoints Commissioners for executing the same, or for hearing and determining Appeals, shall be, and the same is hereby repealed from and after the Fifth Day of April One thousand seven hundred and ninety-nine: Save and except in Cases herein-after mentioned; and in all Cases relating to the recovering, collecting, paying, or accounting for any Arrears of the Rates or Assessments charged by virtue of the said Act, which may become payable on or before the said Fifth Day of April One thousand seven hundred and ninety-nine,

So much thereof as imposes additional Duties, or appoints Commissioners, repealed; from April 5, 1799;

except in certain Particulars. [See § 8, 9.]

ty-nine, and may after that Time remain unpaid; or to the recovering any Penalty or Forfeiture which shall have been then incurred under and by virtue of the said Act.

II. And be it further enacted, That, instead of the Rates and Assessments by the said Act imposed and hereby repealed as aforesaid, and during the Term herein-after mentioned, there shall be raised, levied, collected, and paid annually, unto and for the Use of His Majesty, His Heirs and Successors, throughout the Kingdom of Great Britain, upon all Income arising from Property in Great Britain belonging to any of His Majesty's Subjects, although not resident in Great Britain; and upon all Income of every Person residing in Great Britain, and of every Body Politick or Corporate, or Company, Fraternity, or Society of Persons (whether Corporate or not Corporate) in Great Britain; whether any such Income as aforesaid shall arise from Lands, Tenements, or Hereditaments, wheresoever the same shall be situate, in Great Britain or elsewhere, or from any Kind of personal Property, or other Property whatever, or from any Profession, Office, Stipend, Pension, Employment, Trade, or Vocation, the several Rates and Duties following, (that is to say); One One-hundred-and-twentieth Part of the Income of every such Person, Body Politick or Corporate, Company, Fraternity, or Society, estimated according to this Act, if the

The following new Duties shall be imposed on all Income, from Property in Great Britain, belonging to Subjects tho' not residing there; and upon all Income of all Persons residing, and of all Corporations, etc. in Great Britain, whether arising from Lands in Great Britain or elsewhere; or from Personal Property; or from any Profession, Office, Trade, etc. viz. From

60l. to 60l. $\frac{1}{20}$ th Part of such Income.

same shall amount unto Sixty Pounds *per Annum*, and shall be under Sixty-five Pounds *per Annum*: One Ninety-fifth Part of such Income, if the same shall amount to Sixty-five Pounds, but shall be under Seventy Pounds: One Seventieth Part of such Income, if the same shall amount to Seventy Pounds, but shall be under Seventy-five Pounds: One Sixty-fifth Part of such Income, if the same shall amount to Seventy-five Pounds, but shall be under Eighty Pounds: One Sixtieth Part of such Income, if the same shall amount to Eighty Pounds, but shall be under Eighty-five Pounds: One Fifty-fifth Part of such Income, if the same shall amount to Eighty-five Pounds, but shall be under Ninety Pounds: One Fiftieth Part of such Income, if the same shall amount to Ninety Pounds, but shall be under Ninety-five Pounds: One Forty-fifth Part of such Income, if the same shall amount to Ninety-five Pounds, but shall be under One hundred Pounds: One Fortieth Part of such Income, if the same shall amount to One hundred Pounds, but shall be under One hundred and five Pounds: One Thirty-eighth Part of such Income, if the same shall amount to One hundred and five Pounds, but shall be under One hundred and ten Pounds: One Thirty-sixth Part of such Income, if the same shall amount to One hundred and ten Pounds, but shall be under One hundred and fifteen Pounds: One Thirty-fourth Part of such Income, if the

65*l.* and under 70*l.*; } $\frac{1}{95}$
70*l.*—75*l.*; - $\frac{1}{70}$
75*l.*—80*l.*; - $\frac{1}{65}$
80*l.*—85*l.*; - $\frac{1}{60}$
85*l.*—90*l.*; - $\frac{1}{55}$
90*l.*—95*l.*; - $\frac{1}{50}$
95*l.*—100*l.*; $\frac{1}{45}$
100*l.*—105*l.*; $\frac{1}{40}$
105*l.*—110*l.*; $\frac{1}{38}$
110*l.*—115*l.*; $\frac{1}{36}$
115*l.*—120*l.*; $\frac{1}{34}$

the same shall amount to One hundred and fifteen Pounds, but shall be under One hundred and twenty Pounds: One Thirty-second Part of such Income, if the same shall amount to One hundred and twenty Pounds, but shall be under One hundred and twenty-five Pounds: One Thirtieth Part of such Income, if the same shall amount to One hundred and twenty-five Pounds, but shall be under One hundred and thirty Pounds: One Twenty-eighth Part of such Income, if the same shall amount to One hundred and thirty Pounds, but shall be under One hundred and thirty-five Pounds: One Twenty-sixth Part of such Income, if the same shall amount to One hundred and thirty-five Pounds, but shall be under One hundred and forty Pounds: One Twenty-fourth Part of such Income, if the same shall amount to One hundred and forty Pounds, but shall be under One hundred and forty-five Pounds: One Twenty-second Part of such Income, if the same shall amount to One hundred and forty-five Pounds, but shall be under One hundred and fifty Pounds: One Twentieth Part of such Income, if the same shall amount to One hundred and fifty Pounds, but shall be under One hundred and fifty-five Pounds: One Nineteenth Part of such Income, if the same shall amount to One hundred and fifty-five Pounds, but shall be under One hundred and sixty Pounds: One Eighteenth Part of such Income, if the same shall amount to One hundred and sixty Pounds,

120*l.* and under 125*l.*; } $\frac{1}{32}$
125*l.*—130*l.*; $\frac{1}{30}$
130*l.*—135*l.*; $\frac{1}{28}$
135*l.*—140*l.*; $\frac{1}{26}$
140*l.*—145*l.*; $\frac{1}{24}$
145*l.*—150*l.*; $\frac{1}{22}$
150*l.*—155*l.*; $\frac{1}{20}$
155*l.*—160*l.*; $\frac{1}{19}$
160*l.*—165*l.*; $\frac{1}{18}$

165*l.* and } $\frac{1}{17}$
 under 170*l.* }
 Pounds, but shall be under One hundred
 and sixty-five Pounds: One Seventeenth
 Part of such Income, if the same shall amount
 to One hundred and sixty-five Pounds, but
 shall be under One hundred and seventy
 170*l.*—175*l.*; $\frac{1}{16}$ Pounds: One Sixteenth Part of such In-
 come, if the same shall amount to One hun-
 dred and seventy Pounds, but shall be under
 175*l.*—180*l.*; $\frac{1}{15}$ One hundred and seventy-five Pounds: One
 Fifteenth Part of such Income, if the same
 shall amount to One hundred and seventy-
 five Pounds, but shall be under One hun-
 dred and eighty Pounds: One Fourteenth
 180*l.*—185*l.*; $\frac{1}{14}$ Part of such Income, if the same shall amount
 to One hundred and eighty Pounds, but
 shall be under One hundred and eighty-five
 185*l.*—190*l.*; $\frac{1}{13}$ Pounds: One Thirteenth Part of such In-
 come, if the same shall amount to One hun-
 dred and eighty-five Pounds, but shall be
 under One hundred and ninety Pounds:
 190*l.*—195*l.*; $\frac{1}{12}$ One Twelfth Part of such Income, if the
 same shall amount to One hundred and
 ninety Pounds, but shall be under One hun-
 dred and ninety-five Pounds: One Eleventh
 195*l.*—200*l.*; $\frac{1}{11}$ Part of such Income, if the same shall amount
 to One hundred and ninety-five Pounds, but
 shall be under Two hundred Pounds: And
 200*l.* or } $\frac{1}{10}$
 upwards }
 One Tenth Part of such Income, if the same
 shall amount to Two hundred Pounds, or
 upwards: Which respective Rates shall be
 charged and assessed by Commissioners, to be
 chosen for that Purpose in the Manner here-
 in-after directed.

III. And

III. And be it further enacted, That every
 Person having a Child or Children born in
 Wedlock, and maintained principally by
 such Person at his or her Expence, whether
 such Child or Children be the Child or Chil-
 dren of him or her, or of his or her Wife or
 Husband by any former Marriage, shall be
 entitled to the respective Abatements follow-
 ing, (that is to say); Any Person whose In-
 come is Sixty Pounds a Year or upwards,
 and under Four hundred Pounds a Year,
 having such Child or Children, shall have an
 Abatement after the Rate of Five Pounds
per Centum for each such Child: Any Person
 whose Income is Four hundred Pounds a
 Year or upwards, and under One thousand
 Pounds a Year, an Abatement after the Rate
 of Four Pounds *per Centum* for each such
 Child, where any of the Children are or is
 of an Age exceeding Six Years; and where
 all such Children are under the Age of Six
 Years, then an Abatement after the Rate of
 Three Pounds *per Centum* for each such
 Child: Any Person having an Income of
 One thousand Pounds a Year or upwards,
 and under Five thousand Pounds a Year, an
 Abatement after the Rate of Three Pounds
per Centum for each such Child, where any
 of such Children are or is of an Age exceed-
 ing Six Years; and where all such Children
 are under that Age, then an Abatement after
 the Rate of Two Pounds *per Centum* for each
 such Child: And all Persons having an In-
 come of Five thousand Pounds a Year or
 upwards,

Persons hav-
 ing Children,
 maintained
 principally by
 their Expence,
 shall be allow-
 ed the follow-
 ing Abate-
 ments, viz.

Persons hav-
 ing Income of
 60*l.* and under
 400*l.* a Year,
 5 *per Cent.* for
 each Child:

400*l.* and un-
 der 1,000*l.*
 4 *per Cent.*
 for each
 Child where
 there is any
 one above Six
 Years old,
 and 3 *per Cent.*
 where all the
 Children are
 under Six:

1,000*l.* and
 under 5,000*l.*
 3 *per Cent.* and
 2 *per Cent.* in
 like Manner:

5,000*l.* and
 upwards, 2 *per*
Cent. and 1 *per*
Cent. in like
 Manner,

upwards, an Abatement after the Rate of Two Pounds *per Centum* for each such Child, where any of such Children are or is of an Age exceeding Six Years; and where all such Children are under the Age of Six Years, then an Abatement after the Rate of One Pound *per Centum* for each such Child: Which Abatements shall be allowed by the respective Commissioners for the Purposes of this Act, and for hearing and determining Appeals under this Act, upon Delivery of a Declaration stating the Number of such Person's Children, and on Proof made, to the Satisfaction of the said Commissioners, of the Truth of the Matters contained in such Declaration; and the said Commissioners shall cause the said Abatements to be deducted from the Amount of such Person's Assessment, as the Case shall require.

This Act not to affect the Stock of Friendly Societies established under 33 Geo. III, c. 54.

IV. Provided always, and be it further enacted, That nothing in this Act contained shall be construed to extend to charge the Stock or Fund of any Friendly Society established under or by virtue of an Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Encouragement and Relief of Friendly Societies.*

Nor Corporations, &c. established for charitable Purposes only.

V. Provided also, and be it further enacted, That no Corporation, Fraternity, or Society of Persons established for charitable Purposes only, shall be chargeable under this Act, in respect of the Income of such Corporation, Fraternity, or Society.

VI. Pro-

VI. Provided also, and be it further enacted, That no Annual Officer presiding over any Corporation or Royal Burgh, shall be chargeable by virtue of this Act in respect of the Income derived from his Salary and Emoluments in respect of such Office.

Nor any annual presiding Officer of a Corporation for his Official Income.

VII. Provided also, and be it further enacted, That no Rector or Vicar shall be charged in respect of any Stipend paid to a Curate, such Rector or Vicar being usually resident, and ordinarily doing Duty in some Parish of which he is Rector or Vicar, or having some other legal Excuse for not residing on such Rectory or Vicarage.

Rectors, &c. not chargeable for their Curates' Salaries.

VIII. Provided also, and be it further enacted, That no Person who shall, on or after the passing of this Act, actually be in *Great Britain* for some temporary Purpose only, and not with any View or Intent of establishing his or her Residence therein, shall be chargeable with the Duties imposed by this Act as a Person actually residing in *Great Britain*, but shall be chargeable nevertheless with any Duties to which such Person might, on or after the said Fifth Day of *April* One thousand seven hundred and ninety-nine, be chargeable by virtue of the said Act of the Thirty-eighth Year of His Majesty's Reign, if this Act had not been made; and the said Act of the Thirty-eighth Year of His Majesty's Reign, and all the Provisions therein contained, shall be in full Force, with

Persons residing, occasionally only, in *Great Britain*, not to be charged under this Act, but under 38 Geo. III, c. 16.

with respect to such Person, as if this Act had not been made.

If the Income of such Persons be charged under that Act and this, Deduction may be made on Account of such double Charge.

IX. Provided also, and be it further enacted, That if the Income of any Person, being in *Great Britain* for such temporary Purpose only, or any Part thereof, shall be charged under the said recited Act, and also under this Act, it shall be lawful for the respective Commissioners for the Purposes of this Act, or for hearing and determining Appeals under this Act, on Proof upon Oath of a double Charge, to make such Deduction on Account thereof, as to the said respective Commissioners shall seem just and proper.

Persons occasionally absent from *Great Britain*, at the Time of the Execution of this Act, shall be charged under this Act on the Whole of their Income. [See § 38, 39, 73, 88.]

X. And be it further enacted, That any Subject of His Majesty, whose ordinary Residence shall have been in *Great Britain*, and who shall have departed from *Great Britain*, and gone into any Parts beyond the Seas, for the Purpose only of occasional Residence, at the Time of the Execution of this Act, shall be deemed, notwithstanding such temporary Absence, a Person chargeable in respect of his or her Income, as a Person actually residing in *Great Britain*; and shall be assessed and charged accordingly (in the Manner herein-after directed) upon the whole Amount of his or her Income, whether the same shall arise from Property in *Great Britain* or elsewhere, or from any Profession,

Profession, Office, Pension, Stipend, Employment, Trade, or Vocation, in *Great Britain* or elsewhere.

XI. And be it further enacted, That the respective Persons authorized or appointed to be Commissioners for executing, and acting in the Execution of, the Acts relative to the Duties on Houses, Windows, or Lights, or other the Duties placed under the Management of the Commissioners for the Affairs of Taxes, shall, from Time to Time, cause Lists to be made of such Persons who are or shall be named or described in or by any Act or Acts passed or to be passed in the present or any future Parliament, to act as Commissioners of Land Tax or Supply, or other the Duties aforesaid, within their County, Riding, Shire, Stewartry, or Place, and who shall be qualified as by this Act is required, and Ten other Persons at the least, also so qualified, for each Division of such County or Riding, and for each City, Borough, Town, or Place in *England*, for which Commissioners are or shall be separately named in such Act or Acts, or for each Shire, Stewartry, or Place in *Scotland*, if so many Persons can be found qualified as by this Act is required, or so many as can be found so qualified therein respectively; for which Purpose the said acting Commissioners, or any Two of them, acting for any Division of any County or Riding, or any City, Borough, Town, or Place in *England*,

The acting Commissioners of the House Tax, &c. shall cause Lists to be made of the Commissioners of Land Tax, &c. in their County, &c. qualified as directed by this Act, [See § 23.] and 10 others so qualified in each Division, &c. if so many can be found; and shall appoint a Day for their First Meeting, for such Purpose, within 7 Days after being required by any Inspector, &c. and shall deliver such Lists, signed by them, to their Clerk, to transmit to the Tax Office; who shall cause them to be laid before Persons having, within 4 Years, preceding, served (or

been returned on the Pannel to serve) as Grand Jurors for each County, &c. in England; (at a Meeting to be summoned by the Sheriff within 10 Days after Receipt of such Lists;) and before the Barons of the Exchequer in Scotland. Such Grand Jurors and Barons shall select a competent Number, duly qualified, from such Lists, to be Commissioners under this Act; and for supplying Vacancies, in the Order in which they shall be selected: If a sufficient Number cannot be found qualified, the Deficiency may be supplied from the Lists of the adjoining Counties, &c. The Number of Commissioners in any One District not to exceed

England, or for any Shire, Stewartry, or Place in Scotland, who shall receive Notice of this Act, shall appoint a Day and Time for holding the First Meeting for the Purpose of making out such Lists as aforesaid, (containing the Places of Residence respectively of the Persons named therein to act within their respective Divisions, Cities, Boroughs, Towns, or Places, in England, and Shires, Stewartries, and Places in Scotland); which Meeting shall be holden within the Space of Seven Days after any Two Commissioners of such Division, City, Borough, Town, or Place in England, or Shire, Stewartry, or Place in Scotland, shall be required by any Inspector or Surveyor to hold the same: And the said Commissioners present at any Meeting held for the Purposes aforesaid, shall make out and deliver such Lists, signed by the Majority of the Commissioners present at such Meeting, to the Clerk of such Commissioners, who shall forthwith transmit the same to the Commissioners for the Affairs of Taxes; who shall (in respect of Lists made in England) cause the same to be laid before such Persons who shall have served, or have been returned upon the Pannel of Jurors to serve, as Jurors upon the Grand Inquest of the County at large, or of the City, Borough, Town, or Place, being respectively a County of itself, at any Assize or Sessions of Oyer and Terminer and General Gaol Delivery, within the Space of Four Years before the passing of this Act; or so many

many of them as shall be present at any Meeting to be holden in pursuance of the Summons of the Sheriff for the same County, City, Borough, Town, or Place, (which Summonses the said Sheriffs, or their Deputies respectively, shall cause to be issued, returnable within Ten Days after the Transmission of such Lists to them respectively); and in respect of Lists made in Scotland, the same shall be laid before the Barons of the Exchequer there: And the Persons present at such Meeting, and the said Barons respectively shall, out of such Lists, select such Number of Persons, qualified as hereby is required, as shall be necessary for carrying into Execution the general Purposes of this Act, and for supplying from Time to Time any Vacancy that may arise as herein-after mentioned; and shall appoint such Persons to be Commissioners for such Purposes, in and for the whole County, Riding, Shire, Stewartry, City, Borough, Town, or Place, in the Order in which they shall be selected to serve; and if in England shall appoint who and what Number shall act for each Division of any County or Riding, and for each City, Borough, Town, or Place therein, for which Commissioners are or shall be separately named as aforesaid: And if the Persons present at the said Meeting, or the said Barons respectively, shall not find in any Lists sufficient Numbers of Persons qualified to be Commissioners, they shall select such Number from the Lists

Five, nor be less than Two; and their Names to be returned to the Tax Office.

Lists of any adjoining or neighbouring Division or Divisions of the same County, Riding, or Place, or from the County at large adjoining to any City, Borough, or Town, being a County of itself, if in *England*; and if in *Scotland*, from the Lists of any adjoining or neighbouring Shire, Stewartry, or Place, as may be necessary: And such Persons shall be declared to be so appointed Commissioners as aforesaid in the Order in which they shall be selected and set down in Writing by the said Persons and Barons respectively, or the Majority of them there present; and they shall be Commissioners for the Purposes of this Act in the Order in which they shall be so appointed: Provided always, That the Number of Commissioners to be appointed to act together in any one Division, or in any City, Borough, Town, or Place in *England*, or any one Shire, Stewartry, or Place in *Scotland*, shall not exceed the Number of Five, or be less than Two: And the Names of the Persons so to be appointed shall from Time to Time be returned to the Commissioners for the Affairs of Taxes at their Office.

Commissioners not restrained from acting in any other Part of the County, etc.

XII. Provided always, and be it further enacted, That nothing herein contained shall be construed to restrain the said Commissioners, or any of them, from acting as Commissioners in any other Part of the County, Riding, or Place, for which they are appointed.

XIII. And

XIII. And be it further enacted, That any Persons, qualified as by this Act is required; may at any Time after such Lists shall be returned, cause their Names to be inserted in such Lists, by giving Notice thereof to the Commissioners for the Affairs of Taxes:

Qualified Persons may have their Names inserted in the Lists returned, by giving Notice to the Tax Office.

XIV. And be it further enacted, That the several Clerks of Assize shall, as soon as conveniently may be after the passing of this Act, transmit to the Commissioners for the Affairs of Taxes, true and perfect Copies of the several Pannels of Persons returned within the Period before mentioned, to serve as Jurors as aforesaid, within the several and respective Counties, Ridings, Cities, Towns, and Places in *England*, who are empowered by this Act to select and appoint Commissioners under this Act; and the proper Officers in *Scotland* shall, in like Manner, return to the said Barons Lists of Persons who shall have been summoned to serve as Jurors in *Scotland*, within the like Period; which Lists, together with the Lists of Persons qualified to act as Commissioners under this Act, the said Commissioners for the Affairs of Taxes shall transmit to the said Sheriffs, with Directions to them to summon, within the Time herein-before limited, the respective Persons who are empowered as aforesaid to select and nominate Commissioners at such Places as such Sheriffs shall respectively name; which Summons shall respectively be

The Clerks of Assize shall return to the Tax Office Copies of the Grand Jury Pannels; and in *Scotland* Lists of Jurors shall be returned to the Barons; these Lists, and those of the Persons qualified for Commissioners, the Tax Office shall transmit to the Sheriffs, who shall summon the Grand Jurors, &c. by publick Advertisement, with Four Days Notice.

B

by

by publick Advertisements, signed by such Sheriffs or their Deputies, and inserted in some Newspapers usually circulated in the respective Counties, Ridings, Shires, Stewartries, and Places aforesaid, Four Days at least before the Day to be named for the Meeting of such Persons for the Purposes before mentioned.

In *Lincolnshire* Lists shall be returned by Commissioners for the Hundreds and Subdivisions in *Lindsey*, &c. and separate Commissioners be chosen for such Hundreds, &c.

XV. Provided also, and be it further enacted, That, within the County of *Lincoln*, Lists of Persons, qualified to act as Commissioners for the Purposes of this Act, shall be returned by the respective Commissioners acting for the several Hundreds and Subdivisions within the several Divisions of *Lindsey*, *Holland*, and *Kesteven*, within the said County; and that separate Commissioners shall be chosen to act within those respective Hundreds and Subdivisions, in like Manner as herein-before directed to be done, within the several Divisions of the other Counties herein mentioned.

The said Grand Jurors, &c. shall appoint Three Persons qualified as directed in § 23 to be Commissioners of Appeal in each County, and Three more to supply Vacancies,

XVI. And be it further enacted, That the said Persons who shall have served, or have been returned to serve on the Grand Inquest as aforesaid, in *England*, and the Barons of the Exchequer in *Scotland*, shall appoint Three Persons, qualified as herein directed, to act as Commissioners of Appeal for each County at large, Riding, Shire, or Stewartry in *Great Britain*, and also Three other Persons at the least, if so many can be found

found qualified, in like Manner to supply Vacancies as herein is mentioned: And the Names of such Persons shall be returned to the Commissioners for the Affairs of Taxes at their Office; who shall give Notice of such Appointment to such Commissioners of Appeal; who shall forthwith appoint a Time and Place for their First Meeting, for the Purpose of hearing and determining Appeals to be made by virtue of this Act, which shall be Ten Days at least before the First Instalment of the Duty granted by virtue of this Act shall become payable: And such Meeting or Meetings shall be held from Time to Time, with or without Adjournment, so long as any such Appeal shall be depending: And the said Commissioners of Appeal shall also, Ten Days at the least before any subsequent Instalment of the Rates hereby granted shall become payable, in case any Appeals shall be then depending, hold a Meeting or Meetings at such Time or Times and Place as shall be appointed by them, for hearing and determining such Appeals; and that such Meetings shall from Time to Time be held, with or without Adjournment, so long as any such Appeal shall be depending: And the said Commissioners of Appeal shall cause publick Notice to be given of their said First and subsequent Meetings for the Purpose of hearing and determining Appeals, in the Manner herein directed.

whose Names shall be returned to the Tax Office, who shall give them Notice of their Appointment; on which such Commissioners shall appoint their first Meeting for hearing Appeals at least Ten Days before the first Instalment becomes due; and subsequent Meetings Ten Days before every Instalment, if necessary, and give Notice thereof; such Meetings to be held from Time to Time till all Appeals are heard.

In London the Mayor, Aldermen, and Common Council shall elect Six qualified persons; (Three of whom shall be Aldermen;) from which Number the Mayor and Aldermen shall choose Three; the Bank shall also choose Two other Persons; the East India Company, the South Sea Company, and the Royal Exchange and London Insurance Companies, each One; to be Commissioners for London.

XVII. Provided always, and be it further enacted, That within and for the City of London, the Mayor, Aldermen, and Common Council, in Common Council assembled, shall elect Six Persons, qualified as herein is required, Three of whom at the least shall be Aldermen; out of which Number so to be elected the Mayor and Aldermen shall choose Three: And the Governors and Directors of the Bank of England shall choose Two other Persons: And the Directors of the United Company of Merchants of England trading to the East Indies, shall choose One other Person: The Sub-Governor, Deputy Governor, and Directors of the South Sea Company, shall choose One other Person: And the Governors and Directors of the Royal Exchange Insurance Company, and the Governors and Directors of the London Insurance Company, shall each choose One other Person, qualified as by this Act is required: And the Three Persons so chosen by the Mayor and Aldermen, together with the other Persons respectively chosen as aforesaid, shall be Commissioners for the Purposes of this Act, within and for the said City of London: And the Names of the Persons so chosen shall be returned to the Commissioners for the Affairs of Taxes.

The Three Commissioners of Appeal in London shall be chosen, One by the

XVIII. And be it further enacted, That within and for the said City of London, the Commissioners for hearing and determining Appeals shall be chosen as follows; *videlicet*, the

the said Mayor and Aldermen of the said City shall choose One Person to be such Commissioner: The said Governors and Directors of the Bank of England, the said Directors of the United East India Company, and the said Governors and Directors of the South Sea Company, shall choose One other Person to be such Commissioner: And the said respective Governors and Directors of the several Insurance Companies before-mentioned, shall choose a Third Person to be such Commissioner: And the Three Persons so chosen as last aforesaid, shall be Commissioners for hearing and determining Appeals within and for the said City: And their Names shall be returned to the Commissioners for the Affairs of Taxes.

Mayor and Aldermen; One by the Bank, East India Company, and South Sea Company; and One by the Two Insurance Companies.

XIX. Provided always, and be it further enacted, That within and for the County of Middlesex, (except the District of the Tower Hamlets, called *The Tower Division*), the Sheriff shall cause to be summoned such Jurors only who shall have been returned from the Hundred of *Ossulston*, in the said County, on the Pannel of the Grand Jury in the Court of our Lord the King before the King Himself at *Westminster*, within the Period before mentioned.

For Middlesex (except the Tower Division) the Sheriff shall summon such Grand Jurors only as are returned on the Pannel at Westminster Hall.

XX. And be it further enacted, That within and for the District of the Tower Hamlets, commonly called *The Tower Division*, in the County of Middlesex, it shall be lawful

For the Tower Division, the Lieutenant, &c. of the Tower shall summon the

acting Justices, who shall select Commissioners and Assistants to the Commercial Commissioners for such Division.

for the Lieutenant of the Tower of London, or Deputy Lieutenant, or Major thereof, to summon the Justices of the Peace acting in and for the said Division at the Time of passing this Act, and who shall continue so to act until they shall be so respectively summoned: And such Justices being so summoned shall select the several and respective Commissioners to act for such Division under this Act for any of the Purposes herein mentioned, in the same Manner, and with the same Powers, as the Grand Inquest of any County is hereby empowered to do, and also certain other Persons to supply Vacancies as they shall arise, in the Manner before-mentioned; and also so many other Persons as they shall think necessary, to be Assistants to the Commercial Commissioners to be appointed under this Act: And the Names of the Persons so chosen shall be returned to the Commissioners for the Affairs of Taxes.

[See § 98, 110, &c.]

When a Commissioner, or Commissioner of Appeal, shall die or decline to act, the Person next in Order in the Lists shall be appointed in his Room; and the Grand Jurors, &c. shall from Time to Time select and add

XXI. And be it further enacted, That when and so often as any One or more of the Commissioners for the Purposes of this Act, or any of the Commissioners for hearing and determining Appeals under this Act, named or appointed to act for any County, Riding, Shire, Stewartry, or Place in Great Britain, or any Division, City, Borough, Town, or Place within the same, shall die, or decline to act in the Execution of the Powers and Trusts thereof, or, having begun to act, shall decline to act any further therein, then

new Names to the Lists.

then and in every such Case, the Person or Persons, next in Order on such Lists, shall be appointed the Commissioner or Commissioners, in the Place of the Commissioner or Commissioners so refusing or declining to act, or dying: And the Jurors who shall from Time to Time serve on the Grand Inquest at the Assizes or Sessions of Oyer and Terminer and General Gaol Delivery, and the several and respective Persons before-mentioned, in England, and the Barons of the Exchequer in Scotland, shall respectively, as often as Occasion shall require, select and add new Names to the Persons before selected; who shall respectively in their Order be a Commissioner or Commissioners for the Purposes of this Act, or a Commissioner or Commissioners of Appeals, as the Case may require, as and when any such Vacancy shall happen: And when any such Commissioner appointed to act for any City, Borough, Town, or Place shall die, or refuse or decline to act as aforesaid, then and in every such Case, the Place of the Commissioner so dying, or refusing or declining to act, shall be filled up in such Manner, and by the same Persons, as the said Commissioner was appointed.

XXII. And be it further enacted, That every Person to be appointed a Commissioner for the Purposes of this Act, and every Person appointed to hear and determine Appeals, before he shall begin to act therein

Commissioners and Commissioners of Appeals to take the following

(except in administering the Oath herein after expressed) shall take the following Oath; (that is to say),

Oath,

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 Thirty-ninth Year of the Reign of His Majesty King George the Third, intituled, [Here set forth the Title of this Act]: And that I will exercise the Powers entrusted to me by the said Act, in such Manner only as shall appear to be necessary for the due Execution of the same: And that I will judge and determine upon all Matters and Things which shall be brought before me under the said Act, without Favour, Affection, or Malice: And that I will not disclose any Particular contained in any Schedule 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 order to, or in the Course of, a Prosecution for Perjury committed in such Examination or Affidavit.

So help me GOD.

to be administered by any Commission-

Which Oath any One of the respective Commissioners appointed for the Purposes of this Act,

Act, or to hear and determine Appeals under the same, is hereby authorized to administer; and which Oath so taken shall be subscribed by the Party taking the same; and the Names of all Persons so subscribing shall, within One Month afterwards, be transmitted to the Office of the Commissioners for the Affairs of Taxes: And if any Person shall act as a Commissioner for the Purposes of this Act, or as a Commissioner for hearing and determining Appeals, before he shall have taken the Oath herein mentioned (except in administering the same), he shall, for every such Offence, forfeit and pay the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the said first recited Act.

er, and subscribed by the Party swearing, and their Names returned to the Tax Office.

Penalty on acting as a Commissioner, without taking the Oath, 100l.

XXIII. Provided always, and be it further enacted, That no Person shall be capable of acting as a Commissioner for the Purposes of this Act, within or for any County at large, Riding, Shire, Stewartry, City, Borough, Town, or Place in Great Britain, who shall not be possessed of a Personal Estate of the Value of Ten thousand Pounds; or who shall not be seised or possessed of an Estate of the like Nature, and of Thrice the Value or more, as is or shall be required as the Qualification of a Commissioner to act in the Execution of an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, An Act for granting an Aid to His Majesty by a Land Tax, to be

Qualification of Commissioners for Counties at large, &c. 10,000l. Personal Estate, or Thrice the Value of the Qualification required for a Commissioner of Land Tax.

be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight, in such County at large, Riding, Shire, Stewartry, City, Borough, Town, or Place; or shall be the Heir Apparent of a Person seised or possessed of an Estate of the like Nature, and of Thrice the Value, or more, of the Estate of which a Person ought to be seised or possessed in order to qualify his Heir Apparent to be a Commissioner to act in the Execution of the said Act: Nor shall any Person be capable of acting as a Commissioner for hearing and determining Appeals in pursuance of this Act, in any County, Riding, Shire, or Stewartry, who shall be a Commissioner for the Purposes of this Act; nor unless such Person shall in like Manner be possessed of a Personal Estate of the Value of Twenty thousand Pounds; or be seised or possessed of an Estate of the like Nature, and of Twice the Value, or more, as is required by this Act, for a Commissioner for the Purposes of this Act as aforesaid; or shall be Heir Apparent of some Person who shall in like Manner be seised or possessed of a like Estate as aforesaid, of Twice the Value, or more, of the Estate of which a Person ought to be seised or possessed in order to qualify his Heir Apparent to be a Commissioner for the Purposes of this Act.

No Commissioner shall be capable of being a Commissioner of Appeals.

Qualification of Commissioners of Appeal to be Twice the Value of that required for Commissioners.

Qualification of Commissioners in Cities (being

XXIV. Provided also, and be it further enacted, That no Person shall be capable of acting as a Commissioner for the Purposes of

of this Act, within or for any City, Borough, Town, or Place, being respectively a County of itself, who shall not be possessed of a Personal Estate of the Value of Three thousand Pounds; or be seised or possessed of an Estate of the like Nature and of Three Fifths of the Value, as is required by this Act for a Commissioner for the Purposes of this Act, within a County at large: Nor within any of the Inns of Court, Inns of Chancery, or Liberty of the Rolls, who shall not be possessed of a Personal Estate of the Value of Three thousand Pounds, or be seised or possessed of an Estate of the like Nature and Value as is required by this Act for a Commissioner for the Purposes of this Act for any Borough, Town, or Place: And that within and for any such City, Town, or Place, being a County of itself, the Magistrates and Justices of the said City, Town, or Place, shall be summoned, together with such Jurors as aforesaid, to act in the Selection and Nomination of the respective Commissioners to be appointed under this Act.

Counties) 3,000l. Personal Estate, or Three Fifths of the Qualification for a County at large; in the Inns of Court, &c. 3,000l. or a Qualification for a Borough, &c.

In such Cities the Magistrates, &c. shall be summoned with the Grand Jurors.

XXV. Provided also, and be it further enacted, That nothing herein contained shall be construed to require more than One Third of any Qualification, consisting of Lands, Tenements, or Hereditaments, to be situate within the respective County, Riding, Shire, or Stewartry, for which any Person shall be appointed to act as a Commissioner.

Only One Third of the Qualification in Land, etc. need be within the County, etc.

XXVI. Pro

Land and Personalty may be valued together as a Qualification: 100l. Personalty to be equivalent to 4l. per Annum from Land.

XXVI. Provided also, and be it further enacted, That any Person whose Estate shall consist of Lands, Tenements, or Hereditaments, and also of Personal Estate, to any of the respective Values herein-before required, estimating in every such Case One hundred Pounds Personal Estate, and Four Pounds per Annum of Estate in Lands, Tenements, or Hereditaments, as equivalent to each other, may act as a Commissioner for any of the Purposes of this Act, as if such required Value had wholly arisen from Lands, Tenements, or Hereditaments, or wholly from Personal Estate; any Thing in this Act contained to the contrary notwithstanding.

Penalty on a Commissioner acting without being so qualified 50l.

[§ 114.]

XXVII. And be it further enacted, That if any Commissioner for any of the Purposes of this Act before or after mentioned, or any other Person herein required to be seized or possessed of a Qualification to act in the Execution of this Act, shall act therein, or in any of the Powers therein contained and vested in such Commissioner, or other Person as aforesaid, without being duly qualified as by this Act is required, every such Person shall forfeit and pay, for every such Offence, the Sum of Fifty Pounds; to be recovered as any Penalty may be recovered by virtue of the said first recited Act.

If there be not a sufficient Number of Commission-

XXVIII. Provided also, and be it further enacted, That in case there shall not be a sufficient Number of Commissioners for the Purposes

Purposes of this Act, for any City, Borough, Town, or Place, for which by this Act such Commissioners are particularly to be appointed, capable of acting according to the Qualification required by this Act, then in every such Case any of the Commissioners for the Purposes of this Act, appointed for the County at large within which such City, Borough, Town, or Place shall be situate, or next adjoining thereto, may and they are hereby required to act as Commissioners for the Purposes of this Act, for such City, Borough, Town, or Place.

ers duly qualified for any City, etc. Commissioners for the County at large may act within such City, etc.

XXIX. Provided also, and be it further enacted, That if there shall not have been a grand Inquest impannelled within the Period before-mentioned, in any City, Town, or Place, being a County of itself, it shall be lawful for the Sheriff of such City, Town, or Place, to summon the Persons named in the Commission of the Peace for such City, Town, or Place, at the Time of passing this Act, and who shall continue so to act until they shall be so respectively summoned; and such Magistrates and Justices, being so summoned, shall select the several and respective Commissioners to act for such City, Town, or Place, under this Act, for any of the Purposes herein-mentioned, in the same Manner, and with the same Powers, as the Grand Inquest of such City, Town, or Place, if impannelled within the Period before-mentioned, together with such Persons in the Commission

If no Grand Jury shall have been impannelled in any City, etc. within the Time mentioned in § 11, the Sheriff may summon the acting Justices of the Peace for such City, etc. who shall then select the Commissioners for the same.

Commission of the Peace, might have done; and also certain other Persons to supply Vacancies, as the same shall arise, in the Manner before-mentioned; and also so many other Persons as they shall think necessary to be Assistants to the Commercial Commissioners to be appointed under this Act, if any shall be appointed for such City, Town, or Place: And the Names of the Persons so chosen shall be returned to the Commissioners for the Affairs of Taxes.

If it shall appear that One Set of Commissioners of Appeal cannot perform the Duty for the whole County or Riding, Two or more Sets may be named to act for several Divisions; and then a Commissioner of Appeal may be a Commissioner under this Act in another Division.

XXX. Provided always, and be it further enacted, That if it shall appear to the Persons assembled for the Purpose of naming Commissioners of Appeals as aforesaid for any County or Riding in *England*, that by Reason of the Extent of such County or Riding, or the relative Situations of different Parts thereof, one Set of Commissioners of Appeal cannot conveniently perform the Duties required of such Commissioners by this Act, it shall be lawful for such Persons to name Two or more Sets of Commissioners of Appeal to act for different Parts of such County, or Divisions of such County or Riding, describing, in an Order to be made by such Persons for such Purpose, for what Part of such County or Riding, each of such Sets of Commissioners of Appeal shall respectively act; and in such Cases it shall be lawful for any Person acting as a Commissioner of Appeal for one Part of such County or Riding, to act as a Commissioner for the Purposes

Purposes of this Act in any other Part of such County or Riding, in which he shall have no Jurisdiction as a Commissioner of Appeal.

XXXI. And be it further enacted, That it shall be lawful for the Commissioners for the Purposes of this Act, and also for the Commissioners appointed for hearing and determining Appeals under this Act, and they are hereby respectively authorized and empowered, in any Matter before them concerning the Execution of this Act, to examine any Person or Persons willing to be examined in such Matter, and to administer an Oath or solemn Affirmation to such Person or Persons, according to the Directions of this Act, and also to receive any Affidavit or Deposition in Writing upon Oath or Affirmation, which shall be made in such Manner as by the said first recited Act of the Thirty-eighth Year before-mentioned is required with respect to Affidavits or Depositions taken under the Authority of that Act, and also any Affidavit or Deposition in Writing upon Oath or Affirmation, which shall be made in any Parts beyond the Seas, before any Magistrate of the Country, Territory, or Place, where the Person making such Oath or Affirmation shall also reside, and which shall be certified and transmitted to the said respective Commissioners under the Hand and Seal of such Magistrate; provided that in every Affidavit, Deposition,

Commissioners and Commissioners of Appeal may examine on Oath any Persons willing to be examined, and may receive Affidavits and Depositions in Writing, in any Matter before them concerning the Execution of this Act.

Requisites in such Affidavits, &c.

or

or Affirmation, there be expressed the Addition of the Party making the same, and the particular Place of his or her Abode, and the same be entitled an Affidavit, Deposition, or Affirmation, made in pursuance of this Act.

Persons giving false Evidence on such Examination, &c. shall be liable to the Penalties of Perjury.

XXXII. And be it further enacted, That if any Person upon any such Examination on Oath or Affirmation, or in any such Affidavit, Deposition, or Affirmation, shall wilfully and corruptly give false Evidence, or shall wilfully and corruptly swear or affirm any Matter or Thing which shall be false or untrue, every such Person so offending; and being thereof duly convicted, shall be and is hereby declared to be subject and liable to such Pains and Penalties as by any Law now in being Persons convicted of wilful and corrupt Perjury are subject and liable to.

Indictments, etc. may be tried in the County where the Affidavit, &c. was exhibited.

XXXIII. And be it further enacted, That any Indictment or Information for Perjury committed in any such Affidavit, Deposition, or Affirmation, as aforesaid, whether the same shall be taken or made within *Great Britain* or without, shall and may be laid, tried, and determined, in the County where such Affidavit, Deposition, or Affirmation, shall be exhibited to the Commissioners, in pursuance of this Act.

Surveyors and Inspectors to take the following

XXXIV. And be it further enacted, That the several Surveyors and Inspectors, who

are or shall be appointed to put in Execution this present Act, shall, before they shall respectively enter upon their Office, take the following Oath; (that is to say),

I A. B. do swear, That in the Execution of an Act, intituled, [*here set forth the Title of this Act*], I will examine and revise all Statements delivered within my District; and in surcharging the Schedules of Income, 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 Favour, 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 pursuance 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 Perjury committed in such Examination or Affidavit. So help me GOD.

Clerk to the respective Commissioners to take the following

XXXV. And be it further enacted, That every Person to be appointed a Clerk to the said respective Commissioners shall, before he shall enter upon his Office, take the following Oath; (that is to say),

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 this 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.

Powers, &c. of 38 Geo. III, c. 16, and all other Acts relative to the Duties under the Management of the Commissioners of Taxes, extended to

XXXVI. And be it further enacted, That the several Commissioners who shall be appointed for the Purposes of this Act, and also the several Persons appointed, or to be appointed Inspectors, Surveyors, Assessors, or Collectors, to put in Execution the said Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, An Act

Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War, or the several Acts relative to the Duties under the Management of the Commissioners for the Affairs of Taxes, or any of them, shall, and they are hereby respectively empowered and required to do all Things necessary for putting this Act in Execution, with relation to the Rates and Duties hereby granted, in the like, and in as full and ample a Manner, as they or any of them are or is authorized to put in Execution the Acts above-mentioned, or any of them, or any Matters or Things therein contained: And the Rates and Duties hereby granted shall and may be ascertained, managed, collected, recovered, paid over, and accounted for, under such Penalties, Forfeitures, and Disabilities, and according to such Rules, Methods, Directions, and Provisions as the Rates and Assessments granted by the said Act passed in the Thirty-eighth Year before-mentioned, and other the Rates and Duties now under the Management of the Commissioners for the Affairs of Taxes, or any of them, are, or is, or may be ascertained, managed, collected, recovered, paid over, and accounted for, (except as far as any of the said Rules, Methods, Directions, and Provisions are expressly varied by this Act); and all and every the Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things contained in the said Act, or any Act of the

this Act; except where expressly varied by this Act.

same Session of Parliament relating thereto, for the assessing, surcharging, mitigating, abating, vacating, hearing, determining, or adjudging the Assessments on the Amount of the Rates to be charged under the Authority of the said Act, or for advancing or paying the Rates and Duties charged thereby, either to the Bank of *England*, or to the Collectors appointed for that Purpose, or for accounting for the same; and also all the Powers, Authorities, Rules, Penalties, Clauses, Matters, and Things, contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, (as far as the same several Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, are respectively applicable to the Rates and Duties granted by this Act, and not expressly varied or otherwise provided for hereby), shall severally and respectively be in full Force, and duly observed, practised, and put in Execution throughout the Kingdom of *Great Britain*, for the several Purposes of this Act, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in the Body of this Act.

Commissioners acting under the pre-

XXXVII. And be it further enacted, That the Commissioners acting in the Execution

Execution of the Acts relative to the said present Duties shall, at their First Meeting to be held under this Act, as is herein-before directed, or any Two of them present at such Meeting, direct their Precept or Precepts to the Assessors of the several Parishes and Places within their respective Divisions, requiring them to appear before the said Commissioners at such Time and Place as they shall appoint, not exceeding Fourteen Days after such Precept; and shall, at such their Appearance, issue to such Assessors the Instructions and Directions duly filled up and signed by Two or more of them, and such Warrants under the Hands and Seals of Two or more of them, as the Surveyors and Inspectors shall have had delivered to them for that Purpose, under the Direction of the Commissioners for the Affairs of Taxes.

sent Acts shall, at their First Meeting, [See § 11.] summon the Assessors to appear within 14 Days, and issue the Instructions and Warrants delivered by the Surveyors and Inspectors under Directions of the Tax Office. [See § 49.]

XXXVIII. And be it further enacted, That the Assessors of the Duties under the Management of the Commissioners for the Affairs of Taxes, for the Year ending on the Fifth Day of *April* One thousand seven hundred and ninety-nine, shall, within Fourteen Days after the Date of the Precept so to be delivered to them as aforesaid; and the Persons to be appointed Assessors of any of the Duties under the like Management, after the Fifth Day of *April* One thousand seven hundred and ninety-nine, shall, within Fourteen Days after the Date of the Precept which shall be issued to them by the Commissioners

Assessors shall yearly give Notice to Householders and Persons occupying distinct Apartments, to deliver within 14 Days Lists signed by them, containing the Name of every Lodger, Inmate, &c. (except Servants and Infants), resident in such House or Apartment;

and also Lists of Persons residing Abroad, Infants, married Women, &c. entitled to Income in the Receipt of such Householder as Trustee, and the Names of his Co-Trustees, if any; and also of Persons receiving Income from Property of which any Householder is Trustee; which Lists such Householder, etc. shall make out accordingly; and also a Statement of the Sum he means to contribute, (according to a Form in Schedule B) as not less than the just Proportion of his Income under this Act; and also a like Statement of the Sum to be contributed by any Person whose Income such Householder, etc.

missioners for the Purposes of this Act, in every Year, during the Term herein mentioned, give Notice to every Householder within the Limits of the Places for which such Assessors shall so act, or leave the same at his or her Dwelling House: And, where any Dwelling House shall be let in different Apartments, and occupied distinctly by different Families or Persons, who shall either be separately and distinctly charged to the Duties on Windows and Lights, or where the Landlord of such Dwelling House shall, by reason of the same being so let, be charged to the said Duties, also give or leave the like Notice to or for the Occupier of each such distinct Apartment, to prepare and deliver, within Fourteen Days next ensuing the Day of serving such Notice, a List in Writing, containing, to the best of his or her Belief, the proper Name of each and every Lodger, Inmate, and other Person, (except Servants and Infants not having any Income chargeable by virtue of this Act), resident in such Dwelling House, or distinct Apartment; and also a List, containing the proper Name of every Person not resident in Great Britain, and of every Infant, Idiot, Lunatick, and Married Woman, who shall have or be entitled to any Income chargeable by virtue of this Act, which shall be in the actual Receipt of such Householder or Occupier, as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, either separately,

or

or jointly with any other Person or Persons, and if jointly with any other Person or Persons, then the proper Name of every such other Person or Persons; and also the Name or Names of every other Person or Persons for whom any Householder or Occupier shall hold any Property as such Trustee, Guardian, Tutor, Curator, or Committee, the Income whereof shall be in the actual Receipt of such other Person or Persons: And every such Householder or Occupier shall, after such Notice so given or left, make out such Lists, and sign the same with his or her proper Name; and shall also at the same Time make out and deliver a Statement in Writing, signed by him or her, of the Sum which he or she means to pay under this Act, as his or her Contribution, (according to one of the Forms marked (B.) hereunto annexed, and as the Case may require), as being not less than the just Rate or Proportion of his or her Annual Income, estimated according to the Provisions of this Act, with which he or she ought to be charged by virtue thereof; and also a like Statement or Account in Writing, signed by him or her, of the Sum which he or she proposes should be contributed for and on Behalf of such other Person or Persons as aforesaid, for whom such Householder or Occupier is in the actual Receipt of any Income, as being not less than the just Rate and Proportion of the Annual Income of such other Person or Persons chargeable by virtue of this Act: Which

shall be in the actual Receipt of: Such Lists and Statements to be delivered to the Assessors within 14 Days: If the Householder, etc. neglect to deliver such Lists, etc. the Assessors shall return his Name and the Names of all such as ought to be returned by him in the Knowledge of the said Assessors. [See also § 67]

Lifts and Statements, or such of them as the Case shall require, according to the Provisions of this Act, every such Householder or Occupier shall deliver or cause to be delivered to such Assessor or Assessors within the Space of Fourteen Days after Service of such Notice: And if any such Householder or Occupier shall refuse or neglect to make out and sign such Lifts or Statements, or either of them, as the Case may require, and deliver the same to the Assessor or Assessors within the Time before-mentioned, then such Assessor or Assessors shall return to the said Commissioners for executing this Act, the Names of any such Householders or Occupiers making such Default as aforesaid; and shall also make out a Lift, containing the Names of all such Lodgers, Inmates, and others, (except Servants and Infants not having any Income as aforesaid), resident in the Dwelling House of any such Householder or Occupier making such Default as aforesaid; and also of all Persons for whom and on whose Behalf such Householder or Occupier ought to make out and deliver such Lift and Statement as aforesaid (if any such there be, within the Knowledge of such Assessor or Assessors).

On receiving Lifts of the Names of Lodgers, etc. Assessors shall give them Notice to return

XXXIX. And be it further enacted, That the said Assessors shall, within Seven Days after any such Lifts of Lodgers, Inmates, and others, resident in any Dwelling House or distinct Apartment, shall be delivered to them

them as aforesaid, give or leave Notice in like Manner as aforesaid, to or for every Person so returned to them as such Lodger or Inmate, or other Person resident as aforesaid, to make out and deliver, within Fourteen Days after the Day of serving such Notice, the like Lift in Writing of the Persons not residing in *Great Britain*, and of Infants, Idiots, Lunaticks, and Married Women, who shall have or be entitled to any Income chargeable by virtue of this Act, which shall be in the Receipt of such Lodger or Inmate, or other Person respectively, or shall actually receive any Income derived from Property which such Lodger or Inmate shall hold as such Trustee, Guardian, Tutor, Curator, or Committee, and of the Names of such other Persons (if any) as shall be joined with him or her as Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, as is hereby required to be made out and delivered by Householders: And every such Lodger, Inmate, or other Person aforesaid, shall make out such Lift, and deliver the same signed as aforesaid; and shall also make out and deliver such and the like Statements of the Sum he or she means to contribute on his or her own Account, and also proposes should be contributed for or on Behalf of any other Person or Persons as aforesaid, as are hereby required to be made out and delivered by Householders: Which Lifts or Statements, or such of them as the Case shall require, according

similar Lifts; and on Default shall return their Names to the Commissioners, and the Names of such Persons as ought to be returned by them, in the Knowledge of the Assessors.

According to the Provisions of this Act as last-mentioned, every such Person shall deliver to such Assessor or Assessors, within the Space of Fourteen Days after Service of such Notice: And if any such Person shall neglect or refuse to make out such Lists or Statements, or either of them, as the Case shall require, and deliver the same to the Assessor or Assessors within the Time before mentioned, then such Assessor or Assessors shall return to the Commissioners the Names of all such Persons making such Default as last aforesaid; and shall also make out a List containing the Names of all Persons of and for whom such Person making such Default ought to make out and deliver such Lists and Statements as aforesaid (if any such there be within the Knowledge of such Assessor or Assessors).

And not to extend to Persons exempted by their Poverty from Poor Rates, &c.

XL. Provided always, and be it further enacted, That nothing herein contained shall be construed to require any Notice to be delivered to, or any List or Statement to be returned by, any Person residing in any Tenement whereof all the Inhabitants are, by Reason of their Poverty only, exempted from the actual Payment of the usual Rates and Taxes toward the Church and Poor.

Income of married Women shall be stated by their Husbands; but the Wife may be ex-

XLI. And be it further enacted, That the Income of any Married Woman, living with her Husband, shall be stated and accounted for by her Husband at the Time of delivering his own Statement under this Act; provided

provided that the Commissioners shall be at Liberty to summon the Wife, and examine her touching her separate Property, under such Rules and Regulations as any Party may by this Act be examined.

aminated as to her separate Property.

XLII. Provided always, and be it further enacted, That if any other Person, for whom such Person as aforesaid shall act as Trustee, Agent, or Receiver, shall be of full Age, and shall reside in Great Britain at the Time required for the Return of such List as aforesaid, it shall be sufficient for such Trustee, Agent, or Receiver, to return in such List the proper Name and Place of Residence of such other Person, without making any Statement of the Sum to be contributed or paid for such other Person; which Lists of other Persons so resident as aforesaid shall be forthwith delivered to the Surveyor or Inspector where such List shall be delivered, for the Information of the Commissioners for the Affairs of Taxes.

If the cestui que Trust is of full Age and resides in Great Britain, it shall be sufficient for the Trustee to return his Name and Residence, to be delivered to the Surveyor, &c.

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XLIII. Provided also, and be it further enacted, That no Trustee who shall have authorized the Receipt of the Income of any Trust Property, by or on the Behalf of the Person entitled thereto, and who shall permit such Income to be received by the Person or Persons so authorized to receive the same, shall be deemed to be in the actual Receipt of such Income; but the Person or Persons who shall really and bona fide receive the

No Trustee who has authorized his cestui que Trust to receive the Income of Trust Property, nor any Banker, &c. of Persons entitled to Income, shall be deemed to be in the actual Receipt of such Income.

the same for his, her, or their Use or Benefit under such Authority, shall be deemed to be in the actual Receipt thereof within the Intent and Meaning of this Act: And that no Person who, as Banker, Agent, or Receiver, shall receive any Income for the Use of any Person beneficially entitled thereto, and resident in *Great Britain*, shall be deemed to be in the actual Receipt of such Income within the Intent and Meaning of this Act.

Assessors shall also yearly affix on the Church Doors, general Notices to all Residents, to deliver their Lists and Statements, which shall be deemed good Notice to all such Residents, though the Notice required in § 38, is not delivered to them.

XLIV. And be it further enacted, That the Assessors appointed for the present Year ending as aforesaid, shall, within Fourteen Days after the Date of such first-mentioned Precept as aforesaid, and the Assessors to be appointed for any subsequent Year after the Fifth Day of *April* One thousand seven hundred and ninety-nine, shall, within Fourteen Days after the Date of such last-mentioned Precept as aforesaid, in every Year during the Term herein mentioned, cause general Notices to be affixed on the Doors of the Church or Chapel, and Market House or Cross (if any) of the City, Town, Parish, or Place, for which such Assessors shall act, and if such Town or Place shall not have a Church or Chapel, or Market House or Cross, then on the Church or Chapel Door of the next adjoining Parish; requiring all Persons residing in the said City, Town, Parish, or Place, who are by this Act required so to do, to make out and deliver to the respective Assessors such Lists and Statements

ments as are hereby required; and such general Notice shall, from the Time when the same shall be affixed as aforesaid, be deemed sufficient Notice to all Persons resident in such City, Town, Parish, or Place, and the affixing the same in Manner before directed shall be deemed good Service of such Notice, notwithstanding such Notices as are hereinbefore directed shall not actually have been left at the House of any Householder, or at the Place of Residence of any Lodger or Inmate, or other Person resident within such Parish or Place: And the said respective Assessors shall cause the said Notices from Time to Time to be replaced (if necessary) for the Space of Ten Days before the Time required for the Delivery of such Lists and Statements as aforesaid: And every Person wilfully tearing, defacing, or obliterating any such Notice so affixed, during the said Space of Ten Days, shall forfeit, for every such Offence, a Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said first recited Act, or this Act.

Persons defacing such Notices to forfeit not more than 20/.

XLV. And be it further enacted, That the said Assessors shall, from Time to Time, within Three Days after the respective Times herein-before limited for the Delivery of the said Lists and Statements to them as aforesaid, (in case Commissioners shall be then appointed for the Purposes of this Act, or otherwise within Three Days after such Appointment),

Assessors shall regularly transmit to the Commissioners' Clerk, the Returns made to them, and Lists of the Names of Persons neglecting to make such Returns.

pointment), transmit to the Clerk to the said Commissioners for the Purposes of this Act, in the Division or Place for which such Assessors shall act, all Returns then before made to the said Assessors, and also all Returns thereafter made to them within Three Days after their Receipt of the same, to be laid before the said Commissioners at their First Meeting after their receiving the same; and shall also, as soon as conveniently may be, transmit to the said Clerk Lists of the Names of all Persons who shall have neglected to make any such Returns as aforesaid, to be laid before the said Commissioners at their First Meeting after the Receipt of such Lists respectively.

Affessors shall appear before Commissioners at their First Meeting, and make Oath of the due Service of Notice on all Householders, &c. and of affixing the general Notice; and to the Truth of the Statements of Lists transmitted by them to the Commissioners' Clerks.

XLVI. And be it further enacted, That every Assessor shall personally appear before the said Commissioners at their said First Meeting, or such other Meetings as such Assessor shall be appointed to attend, and shall make Oath or solemn Affirmation before them that the several Notices required to be delivered to Householders and Occupiers, and also to Lodgers and Inmates, by this Act, have been duly served in the Manner required thereby upon all Householders and Occupiers, and upon all Inmates and Lodgers, within the Limits of the Places for which such Assessor shall have been appointed, to the best of his Knowledge: And that general Notices to the Effect mentioned in the said Act have been duly affixed in the Manner

Manner required by this Act on such proper Places within the City, Town, or Place, for which such Assessor shall act, as by this Act is required; and that the Statements delivered by him to the Clerk to the said Commissioners are all the Statements which have been returned to him in pursuance of this Act; and that the List delivered by him contains the Name of every Person within the said Limits having made Default, or whose Name ought to be returned according to the Directions of this Act, within the Knowledge of such Assessor: And every Assessor who shall neglect to appear before such Commissioners, and make such Oath or Affirmation, or who shall not return any Statement of Income made to him, or shall wilfully omit to return the Name or Names of any Person or Persons who shall not have returned any Statement or List, or whose Name ought to be included in any List, as by this Act is required, shall forfeit, for every such Offence, any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may be recovered under the said first recited Act, or this Act.

Penalty on Neglect by Assessor, in any Particular, not exceeding 20*l*.

XLVII. And be it further enacted, That if any Assessor shall, in the Execution of his Office under this Act, have conducted himself to the Satisfaction of the Commissioners for the Purposes of this Act, acting for the Division or Place where such Assessor shall be appointed, it shall be lawful for the Commissioners

Commissioners may certify to the Tax Office the good Conduct of the Assessor, and what Reward they think due to him;

which the Tax Office may direct the Receiver General to pay.

Commissioners acting for such Division or Place; or the major Part of them present at any Meeting to be holden for that Purpose, to grant to such Assessor a Certificate of his good Conduct in such his Office; and such Commissioners are thereupon required to report, in and by such Certificate; to the Commissioners for the Affairs of Taxes, their Opinion as to the Sum which, in their Judgment, will be a suitable Reward to such Assessor for his Pains and Labour in such Office; Regard being had, in estimating the Value of such Reward; to the Extent and Population of the District within which such Assessor shall have acted, and the Number of Persons chargeable with the Rates and Duties granted by this Act, and his Diligence in the Execution of this Act: And it shall be lawful for the Commissioners for the Affairs of Taxes, upon such Certificate and Report, to grant such Reward to such Assessor as to them shall seem fit, not exceeding the Amount contained in such Certificate and Report, and to direct the Receiver General of the said Rates and Duties to pay the same to such Assessor out of the Monies in his Hands arising from the said Rates and Duties.

Reward to Surveyors, etc. to be regulated by Certificate of the Commissioners.

XLVIII. Provided always, and be it further enacted, That no Reward shall be given to any Surveyor or Inspector employed in the Execution of this Act, for his Service under the same, unless the Commissioners for executing this Act, or the Commissioners for hearing and determining Appeals, shall

shall grant him a like Certificate of his good Conduct in such his Office, nor to any greater Amount than the said Commissioners granting such Certificate shall represent him to be entitled to.

XLIX. Provided always, and be it further enacted, That if the respective Commissioners of Land Tax and Supply, and other the present Duties before mentioned, shall omit to issue such Precepts to the respective Assessors in Manner before mentioned, it shall be lawful for any Justice of the Peace of the County, Riding, Shire, Stewartry, or Place, on Complaint of such Omission by any Surveyor or Inspector, to summon such Assessors before him, and upon their Appearance to issue to them the like Instructions, Directions, and Warrants, as the said Commissioners are hereby authorized to issue: And if any Assessor of the said Duties shall neglect to appear before the said Commissioners or Justice, according to the Directions of this Act, or to take upon himself the Execution of this Act, according to the Directions thereof, every such Assessor shall, for every such Offence, forfeit any Sum not exceeding Twenty Pounds, to be recovered as any Penalty may by the said first recited Act, or this Act, be recovered.

If Commissioners neglect to summon the Assessors, [see § 37.] the Justices of the County, etc. may do so, and give them their Instructions, etc.

Assessors refusing to appear before the Justices, to forfeit not exceeding 20s.

L. And be it further enacted, That the Commissioners acting in and for each Division shall, within Seven Days after the Time

The Commissioners shall, from Time to Time, make

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alphabetical Abstracts in Books, of the Names, with the Contribution proposed, etc. contained in the Lists and Statements delivered; to which Books the Inspectors shall have Access, and may be furnished with Copies, etc.

Time fixed for the Delivery of such Lists or Statements, and so from Time to Time, cause an Abstract of so many of the same as shall have been laid before them, containing the Names of all Persons included in such Returns as being chargeable by virtue of this Act, (arranged alphabetically), with their respective Places of Residence, and the Sums proposed to be contributed, and also the Proportion which those Sums bear to the Income assessed, to be prepared and entered in a Book or Books to be provided and kept by them; to which Book and Books every Inspector and Surveyor, acting in the Execution of this Act, may have free Access at all seasonable Times, and shall, upon Demand, be furnished by the Clerk to the said Commissioners with Copies thereof, or Extracts from the same, or such Parts thereof as may be necessary for the due Execution of this Act.

The Commissioners shall appoint Meetings to take such Statements into Consideration, and compute and ascertain the Assessments on such Statements as they shall be satisfied with; and make Assessments accordingly.

LI. And be it further enacted, That the several and respective Commissioners for the Purposes of this Act shall appoint Meetings within their respective Divisions, which shall be held not sooner than Fourteen Days nor later than Twenty-one Days after such Statements shall have been laid before them as aforesaid, for the taking the same into Consideration: And in case the said Commissioners shall be satisfied that all or any of the said Statements have been made truly and without Fraud, and so as to enable the Commissioners

Commissioners to charge the several Persons chargeable as aforesaid within their respective Districts, or any of them, with the full Duties with which they ought to be charged under this Act, or more; and in case no Information shall be given to the said Commissioners of the Insufficiency thereof, as herein-after is mentioned, the said Commissioners shall at such Meeting, or as soon after as conveniently may be, but not later than Seven Days after such Meeting, compute and ascertain, or cause to be computed and ascertained, the Amount of the Rates and Duties to be imposed upon such of the respective Persons chargeable by this Act, within their respective Districts, whose Statements shall be deemed satisfactory by such Commissioners, and shall make an Assessment upon each of those Persons accordingly.

LII. And be it further enacted, That in every Instance in which the said Commissioners shall not have received any Statement of the Income of any Person chargeable by virtue of this Act, or shall not have received any such Statement, with which they shall be satisfied; or if any Surveyor or Inspector for the said Rates and Duties shall apply to the said Commissioners for a Revision of any such Statement, suggesting in Writing that he hath Reason to believe that the Sum which would be chargeable on any Person upon such Statement, is less than the just Rate or Proportion of the Income of such Person, whereat

When the Commissioners have received no Statement, or no satisfactory one; or the Surveyor, etc. shall apply for the Revision of any Statement, suggesting its Deficiency in Writing, they shall issue a Precept to the Party chargeable who shall accordingly,

within 10 Days, return a Schedule of the Particulars of his Income; (according to Form D. in the Schedule.)

whereat he or she ought to be charged by virtue of this Act; or that any Person omitted in the Abstract, which shall be prepared by the said Commissioners, ought to be charged to the said Rates; the said Commissioners shall, unless they, or so many of them as are herein-after mentioned, after having heard such Reasons as the Surveyor shall lay before them, see Cause to disallow the Application of such Surveyor or Inspector, direct a Precept to such Person, in the Form marked (F.) in the Schedule annexed to this Act: Which Precept being delivered to or left at the last or usual Place of Abode of the Person chargeable as aforesaid, shall be binding upon such Person according to the Exigency of such Precept: And every such Person shall return or cause to be returned to the said Commissioners, within the Space of Ten Days after the Date of such Precept, a Schedule of the Particulars of Property from which the Income chargeable under this Act ought to be estimated, with the Amount of Deductions to be made therefrom under such of the Heads contained in and according to the Form marked (D.) in the Schedule annexed to this Act, as the Case shall require.

One Commissioner of less than Five present, or Two out of Five, may disallow the Application, etc. of

LIII. And be it further enacted, That unless all the Commissioners, except One, where less than Five shall be present, or all, except Two Commissioners where Five shall be present, shall adjudge that there is just Cause to disallow the Application of any Surveyor

veyor or Inspector to revise any Statement as aforesaid, it shall be lawful for the said Commissioners, and they are hereby required in every such Case, to disallow the same, and thereupon to compute and ascertain, or cause to be computed and ascertained, the Amount of the Rates and Duties which by this Act ought to be imposed upon the Person giving in such Statement in respect thereof, and to make an Assessment upon such Person accordingly, subject to such Appeal from the Determination of the said Commissioners, by such Surveyor or Inspector, as herein-after is mentioned.

any Surveyor, etc. and the Commissioners shall then make the Assessment on the Party's own Statement as given in: (subject to Appeal under § 71).

LIV. And be it further enacted, That if any Person who shall have delivered any List, Statement, or Schedule, in pursuance of this Act, shall discover any Error therein, it shall be lawful for such Person to deliver a new or additional List, Statement, or Schedule, to the said Commissioners, in order to rectify such Error, and if such new or additional List, Statement, or Schedule, shall be so delivered before any Proceeding shall be had to recover any Penalty for not delivering the same, no Proceeding shall afterwards be had for recovering any such Penalty: And if any Proceeding shall have been actually had for recovering any such Penalty, it shall be lawful for the said Commissioners, upon Proof being made to their Satisfaction, that no Fraud or Evasion of this Act was intended, to certify the same under the Hands

Persons may correct Errors in their Lists or Statements by delivering a new List, etc. when no Proceeding shall be had for any Penalty incurred; Or if any such Proceeding be commenced, it may (on Certificate of Two Commissioners that no Fraud was intended) be stayed by the Court on a summary Application.

of any Two or more of them; and upon such Certificate, on Application in a summary Way to the Court where the same shall be commenced, all Proceedings for recovering such Penalty shall be stayed, either on Payment of the Costs of the Proceedings then had, if any, or without Payment of such Costs, as the said Court shall think fit and adjudge.

A Trustee shall not be liable to any Penalty for an imperfect Statement, if the Commissioners are satisfied that he was unable to deliver one more perfect; and if he deliver as perfect a Statement as he is able, from Time to Time, when required by the Commissioners.

LV. Provided always, and be it further enacted, That if any Trustee, Agent, or other Person hereby required to deliver any Statement or Schedule of any Income, of which such Trustee, Agent, or other Person shall be in the actual Receipt on Behalf of any other Person or Persons, shall deliver any Statement or Schedule which shall be imperfect, declaring himself, herself, or themselves to be unable to give a more perfect Statement or Schedule, with the Reasons for such Inability, such Person shall not be liable to any Penalty for not having delivered a Statement or Schedule, according to the Directions of this Act, in case the said Commissioners shall be satisfied that such Person was, at the Time of the Delivery of such Statement or Schedule, unable to deliver a more perfect Statement or Schedule, and in case such Person shall, upon the Requisition of the said Commissioners, deliver as perfect a Statement or Schedule as such Person shall from Time to Time be enabled to give.

LVI. Pro.

LVI. Provided always, and be it further enacted, That whenever the Time allowed by this Act for delivering any Statement or Schedule may not be sufficient for that Purpose, by reason of the Difficulty of ascertaining the Particulars or Amount of any Income or otherwise, it shall be lawful for the respective Commissioners, on Application to them for that Purpose, to enlarge the Time for delivering the same: And that no Person shall be liable to any Penalty for not having delivered such Statement or Schedule, for Delivery whereof such further Time shall be obtained, if the said Commissioners shall think fit so to order; and in such Case all Proceedings for Recovery of any such Penalty shall be staid, on a summary Application for that Purpose to the Court where such Proceeding shall be commenced: Provided always, That the said Commissioners shall not enlarge the Time for delivering such Statement beyond Forty Days, or the Time for delivering such Schedule beyond Thirty Days, before the Time when the First Instalment of the Duty, chargeable in respect of the Income to which such Statement or Schedule shall relate, would be payable if the same were duly charged with such Duty upon a Statement or Schedule delivered within the Time limited by this Act.

Commissioners may enlarge the Time for delivering in Statements and Schedules, to any Time not beyond 40 and 30 Days before the First Instalment of the Duty: Proceedings previously had for Penalties may be staid in a summary Way.

LVII. And be it further enacted, That the said Commissioners shall cause Assess-

ments shall be made (after 14 Days) by the

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Commissioners on such Schedules, which shall be verified on Oath if required; but if no Schedule be returned, or an unsatisfactory one, and refused to be verified on Oath, or if the Inspector, etc. has made any Surcharge, etc. on the same, not disallowed by the Commissioners; they shall summon the Party chargeable to attend, and be examined (on Three Days Notice), and also any other Persons, to give them Information, and shall examine them on all Points necessary to ascertain the Charge to be made; but the Party shall be at Liberty to amend his Schedule, before being required to verify it on Oath [see § 39], and if the Commissioners are satisfi-

ments to be made and computed upon the Amount of Income contained in every such Schedule respectively with which they shall not be dissatisfied, as soon after the Expiration of Fourteen Days after such Schedule shall be returned as they conveniently can, after calling upon the Party to verify the same, upon Oath or Affirmation, if the said Commissioners shall think the same necessary, in which Case such Oath or Affirmation shall be final and conclusive: But if the said Commissioners shall in any Instance have received no such Schedule in pursuance of their Precept; or if they shall not be satisfied therewith, and the Party shall not on the Requisition of the Commissioners have verified such Schedule in Manner aforesaid; or if the Inspector or Surveyor shall have made any Surcharge upon any such Schedule, or objected to any Deductions made thereupon, for the Purpose of discharging the same, or any Part thereof, it shall be lawful for the said Commissioners, and they are hereby required, unless they, or so many of them as are herein-before mentioned, after having heard such Reasons as the Surveyor shall lay before them, see Cause to disallow such Surcharge or Discharge, in every such Case, to summon the Party mentioned in any such Schedule, or in any such Notice or Certificate of Surcharge or Discharge, before them to be examined, and also any other Person or Persons whom they shall think able to give Information respecting the In-

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come of such Person, at a Day and Place to be fixed by the said Commissioners, of which Three Days Notice at the least shall be given to the Person or Persons to be summoned; and upon the Appearance of such Party so to be charged before the said Commissioners, or any Two or more Commissioners acting for the said Division or Place, or upon the Appearance of any Person or Persons summoned to give Evidence, to receive and take Information, according to the Powers vested in them by this Act, from the Party or other Persons so summoned, and attending to give Evidence touching the Particulars mentioned in any such Schedule, or touching any other Particulars omitted to be mentioned, or of which no Schedule shall have been delivered, and which ought to have been mentioned in such Schedule, or on such other Points as they shall think necessary to ascertain the Rate and Proportion with which such Person ought to be charged; provided that such Party shall be at Liberty, at any Time before he or she shall be called upon to verify his or her Schedule on Oath or solemn Affirmation, as herein-after is mentioned, to amend such Schedule in all such Particulars wherein he or she shall see Occasion; and if the said Commissioners shall not be dissatisfied with such amended Schedule, then an Assessment shall be made and the Rates and Duties computed thereupon in the Manner before directed.

ed with such amended Schedule, they may assess the Party accordingly.

L.VIII. And

All the Parties so summoned, (except the Party chargeable, or his confidential Agent), shall give their Evidence on Oath.

LVIII. And be it further enacted, That every Person who shall appear before the said Commissioners for the Purposes of this Act, in pursuance of such Summons as aforesaid, for the Purpose of giving any Testimony or Evidence touching or concerning any Rate or Assessment made or any Statement or Schedule delivered in pursuance of this Act, or touching any Doubt, Question, or Difficulty which shall arise relating thereto, (other than the Party to be charged and mentioned in such Schedule, or the Clerk, Agent, or Servant of, or other Person confidentially entrusted or employed in the Affairs of the said Party), shall, before he, she, or they shall proceed to give such Testimony or Evidence, take an Oath, or being One of the People called *Quakers*, a solemn Affirmation (which Oath or Affirmation any One or more of the said Commissioners is and are hereby authorized and required to administer) that the Testimony or Evidence to be given by him, her, or them, shall contain the whole Truth, and nothing but the Truth, in respect of the Matter or Question concerning which such Testimony or Evidence is to be given.

Where the Party chargeable, or his Agent attends, the Substance of their Evidence shall be reduced into Writing,

LIX. And be it further enacted, That where the Party mentioned in such Schedule, or the Clerk, Agent, or Servant of the Party or other Person confidentially entrusted or employed as aforesaid, shall appear before the said Commissioners for the Purpose of giving such Testimony or Evidence, then and

and in every such Case the Substance of the Testimony or Evidence given by any such last mentioned Person or Persons shall be, and the said Commissioners are hereby required to cause the same to be reduced into Writing, and to be read to the Person or Persons having given such Testimony or Evidence, before he, she, or they shall be called upon to verify the same according to the Directions of this Act; provided that in case he, she, or they shall, after such Testimony or Evidence shall be reduced into Writing, and read over to him, her, or them, be satisfied with the Substance of the Matter so reduced into Writing, he, she, or they shall swear or solemnly affirm to the Truth of the Substance thereof, (which Oath or Affirmation the said Commissioners, or any One or more of them, is and are hereby authorized to administer): Provided always, That any Person who shall appear to give any such Testimony or Evidence as last mentioned, shall be permitted to alter or amend any Part of his or her Testimony or Evidence, if he or she shall think proper, before he or she shall be called upon to verify the same: Provided also, That no such last mentioned Person shall be compelled to answer any Question which may be put to him or her by the said Commissioners for the Purposes of this Act, or any other Person or Persons whomsoever, before the said Commissioners in pursuance of this Act; but that every such last mentioned Person may decline peremptorily to answer any Question when-

and read to them, and they shall then swear to the Truth thereof; but they shall be first permitted to amend any Part of it; and shall not be compelled to answer any Question, but may decline peremptorily so to do.

ever

ever he or she shall think proper, without shewing or alledging any Excuse for his or her so doing.

Surveyors, etc. having taken the Oath in § 34, may examine Lists of Householders, etc. returned under the Act, and amend the same; and may also inspect and take Copies of the Statements returned; and may also examine and surcharge Schedules of Income returned to the Commissioners before the Parties chargeable are examined thereon; and may object to any improper Deductions therein; which Surcharges, etc. shall be considered by the Commissioners, on Examination of the Parties; but Notice must be given by the Surveyor, to the Party charged, of the

LX. And be it further enacted, That it shall be lawful for the several Surveyors and Inspectors of the present Duties placed under the Management of the Commissioners for the Affairs of Taxes, and for any other Persons who shall be appointed to act as Surveyors and Inspectors in the Execution of this Act, who shall respectively have taken the Oath before stated, so as to bind him or them not to disclose Particulars or Evidence as aforesaid, to inspect and examine all Lists of Householders, Lodgers, and others, which shall be returned in pursuance of this Act, and to supply any Omissions which such Surveyor or Inspector may discover therein; and also to inspect and examine the several Statements which shall have been delivered in pursuance of this Act; and to take such Copies of, and Extracts from, the same, as they shall think requisite: And further, That it shall be lawful for such Surveyors and Inspectors to inspect and examine any Schedule of Income returned to the said Commissioners, before such Time as the Parties respectively, or Witnesses, shall have been examined before the said Commissioners touching the Truth thereof, and to surcharge the same according to the best of their Knowledge or Information; and to object to any Deductions, or any Part thereof, for the Purpose of discharging the same, which, in the

the Judgement of the said Surveyors or Inspectors, ought not to be contained in such Schedule: Which Surcharges and Discharges respectively the said Commissioners shall take into their Consideration at the Time of such Examination of the Parties or Witnesses; provided that Notice in Writing shall have been given by such Surveyors or Inspectors to the Party to be charged, containing the particular Article or Articles mentioned in such Schedule, to which such Surveyor or Inspector shall object: And also it shall be lawful for the said Surveyors and Inspectors to inspect and examine any Rate or Assessment which shall be made under the Authority of this Act; and in case he or they shall find, at any Time before the said Commissioners shall have signed and allowed any Assessments, any Error in the same, or any of them, which in the Judgement of the said Surveyors and Inspectors shall require Amendment, it shall be lawful for the said Commissioners, and they are hereby required, upon sufficient Cause being shewn to them, to amend the same accordingly: And in case any Error shall be discovered in any Assessment after the same shall be allowed, it shall be lawful for the said Surveyors or Inspectors, and he or they is or are hereby required to certify the same to the said respective Commissioners, who shall have Power to cause the same to be amended, if in their Judgement they deem any Amendment requisite: Provided always, That Notice shall be given

particular Objections to the Schedule: Surveyors, etc. may also inspect the Assessments previous to their being allowed by the Commissioners, in order to their being amended, and after Allowance the Assessments may also be amended on Certificate from the Surveyors etc. to the Commissioners: Notice of Amendment of Assessments shall be given to the Party affected, and to the Commissioners of Appeals, who shall appoint Times for hearing Appeals thereon; but no Appeal shall retard the Collection of the Rate; which shall be re-amended where necessary by the Commissioners, after such Appeals are determined, so that the proper Rate

shall be paid within the Year.

to the Party of any Amendment made in such Assessment by reason of such Surcharges or Discharges, in order that he may appeal from the same; and the respective Commissioners for hearing and determining Appeals shall also have Notice thereof, who are hereby respectively required, upon such Notice, to appoint, from Time to Time, in Manner herein-before directed, Days for hearing all Appeals made for any of the Causes last-mentioned, in such Manner and at such Times, within the Periods before limited, as shall be convenient: Provided also, That no Appeal from any Assessment to be made by virtue of this Act, shall retard the Execution of this Act so far as relates to the levying the Rates and Duties contained in such Assessment; but that it shall be lawful for the respective Officers employed in the Collection of the respective Rates or Duties hereby imposed, to cause the same to be levied in the mean Time, and until such Appeals shall be determined, as if no such Appeals had been made: Provided always, That after the Determination of such Appeals, the said respective Commissioners for the Purposes of this Act, shall cause the Assessments so appealed against to be amended according to such Determination, and the subsequent Payments to be adjusted thereby, so that the full Sums settled by the said Commissioners for hearing and determining Appeals, and no more, shall be paid within the Year.

LXI. Pro-

LXI. Provided also, and be it further enacted, That if upon the Determination of any such Appeals, it shall appear to the said Commissioners that the Payments already made upon any such Assessment, or any Part thereof, should be repaid, as being more than the full Sum which the Party assessed ought to pay within the Year, or that the Party ought not to have been charged therewith under this Act, it shall be lawful for the said Commissioners to rectify the Assessments as the Cases shall respectively require, and thereupon to grant Certificates thereof, stating therein respectively the Amount of the Sums to be repaid; and upon the Production of any such Certificate to the Receiver General of the County, Riding, or Place, where the same shall have been granted, or to his Deputy, if in *England*, or to the Receiver General of *Scotland*, the said Receiver General respectively shall cause the Amount contained in such Certificate to be paid out of any Monies in his Hands of the Rates and Duties hereby granted.

Where the Payments made exceed the Assessment for One Year on a Certificate from the Commissioners of Appeals, the Receiver General shall repay the Overplus to the Party.

LXII. And be it further enacted, That it shall be lawful for the said respective Surveyors and Inspectors, being sworn as aforesaid, to examine and inspect any Parochial Rates or Assessments, so far as relates to the Amount or Rate at which any Person may be assessed therein; and also any List, or Pannel of Jurors, or Persons fit to serve on Juries, in the Custody of any publick Officer

Such Surveyors, etc. may examine Parish Rates, and Lists of Jurors; and, by Authority from Three Commissioners of the Tax Office, may require from the proper Officer of

Corporations, Copies of Accounts relative to the Income of Members receiving Dividends from their Stock.

cer or Officers; and also for any Inspector or Surveyor, having Authority for that Purpose under the Hands of Three or more of the Commissioners for the Affairs of Taxes, to require from the proper Officer having in his Custody any Accounts of a publick Nature belonging to or kept by any Corporation or Company, a Copy of such Part or Parts thereof as may relate to the Income of any Person or Persons, or any Member or Members of such Corporation or Company, who shall have received any Dividends or Interest from the Funds or Stock of such Corporation or Company, or shall be entitled to the same.

After Examination of any Party chargeable, or in case of his Non-appearance or Refusal to be examined, the Commissioners shall ascertain his Rates, and make an Assessment on him; and send Copies of the same to the Collectors and to the Commissioners of Appeal; and shall issue Warrants to the Collectors, who shall give Notice of the Amount of

LXIII. And be it further enacted, That after such Examination taken before the Commissioners for the Purposes of this Act as aforesaid, or in case any Person appearing before the said Commissioners shall decline to answer any Question put to him or her by the said Commissioners, or being summoned shall not appear before the said Commissioners to be examined, it shall be lawful for the said Commissioners, and they are hereby required, according to the best of their Judgment, to settle and ascertain in what Sums such Person ought to be charged, and to make an Assessment accordingly: And that when and as soon as the said Commissioners shall have signed and allowed any Assessments to be made by virtue of this Act, they shall cause Copies of such Assessments, signed by

Two or more of the said Commissioners, to be made out and transmitted to the respective Collectors, appointed or to be appointed as aforesaid, in each Parish or Place within the Divisions of the said respective Commissioners, and also another Copy thereof to the Commissioners for hearing and determining Appeals for the County or Place where such Assessment shall be made: And the said respective Commissioners, for the Purposes of this Act, shall issue out their Warrants to the Collectors as herein-after is required, according as the same shall become payable, at the Expiration of Seven Days after signing and allowing the said Assessments; and the Collectors, to whom a Copy of such Assessment shall be delivered, shall forthwith cause Notice in Writing of the Amount of each Person's Assessment to be given to the Person or Persons respectively charged, or left at his or her last or usual Place of Residence in the Parish or Place for which such Assessment shall have been made, in pursuance of this Act.

the Assessment to the Party charged.

LXIV. And be it further enacted, That if any Person or Persons shall think him, her, or themselves aggrieved by any Rate or Assessment to be made by virtue of this Act; or if in any Case where a Schedule shall have been delivered, and a subsequent Examination shall have taken place as herein-before directed, (except where the Party or Parties to be charged shall have verified his, her, or

Persons aggrieved by Assessments, and Surveyors dissatisfied with the Determination of the Commissioners, on a Schedule delivered, (except where it is verified on Oath), may

appeal; the Surveyor, within 40 Days after the Assessment made, and the Party with in 14 Days after Notice thereof, (but not afterwards, unless on special Cause shewn) to the Commissioners of Appeal, giving 10 Days Notice.

The said Commissioners may summon the Party charged, and Witnesses;

their Schedule, or shall have answered on Oath or Affirmation all such Questions as shall have been demanded of him, her, or them, by the said respective Commissioners), any Surveyor or Inspector shall be dissatisfied with the Determination of the said Commissioners for the Purposes of this Act, it shall be lawful for such Surveyor or Inspector, within Forty Days after such Assessment shall be made, and for such Party or Parties respectively, within Fourteen Days after Notice of any Assessment made upon him, her, or them, by virtue of this Act, shall have been given or left as aforesaid, but not afterwards, unless special Cause be shewn to the Satisfaction of the Commissioners of Appeals as herein is mentioned, to appeal to the Commissioners appointed to hear and determine Appeals for the County, Riding, Shire, Stewartry, or Place where the Matter of such Appeal shall arise, giving Ten Days Notice thereof at the least to the said Commissioners: And the said last mentioned Commissioners may, on any such Appeal being entered, summon any Person or Persons, either on the Part of the Party or Parties assessed, or any other Person or Persons whom the said Commissioners shall judge able to give them Information respecting the Particulars mentioned in such Schedule, or on such other Points as they shall think necessary for ascertaining the due Proportions which such Party or Parties assessed ought to pay by virtue of this Act: And the said last mentioned Commissioners

missioners are hereby authorized and required to hear and determine all such Appeals duly made within the Time before limited, and to make such Amendment in the Assessment of the Party appealing or appealed against, either by increasing or diminishing the Sum assessed, as to the said Commissioners shall, under all Circumstances proved to them, appear just and equitable: Provided always, That where the Party assessed appeals from such Assessment, or in case of an Appeal by the Surveyor or Inspector where the Party appealed against shall not have delivered a Schedule to the Commissioners for the Purposes of this Act, such Party shall, Ten Days at least previous to the hearing of such Appeal, deliver, or cause to be delivered, to the said last mentioned Commissioners, or their Clerk, having taken the Oath hereinbefore prescribed, a Schedule of Particulars, in Writing, of his, her, or their Income, according to the Form in the Schedule to this Act annexed, marked (D.); and the said Commissioners shall not be at Liberty to relieve from the said Assessment, or to make any Abatement therein, unless the Party or Parties assessed shall, at the Time of hearing such Appeal, verify the Schedule of Particulars delivered by him, her, or them, either on Oath or Affirmation taken before the said Commissioners, or on Affidavit made and taken according to the Directions of this Act, nor unless the Party or Parties assessed, or such Agent, Clerk, or Servant of such

and on hearing the Appeal, may amend the Assessment.

If the Party assessed appeal, (or the Surveyor, etc. where no Schedule is delivered), he must, 10 Days at least before the Hearing, deliver to the Commissioners of Appeal or their sworn Clerk, a Schedule of his Income; but no Relief shall be afforded him, unless he verify the Schedule on Oath, nor unless he, or his Agent, shall answer all Questions asked, and produce all Writings, etc. demanded by the Commissioners.

Party or Parties assessed, as the said Commissioners shall require to be examined, or some credible Witness or Witnesses on the Behalf of such Party or Parties assessed, shall, to the Satisfaction of the said Commissioners, answer all such Questions, and produce such Conveyances, Instruments, Writings, and Documents, relative to the Income of such Party or Parties assessed, as the Commissioners shall judge necessary to enable them to ascertain the true Sum in which the said Party or Parties assessed ought to be charged.

Though a Party swear to his Schedule, the Surveyor may, on declaring himself dissatisfied with the Commissioners Determination, demand a Case from them, to be sent to the Commissioners of Appeal, according to whose Opinion the Assessment shall be settled.

LXV. Provided always, and be it further enacted, That in any Case where the Party assessed shall have verified the Particulars contained in his or her Schedule of Income upon Oath, and where the Surveyor or Inspector shall nevertheless apprehend the Determination made by the said Commissioners to be contrary to the true Intent and Meaning of this Act, or that they have disallowed any Surcharge, or allowed any Deduction contrary to the same, and shall then declare himself dissatisfied with such Determination, it shall and may be lawful for such Surveyor or Inspector to require the said Commissioners to state specially and sign the Case upon which the Question arose, together with their Determination thereupon; which Case the said Commissioners, or the major Part of them then present, are hereby required to state and sign accordingly, and

to cause the same to be by him transmitted to the Commissioners of Appeal, who are hereby required, with all convenient Speed, to return an Answer to the Case so transmitted, with their Opinion thereupon subscribed thereto, according to which Opinion so certified, the Assessment, which shall have been the Cause of such Appeal, shall be altered or confirmed.

LXVI. Provided always, and be it further enacted, That if Appeal shall be made by virtue of this Act on the Behalf of any Person or Persons who shall be absent out of the Realm, or be prevented by Sickness or other sufficient Cause from attending in Person the hearing of such Appeal, it shall be lawful for the Commissioners for hearing and determining such Appeal to postpone from Time to Time the hearing of such Appeal, or to admit other Proof of the Schedule than the Oath or Affirmation of such Party, if the said Commissioners shall be satisfied of the Truth of the Reason alledged for such Delay or Admission of other Proof: And further, That it shall also be lawful for the said Commissioners to direct the levying of the Sum so assessed to be stayed until the Determination of the Appeal postponed for any Cause before mentioned.

In Appeals on Behalf of Persons Abroad, or prevented from attending by Sickness, etc. the Commissioners may postpone the Hearing, or admit other Proof of the Schedule than the Party's Oath; and may stop the levying of the Sum assessed.

LXVII. And be it further enacted, That if any Person required in pursuance of this Act to make out and deliver any List, State-

Persons refusing or neglecting to make out and deliver Lists and State-

ments re-
quired, to
forfeit not ex-
ceeding 20/.

ment, or Schedule herein described, shall neglect or refuse to make out and sign such List, Statement, and Schedule, or either of them, as the Case may require, and deliver or cause the same to be delivered to the Assessor or Assessors within the Time herein mentioned, he or she so refusing or offending shall, for every such Default or Offence, forfeit a Sum not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered under the said Act, or this Act.

Commission-
ers under this
Act shall be
assessed by the
Commission-
ers of Appeal;
and the State-
ments deli-
vered by Com-
missioners,
shall be trans-
mitted to the
Commission-
ers of Ap-
peal, who
shall act in all
such Respects
as Commis-
sioners do in
others; Cer-
ificates of
such Assess-
ments shall be
transmitted to
the Commis-
sioners, to be
certified and
returned, and
the Assessment
levied and

LXVIII. And be it further enacted, That the Commissioners for hearing and determining Appeals, in any County, Riding, Shire, Stewartry, or Place, shall assess all and every the Commissioners for the Purposes of this Act, within the same County, Riding, Shire, Stewartry, or Place; or within any City, Town, or Place being a County of itself, situate within such County, Riding, Shire, Stewartry, or Place: And whenever any List or Statement shall be delivered in pursuance of this Act by any such Commissioner for the Purposes thereof, or on his Behalf, or on his Default, such List or Statement shall be forthwith transmitted to the Commissioners for hearing and determining Appeals for such County, Riding, Shire, Stewartry, or Place, who shall have Authority, and are hereby required to assess and determine the Sum which such Commissioner ought to contribute in pursuance of this Act: And such Com-

collected, as in
other Cases.

Commissioners for hearing and determining Appeals shall and may act in all Respects therein in the same Manner, and have and use the same Powers and Authorities in all Respects therein, as the Commissioners for the Purposes of this Act can or may act, and have and use, in Cases of other Persons having any Income, chargeable by virtue of this Act: Provided always, That the said Commissioners for hearing and determining Appeals shall transmit, or cause to be transmitted, a Certificate of the Assessment so to be made to the Commissioners for the Purposes of this Act, in order that the Amount thereof may be certified in the Duplicates of Assessments to be made out and returned in pursuance of this Act, and collected and levied accordingly.

LXIX. And be it further enacted, That if any Commissioner for the Purposes of this Act shall think himself aggrieved by any Rate or Assessment to be made by the said Commissioners for hearing and determining Appeals by virtue of this Act; or if any Commissioner for hearing and determining Appeals shall think himself aggrieved by the Rate or Assessment to be made by the said Commissioners for the Purposes of this Act; it shall and may be lawful for such respective Commissioner, within Fourteen Days after Notice of any such Assessment made upon him by virtue of this Act, to appeal to the Commissioners for hearing and determining Appeals to be appointed in and for some

If Commis-
sioners or
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ed by the As-
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peal against
the same to
Commission-
ers of Appeal
for some ad-
joining Coun-
ty, etc.

County, Riding, Shire, or Stewartry immediately adjoining the County, Riding, Shire, or Stewartry, where such Cause of Appeal shall arise, at the Election of the Party preferring such Appeal: And it shall be lawful for the said last mentioned Commissioners of Appeal to hear and determine the Matter so referred to them, in the same Manner, in all Respects, as if the Cause of Appeal had arisen in the County, Riding, Shire, or Stewartry for which they shall be so appointed Commissioners of Appeal as aforesaid.

Commissioners shall not vote on any disputed Point in Cases of Income, in which they are interested, either directly, or as Trustees; and if there be not Two disinterested Commissioners, the Question may be determined by Commissioners of an adjoining Division, etc.

LXX. Provided always, and be it further enacted, That in case any Differences or Disputes shall arise between the said Commissioners for the Purposes of this Act; or between the Commissioners for hearing and determining Appeals, respecting the Rates or Assessments to be made by virtue of this Act, in respect of Income arising from any Property wherein any of the said respective Commissioners shall or may be concerned or interested, or shall be Trustee, Agent, Receiver, Guardian, Committee, or Curator, to any Person so concerned or interested, the Commissioner who shall be so concerned or interested in such Rate or Assessment, or shall be such Trustee, Agent, Receiver, Guardian, Committee, or Curator, shall have no Voice, but shall withdraw until it shall be determined by the Rest of the Commissioners; and if there shall not be Two Commissioners not interested as aforesaid, then the Matter in Dispute shall be determined by Commissioners

ers acting in any adjoining Division, or, where the Case shall require the same, in any adjoining County, Riding, Shire, or Stewartry.

LXXI. And be it further enacted, That if the said Commissioners shall disallow the Application of any Surveyor or Inspector to proceed upon any Surcharge, or upon any Representation or Certificate of any erroneous Assessment, it shall be lawful for such Surveyor or Inspector, or any Surveyor or Inspector to be appointed in his Stead, to appeal against the Decision of such Commissioners to the Commissioners of Appeal, and to require the Judgement of the said Commissioners of Appeal whether there is sufficient Reason to proceed upon such Surcharge or Representation: And in case the said Commissioners of Appeal shall be of Opinion that there is sufficient Reason to proceed upon such Surcharge or Representation, they shall refer the Matter back to the Commissioners who originally decided thereon; and such Commissioners shall, according to the Direction of such Commissioners of Appeal, proceed upon the Application of such Surveyor or Inspector, in such Manner as they would have done if they had originally decided in the same Manner as the said Commissioners of Appeal shall have thought fit to direct.

If Commissioners in any Case disallow Application of a Surveyor, etc. he or his Successor may resort to the Commissioners of Appeal, and if they determine in his Favour, they shall refer back to the Commissioners, to act as if they had originally allowed such Application.

LXXII. And be it further enacted, That the First Assessment to be made by virtue of this Act shall be made for One Year, at the respective

The First Assessment shall be made for One Year

from April 5, 1799, to April 5, 1800, and so in every subsequent Year; payable by Six equal Instalments, the First on the 5th June; and to be paid within 10 Days of each Day of Instalment.

Warrants to be issued by Commissioners for levying the same; and all Arrears to be Debts of Record to the King.

respective Rates before mentioned, from the Fifth Day of April One thousand seven hundred and ninety-nine, until the Fifth Day of April One thousand eight hundred; and every subsequent Assessment shall be made for One Year, from the Fifth Day of April yearly: And the several Sums assessed by any such Assessment shall be payable in Six Instalments at the Times following; *videlicet*, the Fifth Day of June, the Fifth Day of August, the Fifth Day of October, the Fifth Day of December, the Fifth Day of February, and the Fifth Day of April yearly, by even and equal Portions: The First of the said Instalments to be payable on the Fifth Day of June One thousand seven hundred and ninety-nine; and the Payments shall be made within Ten Days from the Day when the same shall be payable by virtue of this Act: And it shall be lawful for the respective Commissioners for the Purposes of this Act to issue out and deliver to the Collectors appointed to collect the Duties on Houses, Windows, or Lights, or any other the Duties under the Management of the Commissioners for the Affairs of Taxes for the Time being, their Warrants for the speedy collecting and levying the said Rates, as the same shall become payable, by Six Instalments, commencing in each Year from the Fifth Day of April yearly, according to the true Intent and Meaning of this Act: And that such Part thereof as cannot be so levied and collected, shall be recoverable as a Debt upon Record to

to the King's Majesty, His Heirs and Successors.

LXXIII. And be it further enacted, That every Householder and Occupier as aforesaid shall be liable to be charged to the Rate hereby granted, in the Parish or Place of his or her Residence, at the Time of the Execution of this Act, in giving general Notice as herein required, in respect of the Whole of his or her Income chargeable by virtue of this Act, although such Person shall have Property, or shall exercise or carry on any Profession, Office, Employment, Trade, or Vocation, or shall receive any Pension or Stipend, in any other Parish or Place, unless such Person shall have another Place or Places of ordinary Residence in some other Parish or Place, or Parishes or Places, and shall give Notice thereof in Manner herein-after mentioned: And that every Assessment made upon any Person as a Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, on the Behalf of any other Person or Persons, or upon any Chamberlain, Treasurer, Clerk, or other Officer, acting as Treasurer, Auditor, or Receiver, for the Time being, of any Corporation, Company, Fraternity, or Society as aforesaid, on the Behalf of such Corporation, Company, Fraternity, or Society, shall also be charged in the Parish or Place where such Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or such Chamberlain, Treasurer, Clerk, or other

Every Householder, &c. shall be charged to the Rate on the Whole of his Income, in his Place of Residence, at the Time of the General Notice under this Act, [see § 44], unless he resides elsewhere [see the next §:] Every Assessment made on a Trustee, or on any Officer of a Corporation, shall be charged in the Place where such Trustee, &c. so resides; all Persons not being Householders shall be charged at their Place of actual Residence; and the Assessment shall remain valid notwithstanding their Removal, unless on Notice. Persons out of the Realm shall be rated at their last Place of Residence if

known; or where their Property is; unless on Desire of their Agent to be assessed elsewhere.

other Officer as aforesaid, shall reside at the Time of the Commencement of the Execution of this Act in each Year, unless Notice of his or her ordinary Residence in some other Parish or Place shall be given as herein is directed: And all Persons not being Householders or Occupiers as aforesaid, nor having a certain Place of Residence, shall be charged at the Place where they shall be resident at the Time of the Execution of this Act as aforesaid: And every such Charge made in the Parish or Place of such Residence, at the Time of the Execution of this Act as last aforesaid, shall be valid and effectual, notwithstanding the subsequent Removal of any such Person from such Parish or Place, unless a Notice thereof shall be given to the Assessors as herein-after is directed: And if any Person who ought to be charged by virtue of this Act shall, at the Time of his or her Assessment, be out of the Realm, such Person shall be rated for the same in such Parish or Place where he or she was last ordinarily resident, or abiding within this Realm, if the same shall be known, or otherwise, where he or she shall have any Property, unless his or her Agent or Receiver shall be desirous of being assessed in any other Place, and shall give Notice thereof in Manner herein-after mentioned.

Persons residing in any other Parish than where

LXXIV. And be it further enacted, That every Person ordinarily residing in any other Parish or Place than the Parish or Place

Place of his or her Residence at the Time of Service of Notice to him or her, or to the Householder of the Dwelling House where such Person did reside at the Time of such Service, or at the Time of such general Notice as aforesaid, and every Person removing from the Parish or Place where he or she did reside at the Time of such Service, being respectively desirous not to be charged in such Parish or Place, shall give Notice thereof to the Assessors of the said Parish or Place, or One of them; and if any Person shall remove from the Parish or Place of his or her Residence without giving such Notice, and with Intent to evade the Payment of the Rates hereby granted, every such Person shall forfeit and pay the Sum of Fifty Pounds, to be recovered as any Penalty may be recovered under the said first-recited Act; and the Removal shall not in such Case affect the Assessment to be made in the Parish or Place of such his or her last Residence.

they receive Notice, or removing from thence, shall give Notice of their Removal to an Assessor: Removing without Notice with Intent to evade the Duties, shall incur the Penalty of 50*l.* and the Assessment shall remain in force.

LXXV. Provided always, and be it further enacted, That every Person having Two or more Dwelling Houses, and residing in different Divisions of Commissioners for the Purposes of this Act, shall, in each of such Divisions, be required to deliver, in Manner before directed, a Statement of the whole Sum which he or she is willing to contribute, or a Declaration in lieu thereof, declaring in what other Place he or she is desirous

Persons residing in different Divisions shall deliver a Statement of their proposed Contribution in each, or a Declaration in what other Place they are to be charged; and may elect either to pay the

Whole in one Division, or in proportionate Parts in both Divisions: If they neglect to give a proper Statement or Declaration, etc. they may be charged in each Division, but relievable on Appeal, and making such Election.

firous of being charged; and such Person may, at the Time of delivering such Statement or Declaration, elect to pay the Whole of the Rate in either of such Divisions, on giving Notice in Writing of such his or her Intention to the respective Assessors within the Parishes or Places where such Dwelling Houses are situate, or may elect to pay the same by Payments to be made in different Divisions, in such Proportions as the Party shall in such Notices express: Provided that if in any such Case no Statement shall be delivered, or a Declaration in lieu thereof, nor any Notice shall be given as before directed, at the Time of the Delivery of any Statement, then and in every such Case, an Assessment upon the Whole of the Income of such Person shall be made in each Division where such Dwelling Houses are situated: Provided that any Person who shall be overrated by reason thereof shall be relieved therefrom, upon Appeal, on Proof before the respective Commissioners, of the Amount of such Overcharge upon such Appellant, and upon his or her making an Election where the Rates which ought to be charged upon such Person shall be paid.

If a Person assessed in one Parish shall be again assessed in another, the Commissioners where he pays

LXXVI. Provided always, and be it further enacted, That if any Person or Persons, having been assessed in any Parish or Place for his or her Income, shall be again assessed in any other Parish or Place in respect of the same Income, in every such Case the Commissioners

missioners for the Purposes of this Act, acting for the Parish or Place where such Person or Persons shall elect to pay his, her, or their Contribution, or Two of them at the least, shall, on any Application for that Purpose, grant a Certificate of such Assessment, signed by them, gratis: And upon Proof of such Assessment before the Commissioners acting for such other Parish or Place, either by the Production of such Certificate, or in Default thereof by other Evidence to their Satisfaction, the said last mentioned Commissioners shall cause the Assessment of such Person or Persons so again assessed to be amended or vacated, as the Case may require, so that such Person or Persons shall not be charged more than by this Act he, she, or they ought to be charged.

shall grant him a Certificate thereof, and the other Assessment shall be vacated.

LXXVII. And in order that the Estimates of Annual Income chargeable by virtue of this Act may be made according to known Rules, and with as much Uniformity as the respective Cases will admit, be it further enacted, That in all Cases the Income chargeable by virtue of this Act shall be estimated according to the Rules and Directions prescribed by this Act, and the Schedule hereunto annexed, as far as the same respectively are applicable to such Income; and in all Cases where the same are not applicable, then according to the best of the Knowledge and Belief of the Person whose Duty it shall be to estimate or compute

Income shall in all Cases be estimated according to the Directions of this Act and the Schedule annexed, or according to the best of the Knowledge and Belief of the Party.

pute such Income, whether such Estimate shall be made by any Person chargeable by virtue of this Act, on his or her own Account, or on the Account of any other, or as an Officer in the Execution of his Duty, as prescribed by this Act: But that it shall not be lawful, in computing such Income, to make any other or greater Deductions therefrom than such as are expressly enumerated in this Act, or in the Schedule hereunto annexed, nor to make any Deductions which by the Schedule or the Act are directed not to be made.

Where Income is diminished by any specific Cause, Commissioners may allow an Abatement.

LXXVIII. Provided always, and be it further enacted, That if any Person shall prove, to the Satisfaction of the respective Commissioners before-mentioned, that his or her Income chargeable by virtue of this Act has been diminished from any specific Cause arising after the Time when such Income ought to be computed according to this Act, it shall be lawful for the said respective Commissioners to make such Abatement as to them shall seem just in respect of such Diminution of Income.

Income arising from a Profession, Office, &c. shall be estimated either according to the actual Produce in the preceding Year, or

LXXIX. And be it further enacted, That any Income arising from any Profession, Office, Pension, Stipend, Employment, Trade, or Vocation, shall be estimated either according to the actual Produce of the same Profession, Office, Pension, Stipend, Employment, Trade, or Vocation, in the Year immediately

immediately preceding such Estimate, or by an Average of the Produce of the Three Years immediately preceding, at the Option of the Party to be charged in respect thereof, and subject to Diminution within the current Year, in the Manner provided by the said recited Act, every such Year ending on the Thirty-first Day of December in each Year, or at such Time of the Year as the Accounts of such Income have been usually made up or completed for that Year, or the same had been received.

on the Average Produce of Three Years preceding, in the Option of the Party, subject to Diminution within the current Year. [See Schedule A. 15th Case.]

LXXX. And be it further enacted, That where in any Case the Income of any Person or Persons, or any Part thereof, in whatever Manner arising, shall be estimated upon any Average of Years according to the Directions of this Act, such Person or Persons shall not be entitled to any Abatement or Allowance in the current or any subsequent Year, by reason of any Variation in the Amount of the Income so arising, nor for any specific Cause, other than in such Cases where such Person or Persons shall cease to be possessed of the Property, Office, Pension, or Stipend, or shall cease to be engaged in the Profession, Trade, or Employment, from which such Income, or Part of Income, shall have arisen.

Where Income is estimated on an Average of Years, no Abatement shall be allowed in the current Year, except where the Party shall cease to be possessed of the Property, or to be engaged in the Profession whence his Income arises.

LXXXI. And be it further enacted, That it shall not be lawful for any Persons engaged in any Trade or Manufacture, in fil-
F ling

No Deduction shall be made from the Income of Traders, &c. for Sums em-

ployed in Improvements, or as Capital, or as Interest of Capital, (except where actually paid to another), nor for Repairs, Implements, &c. beyond the Average of the Three preceding Years, nor from Property not employed as Capital by Reason of any Diminution of Capital.

ling up the Statement or Schedule of the Particulars of their Income, or on otherwise computing, in pursuance of this Act, their Income arising from such Trade or Manufacture, to make any Deductions therefrom on Account of any Sums employed, or intended to be employed, in Improvements or as Capital, or on Account of Interest for the Capital by them employed therein, unless for Interest, which they are bound to pay to other Persons for the same; nor for any Sum expended by them in the Course of any One Year (in which the Estimate or Average thereof shall be taken) for Repairs of Premises occupied for the Purpose of such Trade or Manufacture, or for the Supply, or Repairs, or Alterations of any Implements or Utensils, or Articles employed for the Purpose of such Trade or Manufacture, beyond the Amount of the Sum usually expended for such Purposes, according to an Average of Three Years preceding the Year to which such Computation shall relate; nor shall it be lawful for any Person engaged in Trade or Manufacture, and having Property not employed as Capital therein, to make any Deduction from the Income arising from the Property not employed as Capital, by reason of any Diminution of the Capital so employed, during the Period for which such Computation shall be made.

Partners may be jointly charged in

LXXXII. Provided always, and be it further enacted, That any Persons engaged in any

any Trade or Manufacture, or in any Adventure or Concern, in Partnership together, may be jointly charged to the said Rates and Duties, in respect of their Joint Income arising from such Trade or Manufacture, or such Adventure or Concern, under the Firm or Description of their said Business; and that the Return of any One of the said Partners, on Behalf of himself and the others for that Purpose, shall be sufficient Authority for the said Commissioners to charge such Partners jointly in respect of their Income arising from such Trade or Manufacture, or such Adventure or Concern, but nevertheless wholly distinct from any Charge which may be made upon such Persons, or any of them, in respect of any other Income belonging to them, or any of them.

respect of their Joint Incomes, and the Return of One Partner shall be sufficient; such Charge shall be distinct from that on their separate Incomes.

LXXXIII. And be it further enacted, That if amongst any Persons engaged in Trade or Manufacture, in Partnership together, any Change shall take place in any such Partnership, either by Death or Dissolution of Partnership, as to all or any of the Partners, or by admitting any other Partner therein, within the Period when the Computation of Income ought to be made under this Act, or before the Time of making the Assessment under this Act; or if any Person shall have succeeded to any Trade or Manufacture, or any Adventure or Concern, within such respective Periods as aforesaid; it shall be lawful for the said respective Commis-

In case of Changes in Partnership, the Charges on the Partnership, and on the Partners going out or coming in, shall remain the same; unless a specific Cause for Diminution is shewn to the Commissioners.

tioners, and they, and also the Party or Parties interested, and every Officer acting in the Execution of this Act, shall compute and ascertain the Income of such Partnership, or any of such Partners, or any Person succeeding to such Trade or Manufacture, or Adventure or Concern, according to the Income derived during the respective Periods before-mentioned, notwithstanding such Change therein or Succession to such Business as aforesaid, unless such Partners or Partner, or such Person succeeding to such Business as aforesaid, shall prove, to the Satisfaction of the said respective Commissioners, that the Income of such Person or Persons hath fallen short, or will fall short, for some specifick Cause to be alledged to them, since such Change or Succession took place, or by reason thereof.

Where the Title to Income is uncertain, or in Dispute, the actual Receiver shall give a Statement thereof, and pay the Duty thereon; and Courts of Equity may give the proper Directions, on Application of Trustees, as to Property under their Controul.

LXXXIV. And be it further enacted, That in all Cases in which the Title to any Income shall be uncertain, either by reason of any Contingency to which the same may be subject, or by reason of any Dispute concerning the same, or for any other Cause, then such Income shall be chargeable under this Act separately, according to the Amount thereof, and the Person or Persons (if any) who shall be in the Receipt of such Income, whether on his or her own Account, or on the Behalf of any other Person or Persons, shall deliver a Statement thereof accordingly, and shall pay the Sums chargeable in respect thereof

thereof out of such Income: And in case such Income shall be under the Controul or Direction of any Court of Equity, or other Court, in any Suit depending, or otherwise, such Court shall give the necessary Directions for ascertaining the Amount of such Income, and Payment of the Duty chargeable thereon, upon Application in a summary Way of any Trustee or Trustees, or any Person or Persons interested therein, or any Agent or Receiver intrusted with the Receipt thereof, or of any Surveyor or Inspector acting in the Execution of this Act.

LXXXV. And be it further enacted, That all Income belonging to any Infant, or other Person or Persons, which shall be under the Direction or Controul of any Court of Equity or other Court, in any Suit depending or otherwise, shall be charged and assessed, under the Direction of such Court, in all Cases in which such Income cannot be otherwise charged and assessed under this Act; and such Court shall give all necessary Directions for such Purpose, and for Payment of the Duties which shall be so charged and assessed, in the same Manner as is herein-before directed with respect to Income under the Controul of any Court, the Title whereto shall be uncertain.

Income of Infants, under the Controul of Courts of Equity, &c. shall be assessed, and the Duty paid thereon under the Direction of such Court.

LXXXVI. And be it further enacted, That all Proceedings in any Court, for the Purpose of charging any such Income as aforesaid,

Proceedings in such Cases shall be free of Stamp Duty.

aforesaid, and obtaining Payment of the Duties chargeable thereon, shall be free of Stamp Duties, and all Fees and Charges attending the same, except for Writing.

Revenues of Corporations, etc. not applicable to charitable Purposes, shall be charged as other Incomes.

LXXXVII. And be it further enacted, That where any Bodies Politick or Corporate, Companies, Fraternities, or Societies of Persons, whether Corporate or not Corporate, shall be entitled unto any Annual Income to the respective Amounts before specified, (other than and besides any Income applicable to charitable Purposes), such Annual Income (not applicable to charitable Purposes only) shall be chargeable with such and the like Rates as any other Annual Income of the same Amount will, under and by virtue of this Act, be chargeable with.

No Corporation, &c. shall be chargeable in respect of Income applicable to charitable Purposes, nor the Dividends on which are paid to individual Members: Such Dividends shall be chargeable in the Hands of the Person entitled thereto as they are payable, except Dividends

LXXXVIII. Provided always, and be it further enacted, That no such Bodies Politick or Corporate, Companies, Fraternities, or Societies aforesaid, shall be charged or chargeable, in respect of any Income, which, according to the Rules or Regulations of such Corporations, Companies, Fraternities, or Societies, shall be applicable to charitable Purposes, or to the Payment of any Annual Dividends or Interest to arise and become payable to any individual Members of such Corporations or Publick Companies, or to any other Persons or Publick Bodies, having any Share, Right, or Title of, in, or to any Capital Stock, or other Property belonging to

to such Corporations or Publick Companies, nor in respect of which any Dividends or Interest shall, according to such Rules and Regulations, become payable: Provided that such Person or Persons, Corporations, Companies, Fraternities, or Societies, to whom such Dividends or Interest shall be payable, shall be charged and chargeable in respect thereof, according to the Amounts thereof, and the Rates before specified, as and when the same shall be received by them respectively, (other than and except Dividends and Interest the Property of Persons not the Subjects of His Majesty, and not resident in this Kingdom,) and that an Account of the Amount of such Dividends and Interest be delivered to such Inspector or Surveyor as shall be authorized for that Purpose under the Hands of Three or more of the Commissioners for the Affairs of Taxes, upon Demand thereof, by the same Persons, and in the same Manner, as the Statements of the Income of such Corporations, Companies, Fraternities, and Societies, are required to be delivered.

payable to Foreigners not resident in this Kingdom; the Amount of which is to be delivered to an Inspector, &c. in the same Manner as Statements of Income under this Act.

LXXXIX. Provided also, and be it further enacted, That no Corporate City, Borough, Town, or Place, shall be liable to be charged in respect of such Portion of the Income belonging to such Corporation as shall be appropriated by any Act, Statute, or Bye Law, towards defraying the Expences incident to the Civil Government of such Corporation;

No Corporate City, &c. shall be charged for Income appropriated to the Expences of its Government, nor Collegiate Bodies, etc. for Income applied to the

Maintenance of Fellows, etc. but the Accounts shall be made up annually, and the Parties benefited shall be charged.

poration; and that no Body Politick, Corporate, or Collegiate, shall be liable to be charged in respect of such Part of its Income which, by virtue of any Private Statutes or Charter, or of any Will or other Instrument of Endowment belonging to or for the Establishment or Confirmation of the Constitution of such Body Politick, Corporate, or Collegiate, shall be appropriated to the Maintenance, Subsistence, or Advancement of any Masters, Fellows, Students, or Members thereof; Provided that in every Case where such Exemption shall be claimed, an Account thereof shall be made up in the usual Form for each Year during the Term herein mentioned and allowed by the said Commissioners, and that the Persons to whose Use such Income shall be applied, shall be chargeable in respect thereof, as in other Cases under this Act.

The proper Officer of Corporations within 28 Days of each General Notice shall deliver to the Inspector, &c. a Statement of the annual Income of such Corporation, according to the Form in Schedule B. specifying what Part

XC. And be it further enacted, That the Chamberlain, Treasurer, Clerk, or other Officer acting as Treasurer, Auditor, or Receiver, for the Time being, of every such Corporation, Company, Fraternity, or Society, shall and he is hereby required, within Twenty-eight Days after the Publication of such general Notice as herein mentioned, in the Parish or Place wherein the Office of such Chamberlain, Treasurer, Clerk, or other Officer, shall be situate, to make out and deliver to the Inspector or Surveyor duly authorized as aforesaid, a Statement of the Annual

Annual Income of such Corporation, Company, Fraternity, or Society, according to the Form specified in the Schedule to this Act annexed, marked (B.); and shall also specify in such Statement how much and what Proportion of such Annual Income is not chargeable by virtue of this Act upon such Corporation, Company, Fraternity, or Society, and for what Purposes the Income, not chargeable as aforesaid, is or shall be applicable: And such Inspectors or Surveyors are hereby required to transmit such Statement to the respective Clerks to the Commissioners for the Purposes of this Act, in the Manner herein directed as to Statements of Householders and others charged to the said Rates by virtue of this Act.

of such Income is not chargeable; such Statements to be transmitted by the Inspector, etc. to the Commissioners Clerks.

XCI. And be it further enacted, That where any Person being Trustee, Agent, or Receiver, Guardian, Tutor, Curator, or Committee, of or for any Person or Persons having any Income which shall be chargeable by virtue of this Act, or any Chamberlain, Treasurer, Clerk, or other Officer of any Corporation, Company, Fraternity, or Society, having any such Income as aforesaid, shall be assessed, by virtue of this Act, to contribute any Sum or Sums in respect of such Income, then and in every such Case it shall be lawful for every such Person who shall be so assessed, by and out of such Annual Income as shall come to his or her Hands or Hand as such Trustee, Agent, or Receiver, Guardian,

Trustees and Officers of Corporations assessed, may retain the Amount of Duties out of Trust Monies, etc. coming to their Hands; and shall be indemnified for all Payments made under this Act.

Guardian, Tutor, Committee, or Curator as aforesaid, or as such Chamberlain, Treasurer, Clerk, or other Officer, to retain so much and such Part of such Annual Income as shall from Time to Time be sufficient to pay such Assessment: And every such Trustee, Agent, or Receiver, Guardian, Tutor, Committee, or Curator, Chamberlain, Treasurer, Clerk, or other Officer, shall be, and they are hereby respectively indemnified against all and every Person and Persons, Corporations, Companies, Fraternities, or Societies whatsoever, for all Payments which they shall respectively make out of such Income, in pursuance and by virtue of this Act.

Persons fraudulently avoiding the being charged under this Act by changing their Place of Abode, or converting their Property, or delivering any false Account, or changing the Securities of their Property, and rendering the same unproductive, or by any Contrivance whatsoever, practised or to be practised, shall be charged double.

XCII. And be it further enacted, That if any Person who ought to be charged by virtue of this Act shall, by changing or having changed his or her Place of Residence, or by converting or having converted his or her Property, or any Part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed the same, or any Part thereof, or by making and delivering any such Schedule or Account as aforesaid which shall be false; or having any Property yielding an Income, shall fraudulently convert, or shall have fraudulently converted the same, or any Part thereof, by altering or having altered any Security with relation to such Property; or by fraudulently rendering or having rendered the same, or any

any Part thereof, temporarily unproductive of such Income, in order that such Person may not be charged for the same, or any Part thereof; or by any Falsehood, Fraud, Covin, Art, or Contrivance whatsoever, already used or practised, or to be used or practised, shall not be charged and assessed according to the true Intent and Meaning of this Act; every such Person shall, on Proof thereof, before any Two or more of the said respective Commissioners, be charged and assessed, for the Purposes of this Act, Double the Amount of the Charge which ought to have been made on such Person (if no such Charge shall have been made): And if any such Charge shall have been made which shall be less than the Charge which ought to have been made on such Person, then such Person shall be assessed and charged, for the Purposes of this Act, over and above such former Charge, Double the Amount of the Difference between the Sum with which such Person shall have been charged, and the Sum with which he or she ought to have been charged.

XCIII. And be it further enacted, That where any Rate or Assessment shall have been made in pursuance of any Statement or Schedule of Income by any Person or Persons, without Examination on Oath of such Person or Persons, before the said Commissioners for the Purposes of this Act, and the said Commissioners shall at any Time, within Six Months

Where an Assessment is made on a Statement, without Examination of the Party on Oath, the Commissioners may increase the Assessment at any Time

within Six Months, on Notice to the Party, who may appeal as in other Cases.

Months after such Rate and Assessment made, receive Information that such Person or Persons was or were not thereby fully assessed according to the Proportion of his, her, or their Income, which ought to be contributed in pursuance of this Act, then and in every such Case it shall be lawful for the said Commissioners, for the Purposes of this Act, to charge such Person or Persons such Sum or Sums of Money as, together with the Sum before assessed, shall make up the full Amount of the Sum which he, she, or they ought to have contributed in pursuance of this Act; and the said Commissioners shall cause Notice to be given thereof to the Person or Persons who shall be so charged, and appoint a Day and Time for him, her, or them, to appear and shew Cause why an Assessment should not be made according to such Charge: And in case the said Charge shall (after the hearing of the Party or Parties, or in Default of his, her, or their appearing at the Day and Time appointed) be established, the said Commissioners shall proceed to assess the same upon the Person or Persons so charged, and direct the Manner and Proportions in which the same shall be raised: Provided always, That it shall be lawful for the Person or Persons who shall be so charged to appeal against such last mentioned Assessment in the same Manner as is herein directed in other Cases where an Appeal is allowed.

XCIV. And

XCIV. And be it further enacted, That if in any Instance of Lands demised at Rack Rent it shall appear to the said respective Commissioners, that either by reason of such Lands having been let for any Term of Years more than Seven Years prior to the Year in which such Computation shall be made, or for any other specifick Cause to be alledged to and allowed by such Commissioners, the Rules contained in the said Schedule for estimating the Income arising from such Lands are not applicable, or will not give a fair and just Estimate of the Income of such Person, it shall be lawful for such Commissioners, either on the Application of the Surveyor or Inspector, or of such Tenant, to cause an Assessment to be made upon such Tenant in Proportion to the actual Gains and Profits received by such Tenant within the Year, or on an Average of Three Years preceding which such Computation shall be made, and at the respective Rates before mentioned: Provided always, That in every Instance of Income arising from Lands in Scotland, demised at Rack Rent as aforesaid, it shall be lawful for such Tenant, in making out his Statement, to compute and ascertain, and the said respective Commissioners, on the Application of such Tenant, shall compute and ascertain, such Income in Proportion to the actual Gains and Profits which such Tenant of Lands in Scotland shall have acquired within the Year, or on an Average of Three Years preceding

If in case of a Tenant at Rack Rent it appears that the Rules (in Schedule A. 11th Case) do not apply, an Assessment may be made (on Application of a Surveyor, or of the Tenant) on his actual Profits:

And in all Instances of Income from Lands in Scotland let at a Rack Rent, the Tenant's Income may be stated and computed in that Manner; and the Commissioners may call to their Assistance the Information of

Occupiers and Surveyors of Land; and act as Commercial Commissioners may do with respect to Assessments, under § 98.

preceding which such Computation shall be made: And that when any Inquiry into the Income of any such Tenant shall be to be made, the said respective Commissioners may be at Liberty to call to their Assistance any Two or more Occupiers of Lands in the same Neighbourhood, or any Surveyor of Lands whom the said respective Commissioners shall think able to give them Assistance in estimating, computing, and ascertaining the Income of such Tenant, and upon the Result of such Opinion, to require a Schedule of Particulars, and to pursue such Rules and Regulations for inquiring into and ascertaining the Income of such Tenant, as they could or might have done upon the Demand of any Surveyor or Inspector of the said Rates and Duties, or as the Commercial Commissioners to be appointed under this Act may lawfully do on the Advice and Assistance of any Persons to be called in by them for that Purpose as herein-after mentioned.

Persons may pay Money into the Bank, and receive Certificates, which shall be taken as Cash by the Collectors; but no Discount shall be allowed on such Payment.

XCV. And be it further enacted, That it shall be lawful for any Person or Persons, at any Time or Times during the Continuance of this Act, to pay, or cause to be paid, to the Governor and Company of the Bank of England, or to their Cashier or Cashiers, any Sum or Sums of Money, and to require a Certificate or Certificates acknowledging such Payment; which Certificates shall be received by the several Receivers and Collectors of the said Rates and Duties as Cash, and

and in Discharge of so much of the said Rates and Duties as shall be mentioned in such Certificates respectively: Provided always, That no Discount or Allowance whatever shall be allowed or paid on any Sum or Sums of Money to be paid into the Bank of England, in pursuance of this Act.

XCVI. And be it further enacted, That in case any Person or Persons residing in Great Britain, and engaged in any Trade or Manufacture therein, or the Governor and Company of the Bank of England, or any other trading Body Politick or Corporate, Company, Fraternity, or Society of Persons, whether Corporate or not Corporate, in Great Britain, shall be desirous of being assessed by the Commercial Commissioners to be appointed as herein-after mentioned to the whole Rates and Duties granted by this Act, or to so much thereof as may arise from Trade or Manufacture, and shall signify in Writing his, her, or their Intention to be so assessed, within the Time herein limited for returning his, her, or their Statement, to the Assessor or Assessors of the Parish or Place where any Assessment upon such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, ought to be made, according to the Form marked (C.) hereunto annexed, it shall be lawful for such Person or Persons, by him, her, or themselves, or his, her, or their Agent or Agents, and for such Bodies, Corporations,

Persons in Trade, and the Bank and other trading Corporations, desirous to be assessed by the Commercial Commissioners, [see the next and succeeding Sections], may signify the same to the Assessors according to Form (C.), within the Time for returning their Statement; and may then deliver such Statement to the Commercial Commissioners of the District or their sworn Clerk, specifying the Branch of Trade in which such Parties are engaged. [For the Mode of appointing

*these Commis-
sioners and
their Assistants,
see § 110; et
seq. 1*

Companies, Fraternities, or Societies, by their respective Chamberlains, Treasurers, Cashiers, or other Officers having the Receipt or Audit of the Income of such Bodies, Corporations, Companies, Fraternities, and Societies respectively, instead of his, her, or their delivering a Statement, as herein-before required, to the Assessor or Assessors for the Parish or Place where such Assessment as aforesaid ought to be made, to deliver the same to the said Commercial Commissioners to be appointed for any One of the Districts in which such Assessment is hereby directed to be made, or to their Clerk or other Officer, sworn under the Authority of this Act, who shall be authorized by such respective Commissioners to receive the same; and which Statements shall be respectively made in the Forms in the said Schedule annexed as before directed; but nevertheless adding thereto, by every Person engaged in Trade or Commerce, the particular Branch or Branches of Trade or Commerce in which such Person shall be engaged: And the said several Statements, being so delivered, shall be as effectual for the Purpose of ascertaining the Sum to be assessed on such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, as if the same had been delivered to such Assessor or Assessors in pursuance of this Act as aforesaid.

The Commer-
cial Commis-
sioners shall

XCVII. And be it further enacted, That the respective Commercial Commissioners to be

be appointed as herein-after directed shall, as soon after their respective Appointments as conveniently may be, meet to receive, or appoint a proper Person for receiving, all such Statements, sealed up, as shall be made to them by or on the Behalf of any Person or Persons engaged in Trade or Manufacture, and residing within the Limits of their respective Districts, or from or on the Behalf of any such Body Politick or Corporate, or Company, Fraternity, or Society of Persons within the said Limits, and shall cause all such Statements from Time to Time to be classed and registered in Books to be provided for that Purpose; and shall also from Time to Time fix a Day or Days, not sooner than Twenty-one Days from the Day of receiving any such Statement, for taking the same into Consideration; and shall from Time to Time meet for that Purpose, and may divide themselves into Committees, each Committee consisting of not less than Three Commissioners at such their Meetings; and afterwards proceed with all convenient Dispatch to ascertain and determine the Amount of the Sums to which any Person or Persons, Corporation, Company, Fraternity, or Society, delivering such Statements, ought to be charged by virtue of this Act, observing therein the Rules, Regulations, and Directions of this Act, as herein-after expressed.

receive such
Statements
(sealed up)
and have them
classed and re-
gistered in
proper Books,
and fix a Time
within 21
Days for con-
sidering the
same, and
may divide
themselves in-
to Committees
of Three, and
assess the Par-
ties charge-
able, accord-
ing to the
Provisions of
this Act.

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XCVIII. And

The said Commercial Commissioners may call in Two of the Assistants, and enquire of them their Opinion of the Amount of the Income of Parties delivering in such Statements, without disclosing the Statements to such Assistants; and if such Assistants state the Income higher than the Parties have done, and Two Thirds of the Commissioners concur in Opinion that such Statements furnish Ground for further Enquiry, they may require Schedules of the Parties' Property; and shall proceed to enquire into their Income: They may disclose such Schedules to the Assistants, and examine other Persons on Oath with like Powers as Commission-

XCVIII. And be it further enacted, That on the Day or Days fixed for taking any such Statements into Consideration, or on any Day to be previously named by them for that Purpose, the said respective Commercial Commissioners shall call to their Assistance any such Two or more Persons herein-after directed to be appointed for that Purpose, for the District of the said Commissioners, who in the Opinion of the said Commissioners may be, of those so appointed, best able to judge of the Amount of the reputed Income of the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, whose Statements shall be under Consideration before the said Commissioners, and shall enquire of such Persons their Opinion of such Amounts of reputed Income, or so much thereof as may arise from Trade or Manufacture, without disclosing to them, or any or either of them, the Amount contained in any Statement of such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies; and if any or either of such Persons shall, upon such Inquiry, state the reputed Income of such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, at a Sum or Sums higher than, by Reference to the Statements delivered, the said Commissioners shall find the Sums contained therein respectively to be, then, unless Two Thirds or a greater Proportion of the said Commissioners shall concur in Opinion

nion that such Difference of Statement does not furnish sufficient Ground for further Inquiry, it shall be lawful for the said Commercial Commissioners, and they are hereby required, to issue their Precepts, requiring the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, delivering such Statements respectively, to return Schedules of their Property from which such Income may arise to the said Commissioners; which Schedules shall be made in the Manner and in the Form herein-before directed: And the said Commercial Commissioners shall, after issuing such Precepts, proceed to enquire into the Income arising from the Property stated in such Schedule, or any other Property belonging to such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, and shall be at Liberty to disclose the Particulars contained in such Schedule to the Assistants whom the said Commissioners shall have called in as aforesaid; and shall enquire from them, and shall also examine any other Person or Persons relative thereto, whom they may think necessary (upon Oath or solemn Affirmation, except as to such Assistants), in such Manner and Form and with the like Powers as the Commissioners for the Purposes of this Act are hereby authorized or enabled to do as before directed: And all Powers, Directions, Clauses, Matters, and Things, which are herein-before prescribed for the Conduct and Demeanour of the Commissioners for
the

ers in other Cases.

Witnesses to be examined apart, and their Evidence not to be disclosed but to the Assistants.

the Purposes of this Act, except as hereinafter is otherwise provided, shall be in full Force, and shall be practised and applied by the respective Commercial Commissioners, as fully and effectually as if the same Powers, Directions, Clauses, Matters, and Things, had been so expressly and particularly applied: Provided always, That the respective Persons to be examined before the said Commissioners shall be examined by them apart; and that the Evidence which they or any of them shall give shall not be disclosed to any Person or Persons whatever, except to such Assistants as aforesaid, for the Purpose of enabling them to form a Judgement of the actual Income then under Consideration as aforesaid.

After such Enquiry, the Commercial Commissioners may proceed to ascertain the Assessment on the Parties, and each Committee [See § 97] shall enter the same in a Book to be kept privately by them, with the Name of the Party to be numbered or lettered progressively: Such Assess-

XCIX. And be it further enacted, That after such Inquiry made by the said Commercial Commissioners as aforesaid, or any Three or more of them, it shall be lawful for the said Commissioners before whom such Inquiry shall have been made, or the major Part of them, and they are hereby required, according to the best of their Judgement, to settle and ascertain in what Sums such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, ought to be charged by virtue of this Act, and to make an Assessment or Assessments accordingly; and that when and as soon as the Amounts thereof shall be ascertained, the respective Commissioners of each such Committee

mittee shall cause the same to be entered in a Book to be by them respectively and privately kept, as herein-after mentioned, with the Name or Names, or Description of the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies to be charged therewith, set opposite thereto; and which Entries shall be respectively numbered progressively, or lettered or distinguished by Numbers and Letters, as the said respective Commercial Commissioners shall think proper; and which Assessments, so made and entered, shall be final and conclusive to all Intents and Purposes whatever without Appeal: And that when and as soon as the said respective Commissioners shall have caused to be made any such Entry in such Book, they shall deliver to the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, charged by such Assessments, or to some Person or Persons there attending on his, her, or their Behalf, a Certificate or Certificates under the Hands and Seals of Two or more of such Commissioners, specifying the Amount of the Sums to be paid upon every such Assessment respectively, to be respectively marked and numbered, or lettered, with the same Number or Letter as the Entry or Entries in the private Book of the said Commissioners, to which such Certificate or Certificates shall respectively relate, shall be marked and numbered or lettered, and which Certificates shall be cut off indentedwise from the Counterparts thereof, which shall

ment to be final without Appeal. After such Entry, a Duplicate of a Certificate shall be delivered to the Party under the Hands of Two Commissioners, stating the Amount of the Assessment, and its corresponding Number or Letter.

shall also contain the like Sums, and be marked and numbered or lettered in the same Manner as the Certificate or Certificates to be so delivered as aforesaid; which Certificates, marked and numbered or lettered as aforesaid, containing the Amount of the said Assessments as aforesaid, without naming or describing the Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, charged thereby, shall, on Production thereof, be a sufficient Authority to the Governor and Company of the Bank of *England*, and to the respective Receivers General and their respective Deputies in *England*, and to the Receiver General in *Scotland*, from Time to Time, to receive from any Person or Persons bearing and producing such Certificate or Certificates, the Amount of the Sums therein respectively contained, in such Proportions thereof as by this Act are made payable by Instalments, and at the Times by this Act appointed for Payment thereof, in Discharge and Satisfaction of the Assessment made by the said Commissioners for the last mentioned Purposes, and entered by them under the Letter or Number marked on such Certificate; and upon the Payment of such Sums contained in any such Certificate, or any Proportion thereof as aforesaid, to give Certificates for the same, acknowledging the Receipt of the Sum paid on Account of the Certificate of the said respective Commissioners, by the Number or Letter marked thereon as before directed.

C. And

C. And be it further enacted, That if in the Course of any Inquiry before the said Commercial Commissioners, they shall think it necessary to ascertain the Income of any Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, who shall have delivered to them any such Statement or Statements as aforesaid, which Income, or any Part thereof, shall arise from any Property in *Great Britain* not engaged in Trade or Manufacture, out of the Limits of the City, Town, or Place, or its Vicinity, for which they shall act, the Commissioners for the Affairs of Taxes shall, on a Certificate or Certificates thereof, transmit such Certificates to the respective Commissioners for the Purposes of this Act, acting for the Division or Place, or Divisions or Places, where such Property, or any Part thereof, is or shall be situate; and the said last mentioned Commissioners shall, on Receipt of such Certificates, respectively enquire into the Amount of the Income arising from such Property within the Limits of the Division or Place where such last mentioned Commissioners act, and in proceeding therein it shall be lawful for them to use and apply all the Powers contained in this Act, in the same Manner as if such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, were chargeable under this Act in such Division or Place; and the said Commissioners, having satisfied themselves of such Income, shall, without allowing any Deduction

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If, in the Course of their Enquiries, Commercial Commissioners shall think it necessary to ascertain the Income of the Parties, any Part of which shall arise from Property in *Great Britain*, not in Trade, out of the Limits of the Jurisdiction of such Commissioners, the Tax Office shall transmit a Certificate from such Commissioners to the Commissioners of any other Division, to enquire into the Party's Income there; which they shall accordingly do, and certify the same to the Tax Office, to be laid before the Commercial Commissioners, to enable them to assess the Party; such last mentioned Certificate to be final and conclusive as

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to the Amount of Income contained therein.

tion to be made therefrom, (other than the special Deductions authorized by this Act in respect of such Property), transmit a Certificate thereof, under the Hands of any Two or more of them, to the said Commissioners for the Affairs of Taxes, to be laid before the said Commercial Commissioners, to the End that such Person or Persons, Bodies, Corporations, Companies, Fraternities, or Societies, may be justly charged upon the whole of his, her, or their Income; and such Certificates of the Commissioners for the Purposes of this Act shall be final and conclusive as to the Amount of Income contained therein, all just Deductions (other than the special Deductions aforesaid) being first made therefrom by the Commercial Commissioners, in the same Manner as if such Income had been ascertained by them in the First Instance.

Persons whose Income is under Enquiry before Commercial Commissioners, may apply for and obtain such Certificates, in order to have an Allowance on their whole Income.

CI. And be it further enacted, That if any Person, whose Income shall be under Inquiry before the Commercial Commissioners, shall apply to them to ascertain, in Manner before directed, the Amount of any Income arising from Property not subject to Inquiry before such Commercial Commissioners, in order to have any Allowance made from the Whole of his or her Income, it shall be lawful for them, and they are hereby required to deliver the proper Certificate for that Purpose; which Certificate shall be carried into Effect in the Manner before directed; And the said Commercial

mercial Commissioners, after having received the Account of such Income, shall, in order to make any Allowances to which such Person may be entitled in respect of the Whole of his or her Income, add the same to the Amount of Income ascertained by such Commercial Commissioners, and therefrom make such Allowances accordingly.

CII. And be it further enacted, That any Income arising from Property in any of the British Plantations in America, and imported into Great Britain from thence, may be stated, proved, ascertained, and assessed to, before and by the respective Commercial Commissioners acting for the respective Places herein-after mentioned, *videlicet*, London, Bristol, Liverpool, and Glasgow, in the same Manner as if such Income had arisen from Trade or Manufacture carried on in such Places respectively: And such Income shall be assessed and charged by the Commissioners acting for such of the said Places at or nearest to which such Property shall have been first imported into Great Britain.

Income from Property in the American Plantations may be ascertained by the Commercial Commissioners for London, Bristol, Liverpool, or Glasgow; and be assessed by the Commissioners of either of those Places nearest to which the Property is first imported hither.

CIII. And be it further enacted, That any Income received in Great Britain, and arising from Property of any Person or Persons in such Plantations as aforesaid, which shall not have been imported into Great Britain, may be stated, proved, ascertained, and assessed, in like Manner as aforesaid, together with the Income of the same Person

Income received in Great Britain arising from Property of Persons in such Plantations not imported here, may be also ascertained in like Manner.

or

or Persons arising from such Property which shall have been imported as aforesaid, in case any such Income arising from Property imported as aforesaid shall be stated to such Commercial Commissioners, in order to be assessed and charged under this Act.

One Committee of Commercial Commissioners [see § 97] may assess the Members of another Committee, with Power of Appeal to all such Commissioners; but the Parties interested shall have no Vote.

CIV. And be it further enacted, That in every Place where the Number of Commercial Commissioners to be appointed as aforesaid shall be sufficient to divide themselves into Two or more Committees as aforesaid, it shall be lawful for the Persons composing any one such Committee to assess and charge the Persons composing any other such Committee until each such Commissioner shall be fully assessed and charged, with Power of Appeal to all the said Commissioners; and that where such Committees shall be formed, the said Commissioners shall establish such Regulations amongst themselves for assessing and charging each other, as may most effectually secure a fair and impartial Assessment upon every such Commissioner, according to the true Intent and Meaning of this Act: Provided that upon any such Appeal the Commissioner interested shall have no Voice, but shall withdraw until the Determination thereof, in the Manner hereinbefore directed with respect to Commissioners for the Purposes of this Act.

§ 70.

Where such Commissioners are not

CV. And be it further enacted, That where the said Commissioners shall not be sufficient

sufficient to divide themselves into Committees as aforesaid, every such Commissioner shall be assessed and charged by the other Commissioners present; in which Case the Commissioner interested shall have no Voice, but shall withdraw until the Determination thereof in Manner before directed: Provided that if any such Commissioner shall think himself aggrieved by the Determination of the other Commissioners as aforesaid, it shall be lawful for him to appeal to the Commercial Commissioners acting for the City of London, who shall hear and determine the same, and assess and charge such Appellant under the like Powers, and subject to the like Rules, as they might have assessed and charged such Appellant in case he had resided within the City of London, and had in the First Instance delivered to the said Commercial Commissioners his Statement for that Purpose.

divided into Committees, each Commissioner shall be assessed by the others, with Appeal to the Commercial Commissioners for London.

CVI. And be it further enacted, That the Commercial Commissioners acting within and for the City of London and its Vicinity, comprehending the District herein-after described, shall, on or before the Fifth Day of June yearly, during the Term herein mentioned, or as soon after as can be conveniently done, transmit the Counterparts of all such Certificates as shall have been issued by them to the Cashier of the Governor and Company of the Bank of England, in order that all Persons, Bodies, Corporations, Companies,

The Commercial Commissioners for London and its Vicinity [see § 110] shall, yearly, before June 5, or as soon as possible after, transmit to the Bank the Counterparts of all Certificates issued by them, that the Parties may pay their Assessments

Sums paid, and remaining unpaid, on prior Instalments, and the Numbers, etc. to which they relate; and such Commissioners shall give Notice to the Party concerned, to pay all Arrears within a certain Time; and on Failure of Payment, may issue their Warrant for levying the same.

Account of any prior Instalment or Instalments, and also of any Sum or Sums which may remain unpaid on Account of such prior Instalment or Instalments, and the respective Numbers and Letters to which such Sums so remaining unpaid shall respectively relate: And the said respective Commissioners shall, upon Reference to their private Books, by Notice in Writing under the Hands of any Two of them, to be transmitted to the Person or Persons, or the Chamberlain, Treasurer, Cashier, or other Officer aforesaid, of any Body, Corporation, Company, Fraternity, or Society, making such Default, require him, her, or them, to pay the Sum so in Arrear within a Time to be fixed in such Notice: And if any Person or Persons so charged, or if the Chamberlain, Treasurer, Cashier, or other Officer aforesaid, of any Body, Corporation, Company, Fraternity, or Society, so charged, shall neglect to pay the same within the Time limited in such Notice, it shall be lawful for the said respective Commercial Commissioners for the last mentioned Purposes, and they are hereby required to issue their Warrant for the levying the Sum and Sums so in Arrear and unpaid, in such Manner, and to such Effect and Purpose, as any other of the Commissioners before mentioned for the Purposes of this Act may, under this Act, or the Commissioners appointed to carry into Execution any of the said Acts herein-before referred to, may, under the said Acts, levy any Money

Money due to His Majesty, His Heirs or Successors, of the Rates and Duties charged and levied under this Act, or the said Acts so referred to, or any of them.

CX. And be it further enacted, That within and for the City of London and its Vicinity, as herein-after mentioned, *videlicet*, the City and Liberty of Westminster, the Borough of Southwark, the several Parishes within the Bills of Mortality, and the Parishes of Saint Mary-le-Bone and Saint Pancras, and all Parishes within the Counties of Middlesex, Essex, Kent, and Surrey, any Part whereof shall be situate within Ten Miles of the Royal Exchange, there shall be appointed Twenty-four Persons, qualified as herein-after is required, who shall be Commercial Commissioners within the said District, or such other less Number as can be found therein so qualified, to ascertain the Income of Persons engaged in Trade and Manufacture resident within the said District, and of all such Bodies Politick and Corporate (except Corporation Sole residing without the said District), Companies, Fraternities, and Societies of Persons in Great Britain, who shall be desirous of being assessed under the said Commissioners; and also Twenty-four other Persons, in like Manner qualified, or such less Number as may be found therein so qualified, to act in the Assistance of the said Commercial Commissioners: And that Three of the Persons so

For the City of London, and its Vicinity, (including Westminster, Southwark, the Bills of Mortality, Mary-le-bone, Pancras, and every Parish in Middlesex, Essex, Kent, and Surrey, any Part of which is within 10 Miles of the Royal Exchange), 24 Persons shall be appointed, (qualified as in § 114) to be Commercial Commissioners for such District, and 24 others as Assistants. Three such Commissioners, and Three such Assistants, to be named by the Mayor and Aldermen, out of 12, (Six being Aldermen), to be returned by the Common

Council; 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 the Grand Jurors of each of the said Four Counties.

so to be appointed Commissioners, and Three of the said Assistants, shall be named by the Mayor and Aldermen of London, out of Twelve Persons, Six of whom shall be Aldermen, to be returned to them by the Common Council as aforesaid: Three other Commissioners and Three other Assistants by the Governors and Directors of the Bank of England: Three other Commissioners and Three other Assistants by the Directors of the said United Company trading to the East Indies: Three other Commissioners and Three other Assistants by the Governors aforesaid and Directors of the South Sea Company: Two other Commissioners and Two other Assistants by each of the respective Governors and Directors of the several Insurance Companies before mentioned: And Two other Commissioners and Two other Assistants by each of the Grand Inquests as aforesaid, having been returned to serve for the several Counties of Middlesex, Essex, Kent, and Surrey, as before mentioned.

For Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Glasgow, and for such other Cities, etc. as the respective Persons, empowered to nominate Commissioners,

CXI. And be it further enacted, That, within and for the several Towns and Places herein-after mentioned, videlicet, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Glasgow, and such Cities and other Towns and Places in Great Britain, (Regard being had to the Extent of Trade and Manufacture thereof), as the Persons who are respectively empowered to nominate Commissioners for the Purposes of this Act,

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for

for the County, Riding, Shire, or Stewartry at large within which such Place shall be situate, shall think proper to name Commercial Commissioners to act therein for such Purposes as aforesaid, there shall be appointed by the said Persons so empowered, so many Persons, qualified as herein is required, to be Commercial Commissioners within and for such Cities, Towns, and Places respectively, and within and for such Parishes and Places in the Vicinity of such Cities, Towns, and Places respectively, as the respective Inquests before-mentioned shall think proper to be included in the same Districts with such Cities, Towns, and Places respectively: And the said last mentioned Persons to be appointed as aforesaid, shall be Commissioners to ascertain the Income of Persons engaged in Trade and Manufacture resident within the said respective Districts, and of all such Bodies Politick and Corporate, Companies, and Societies of Persons in such Districts respectively, who shall be desirous of being assessed under the said Commissioners respectively: And in every such District there shall also be appointed so many Persons, qualified as herein is required, to act as Assistants to the said respective Commercial Commissioners within their Districts: Provided that the Number of Commissioners to be appointed for each such District as aforesaid, shall not be less than Three nor more than Twelve; and that the Assistants to be also appointed for each such Dis-

shall think proper, Commercial Commissioners, and Assistants shall be appointed by such Inquest, to act for such Towns and certain Districts in the Vicinity of each; not less than Three, nor more than Twelve Commissioners for each District.

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trict

trict shall not be less than Three nor more than Twelve.

For Bristol, Exeter, Hull, Newcastle upon Tyne, Norwich, and Edinburgh, and such other Cities being Counties of themselves, as such Inquests shall think fit, (with their Vicinities), Commercial Commissioners shall be appointed by the acting Magistrates of the said Cities, &c.

CXII. Provided always, and be it further enacted, That within and for the several Cities, Towns, and Places herein-after mentioned, *videlicet, Bristol, Exeter, Hull, Newcastle-upon-Tyne, Norwich, and Edinburgh*, and also such other Cities, Towns, and Places, in *Great Britain*, being respectively Counties of themselves, for which the said Jurors for the respective Counties at large as aforesaid shall think proper that Commercial Commissioners should be named, there shall be appointed by the respective Persons acting as Magistrates or Justices of the Peace for such Cities, Towns, and Places respectively, being Counties of themselves as aforesaid, so many Persons qualified as herein is required to be Commercial Commissioners within and for such Cities, Towns, and Places respectively, and within and for such Parishes and Places in the Vicinity of such Cities, Towns, and Places respectively, as the respective Inquests for the Counties at large before mentioned shall think proper to be included in the same Districts with such Cities, Towns, and Places respectively: And the said last mentioned Commissioners, after their Appointment by the respective Magistrates and Justices of the Peace of the Cities, Towns, and Places, being Counties of themselves, as aforesaid, shall have and exercise the like Powers, and in as ample a Manner as if they had been respectively

tively appointed by the respective Inquests of the Counties at large.

CXIII. Provided always, and be it further enacted, That any Person or Persons engaged in any Trade or Manufacture, and residing in the County, Riding, Shire, or Stewartry where any such Commercial Commissioner shall be appointed, (in case any such Commissioners shall be so appointed in such County or Riding,) although not resident within the District of the Commercial Commissioners, shall and may be charged to the Rates and Duties granted by this Act by such Commercial Commissioners, if such Person or Persons shall prefer such Charge, and pursue the Rules and Regulations hereinbefore prescribed for causing such Charge to be made: And in case no such Commercial Commissioners shall be so appointed in the County, Riding, Shire, or Stewartry, where such Person or Persons shall reside, then such Person or Persons may apply in like Manner to the Commissioners for the Purposes of this Act, for the Division or Place where such Person or Persons shall reside: And the respective Commissioners for the Purposes of this Act shall in any such Case require the Assistance of any Two or more Persons whose Names shall be inserted in the List made out by the Jurors upon the Grand Inquest of the County, Riding, Shire, or Stewartry where such Division or Place shall be situate; and shall, in ascertaining

Any Trader residing in the County where such Commercial Commissioners are appointed (though not resident within their District) may elect to be assessed by them; or (in case no such Commissioners are appointed in that County) then by the other Commissioners under this Act, assisted by Two Persons from the Grand Jurors List, who shall then act as Commercial Commissioners.

the Charge to be made upon such Person or Persons, pursue all such Rules, Directions, and Regulations, and shall have such Powers as are herein-before prescribed and given for the Conduct of Commercial Commissioners especially appointed under this Act as aforesaid; and the Sum so charged shall be paid and accounted for in the same Manner.

Commercial Commissioners shall be qualified as other Commissioners under this Act for a County at large: [See § 23.] Acting without such Qualification, to forfeit 100l.

CXIV. Provided always, and be it further enacted, That no Person shall be capable of acting as a Commercial Commissioner under this Act, or as an Assistant to such Commissioners, who shall not be seized or possessed of an Estate of the like Nature and Value as is herein-before required for a Commissioner for the Purposes of this Act as aforesaid, for a County at large: And if any Person, not qualified as aforesaid, shall act in the Execution of this Act as a Commercial Commissioner, every such Person shall forfeit the Sum of One hundred Pounds, to be recovered as any Penalty may be recovered by the said first recited Act.

Commercial Commissioners Oath to be the same as that of other Commissioners, and subscribed, &c. (according to § 22.)

CXV. And be it further enacted, That every Person to be appointed a Commercial Commissioner as aforesaid, before he shall begin to act therein, (except in administering the Oath herein referred to), shall take the same Oath as is herein-before required to be taken by a Commissioner for the Purposes of this Act; which Oath so taken shall be subscribed, and the Names of the Persons taking

ing the same shall be transmitted in the Manner before directed with respect to the Commissioners for the Purposes of this Act.

CXVI. And be it further enacted, That every Person to be appointed an Assistant to the Commercial Commissioners, shall before the said Commissioners take the following Oath; (that is to say),

Assistants to Commissioners to take the following

‘ I A. B. do swear, That in the Execution of an Act, [Here set forth the Title of this 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 Politick 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.’

CXVII. And be it further enacted, That the said respective Commercial Commissioners shall and may appoint and employ a Clerk, and such other Officer or Officers as may be necessary, with the Consent and Approbation of

Commercial Commissioners may employ a Clerk, who shall take an Oath of Fidelity, and also the Oath

required (by § 35) for Clerks to Commissioners. The Clerk to receive only such Salary as shall be allowed by the Commissioners, with the Approbation of the Treasury.

of the Commissioners of the Treasury, or any Three of them; and shall and may give and administer to such Clerk, and other Officer or Officers respectively, an Oath for their faithful Demeanor in all Things relating to the due Performance of the Trusts reposed in them by the said respective Commercial Commissioners, and also the Oath herein-before required to be taken by Clerks to the respective Commissioners for the Purposes of this Act; which Oaths shall be duly subscribed by the Parties taking the same: And the said respective Commercial Commissioners shall and may, from Time to Time, at their Discretion, dismiss and discharge such Clerk, or other Officer or Officers, and appoint others in their Place: And the said Clerks and other Officers are hereby required faithfully to execute and perform the said Trusts in them respectively reposed, without taking any Thing for such Service, other than such Salaries or Rewards as the said respective Commercial Commissioners, with the Consent and Approbation of the Commissioners of the Treasury, or any Three or more of them, shall allow, in Manner herein-after directed.

The Treasury may direct the Bank and Receivers General to pay the Expences of the Commercial Commissioners.

CXVIII. And be it further enacted, That the Commissioners of the Treasury, or any Three or more of them, for the Time being, are hereby respectively authorized, from Time to Time, to direct the Cashier or Cashiers of the Bank of *England*, or the respective

Receivers General before-mentioned, as may be most convenient, to advance and pay, out of the Monies arising from the said Rates and Duties granted by this Act, to such Person or Persons as the said respective Commercial Commissioners, or the major Part of them acting for any District as aforesaid, shall respectively name, such Sums of Money as shall appear to the said Commissioners of the Treasury necessary for the last mentioned Purposes of this Act; which Sums so to be advanced shall be applied for the Payment of Allowances, and in defraying all other necessary Charges and Expences in or about the Execution of this Act, in respect to the Commercial Commissioners, without other Account than before the Lords Commissioners of His Majesty's Treasury.

CXIX. And be it further enacted, That all the Monies arising by the said Rates and Duties, (the necessary Charges of raising and accounting for the same excepted), and also all Monies to be received at the Bank of *England* under this Act, shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Rates and Duties, or received at the Bank of *England*, and paid into the said Receipt as afore-

The Money raised under this Act shall be paid into the Exchequer, and the Account thereof kept distinct.

faid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever: And the said Monies, so paid into the said Receipt, shall be subject and liable to the Uses and Purposes hereinafter mentioned.

Recital of the Application of the Duties under 38 Geo. 3. c. 16. (§ 97) and of the Duties under 38 Geo. 3. c. 76 (§ 38.)

CXX. And whereas all the Monies arising from the Additional Rates and Assessments, or from Payments at the Bank of England, by virtue of the said recited Act of the last Session of Parliament, intituled, *An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War*, together with the Duties granted by another Act of the last Session of Parliament, intituled, *An Act for the better Protection of the Trade of this Kingdom, and for granting new and additional Duties of Customs on Goods imported and exported, and on the Tonnage of certain Ships entering outwards or inwards to or from Foreign Parts, until the signing the Preliminary Articles of Peace*, not exceeding in the Whole the Sum of Seven Millions, which should be paid into the said Receipt of the Exchequer, were, from Time to Time, as the same should be paid into the said Receipt, directed to be issued and applied to such Services as are in the said first recited Act mentioned: Be it further enacted, That all the Monies arising from the said Rates and Assessments by the said recited Acts granted, or from Payments at the Bank of England, and also from the

All Money raised under those Acts, and also under this Act, not exceeding Se-

the Rates and Duties hereby granted, not exceeding the said Sum of Seven Millions, which shall be paid into the said Receipt of the Exchequer, shall from Time to Time, as the same shall be paid into the said Receipt, be issued and applied either to the Services voted by the Commons of Great Britain, in the said last Session of Parliament, for the Service of the Year One thousand seven hundred and ninety-eight; or to the Payment and Discharge of all Annuities, Interest, and Dividends, which have or shall become payable in consequence of the Loan of Eight Millions raised by virtue of another Act passed in the said last Session of Parliament: And that, after issuing or reserving at the said Receipt of Exchequer, out of the said Monies, such Sums as shall be sufficient for the Purposes aforesaid, the Surplus of the said Monies, as the same shall arise and be paid into the said Receipt, shall be and are hereby appropriated for the Services which shall then have been voted by the Commons of Great Britain for the Service of the Year One thousand seven hundred and ninety-nine, or shall be voted by the said Commons for the Service of any subsequent Year, not exceeding Ten Millions in any one Year, and which shall be specifically charged on the said Rates and Duties by any Act or Acts to be passed for that Purpose; and in the next Place for the Payment and Discharge of all Annuities, Interest, and Dividends, which shall become payable in consequence

ven Millions, shall be applied to the Services of the Year 1798; or in paying the Interest of the Loan of Eight Millions raised last Session: The Surplus to be appropriated to the Services of the Year 1799, or of any subsequent Year, specifically charged on the said Duties, not exceeding 10 Millions in any One Year; next in Payment of the Interest of any Loans to be specifically charged thereon; and lastly, in the Purchase of Stock to the Amount of the Stock created by such Loans: The Money to be issued and applied accordingly.

consequence of any Loan or Loans, which shall also be specifically charged on the said Rates and Duties by such Act or Acts; and lastly, for the Purchase of Publick Annuities to the Amount of the Annuities which may be created on such Loan or Loans: And the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and required to issue and apply the same for the Services of each Year successively, to such Amount yearly as shall have been then voted by the Commons of *Great Britain*, not exceeding Ten Millions in any One Year; and in the next Place to the Payment and Discharge of the Annuities, Interest, and Dividends which shall become payable in consequence of such Loan or Loans, as and when the same shall become payable: And that, after applying such Part of the said Monies as shall be sufficient for the Services of each Year successively as aforesaid, and for the Payment and Discharge of all such Annuities, Dividends, and Interest as aforesaid, or reserving the same at the said Receipt of Exchequer, the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, or the Lord High Treasurer for the Time being, are or is hereby authorized and required to issue, from Time to Time, the Surplus of the said Monies arising from the Rates and Duties by this Act granted,

ed, during the Term for which the said Rates and Duties are hereby granted, to the Governor and Company of the Bank of *England*, to be placed to the Account of the Commissioners appointed by an Act, passed in the Twenty-sixth Year of the Reign of His present Majesty, for applying certain Sums annually to the Reduction of the National Debt; who shall apply the same in Payment for the Purchase of any Publick Annuities, in the Manner directed by the said recited Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, for granting an Aid and Contribution for the Prosecution of the War, so long as the same shall be so applicable under and by virtue of this Act.

c. 16. § 98,
99, 100.

CXXI. And be it further enacted, That upon the Purchase by the said Commissioners appointed for the Reduction of the National Debt, out of the Monies to arise as aforesaid, of Publick Annuities to the Amount of all the Annuities which may be created on any Loan or Loans specifically to be charged on the said Rates and Duties as aforesaid, the said Rates and Duties shall be determined in the Manner directed by the said last mentioned Act; and all the Powers, Provisions, and Rules, contained in the said last mentioned Act, for issuing and applying the Monies arising from, and for determining, the Rates and Assessments granted thereby, shall severally and respectively be in full Force,

The Duties to cease, on the Purchase, by the Commissioners of the National Debt, of Stock to the Amount of Stock created by any Loans to be specifically charged on the said Duties; as under 38 Geo. III, c. 16, § 101, &c.

Force, and put in Practice, for the issuing and applying the Monies arising from, and for determining, at the Period herein mentioned, the Rates and Duties hereby granted, as fully and effectually as if the same had been repeated and re-enacted in this present Act.

Every Appeal decided on the Ground of Income, under 38 Geo. III, c. 16, shall be conclusive, except where the Party shall prove [under § 71 of that Act] that his Income for the Year ending Feb. 5, fell short of the Sum declared, or was diminished from some specifick Cause; [See § 72 of that Act;] in which Cases the Commissioners of Appeal, under that Act, may give Relief.

CXXII. And be it further enacted, That every Appeal on the Ground of Income, once heard and determined, under and by virtue of the said Act, passed in the Thirty-eighth Year aforesaid, for granting an Aid and Contribution as aforesaid, shall be final and conclusive during the Continuance of the Rates and Duties granted by the said Act, as is herein-before limited; except where the Party shall alledge and prove, in the Manner directed by the said Act, that his or her Income, during the Year ending on the Fifth Day of February One thousand seven hundred and ninety-nine, fell short of the Sum mentioned in his or her Declaration by a stated Sum: In which Case; and also where the Income of any Person has been diminished from any specifick Cause arising after the Time allowed for hearing Appeals in the Year preceding the said Fifth Day of February One thousand seven hundred and ninety-nine; it shall be lawful for the respective Commissioners for hearing and determining Appeals under the said Act, to give Relief to the Appellant or Appellants in the Manner directed by the said Act.

CXXIII. And

CXXIII. Provided always, and be it further enacted, That it shall and may be lawful to and for any Justice of the Peace residing near the Place where the Offence shall be committed, to hear and determine any Offence against this Act, which subjects the Offender to any pecuniary Penalty not exceeding Twenty Pounds; which said Justice of the Peace is hereby authorized and required, upon any Information exhibited or Complaint made in that Behalf, within Three Calendar Months after the Offence committed, to summon the Party accused, giving to each Party Three Days Notice to appear, and also the Witnesses on either Side, and to examine into the Matter of Fact; and upon Proof made thereof, either by voluntary Confession of the Party accused, or by the Oath of One or more credible Witnesses or Witnesses, or otherwise, as the Case may require, to give Judgement or Sentence for the Penalty or Forfeiture as in and by this Act is directed; to be divided, One Moiety thereof to the Poor of the Parish or Place where the Offence shall be committed, and the other Moiety thereof to the Informer or Informers; and to award and issue out his Warrant, under his Hand and Seal, for the levying the said Penalty adjudged, of the Goods of the Offender, and to cause Sale to be made thereof in case they shall not be redeemed within Six Days, rendering to the Party the Overplus (if any); and where the Goods of such Offender cannot be found sufficient to

Justices of Peace may determine Offences under this Act where the Penalty does not exceed 20*l*.; on Complaint within Three Months: Summoning the Party accused and Witnesses; and may convict on Confession of the Party, or Oath of One Witness: The Penalty to go Half to the Poor and Half to the Informer; to be levied by Distress and Sale, or on Default the Offender to suffer not more than Six, nor less than Three, Months' Imprisonment.

Appeal given to the Quarter Sessions who may award Costs.

answer the Penalty, to commit such Offender to Prison, there to remain for any Space of Time not exceeding Six nor less than Three Calendar Months, unless such pecuniary Penalty shall be sooner paid and satisfied: And if either Party shall find himself or themselves aggrieved by the Judgement of any such Justice, then he and they shall and may, upon giving Security to the Amount of the Value of such Penalty and Forfeiture, together with such Costs as shall be awarded in case such Judgement shall be affirmed, appeal to the Justices of the Peace at the next General Quarter Sessions for the County, Riding, Division, Shire, Stewartry, or Place, which shall happen after Fourteen Days next after such Conviction shall have been made, (and of which Appeal reasonable Notice shall be given,) who are hereby empowered to summon and examine Witnesses upon Oath, and finally to hear and determine the same; and in case the Judgement of such Justice shall be affirmed, it shall be lawful for such Justices to award the Person or Persons appealing to pay such Costs occasioned by such Appeal, as to them shall seem meet: Provided nevertheless, That it shall and may be lawful to and for the said Justice, where he shall see Cause, to mitigate and lessen such Penalties as he shall think fit, (reasonable Costs and Charges of the Officers and Informers, as well in making the Discovery as in prosecuting the same, being always allowed over and above such Mitigation), and

Penalties may be mitigated to one Half, over and above the Informer's Costs.

and so as such Mitigation doth not reduce the Penalties to less than the Moiety of the Penalties incurred over and above the said Costs and Charges; any Thing contained in this Act to the contrary notwithstanding.

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

SCHEDULE.

SCHEDULE.

(A.)

RULES for estimating the Income to arise within the current Year of Persons to be assessed under the Act of the Thirty-ninth Year of the Reign of His present Majesty.

I. *INCOME arising from Lands, Tenements, and Hereditaments.*

General Rule for ascertaining the Value of all Lands.

In all Cases the Annual Value of Lands shall be estimated from the Aggregate Amount of the Rent at which the same are 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; together with the Payments within the Year for all Parochial and other Taxes, Rates, and Assessments, charged

charged upon the respective Occupiers in respect of such Lands; and also the Value of Tythes, where taken in Kind, or of the Sums paid in Satisfaction for the same; after deducting from such Aggregate Amount the Fourth Part thereof.

1st. *INCOME of Owners of Lands.*

FIRST CASE.

Income of Lands occupied by the Owner.

Such Income shall 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 like Quality in the same Neighbourhood, Regard being had to the Demands to which such Lands may be liable for or in respect of Tythes, or any Satisfaction for the same, or from which Demands such Lands may be free; and also a Sum not less than the Amount of One Quarter, or more than One Half, of the Annual Value, estimated as aforesaid, in Addition to such Rent; and where the Lands have come into the Occupation of the Owner within Eighteen Months past, on the Expiration of a Lease, or the Death or Failure of a Tenant, then the same shall be valued at One Year's Rent only of Lands of the like Quality, estimated as aforesaid.

I DEDUCTIONS

DEDUCTIONS to be made from the FIRST CASE.

The Amount of Land Tax payable from the Fifth Day of *February* last past for One Year.

The Amount of Fee Farm Rents, Quit Rents, Rent Charges, Ground Rents, and other Rents payable by such Owner, or other Charges which the Owner of the Land shall be bound by Tenure to pay, or for the Expence of Drainage under any Commission of Sewers, estimated for One Year, as aforesaid, next preceding the Delivery of the Schedule.

Repairs of Buildings, consisting of a principal Messuage, occupied by the Owner, and other Buildings, occupied with a Farm of Lands or Tythes at an Average, to be settled at the Discretion of the Commissioners under all the Circumstances, not exceeding Eight Pounds *per Centum* on the Annual Value of the Farm, estimated as aforesaid; but if there be no principal Messuage, then at the like Average, not exceeding Three Pounds *per Centum* on the like Annual Value:

Also on Account of Expences in draining Lands, such Sum as the Commissioners shall allow, not exceeding in any Case Three Pounds *per Centum* on the Annual Value of the Lands improved by such Drainage.

And in respect of Embankments from the Sea, or any River, when the same shall be necessary for the Occupation of Lands, or by

by reason of Tenure therein, such Sum as the Commissioners, under all the Circumstances, shall allow.

SECOND CASE.

Houses and Buildings occupied by the Owner.

The Annual Value of such Houses or other Buildings shall be taken according to 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 Tax on Inhabited Houses, then not to be taken at less than such Rate.

DEDUCTIONS.

Repairs, at the best Average, in the Judgment of the Commissioners, and not exceeding Ten Pounds *per Centum* on the Annual Value estimated as aforesaid.

Other Deductions as in the First Case.

THIRD CASE.

Lands in Occupation of Tenants at Rack Rent.

The Annual Value of such Lands shall be taken at the full Amount of the Rent reserved.

DEDUCTIONS.

As in the First Case, if payable by the Owner; and also the Amount of the Tythes,

1 2

or

or the Satisfaction for the same, and Rates and Taxes, if payable by the Owner, and also the actual Expences of collecting the Rents.

FOURTH CASE.

Lands demised to Tenants in Consideration of a Fine paid and Rent reserved.

The Annual Value of such Lands shall be taken at the Amount of the Rent for One Year, and of such further Sum in respect of the Fines from the said Lands, as will amount to a Sum equal to 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.

As in the First Case, if payable by the Owner.

FIFTH CASE.

Lands demised to Tenants in Consideration of a Fine without Rent reserved, or a nominal Rent only.

A fair Average of the Fines, as under the Fourth Case.

DEDUCTIONS.

As under the First Case, if payable by the Owner.

SIXTH

SIXTH CASE.

Houses demised to Tenants at Rack Rent.

The Annual Value of such Houses shall be taken at the full Amount of the Rent reserved for One Year.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Case.

Other Deductions, as under the First Case, as far as the same are applicable, if payable by the Owner.

SEVENTH CASE.

Houses demised to Tenants in Consideration of Rent reserved and Fine.

As under the Fourth Case, *mutatis mutandis.*

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Case.

Other Deductions, as under the First Case, as far as the same are applicable, if payable by the Owner.

EIGHTH CASE.

Houses demised to Tenants in Consideration of a Fine, without Rent, or a nominal Rent only.

As under the Fifth Case, mutatis mutandis.

DEDUCTIONS.

Repairs, if not paid by the Tenant, as under the Second Case.

Other Deductions, as under the First Case, as far as the same are applicable, if payable by the Owner.

NINTH CASE.

Tythes in respect of Owners.

To 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.

As under the First Case, as far as the same are applicable, if payable by the Owner; and also all Payments made on Account of Parochial and other Rates, Taxes, and Assessments, in respect of such Tythes which shall be payable by the Owner.

TENTH

TENTH CASE.

Profits of Manors, or of Timber or Woods, usually cut, periodically, and in certain Proportions, Mines, and other Profits of uncertain Annual Amount.

Value on such Average as shall be settled by the respective Commissioners, before whom the Question shall be depending, except in the Case of Mines, where the Average shall be taken on a Term not exceeding Five Years.

DEDUCTIONS.

As under the First Case, as far as the same are applicable, if payable by the Owner.

2d. *INCOME of Tenants of Lands, Tenements, and Hereditaments.*

ELEVENTH CASE.

Lands or Hereditaments occupied by Tenants at Rack Rents.

If the Annual Value of such Lands or Hereditaments, estimated as herein-before directed in the General Rule for estimating the Annual Value of all Land, be under Three hundred Pounds, then the Income shall be taken at not less than One Half, or more than Two Thirds of such Value; and

I 4 if

if at Three hundred Pounds or upwards, then at not less than Three Fifths or more than Three Fourths of such Value.

DEDUCTIONS.

Such and no other Deductions as are hereinafter comprized under the Head of GENERAL DEDUCTIONS, if payable by the Tenant.

TWELFTH CASE.

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.

THIRTEENTH CASE.

Lands or Tenements demised in Consideration of Fines, whether with or without a Rent reserved.

The Value of such Lands or Tenements shall be estimated at the Value 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 Eleventh Case.

3d. INCOME

3d. *INCOME of Mesne Lessors, under Demises, in Consideration of Fines, whether with or without a Rent reserved, and of Lands or Tenements demised upon improveable Leases.*

FOURTEENTH CASE.

In every such Case, every Mesne Lessor or Lessors shall be charged as Owner, deducting therefrom such Rent and Average of Fines (if any) as shall be paid thereout to his or her immediate Lessor.

II. *INCOME arising from Personal Property and from Trades, Professions, Offices, Pensions, Stipends, Employments, and Vocations.*

FIFTEENTH CASE.

1st. *INCOME from any Trade, Profession, Office, Pension, Stipend, Employment, or Vocation.*

The Annual Value to be taken for the First Year of being charged, either at not less than the full Amount of the Profits or Gains of such Trade; Profession, Office, Pension, Stipend, Employment, or Vocation, within

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 the Profits or Gains of such Trade, Profession, Office, Pension, Stipend, Employment, or Vocation, in the Three Years preceding; and in all succeeding Years, the Annual Value to be reckoned according to the same Mode which the said Person shall have chosen to take in the First Year.

DEDUCTIONS.

No other Deductions to be made from such Annual Value, than such as are herein-after comprized under the Head of GENERAL DEDUCTIONS; except Two Thirds of the Rent paid by the 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 licensed to sell Wine, Ale, or other Liquors, by Retail; 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; and also, except any Rate charged in respect thereof by virtue of any Act for granting an Aid to His Majesty by a Land Tax; 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 Seventh

Seventh Year of the Reign of King George the First; or upon Pensions, Gratuities, Offices, or Employments of Profit, by an Act, passed in the Thirty-first Year of His late Majesty King George the Second.

SIXTEENTH CASE.

2d. *INCOME from Annuities, Interest of Money, Rent Charge, or other Payments of the like Nature.*

The Annual Value, with respect to Income derived from Property possessed by the same Person during the Whole of the preceding Year, to be taken at not less than the whole Income which became payable in respect thereof, within the Year preceding, ending on the Fifth Day of February in each Year, or on such other Day of the Year as the Annual Payments have been usually completed; and with respect to Income arising from Property 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.

GENERAL DEDUCTIONS to be allowed; and also any Tax or Charge in respect of the same, imposed by any Act or Acts.

III. *INCOME*

III. *INCOME arising out of Great Britain.*

SEVENTEENTH CASE.

1st. *From Foreign Possessions.*

The full Amount of the actual 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 Fifth Day of *February* immediately preceding such Estimate, or according to the Average of the Three Years preceding such Fifth 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.

EIGHTEENTH CASE.

2d. *MONEY arising from Foreign Securities.*

The Annual Income of such Securities, if the same were existing in the preceding Year,
to

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 entitled 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 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 Allowances to any Child or Children, or other Relations, such Child or Children, or other Relation or Relations,

lations, 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.

c. 40, 41.

3. 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 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.

Liberty, in Addition to any other Deductions, (except the Deduction herein-after mentioned), to deduct the Amount of the Premiums 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 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 aforelaid.

(B.)

STATEMENTS of INCOME.

In the Cases of all Persons resident in Great Britain, and Persons generally resident out of Great Britain, having Income under Two hundred Pounds:

I *A. B.* do declare, That my Income [*or, in the Case of a Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee,* that the Income of *C. D.* *or, of the Corporation, Company, Fraternity, or Society of* *as the Case may be,* for whom I am a Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee] estimated according to the Directions and Rules of an Act, passed in the Thirtieth Year of the Reign of His present Majesty, intituled, *An Act [here set forth the Title of the Act]* doth not exceed the Sum of *[in all Cases where the Income exceeds Sixty Pounds, and does not amount to Two hundred Pounds, add also]* and that I am willing to pay the Sum of *for my Contribution [or, in the Case of a Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, I do propose on Behalf of the* *said*

said C. D. that the Sum of *should be paid for his, [her, or their] Contribution] for One Year, from the Fifth Day of April* *to the Fifth Day of April* the same being not less than One Part of my [*or, his, her, or their*] Income, estimated as aforesaid, to be paid according to the Directions of the said Act. Dated the

Signed

WE whose Names are underwritten do testify that the Signature of *is of* his proper Hand Writing, and that the same was signed in our Presence.

INCOME of TWO HUNDRED POUNDS, *or upwards:*

I *A. B.* do declare, That I am willing to pay the Sum of *for my Contribution [or, in the Case of a Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in the Case of any Corporation, Company, Fraternity, or Society of Persons, I A. B. do propose on the Behalf of C. D. or of the Corporation, Company, Fraternity, or Society of* *[as the Case may be]* for whom I am Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, that the Sum of *should be paid for his, [her or their] Contribution] for One Year, from the Fifth Day of April* *K* until

until the Fifth Day of *April*
 in pursuance of an Act, intituled,
An Act, &c. And I do declare,
 That the said Sum of _____ is not
 less than One Tenth Part of my [*or, his,*
her, or their] Income, estimated according
 to the Directions and Rules prescribed by the
 said Act, to the best of my Knowledge and
 Belief. Dated _____

Signed

WE whose Names are underwritten do
 testify that the Signature of _____
 is of his proper Hand Writing, and that
 the same was signed in our Presence.

(C.)

NOTICE to be given to the Assessors
 by any Person engaged in Trade or
 Manufacture, or by any Body, Cor-
 poration, Company, Fraternity, or
 Society.

TAKE Notice, That I, [*or We, if Part-*
ners, or if not on his own Account, on the
 Behalf of _____] am [*or are*] engaged
 in Trade or Manufacture, viz. [*Here set*
forth the Branch or Branches of Trade or Ma-
nufacture, and the Place or Places where the
same is carried on] and mean to be charged
 to the Rates and Duties granted by an Act
 of the Thirty-ninth Year of the Reign of
 His present Majesty, under the Powers and
 Provisions vested in and given to the
 Commercial Commissioners for the
 of _____ in the County of _____

(D.)

SCHEDULE of INCOME of

No.	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Value.		
		£.	s.	d.
1.	Lands occupied by me as Owner	-	-	-
2.	Houses and Buildings occupied by me as Owner	-	-	-
3.	Lands in Occupation of Tenants at Rack Rent	-	-	-
4.	Lands demised to Tenants in consideration of a Fine paid and Rent reserved	Amount of Fines, on an Average of Years	£.	s.
		Amount of Rent	d.	
5.	Lands 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	£.	s.
			d.	
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 referred for the same	Amount of Average Receipt for Three Years	£.	s.
			d.	
10.	Profits of	Manors	Average Receipt for Years	£.
		Timber	D° - D°	s.
		Woods	D° - D°	d.
		Mines	D° not exceeding Five Years	
		Other Profits of uncertain Amount	D° for Years	
11.	Lands or Hereditaments demised to me, as Tenant at Rack Rent	-	-	-
	Carry over	-	-	-

(D.)

A. B. [Description] of the Division of

DEDUCTIONS.					
			£.	s.	d.
Land Tax payable on the several Properties mentioned under Nos	on the other Side, from the	Day of	to	the	Day of
Fines paid upon an Average of	Years	-			
Fee Farm Rents payable out of Nos	on	-			
the other Side	-	-			
Quit Rents, payable out of Nos	D°	-			
Rent Charges, payable out of Nos	D°	-			
Ground Rent, payable out of Nos	D°	-			
Other Rents, payable out of Nos	D°	-			
Tenths	-	-			
Procurations, Synodals, payable (by Ecclesiastical Persons) out of No	upon an	-			
Average of Seven Years	-	-			
For One Year preceding the Delivery of this Schedule.					
Repairs	Of Farm, with principal Messuage, under Nos	-			
	Of Farm Buildings, without principal Messuage, under Nos	-			
	Of draining Lands, under Nos	-			
	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	-	-	-	

No.	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Value.
		£. s. d.
	Brought over	
12.	Profits of Manors - demised to me, -	}
	Timber - Average the same	
	Woods - as the 10th Case,	
	Other Hereditaments } deducting the of uncertain Amount } Rent payable.	
	Tythes { taken in Kind { as in the { compounded for { 9th 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	}
	Lands demised to me at Rent, and underlet to a Tenant, at an improved Rent	
15.	From Profession, Offices, Pensions, Stipends, Employment, Trade, or Vocation	
16.	From Annuities, Interest of Money, Rent Charge, and other Payments and Allowances applied to my Use, including Income of the Wife, if any, for which she or her Trustee or Trustees shall not be charged by virtue of this Act, 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 Property	£.
	Deductions from above	-
	Income chargeable	- £.

DEDUCTIONS.		
	£. s. d.	£. s. d.
Brought over		
Tythes {	Expences in collecting the same, upon an	}
	Average of Three Years	
	Value thereof paid in Kind, upon D ^o Average	
	Value of Composition for the same, upon D ^o Average	
Annual Interest payable for Debts	Personal	£. s. d.
	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	-	- £.

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.

Witness my Hand, this Day of

(E.)

DECLARATION of the Number of CHILDREN.

I *A. B.* do declare, That I have the under-mentioned Child (*or* Children) born in lawful Wedlock, and maintained by me at my Expence; (*videlicet,*) *C. D.* of the Age of *E. F.* of the Age of *G. H.* of the Age of *G. H.* in respect of whom I claim an Abatement in pursuance of the said Act, and am ready to verify this my Declaration as the Act requires.

(F.)

PRECEPT of the COMMISSIONERS.

WE being of the Commissioners appointed to carry into Execution the general Purposes of an Act, passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act*, [*here set forth the Title of the Act*] for the of do hereby require you to return, or cause to be returned, within the Space of Ten Days after the Date of this our Precept, at our Office, situate at between the Hour of in the Forenoon and the Hour of in the Afternoon, unto us, or such of the Commissioners appointed for the Purposes aforesaid, for the said of who shall be there present at the Time of making your Return, a Schedule of Particulars of Property from which your Income, chargeable under the said Act, ought to be estimated, with the Amount of Deductions to be made therefrom, under the Heads contained in, and according to the Forms hereunto annexed, or such of them as the Case shall require. Thereof fail not.

Given under our Hands, this Day of

F I N I S.

OBSERVATIONS

UPON

THE ACT

FOR

TAXING INCOME.

THE satisfactory manner in which the Public received the Explanatory Observations upon the Aid and Contribution Act of last Year, has induced a similar attempt with respect to the Act substituted in its place for a Contribution upon Income.

The reasons given by the Legislature for that substitution are, the sundry instances of evasion experienced in the execution of the former Act, and the inadequacy of its provisions in proportioning the assessments upon each person to his means of contributing to the public service. These reasons evince the intention of the Legislature to establish an equality of Taxation, as far as it is practicable by human means; and to keep in view in the provisions of the present Act the leading object of the former; namely, the ascertainment, by just and fair rules, of each person's Income, in order to a proportionate Assessment.

The time and attention bestowed by the Legislature in the discussion of the present Act, in its progress through Parliament, may have occasioned a supposition, that in principle there is a material difference between the Act of last year and the present: it may therefore greatly promote a right understanding of the subject to recollect that, in the discussion, the time of Parliament has not been employed in examining the principle

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ple of either Act (for that principle has been uniformly admitted to be just, and exactly similar in both Acts), but in settling the mode of carrying that principle into effect.

The raising a large portion of the supplies necessary for the prosecution of the war within the year may be considered as the leading political object; and the Contribution of the tenth part of the Income of the Community as the principle of both measures. The only essential difference between them consists in the modes adopted for ascertaining and raising that contribution. Under the former Act, the various scales of assessment, by which, in the first instance, a different rate was imposed on persons according to the amount of their respective Assessed Taxes, are not to be considered as involving the principle of the Act, but as the means of enforcing the principle.

On the same ground, the provisions exempting from contribution persons not having an Income of £.60 *per annum*, and the scales of contribution for those having Incomes between £.60 and £.200 *per annum*, are not to be considered as making part of the principle of either measure, but must be interpreted as exemptions and modifications, admitted by the Legislature, in favour of certain classes of the community, from a wise and liberal consideration of their circumstances, and a disinterested wish to relieve them, by an extended sacrifice of the interests of the more opulent part of the community, as far as was consistent with the principle of the Tax.

It must be in general recollection, that the criterion taken last year, as the means of ascertaining Income, was expenditure, as evidenced by certain articles of general establishment only, and was even then admitted to be in many respects imperfect; but that was the only criterion that could, conformable to any mode of taxation before practised, be resorted to as affording a probable means of ascertaining the amount of Income of individuals by a relative view to their expenditure. It was fallacious inasmuch as it included some and wholly excluded others: as it included some in different proportions to their respective means; and as from the nature of the criterion it did not embrace a large portion of the property of the community enjoyed by political bodies or persons not objects of those assessments which constituted the basis of that contribution. It was also fallacious, inasmuch as, from a regard to antecedent prejudices, it failed

ed to enforce its principle, by compelling a disclosure of Income: it left each individual to interpret the rules, and to estimate his Income, without controul, according to his private bias; it involved the honest and loyal, whilst the dishonest or disaffected escaped under their own interpretation.

These imperfections being seen and admitted, it became the province of the Legislature to provide an adequate remedy, which they were enabled more effectually to do by an almost universal conviction having pervaded the public mind of the necessity of meeting the exigencies of the times by personal taxation, in proportion to the means of the individual; and by a similar determination to suffer the prejudice, arising from the apprehension of a disclosure of circumstances, to subside in favour of an effective and certain mode of enforcing the just principle of equal taxation.

The Income of Persons presents itself as the most obvious subject of equal taxation, without permanently affecting property from which the Income is derived. Income is continually renewing itself. The amount is ascertainable by positive evidence, and cannot be a subject of difficult enquiry, and seems peculiarly adapted to be the subject of a tax to provide for annual supplies. The disclosure of Income however may, under certain circumstances, prove detrimental to the interest, the views, or the expectations of the possessors: to guard against such possible injuries has been the sincere and laudable effort of the Legislature.

In the last Act, Income was the ultimate means of reducing an assessment founded on the amount of former assessments; in the present, it is made the primary means of ascertaining the assessment: both lead to the same end; of assessing every part of the community to the amount of one-tenth of the Income possessed by them; but pursue different modes to obtain that end.

It is obvious that the necessity of ascertaining Income, as the foundation of charge in the first instance, is calculated to bring forward more effectually every description of Income in the country, than the former mode; which left unassessed a very large portion of the Income of many, whose habits of expence were disproportionate to their means.

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In this consists the only essential difference between the two Acts; for out of this distinction only the various provisions in the present Act, that differ from the last, have arisen.

Having made these general observations, the several provisions of the present Act may be considered in the following distinct points of view :

1st, As to the persons and public bodies chargeable in respect of Income.

2dly, Of Income in respect of which persons and public bodies are chargeable.

3dly, The mode of estimating all descriptions of Income subject to assessment.

4thly, The measures to be pursued by persons and public bodies, chargeable in respect of Income, who do not take advantage of the commercial provisions.

5thly, The several duties of those who are to assist in the execution of the measure.

6thly, The manner, time, and place of charging the rates, and the duration of that charge.

7thly, The commercial provisions.

And lastly, the application of former laws to this Act.

On the first point, persons chargeable in respect of Income may be considered ; first, as they are chargeable in respect of their own Income, namely,

Subjects of His Majesty resident in Great Britain :

Subjects of His Majesty not resident in Great Britain :

Subjects of His Majesty having a temporary residence abroad :

Subjects of His Majesty having only a temporary residence in Great Britain :

Foreigners

[5]

Foreigners residing in Great Britain either for general or temporary purposes; and foreigners having property but never residing therein :

And public bodies.

These are chargeable in respect of the whole of their Income, whether arising from real or personal estate, or from personal industry, or any gains or receipts from whatever source the same may arise, and wheresoever, in Great Britain or elsewhere, the property from which it arises may be situated, or the trade, profession, &c. from which it accrues, may be carried on.

Subjects of his Majesty resident in Great Britain.

Sect. 2.

Subjects of his Majesty not resident in this country are liable to contribute a due proportion, in respect of every sort of Income arising from property in this country; but as persons so situated cannot be personally charged, their Income is made liable in the hands of their agents or receivers resident here, who are to deliver in an account of the aggregate amount of every description of Income so received for such absentees, and are chargeable in respect of such Income, and intitled to deduct the amount paid on the assessment.

Subjects of his Majesty not resident in Great Britain.

Sect. 2.

Any subject of his Majesty having left this country, and gone abroad, for any temporary purpose, is to be charged as a person residing in this country upon the whole of his Income, without other distinction than what belongs to those persons.

Subjects of his Majesty having a temporary residence abroad.

Sect. 10.

These are chargeable under the present Act in respect of their income arising from property in Great Britain, and are chargeable under the former Act which is kept in force for that purpose; but if, in consequence of both charges, their whole Income, as arising from every species of property they may possess in Great Britain or elsewhere, should be charged above the just proportion, they may be relieved from the excess.

Subjects of his Majesty having only a temporary residence in Great Britain.

Sect. 8.

Sect. 9.

Foreigners generally resident in Great Britain are chargeable for their whole Income, in like manner as his Majesty's subjects resident therein, and if resident here for a temporary purpose only, are chargeable for their Income arising in Great Britain only, unless they are also chargeable under

Foreigners residing in Great Britain, or having property therein.

Sect. 2.

the former Act, in which case they are subject to the same rules as his Majesty's subjects temporarily resident in Great Britain. But foreigners not resident in Great Britain, but having Income derived from property therein, are not chargeable for the same.

Sect 88.

2dly, As they are chargeable in respect of the Income of others, namely :

Trustees, agents, &c. Sect. 38. Persons resident in Great Britain, and having, either as trustees, agents, receivers, guardians, tutors, curators, or committees, the trust or receipt of the Income of any infants, idiots, lunatics, married women, (having separate property), or subjects of his Majesty absent out of the realm, are, in respect of the Income which they receive, of whatever description (and which the infants, &c. if their incapacity was removed, would be chargeable for), to be charged in the same manner as if the Income was received by them on their own account.

Public bodies. Sect. 87. Also all chamberlains and other officers of any corporate body, or fraternity or society of persons not corporate, are to be charged for the income of such corporation or society, but under various exceptions and rules which will be hereafter more particularly mentioned.

[Of the personal Exemptions to the Contribution.]

Sect. 2. THE first exemption that occurs arises out of the scale of contribution for Income to £.200 per annum, by which every person not possessed of an Income of £.60 per annum is wholly exempt from the contribution, and a proportionate deduction of charge takes place, which is very much in the nature of a partial exemption, in favour of every person having less than £.200 per annum; no person possessing less than an Income of £.200 being liable to contribute the full proportion of one-tenth.

There is another provision in relief of those who have families to support, which if not strictly an exemption may from its general application to every description of persons chargeable under the act, and its great importance be very properly mentioned here, namely : abatements in respect of children.

THIS

THIS abatement is allowed for every legitimate child (whether of husband or wife, or of them both, which includes as well the issue of either by any former marriage, as of them both by the subsisting marriage), if such child is principally maintained at the expence of the party claiming the abatement, and not otherwise.

Abatements in respect of children. Sect. 3.

The abatement is five per cent. for every child, where the Income of the party claiming it is £.60, and under £.400 per annum.

Four per cent. for each child, where the Incomes are £.400, and under £.1000 per annum if any one of the children in respect of whom the allowance is claimed is above the age of six years; and only three per cent. if all the children are under the age of six years.

Three per cent. for each child, where the Incomes are £.1000, and under £.5000 if any one of the children be above six years of age; and two per cent. if every child be under that age.

For those whose Incomes are above £.5000 two per cent. for each child, if any one of the children is above six years of age; and one per cent. if they are all under that age.

The mode of claiming this allowance will be seen in the subsequent part of these Observations. It may be well, however, here to observe, that though the Income is mentioned as the criterion by which the amount of per centage allowed is to be governed, the abatement is to be made by the Commissioners, not upon the Income, but upon the assessment after the Income has been ascertained, and the charge is made upon it. The reason of this is obvious, for though in all those cases where the abatement, if taken from the income, would not have reduced the Income below £.200 the effect would have been the same; yet in those where the abatement, if so made, would have reduced the Income below £.200. the party would by this circumstance have been brought within another exemption, to which he would otherwise have had no claim, and the equality of allowance with respect to this abatement would have been destroyed.

As this abatement is to be allowed by the Commissioners upon the assessment only, it can never take place till that assessment has been fixed. In all cases, therefore, where

the statement of Income is unsatisfactory, and either further enquiry or an appeal takes place, this allowance waits the event of the final determination of the assessment, for till then the Commissioners cannot even tell what *per centage* is to be allowed.

Mayors, &c. Sect. 6. Mayors and other annual officers presiding over corporations or royal burghs are exempted, in respect of the salaries or emoluments attached to their office.

Rectors, &c. Sect. 7. Rectors and vicars are not to be charged for that portion of their Income which is given as a stipend to a curate; but a rector or vicar, in order to take advantage of this exemption, must be usually doing duty in some parish of which he is rector or vicar, or have some other legal excuse for not residing on his rectory or vicarage*.

Trustees, &c. Sect. 42. In regard to trustees and others, who are generally chargeable in respect of the trust Income held by them, it is provided, that where the persons for whom they are trustees, &c. are of full age, and resident in Great Britain, and the Trust Income hath been permitted to be received by the person entitled thereto, recourse is to be had to the person actually receiving the money. Also bankers, agents, and receivers are not personally chargeable for Income received for any person resident in this country; inasmuch as they have not, from the nature of their business, any knowledge of the income of their employers; being as frequently in the receipt of capital as of Income.

Friendly Societies. Sect. 4. With respect to public bodies, there are various exemptions. The first is in favour of the fund and stock of friendly societies, established under a late act of parliament for the purpose of assisting each other in sickness and infirmity. Also corporations, fraternities, or societies of persons established for charitable purposes only, are exempt from any charge whatever in respect of their Income. And all other institutions of the like public nature, whose funds are not wholly applicable to charitable purposes, are exempt for such part of their income, as is applicable thereto by the rules or regulations of such institutions.

Public bodies, &c. Sect. 88. Public bodies, such as the Bank of England, and other bodies possessing capital stock divisible amongst the proprie-

* See statute 21. H. 8. c. 13.

tors;

tors; canal companies, and others of a like public nature, whose capital is divided or transferred in shares, entitling each proprietor to a certain portion of the profits of the concern, and many other public bodies, are likewise exempt for all Income applicable to the payment of dividends or interest on such stock or shares.

In all such instances, the Income is properly considered as the Income of the party entitled to the dividend or interest arising on the stock or share. By this means the Income becomes chargeable in its due proportions in the hands of the persons receiving the dividends or interest, and the party possessing this species of property does not lose any exemption or abatement to which he may be entitled, which would be the case if the public body paid the full one-tenth on the aggregate of their Income, previous to the division amongst the proprietors.

Public corporations, particularly corporate cities and towns, are also exempt in respect of such portion of Income as shall be appropriated by any act, statute, or bye-law, towards defraying the expence incidental to their civil government. Sect. 89.

Public bodies as colleges are also exempt in respect of such Income as shall be appropriated by any private statutes or charter, or endowment of such public body, to the maintenance, subsistence, or advancement of any matter, fellows, students, or members. Here again the persons receiving this subsistence are chargeable as individuals on the principle before adverted to. Sect. 89.

2d. [Of Income, in respect of which Persons and Public Bodies are chargeable.]

INCOME, as defined and described in the Act, may be comprehended under the following heads:

1st, Income arising from property (real or personal); whether it be the property of the person to be charged, as land, funds, &c. or of any other person, as interest for debts, annuities, allowances, &c.

2d, Income

2d, Income of a mixed sort, as arising from property, and industry used in managing that property united as a source of Income; as in the case of trades, or other vocations where a capital is employed.

3d, From personal industry or merit only, as from offices, pensions, stipends, &c.; where no capital is employed.

The Income upon which the assessment is to be made, is that which the party receives within a limited period from any of the various sources before mentioned, after making all the various deductions allowed by the Act. In general the gross annual Income is supposed to consist of that which the party has acquired within the year. In some cases mentioned in the Act, the Income is defined and limited without regard to the receipt; as in the cases of owners and occupiers of land: there the annual value of land, from the difficulty of ascertaining the precise gains, may in ordinary cases be estimated in a different proportion.

In some cases the estimate may be taken at a general or particular average. By a general average is meant, that which in the Act is called a fair average: when the sums received from the same property, or by the same pursuits, in different years, are estimated upon the whole amount received, in such a number of years as are suffered to take in all the inequalities of such receipt, and which being equally distributed over that number of years, will give the supposed receipt of any one year equal to another. The particular average is an average of a certain number of years as directed expressly by the Act.

It will be proper to advert particularly to the various descriptions of Income and the deductions allowed, as they are brought into one point of view, in the rules and table contained in the Schedule at the end of the Act.

Land, from its different tenures and relations, yields an Income to as many and various descriptions of persons, as any source from which Income is derived; and consequently presents itself as the first object for consideration. It comprehends the first fourteen rules in the Schedule, and is therein differently considered; first, with relation to the occupier, as owner, or tenant; and secondly, with relation to the landlords mediate, and immediate, in cases of de-

mife; and thirdly, in relation to the nature of the consideration given by the tenant for the exclusive enjoyment thereof.

Before entering into a consideration of these distinctions it may be proper to notice the general rule which the Legislature has adopted for estimating the annual value of landed property.

It is well known that lands, of exactly similar quality, and under precisely the same management, produce different rents, in different places, in proportion as the rates, taxes, and assessments are heavy or light, and as they are subject or not to tithes, or those tithes are taken in kind, or satisfied by composition. Under the former Act, the rent was considered as the leading criterion of value; this was an unjust criterion: for the rent is necessarily lower in a place where the rates, &c. are high, and higher in a place where those charges are light. In this Act the rent of land, if let, (or, if not let, what would be the rent according to the accustomed rent of lands of the like quality in the neighbourhood), and all parochial and other taxes, rates, and assessments charged upon the occupier in respect of the land, and also the value of tithes, if taken in kind, or of the satisfaction paid for tithes, are to be added together; and one-fourth being taken from the aggregate thus formed, the remainder is then taken as the annual value upon which the Income is to be estimated. Thus, suppose the rent would be £.100 per annum; the parochial rates, and other rates payable within the year £.25; and the value of or the composition for the tithes £.35 per annum:

making together	£.160	
from which deduct $\frac{1}{4}$	40	leaves
	120	for the annual value.

Thus, whatever variation may arise in the actual rent of different lands of equally productive value from the different amounts of rates and other outgoings to be borne by the respective tenants, an average is obtained, as the fair estimate of annual value; it being generally considered by men of experience, that the amount of taxes, &c. upon an average throughout the kingdom, is equal to one quarter of the outgoings; the remainder therefore forms the average, or what would be the rent, in all cases, were the other outgoings uniform; and this average therefore forms the annual value.

The owner or tenant, in estimating the value of land in this way, is not obliged, under the words *taxes, rates, and*
This

assessments charged on the lands, to include any personal taxes, &c. charged upon him in any other respect.

3d. [The Mode of estimating all Descriptions of Income subject to Assessment.]

Lands occupied by the owner.

In the first case mentioned in the rules, viz. "Income of "lands occupied by the owner," the person to be charged is in the receipt of the whole profits of landlord and tenant: the annual value, upon which his income is to be taken, is not only the rent which the tenant would pay, but also such further sum as an owner may reasonably be supposed to gain above that rent; which by the Act is taken at one-quarter of the annual value, estimated as aforesaid. Thus, in the instance before put, the rent at £.100 3/4 of annual value

will give his income at 130 subject to all the deductions allowed thereout, which are noticed hereafter: but this increase can only be supposed to accrue where the owner occupies the land from choice, and with a view to personal accommodation or profit; and therefore a beneficial regulation is introduced which takes into consideration the state of a farm falling into the hands of the landlord, at the expiration of a lease, or death, or failure of a tenant, and allows a period of eighteen months, or nearly two crops, to the owner, before the full estimate, adopted with respect to owners, shall be taken as the criterion of value; and until that period the owner is to be charged at the amount of rent only.

The rent here spoken of is commonly termed rack rent, or the full consideration reserved upon a demise; and therefore where a rent reserved forms the whole consideration for the exclusive enjoyment of lands demised, such lands are considered as demised at rack rent; and, in the construction of this act, it must be so considered, whether the rent reserved be the full value according to the state of improvements of the land, or not.

Houses and buildings occupied by the owner.

The value of such property is to be taken at the fair rent at which it would let unfurnished; but in no case, at less than the same is rated at with a view to the tax upon inhabited houses by 38 George III. c. 40.

This kind of property may be considered as evidence of Income, the enjoyment may be taken as equal to what might be

be procured by the payment of the like rent; which way of considering the subject has a tendency to equalize the rate upon different descriptions of persons; for instance, one man lays out £.2000 in the purchase of a house, and lives in it; another lays out on interest £.2000 and pays the rent of a house with the produce. The latter is unquestionably a part of the income; and if owners were not called upon to contribute for the value of the houses occupied by themselves, the renters of houses according to the same principle would be entitled to deduct the amount of the rent they paid.

Lands demised at rack rents are taken as affording Income to the owner to the full amount of the rent reserved.

Lands demised to tenants.

The rent is taken as part of the amount of Income, as in cases of rack rent, and the fine reduced to an average. Such cases will particularly occur with respect to all church leases, and leases on lives: these differ in their nature and duration, being for twenty-one years renewable by usage at the end of seven years, in which case the fine should be estimated on the average of seven years; or for forty years, renewable at the end of fourteen, in which cases the fine will be estimated on the average of fourteen years; or for a life, or lives, in which cases, the fine will be estimated on a computation of the usual duration of such life or lives. The estimates must be made on a supposition of fines actually received (not perhaps by the present possessor but by former possessors) in respect of the same estate, and upon the value of such portion of the fines, as turns out to be the result of a just average: the tenures are however common in many parts of the country, and so well known, that little difficulty will arise in settling this average. The above instances are given as instances generally occurring, some others may be in existence, to which the Commissioners will apply the rules of the Act as they occur.

Lands demised in consideration of a fine paid, and rent reserved, or in consideration of a fine only.

These are governed by the same rules that have been observed upon in cases of lands under similar circumstances.

Houses demised to tenants at rack rents, or a fine only.

at smaller rents with a fine, or

Tithes, whether taken in kind, or by composition, are to be estimated upon an average of three years*.

Tithes taken by owners.

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* This rule includes those cases where the tithe is taken in kind, either by the owner of the tithes, or by the occupier of the land; in the

The next four cases in the rules relate to the Income of tenants. The subsequent Observations will shew the attention that has been paid to this part of the subject, and the favourable situation in which tenants are placed.

Lands or tenements occupied by tenants at rack rents.

The general rule for estimating the annual value of lands has been stated, and must be adopted in estimating the Income of tenants holding at rack rent; and if that annual value so estimated is under £.300 per annum. the Income, arising from the farm, is to be taken at not less than half or more than two-thirds of the value so estimated; and if £.300 per annum or upwards, then at not less than three-fifths, or more than three-fourths of such value: and the precise sum at which it must be taken, so as not to pass either of those limits, must be regulated by the actual gains and profits, and is not left to the will of the tenant. In making this estimate, the tenant must be guided by a sound and honest discretion, and such as the Commissioners themselves, whenever they are called upon to decide thereon, will regulate their decision by.

Thus in the case before put the annual value being £.120 the income will be estimated at not less than £.60. nor more than £.80, which sum must be in the discretion of the Commissioners according to the circumstances of the case, but which can only be guided by the actual profits; so that whatever sum the actual profits amount to, not being taken at more than £.80, nor less than £. 60, must be the estimate of the income.

No deductions are allowed except such general deductions as are personal and allowed to all other classes of the community, for in fact, under this mode of estimation, every possible deduction that could be required has been already made, and that in a most favourable way to the farmer; for, in a case like the one stated, he cannot pay more than £1. 6s. 8d. and may be reduced so low as 10s. even in a case where the stipulated outgoings of his farm, amount to £160. per annum.

Tenants of farms above £300 per annum are properly considered as able to carry on such a course of cultivation, as to

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 the rule applies to the lessee, and not to the owner, who must be charged in respect of the rent he receives from his lessee:

increase

increase their Income in a greater proportion than smaller farmers can be supposed to do; and such farms are therefore taken at not less than three-fifths or more than three-fourths of the annual value calculated in the same way. The general rule above stated can only be applicable to farms let at the usual rents for lands of the like quality, and to farms where the other outgoings have not experienced any considerable change since the commencement of the tenant's interest therein, nor any sudden fluctuation in the price of the commodity has taken place, nor any extraordinary accident has happened, either by badness of crops, inundation, or disorders amongst the cattle, or other accidents of the like kind: but as experience has shewn that the value of the produce of land and of course the profit of the farmer is subject to a great fluctuation, and as all land is not let at the full rent at which lands of the like quality are let in the neighbourhood, but either from the indulgence, or inattention of landlords, or from long leases are held at an under value, the Legislature has admitted of a deviation from the above rule, and has empowered the Commissioners, wherever it shall appear to them that a fair and just estimate cannot be obtained by the above rule, at the request of the Surveyor or Inspector, where an increase in value has taken place from the above causes, or of the tenant, where a diminution has taken place, to assess the actual gains and profits according to the year of computation, or on an average of three years preceding, and to increase or decrease the assessment accordingly.

Sect. 94.

The same provision is made to extend with respect to all tenants at rack rent in Scotland, on the principle that the general rule will not apply in any case in that part of the kingdom; it being universally admitted that the profits of a farmer in Scotland form a much less part of the rent than in England; for which the rule was particularly framed.

Sect. 94.

In any of these cases, as well in England as in Scotland, the Commissioners may call in two or more neighbouring occupiers of lands or any land surveyor; and may, upon the result of their opinion, call for a schedule, and adopt the same mode of ascertaining the value, as may be taken in other cases on the requisition of the Inspector or Surveyor, or by the commercial Commissioners.

If lands are not let at a rack rent, but on a fine with, or without, a rent reserved, the tenant is considered as the purchaser

chafer of the estate for a term, paying annually such rent (if any) as has been reserved. In these cases therefore the tenant is considered as the owner, and must be assessed and charged as such, except that an allowance must be made in respect of the rent reserved and paid to the actual owner.

Mefne lessors holding under demises in consideration of fines whether with or without rent reserved, and demised by them upon improved rents.

Such mesne lessors are to be considered as owners, and are chargeable for the rent they receive from the lessees in every respect as owners. Where they hold their property by paying a rent to the original lessor the calculation is very simple, for the difference between their receipt from the under-tenant and payment to the original lessor will be the Income to be charged. Where they have paid fines for their leases, an average of their fines is to be taken, so as to produce a fair estimate of the value for one year, and that value to be deducted.

Profits of manors, or of timber, or woods usually cut periodically, and in certain proportions; mines, and other profits of uncertain annual value.

The value of each of these descriptions of income must be taken from a general average, at the discretion of the Commissioners, of such a number of years, as will according to the nature of the property, and the mode in which it is rendered productive, be best calculated to afford a just estimate of the fair profit of one year; except in the case of mines where the particular average is settled at five years. Woods are of two sorts, consisting of timber, and what are commonly called underwoods; both may be managed by felling the same periodically, and in certain proportions; but, generally speaking, the latter is only so managed. Timber therefore will not fall under this rule unless felled periodically, or in certain proportions at periods of short intervals, but must be estimated in the year in which it is sold or used, and must be considered as ranked under the last rule for estimating income, under which no precise directions are given.

It is to be observed that in those descriptions of property last-mentioned, where an average is directed to be taken, that average must be calculated on the profits received after deducting the expences incurred in rendering them productive.

Where any such property is in the hands of tenants, the same rules are to be pursued that have been before laid down with respect to owners of similar property with the deduction of the rent paid to the landlord.

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The deductions allowed on such property are to be allowed or not, to owners or tenants, according as the landlord or tenant pays the charges that are the subject of those deductions. On the whole it will be seen that the aggregate of deductions, with respect to the Income derived from those properties, as indeed is the case in all other instances of a similar kind, will be the same: if such charges are paid by the landlord, they will be deducted from the rent he receives; if they are paid by the tenant, they are allowed to be deducted by the tenant, in addition to the rent he pays out of the profits as calculated by the rules.

Deductions.

Having considered the various modes laid down for estimating the annual value of lands and tenements in the several relations before stated, we come next to consider those particular sums which are allowed to be deducted from such annual value before the Income, on which the rate is to be imposed, can be ascertained.

These are either such sums as are charged on the land by Act of Parliament, as Land-Tax, &c. or such as have arisen from express contract, as quit rents, &c. or such as are necessary for the preservation of the estate.

To consider them first as applicable to owners of estates,

Whatever is a charge on the land, in the shape of a tax, or as a rent, is properly to be defrayed by the owner. These are therefore sums over which he has no power and should be considered as a deduction from his Income, when paid by him, to the extent to which the estate is liable for the current year, reckoning such year from the 5th of February preceding.

Some payments to which the estate may be liable for its preservation are of an uncertain nature, others may be averaged, and therefore they require particular rules to ascertain them.

Lands subject to the jurisdiction of a Commission of Sewers are liable to a rate; and therefore such deduction must be regulated by the actual amount for one year preceding.

The common expences incurred in the drainage of lands, nor being limited by a rate, but being capable of an average estimation,

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estimation, are limited at *£3. per cent.* on the annual value of the lands improved thereby; subject to be lessened at the discretion of the Commissioners.

Embankments from the sea or river are of an uncertain nature, whether as to the time they may be required, or the expence. This therefore must be wholly left to the discretion of the Commissioners, who are to allow such deductions according to the circumstances of each case, wherever such expences have been incurred as are necessary for the occupation of lands.

Repairs of buildings are differently considered as they are connected or not with a farm.

If buildings are necessary for a farm and consist of a principal messuage (that is to say a messuage inhabited by the owner or tenant of the farm, as opposed to a cottage or dwelling for a servant) the deductions on account of repairs are limited to *£8. per cent.* on the annual value, estimated according to the general rule before stated; but may be reduced at the discretion of the Commissioners to any less sum.

When there is no principal messuage, then the limit is *£3. per cent.* on the like annual value.

According to the instance before given these deductions would be calculated on *£120.*

Where buildings are not connected with a farm, then the rate of deduction is higher, namely *£10. per cent.* to be taken on the annual value of such buildings as directed to be estimated to the tax.

These repairs however must be payable by the owner to form a source of deduction from his Income.

Tithes in some cases are a deduction from the Income of the owner. Where lands are let subject to tithes, the deduction is made in the contract by a diminution of the rent reserved; and therefore in all those cases, where the general rule before stated is applied, tithes being taken into consideration in the rule itself no further deduction on that account remains to be made; but where lands are let, and the
owner

owner remains subject to tithes, the amount is allowed to be deducted out of the rent, which in that case forms the annual value.

In forming the general rule, allowance is made also for all parochial rates by the subtraction of one-fourth from the aggregate, and therefore in those cases where the general rule is applied, no deduction is to be made for such payments. In some cases where the rule is not applied, no deduction is to be made on that account; as in the case of houses occupied by the owner; because the rates are to be considered as a part of the owners private and voluntary expenditure, as much as any other part of his establishment: but in the case of tithes, where the actual value is the criterion of annual value to be assessed, the rates should be allowed as a deduction.

As applicable to tenants of estates, no particular deductions are to be allowed where the general rule for estimating the annual value takes place; but in other cases, where the general rule is not applicable, the same deductions are to be allowed for all payments made by tenants, as are allowed to owners.

We come now to the two next heads of Income, viz. Income arising from a mixed source; and Income derived from employment without reference to property.

In each of these cases the party must take the full amount of his profits for one year, and may make his estimate either from the profits of the preceding year, or from the just and fair profits of one year, as taken from an average of the three preceding years; but it is to be observed that the party is bound by his election, as to the mode of estimating his profits in the course of the succeeding years, by his estimate of the first year; and whether he takes the preceding year, or an average of the three preceding years, must reckon according to the same mode in every succeeding year, during the continuance of the Act. Sect. 79. Rule, 15th Case.

The termination of the year is in all these cases the 31st of December, unless the accounts have usually, previous to this Act, been made up to any other period of the year; in that case the usual period may be still referred to, and the Income calculated accordingly. In fact the 31st of December
C 2 ber

ber has been taken as the general period when persons in trade (with the exception of the West-India trade and some few other traders who take different periods) make up their accounts. The allowance of any other period prevents any inconvenience or confusion in those cases where any other termination of the year has been used.

It may be necessary with respect to these heads to consider the import of the words, profits, or gains; which necessarily allow, in the estimation of the amount of Income of this description, a previous deduction of such expences as are wholly occasioned in the prosecution of the profession or employment for which the income arises; for nothing can be considered as a profit or gain, but what arises after payment of such necessary expences. No expences however must be taken into the account of deductions which are occasioned from any other cause, or which may arise from an attention to personal comfort or convenience; and which might accrue though not to the full extent if the party was not engaged in such trade or employment.

This observation will particularly apply to professions, which often, with respect to the house inhabited, or establishment kept, induce a larger expenditure than would be incurred by the party if not engaged in such profession; in these cases it would be impossible to separate the professional from the individual expenditure, the several amounts of which could not from the nature of the case be capable of proof or estimation. In the calculation therefore of those expences which are so taken from the receipts, with a view to ascertain the profits or gains, none must be admitted, but those that have exclusively reference to the profession, trade, or employment, and even some of these are regulated by averages as will be seen hereafter. That this is the fair and obvious interpretation of the Act is evident from one of the rules expressly adopted; which enacts that no other, or greater, deductions than what are expressed in the Act, are to be admitted; and this is further explained (if any doubt could arise upon it) by the particular rule with respect to deductions on account of the necessary extent of residence in particular occupations, such as retail traders, inn-keepers, and persons keeping schools of not less than ten scholars, who are obliged, with a view to their respective situations, to live in houses of high rent. In such cases an allowance is given of two-thirds of the rent to them, and to no other

Vide Sect. 77.

Deductions,
Rule 15.

other descriptions of persons whatever, which shews that expences incurred partly in trade or profession, and enjoyed also for private comfort or convenience, are not within the incidental deductions of income, but required a special provision for that purpose in the cases where the deduction was proper.

No persons in trade are allowed in estimating their Income arising from trade to make any deduction on account of money employed in improvements, or as capital, or for interest of capital employed, unless they are bound to pay such interest to others, nor for money expended in repairs, or for the supply, or repairs, or alterations of any implements or utensils in trade, beyond the amount of what money has been so expended on an average of three years preceding the year of computation; and no person in trade possessing other property is allowed to deduct from the Income of that property any loss that affects his trading capital. Sect. 81.

Offices, pensions, stipends, and in some places personal estates, gratuities, and employments of profit, are subject to an assessment (usually assessed with but now separated from the Land Tax), which when payable may be deducted. No other particular deductions are allowed under these several heads; for the general and particular deductions mentioned hereafter are more exclusively personal, and equally applicable to all individuals of the same classes, under whatever description of Income they may contribute.

The next head of Income that occurs is that of permanent temporary, or casual receipts not arising under any of the foregoing heads.

The annual value of which is to be computed from the receipts of the preceding year, in cases where the same have been received for a whole year, and in other cases at the sum which will become payable in the current year, as far as the same can be computed.

16th Case. Income from annuities, interest of money, rent charges, or other payments of the like nature.

It may not be improper to observe here, as a rule applicable to every description of Income, that the contribution is imposed in respect of the Income of the current year, but in order to estimate that, it was necessary to lay down some certain rule, and therefore when the Income has not originated

in any new source arising in the last year, or in any required number of preceding years, the receipt of the former, or an average of former years, is required to be taken as a ground of estimation of Income for the current year; but as cases may exist where this criterion cannot be resorted to, it is provided with respect to such cases, that the calculation shall be made at the amount of the whole which will become payable, as far as the same can be computed; as may be the case in all instances of annual interest, dividends of funds, annuities, rent charges, limited allowances, and the like, being the sources from which the Income is to be derived, but in all cases where the Income, whether it be of a permanent or fluctuating nature, has existed for one year or more, such year or average of years must be taken as the best means of ascertaining the probable Income of the next; such year to terminate on the 5th February preceding, or on any other day of the year on which the annual payments have been usually completed.

Income arising from some of these sources as annuities, or allowances to children or relatives, may be precarious, as not being legally secured, but remaining in the power of the grantor to be withdrawn or not. All these are very fairly taken as Income, whilst they are received. During that time they in fact constitute the Income of the party receiving them; and no inconvenience can arise from the precariousness of the title, inasmuch as on the failure of the Income the party may be relieved. It may also be observed, that all these heads of Income, such as annuities, interest of debts, allowances to relatives, &c. are deducted in estimating the Incomes of the persons from whom those payments are received. If in any case allowances not secured should be withdrawn, the amounts would be again chargeable in the hands of the person withdrawing them.

The only cases remaining to consider are those of Income from property out of this country.

17th Case. Income from foreign possessions.

Under this head is included all Income derived from any property out of Great Britain, and received on account of persons generally resident here; but principally relates to property in the West Indies or Ireland, many large proprietors of which are continual residents in Great Britain.

In these cases the net Income received here is taken either as net Income received in the year preceding, or on an average of

of the net Income of the three years preceding at the option of the party. In those as in all other cases where the party makes such election, he is bound by it in estimating Income in succeeding years.

This Income is to be calculated up to the 5th of February, if no particular reasons as before-mentioned occur for taking any other period. If any such reason does occur, the usual period for making up the accounts of the year may be adopted.

As under this head the actual net Income is taken, no particular deductions can occur, they being first allowed in the estimate of the net Income.

In this case the annual Income is taken from the produce of the preceding year, if such Income then existed. If not, it is as in the former similar cases to be computed from the expected produce of the current year.

18th Case. Income arising from foreign securities.

Notwithstanding that great pains have been taken to enumerate every description of Income, with a view to regulate the mode of estimation, the Legislature seems to have had in view the probable omission of some; and intending to involve every species of Income, in the most extensive description of the word, however derived, has remedied the omission of any particular description, by one general head comprehending all Income not falling under any of the foregoing rules. Whenever such Income arises, it must be estimated according to the best of the knowledge and belief of the party entitled to it; and the estimate, with the nature of the Income, and the grounds on which the estimate has been calculated, must be stated to the Commissioners, who are also to judge of the party's estimate by the same discretionary rules.

Sect. 77.

The next subject to consider is, that of General Deductions; which, as they equally relate to all individuals, and are not distinguished as peculiarly belonging to any particular property, are considered of a personal nature, and as applying equally to all the preceding cases.

General Deductions.

The first general deduction allowed is the amount of annual interest payable for debts owing by the party, or charged upon

Interest of Debts.

upon any property of the party out of which any Income arises. It has been before observed, that whatever is deducted under this rule from the Income of the person paying, forms necessarily part of the Income of the person to whom it is paid, and in that form becomes chargeable. In this instance, the Act does not particularly direct the party making this deduction to disclose the person to whom the debt is owing, but in the execution of the Act, and in order to do complete justice to the public by charging the creditor for the amount of interest received, it will be necessary in all cases to enquire into that particular, and therefore the party making the deduction should give notice of the name and place of residence of the creditor, to avoid the trouble of further investigation of his own statement.

Allowances for Children.

The second deduction comprehends the amount of allowances to any child or children, or other relations, provided they are not part of the family of the party making the allowance; and that they contribute their proportions, and their names and residences are returned to the assessors and surveyors; which return must be made by the person making the allowance, to intitle him to the deduction. The allowances here spoken of are of a different nature from the deductions made on account of children maintained at the expence of the parent. Those children, whether at school or at college, if maintained by the parent, are considered as forming a part of his family: but the allowances here spoken of are such as are made to children or relations after their entry into life, such as are at their absolute disposal, and not under the controul of the donor as to their expenditure. The whole of these allowances are to be deducted without regard to the amount of Income, or the number of persons benefited thereby, which circumstances form a considerable distinction in the case of children maintained by the parent.

The restriction that the person, to whom this allowance is made, shall make no part of the family, is very necessary to prevent the division of property, to persons resident in the same family, with a view to take advantage of the deduction for Incomes under £.200.

Assessed Taxes.

The next deductions are for the taxes usually called the Assessed Taxes, namely, those upon houses, windows, and lights, and upon male servants, carriages, horses, mules, and dogs, under two Acts of the thirty-eighth year of his present

present Majesty particularly specified; but which do not include the sums paid under the Aid and Contribution Act; as that ceases to be in force when the Act under consideration commences, and therefore ought not to be deducted from any assessment of Income for the current year.

The fourth deduction is the amount of any annuity payable by the party, either as a debt or charge upon the Income of the party; (except where paid to the wife of the party and chargeable upon her through the medium of a trustee, or separately secured to her as pin money or otherwise). Annuities.

The reason of this is obvious, and is founded on the same principles as the first and second deductions. If the annuity is so detached from the Income of the party as to become chargeable in other hands, he is then allowed to deduct it; but if it is not so separated, the deductions cannot be allowed. It must still be considered as part of his Income, and chargeable as such.

Persons making insurances on their own lives, or the lives of their wives, may also deduct the amount of the premium of insurance for the current year. Premiums of insurance.

Persons intitled to Income depending on the lives of others are also intitled to deduct the premiums of insurance on those lives. If the party who causes an insurance to be made on another's life has an estate depending thereon, the insurance is presumed to be made either for the purpose of securing a sum of money or an Income after the determination of such estate. But if the estate be renewed by the payment of a fine, such fine, or an equivalent thereto, is considered as purchased by the insurance, the consideration of which has been deducted; and therefore if the fine itself was to be averaged and deducted, as before stated, a double deduction would be allowed. To avoid this, it is provided that if the Income insured is re-established by the payment of a fine, the party shall not be entitled to deduct for that fine.

There are some particular deductions from Income applying to ecclesiastical persons only.

The first is the amount of tenths paid by any ecclesiastical persons within the year preceding that in which the computation is made. Clergy. Tenths.

The

Procurations. Synodals. The second, the procurations and synodals paid by ecclesiastical persons taken on an average of the seven preceding years.

Repairs of chancels. The third and last deduction is for the repairs of chancels of churches by any Rector or Vicar, or any person bound to repair the same; this deduction must be calculated upon an average of 21 years.

Having made these Observations, with a view to direct the party in estimating every particular description of Income, as each is particularly distinguished in the rules; it remains to notice some general rules which are requisite for the due formation of that estimate in all cases.

Sect. 77. In the body of the Act it is directed, that the estimates of the Income shall be made according to the rules in the Schedule (which are the rules before stated) where those rules can be applied; and in all cases where they are not applicable, then according to the best of the knowledge and belief of the party, whether he contributes on his own account, or on behalf of any other.

Sect. 77. And it is expressly declared that no other or greater deductions shall be allowed than such as are enumerated in the Act, and are above mentioned, or are contained in the Schedule, nor any which are expressly disallowed by the Act. The party in making the statement, the officers in furcharging, and the Commissioners adjudging the Income, are bound by the same rules; and a different result can never take place unless from concealment, misinformation, or erroneous judgment.

The estimate is made in every case in respect of the current year, commencing on the 6th day of February in every year; but as it is necessary wherever income is uncertain to take a different criterion than the Income to be received; the receipts of a former year, or from an average formed from the receipts of several former years have been taken as the best criterion. To obviate any inconvenience that may arise from a diminution of Income after such preceding year, and before the assessment is made, there is a power, lodged in the Commissioners, of granting relief in all cases where

Sect. 8.

where Income has failed, from any specific cause, after the time when the Income ought to be computed; which cause must be stated by the party, and proved to the satisfaction of the Commissioners.

But with respect to cases where the party, in estimating his Income, has taken any of the averages allowed by the rules, he cannot claim any abatement or allowance, either on the ground of variation of Income, or diminution from any specific cause, unless in those cases where he shall cease to be possessed of the property, office, pension, or stipend, or shall cease to be engaged in the profession, trade, or employment, from which such Income, or part of Income, shall have arisen. **Sect 80.**

It has been thought necessary to discuss this division of these Observations at some length as being by much the most important part of the Act for Individuals, whether assessed under it, or assisting in carrying it into execution, to well weigh and consider. It is a leading feature in the executory part of this Act, that the final determination in all cases rests with the Commissioners: this will necessarily produce great uniformity in the progress of the measure; for in case of any dispute leading to an appeal, the party is called upon only to state facts as to the particulars of his Income, and the result is in the breast of the Commissioners; no man in this case is his own judge: but it is surely most desirable that as little recourse should be had to appeals, or even the production of Schedules to the first Commissioners, as possible. Nothing will so much tend to produce this effect as attention to these rules, and the principles on which they are framed; for it is to be recollected that though the discretion of the Commissioners is continually adverted to, the discretion of the party is to be first exercised in the return of his statement; for it is from these rules that he is to draw the conclusion that will enable him to ascertain the amount of contribution he is to insert in his statement, which ought to be formed from a Schedule made out by him.

If this is strictly attended to, and every person sets about a thorough investigation of his Income, according to these rules, previous to the delivery of the statement, and candidly takes a Schedule formed for himself as the foundation

of his statement, few cases will occur requiring further investigation; and where such do occur, the investigation by the delivery of a correct Schedule, agreeable to the statement, may be satisfactory on the first inspection.

[IV. The measures to be pursued by persons, and public bodies, chargeable in respect of Income, who do not take advantage of the commercial provisions.]

The head which treats of the manner, time, and place, of charging income, in the subsequent part of these Observations, so necessarily involves the measures to be pursued by persons chargeable, with the duties of the officers called upon to execute the Act, that very little is necessary to be said on this head. Every householder, and occupier of any distinct apartment in any house, and also all inmates, lodgers, and others resident with them, are to be called upon to deliver statements of their Income, and also of the Income of those for whom they are trustees, &c. The nature of these statements will be pointed out in the forms that are here added. These must be made by every person chargeable, though no specific notice shall have been left with him by the Assessor.

It cannot be too strongly insisted upon, that much of, nay indeed every thing relating to the trouble that may arise to parties, and the facility of executing the Act, will depend upon strict attention in making these returns; more particularly with respect to the statements. These statements are the result of the computation of the party of his Income according to the rules laid down in the Act; so that, without an accurate attention to these rules, and a strict investigation of the property or source from whence the income is derived, and of that income, no party making his return can be certain of having made a fair statement according to the meaning of the Act. The candid fairness of this statement will in almost every case prevent any further inquiry, and will greatly facilitate the speedy and easy execution of the Act.

Lists and statements. Sect. 38. Sect. 39. Sect. 44.

Public bodies. Sect. 50.

Every Chamberlain, Treasurer, Clerk, or other officer acting as Treasurer, Auditor, or Receiver, for the time being, of any Corporation, Company, Fraternity, or Society, or any public body, is bound to make out a similar statement

statement of the Income of the body for which he acts, within twenty-eight days from the time of the general notices being given. This statement is not to be given to the Assessor, but to an Inspector, or Surveyor, authorized under the hands of three of the Commissioners of the Board of Taxes to receive it; but as there are various exceptions, which have been before mentioned, as to Income of public bodies, the return must, in addition to the statement of the amount of chargeable Income, state under a separate head the Income not chargeable.

Persons engaged in trade, and manufacturers and trading public bodies, who intend to be assessed under the commercial provisions, instead of returning the above statement of Income, are to give notice, in the form prescribed, of their intention of taking advantage of those provisions. Commercial provisions. Sect. 96.

The pecuniary penalties, to which parties neglecting to pursue the directions of the Act are subject, are as follow: £.50 for any removal of place of residence without notice, if done with intent to evade the payment of the assessment. Penalties. Sect. 74.

For neglecting to make out, sign, and deliver to the Assessor, any List, Statement, or Schedule, required by the Act, a sum not exceeding £20. Sect. 67.

For defacing general notices, during ten days preceding the time appointed for making returns under the Act, a sum not exceeding £.20. Sect. 44.

Neglect to deliver a declaration in lieu of a statement, where a party has more than one place of residence, will subject the party to a double assessment. Sect. 75.

Any attempt to evade the Act, either by changing the place of abode, or any fraudulent conversion of property, or any fraudulent conveyance of any property, or any false account in any Schedule, or the rendering property unproductive, by taking it from any productive security or state and letting it lie as capital only, if done with any view to evade the Act, whether before it passed, or since, will subject the party to a double assessment on that property or Income. Sect. 92.

Any

Perjury.
Sect. 32.

Any person giving false evidence upon any examination-oath, or affirmation, or in any affidavit, deposition, or affirmation taken down in writing, in any thing relating to the execution of the Act, will be subject to the penalty of perjury.

[V. *The Officers who are to carry the Act into Execution.*]

The mode adopted in this Act of ascertaining Income in the first instance, as the foundation of charge, has induced the necessity of substituting particular descriptions of persons, in the place of those who carried into execution the last Act, and also of making various particular provisions as to the duties of former subsisting officers, who are called upon to assist in the detail of this. The officers who carry this Act into execution are,

1st, The present acting Commissioners of Land Tax and Supply.

2d, Commissioners, chosen under this Act, for the several divisions, and places, for which there are distinct sets of Commissioners of Land Tax: these are called throughout the Act, Commissioners for the purposes of the Act.

3d, Commissioners, also chosen under this Act, for counties, ridings, shires, and stewardries, at large, and who are called Commissioners of Appeals.

4th, Commissioners, chosen for places specified in the Act, for assessing persons in trade; and who are called Commercial Commissioners.

5th, A new description of persons, aiding the last mentioned Commissioners, who are called Assistants to the Commercial Commissioners.

And lastly, the inferior officers employed under the former Act, and in the collection of the Assessed Taxes, who are the Inspectors and Surveyors, who are appointed by Government; and the Assessors, and Collectors, who are appointed in their respective parishes.

Sect. 36.

Before we proceed to a more particular consideration of this head, it may be proper to be notice a general reference in

in Sect. 36 (which will be more particularly referred to hereafter, in the last Head of these Observations) to the former Act, and the several Acts relating to the Assessed Taxes; by which, in addition to such particular powers as are given by this Act, all the applicable powers given to officers executing those former Acts are continued to, and vested in the officers executing this Act.

It is not intended under this head to go into the duties at large of these several officers; for these are so necessarily blended with each other, and with the duty of parties chargeable under the Act, as to admit of a more methodical arrangement under the next head for consideration, namely, the Manner of ascertaining the Assessment.

The importance attached to the Commissioners mentioned under the divisions 2, 3, 4, and 5, will make it necessary to notice particularly the mode of their election, and the several qualifications required by the Act for each description.

They may be considered,

1st, With respect to their election, and the extent of their jurisdictions.

2d, With respect to their qualifications.

3d, The times of meetings.

The first step towards the election of these Commissioners is taken by the Commissioners of Land Tax and Supply, any two of whom in each division of a county or place, to whom notice of the Act shall be given, are to call a meeting of the Commissioners acting for that division or place, within seven days after the notice given, in order to commence the execution of the Act. This is to take effect in every division or place in England, and in every county, burgh, or place in Scotland, where a distinct set of Land Tax Commissioners act; and the notice mentioned in the Act will be given under the direction of the Commissioners of Taxes, by their Surveyors, who will have directions to deliver a copy of the Act to each of those two Commissioners. The Commissioners to be present at that meeting are those who have qualified under the Land Tax or Assessed Tax Acts, and the persons

Commissioners of Land Tax and Supply. Sect. 11.

1st Meeting.

persons to be named in their lists are all those same Commissioners, and all others whose names appear in either of the Acts for naming Commissioners of Land Tax, passed in the present Parliament, and who are respectively qualified as the Act requires; and to guard against omissions in those Acts, the Commissioners are also enabled to return others, in like manner qualified, to the amount of ten at least in each division, if so many can be found. Lists, thus made out and signed, must be sent by the clerk to the Commissioners to the Tax Office, who may add to the Lists the names of any qualified persons omitted in the Lists, who have transmitted their names to the Tax Office for that purpose.

Sect. 13.

Precepts to Assessors. Sect. 37.

That it may not be necessary to refer again to this part of the subject, we will here mention that, at the same meeting, these Commissioners are to issue their precepts (the proper forms for which will be transmitted to them) to the persons appointed Assessors of the Taxes for the present year, ending on the fifth of April 1799, or whoever shall be Assessors at the time of issuing the precepts, which precepts will require the Assessors to appear before them, within fourteen days from the date, to take upon themselves the execution of their office under the Act.

The same Commissioners are to hold a second meeting on the day of the return of the precept, for swearing in the Assessors, and are at the same time to deliver to them their warrant or authority to proceed in the execution of the Act, according to the Instructions, which they will also deliver to them; proper forms for which will also be furnished them for that purpose.

These are all the duties that are required of Commissioners of Land Tax or Supply, unless of such of them as shall be chosen to act in the execution of the Act, and these duties will not be required of them after the first year; for the Lists may be from time to time added to by such persons as are qualified sending up their names to the Tax Office, and the rest of the duties will in subsequent years be performed by the Commissioners chosen to carry the Act into execution.

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It is also to be observed, that in case the Commissioners of Land Tax and Supply neglect to issue the precepts to the Assessors, or to deliver the Instructions to them, any justice of the peace of the county or division may, on complaint of a Surveyor

Surveyor or inspector of the neglect, summon the Assessors and perform the duty neglected by the Commissioners.

The Commissioners for the Affairs of Taxes will also receive, from the several clerks of assize in England, copies of the pannels of grand jurors returned to serve for each county at large, and for every city, borough, town, and place, a county of itself in England, for the last four years. Copies of these, together with the Lists returned by the Commissioners of Land Tax, will be sent to the sheriffs, who are immediately to summon meetings of the grand jurors whose names are contained in the pannels sent to them. These meetings must be summoned by public advertisements in the newspapers usually circulated in the places where the jurors reside, who must also be individually summoned, and are to have four days notice of the meeting; and the summonses are to be made returnable in ten days from the time of the sheriff's receiving the lists and pannels. By extending the eligibility of voting to the jurors of the last four years, and that not only to those who actually were sworn as jurors in those years, but also to those who were returned on the pannels, the electors at these meetings will include a very large portion of the wealth and respectability of each county.

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The lists of qualified persons will be laid before the jurors in the several counties of England, and the Barons of the Exchequer in Scotland, who are, out of the lists laid before them, to elect and set down Commissioners for the purposes of the Act for the whole county, riding, shire, stewarty, city, borough, town, or place, but in England, with reference to each division (which is understood to be that portion of each county for which separate sets of Commissioners have usually acted in the execution of the *Land and Assessed Tax Acts*), in the order in which the Electors intend they should serve; and so that they will be called upon to serve as Commissioners for each division in the order in which the electors think proper to set them down. This will render it necessary for the electors to be circumspect in the order of their choice, and in making out the roll of Commissioners; and as the greater part of the gentry of the country will have an opportunity of being present at the election, they will have the means of consulting together with respect to each others intentions of serving, which will very much guide them in their choice. But as the clergy are excluded

Sect. 11.

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from the jury, with some other respectable professions, it may be necessary to include others than those present, in which they will be guided by a discretionary exercise of their previous knowledge of character and ability. In England the Grand Jurors are to appoint what number and who are to act for each division of the county; supplying deficiencies, if there are not enough names in any division, from any other adjoining divisions in the same county, or from the adjoining county at large, if wanted for any place being a county of itself. In Scotland the neighbouring shire, stewarty, or place, may be resorted to for the like purpose.

Sect. 11.

The number of Commissioners to be appointed to act for any one division in England, or county in Scotland, is limited not to exceed five, or to be less than two. In cases of the persons chosen declining to act, or vacancies by death, or any other cause, the Commissioners next in order, as set down by the Electors, succeed, and become acting Commissioners for the division where the vacancy happens. Though for the more regular execution of the Act, the Commissioners in England are to be nominated by the jury to serve in particular divisions, every Commissioner must be chosen originally for the whole county, and, under that power, may act in any other division than the one for which he may have been nominated, but, for the time being, will be considered as a Commissioner of that division; this regulation will, in cases of sickness, and other accidents, enable Commissioners of different divisions mutually to assist each other, and greatly facilitate the execution of the Act. In Scotland there are no such divisions; the Commissioners act for the whole county, and the Collector acts through the whole county, which will explain the nature of the different provisions of the Act in England and Scotland.

Sect. 21.

Sect. 12.

Sect. 23.

Commissioners for a county at large may also act for any city, borough, town, or place, within or next adjoining to the county which ought to have particular Commissioners, whenever there are not a sufficient number of Commissioners there qualified to act.

Sect. 24.

In cities, &c. being counties of themselves, the magistrates and acting justices of the city are to be summoned, and to elect Commissioners in conjunction with the jurors. And in such cities where no grand jury has been impanelled

nelled within the preceding four years, the magistrates and justices who shall have continued to act as such up to the time of being summoned are to elect the Commissioners, and to pursue the same course in such election as a grand jury would have done. Sect. 29.

The Commissioners for Middlesex are however to be chosen by the jurors summoned from one particular hundred, viz. the hundred of Ossulton, which comprehends the greater part of the county; and for the Tower Hamlets division by the acting justices of the peace. Middlesex. Sect. 9. 1. Tower Hamlets Sect. 20.

In London the Commissioners are to be chosen in a peculiar mode: the mayor, aldermen, and common council, in council assembled, are to choose six persons, out of whom (three being aldermen) the mayor and aldermen are to choose three; the Governors of the Bank of England two others; the East India Company one; the South Sea Company one; and each of the Chartered Insurance Companies one; making together nine, who are to act for the city of London. In the choice of these the several electors are not restricted to particular persons (except in the case of the corporation of London before alluded to), nor are any lists to be returned to limit their choice; the necessary qualification being the only restriction to the discretion they may exercise on the election. London. Sect. 17. 18.

Commissioners of Appeal have a larger extent of jurisdiction. They are chosen only for counties, ridings, shires, and stewarties at large, and not for any cities or places being counties of themselves, except London. From these smaller places, in cases of appeal, resort must be had to the Commissioners for Appeals of the county, &c. at large within which the place is situated, or to which it is next adjoining; in fact to the county to which it may be considered from circumstances as in any way attached. The election therefore of these Commissioners is in the grand jurors of the counties, and ridings, at large, in England, and of the Barons of the Exchequer in Scotland for the shires there. The electors before mentioned are respectively, at the time of electing Commissioners for the general purposes of the Act, to elect three Commissioners of Appeals for each county, &c. who are to be qualified as required by the Act, and three other qualified persons to supply vacancies that may happen, who, in case of such vacancies, are to act in the succession in which their names are put down in the roll of Commissioners. Commissioners of Appeal. Sect. 16. In

Sect. 30.

In counties or ridings in England of great extent, and in which, on that account, the jury think that one set of Commissioners of Appeals cannot conveniently do the duty required of them, the jurors may elect two or more sets of Commissioners to act for different parts of the county. In that case, they are to describe particularly the parts of the county for which each set of Commissioners is to act; and in this particular instance it is provided, that a Commissioner of Appeals for one part of a county may act as a Commissioner for the purposes of the Act in another; and of course he has not, as in the instance before stated of other Commissioners, jurisdiction as a Commissioner for the purposes of the Act, in that part of the county for which he is chosen Commissioner of Appeal.

London. Sect. 12.

In London three Commissioners of Appeal are to be chosen, one by the mayor and aldermen, from the returns of the corporation of London, in manner before stated, one by the Bank, East India, and South Sea Companies jointly, and one by the two Chartered Insurance Companies jointly, and vacancies are to be supplied from time to time by those who chose the Commissioner making the vacancy.

Election to supply vacancies. Sect. 21.

It may here be observed as a general rule as to all cases where new Commissioners must be chosen to fill vacancies, that such choice is in the same description of persons as elected the Commissioners making the vacancy; with this difference, as to those vacancies supplied by jurors, that the election is in the grand inquest assembled at any subsequent assize or sessions of oyer and terminer without the intervention of any jurors of the preceding years or assize.

Qualifications of Commissioners. Sect. 23, 24, 25, 26.

The qualification required for a Commissioner for the purposes of the Act may either be personal estate wholly, or landed estate wholly, or both mixed together. The qualification by personal estate is limited by the Act at £.10,000. for any county at large, or any riding, shire, stewardry, or any city, town, or place, not a county, and for any city, &c. being a county at £.3,000. The qualification in land, &c. takes its proportion from the existing qualifications for a Commissioner of Land Tax for the county at large, being for a county at large or city not being a county, thrice the existing qualification *, and for

* For the qualifications of a Commissioner of Land Tax reference must be had to the acts of 38. Geo. 3. c. 5 and 48. By these the qualification

for a city, &c. being a county, three-fifths of the landed qualification required for a Commissioner of Land Tax for a county at large.

The landed qualifications under the Income Act will therefore be as follows :

For every county at large (except the enumerated counties) and the several ridings of York £.300 per annum.

For every city, &c. being a county of itself, £.180 per annum.

qualification for a county at large (except certain enumerated counties) or any of the ridings of York, must be in lands, &c. of the annual value of £.100 of his own estate, or the Commissioner must be heir apparent to an estate of £.300 per annum.

For a city, borough, cinque port, or town corporate, may be either in lands of the annual value of £.40 or personal estate of the amount of £.1000.

Besides these there are regulations for particular places.

The counties of Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, Radnor, and Monmouth are excepted from the clause requiring the qualification, and therefore no qualification is required in those counties.

For Anglesea and Carnarvon there is required by cap. 5. an estate taxed for the value of £.60 or more; but in cap. 48. there is no reservation for these counties, therefore it would seem the clause in cap. 5. is no longer in force. But cap. 48. excepts such cities, liberties, and places which are respectively required to be qualified in a particular manner, from which it would seem that the following qualifications are preserved.

For London and liberty of St. Martin's-le-Grand, lands, &c. which are taxed or pay in the said city or liberty for the value of £.20 per annum or more, or £.150. personal estate, or more, for which the party was taxed, and paid in the said city or liberty, by the preceding Land Tax Act of 37. Geo. 3.

For Westminster, a landed qualification taxed for the value of £.50 per ann.; for the palace district the possession of certain offices is a qualification to the officers; Commissioners for a county at large may act for any city, &c. within the county.

Mayors, bailiffs, and other chief magistrates may act for any city, &c. wherein they inhabit. No qualification is required for persons acting as a Commissioner in any of the inns of court or chancery or liberty of the rolls.

For every city, &c. not being a county of itself, inns of court, chancery, or the liberty of the rolls, £.120 *per annum*.

The qualifications by personal estate are,

For every county at large, or riding, and for every city, &c. not being a county of itself, £.10,000.

For every city being a county of itself, £.3,000.

For inns of court, chancery, and liberty of the rolls, £.3000.

For the liberty of the palace £.10,000.

The mixed qualifications are where the lands, &c. and personal estate together are of any of the values before-mentioned, estimating £.100 personal estate and £.4 *per annum* of lands, &c. as equivalent to each other.

If the value of the personal estate be taken, the landed estate must be converted into value in money, by estimating every £.4 as equivalent to £.100, but where the value in land, &c. is taken, there every £.100 is to be considered as equivalent to £.4 from lands.

Thus if the qualification consist of land and money, and the value be taken according to the personal qualification. If the estate be £.100 *per annum*, that is equal to £.2,500, so that the personal should consist of £.7,500.

But if the value be taken according to the landed qualifications, as for a county £.300, and the lands, &c. are worth £.100 *per annum*, the personal required to make up the qualification will be £.5,000.

The latter being the most favourable construction, it seems right to adopt it wherever there is a difficulty of nominating Commissioners with the larger qualifications, and particularly in boroughs, where the qualifications may not be extensive. A person having a landed qualification for a borough, viz. £.40 *per annum*, will require £.2000 personal estate besides; in a city, &c. being a county of itself, the former qualifications in land being £.40, he will

will require a personal estate of £.3,500; and thus the apparent inconsistency in requiring a larger personal qualification for a city, &c. not being a county, than for a city, &c. being a county, is reconciled; taking this consideration into account also, that in a city, &c. being a county, one-third of the landed qualification must be in the city, &c. but in a city, &c. not being a county, that proportion may be in any part of the county at large. *

The qualification of Commissioners of Appeals is double that required of a Commissioner for the purposes of the Act for a county at large.

Commissioners for the purposes of the Act are expressly disqualified from acting as Commissioners of Appeals. Sect. 23.

Commissioners are subject to a penalty of £.50 for acting without being qualified. Sect. 27.

They are also required to take the oath prescribed in the Act, by which they are bound to a due discharge of their duty and to secrecy, except for the purposes of the Act, or in a prosecution for perjury, and are subject to a penalty of £.100 for acting (except in administering the oath to each other) without having taken the oath. Sect. 22.

The oaths are to be subscribed by the Commissioners taking them, and transmitted within a month to the Commissioners for the Affairs of Taxes. Sect. 22.

The Commissioners for the purposes of the Act are, at their first meeting, (and which for general convenience will be fixed by the Tax Office) after choosing their clerk, to cause abstracts of the names, residence, and sums contained in the statements transmitted by the assessors to their clerks, to be made out and alphabetically arranged within seven days after the day fixed for the delivery of those statements, and so from time to time as they shall be returned by the assessors, and these contracts are to be entered in a book, Duty of Commissioners for the purposes of the Act. Sect. 50.

* Westminster and London must here be excepted, from this circumstance, that in the Land Tax Act, the party is required to be taxed to a certain amount in the city or liberty, which therefore renders the qualification local.

and the clerk to the Commissioners must, if required, give copies of these abstracts to the inspectors and surveyors.

First Meeting.
Sect. 51.

Within twenty-one, and not sooner than fourteen, days after the statements have been laid before them, they are to proceed in the execution of the Act in computing the assessments, and are, as soon after the first meeting as they conveniently can, but not to exceed seven days, to finish their computation upon all such statements as are satisfactory; they will probably, therefore, proceed from day to day till this part of the business is finished.

Precept for schedule.

Sect. 52.
Sect. 57.

Their subsequent meetings will necessarily depend much upon the number of objectionable statements that give rise to further investigation, and the length to which those investigations proceed. Except in the cases of indulgences granted with respect to time (which cannot occur in many instances, and in those instances are limited, so that the statement must be delivered forty days, and the schedule thirty days before the time for paying the first instalment) their precepts for schedules will be issued at the time of settling the assessment upon the satisfactory statements: they are to require schedules to be returned in ten days; these are to remain for inspection fourteen days, and the second meeting therefore will not take place till nearly one month after the first. If the assessments are not completed at these meetings, no great interval can now occur before the last and final meeting for the examination of parties (except such as take place with a view to the giving effect to particular provisions of relief specified hereafter); for though the Commissioners may in some particular cases when they summon the party to be examined, think it right to give a longer notice than three days (the time required as the shortest notice), those instances cannot be numerous, and will in very few cases give rise to any considerable extension of the time. Their several duties in the progress of these meetings will be seen hereafter.

Meetings of Commissioners of Appeals.
Sect. 16.

The Commissioners of Appeals are, upon receiving notice of their appointment, to appoint a time and place for their first meeting, which is to be ten days at least before the first instalment becomes payable; and their meetings are to be held afterwards, from time to time, with or without adjournment, as long as any appeal is depending; and if any other appeals occur, from whatever cause they arise, the Commissioners are to appoint days and times for hearing

ing them at least ten days before the times of paying the instalment payable subsequent to the appeal occurring. They are to give public notice of their times and places of meeting.

The Commissioners for the purposes of the Act are to be assessed by the Commissioners of Appeals for the same county, who for that purpose are Commissioners for the purposes of the Act. Commissioners of either description, if aggrieved by their assessment, may appeal to the Commissioners of Appeal for the adjoining county. Sect. 68.

Interested Commissioners are to retire during the discussion and determination of the subject in which they are interested. Sect. 70.

The commercial Commissioners, and their assistants, having relation to a part of the Act totally distinct, will be mentioned particularly when that part comes under discussion.

The duty of the inferior officers differs very little from their duty under the former Acts. The assessors are to deliver notices, before alluded to, forms of which will be transmitted them, and also the general notices required by the Act; and they are to return the lists and statements delivered to them by parties, to the clerks to the Commissioners. They are to swear that they have duly and punctually executed the duties of their offices in the particulars specified in the Act, and a reward is to be allowed them in proportion to their diligence and good conduct on the certificate of the Commissioners *. Sect. 38.
Sect. 39.
Sect. 45.
Sect. 46.
Sect. 47.

They are subject to penalties not exceeding £.20 for not attending on the first precept before mentioned of either the Commissioners of Land Tax and Supply, or justices, if they are summoned by them, and also for not attending the Commissioners for the purposes of the Act to take the above oath, and for omitting to return statements made to them, or names of persons who have made default,

* It may be necessary here to observe, that as the general provisions in all former Tax Acts are to be applied in the execution of this Act; the constables and other peace officers will be called upon to assist in this Act in serving the precepts on the assessors as has been usual in other cases. The precept to the constables will be framed to suit the cases.

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Survivors, &c. The inspectors and surveyors who act under the Board of Taxes are to assist the Commissioners in investigating the accuracy of statements; their duty is very little different from what it was under the former Act; their inquiries must necessarily be a little more general, and therefore, in some few instances, additional means of information are afforded them. They are allowed to have copies of the statements and to inspect the schedules. They are allowed also access to the books of parochial rates, and lists or pannels of jurors or persons fit to serve on juries, &c. and under the authority of three of the Commissioners of the Board of Taxes, but not otherwise, are to have copies of entries in the books of public companies. Their diligence and good conduct is to be rewarded not as under former acts by a portion of the surcharge, but on a certificate of the Commissioners specifying the amount of reward they think just.

Sect. 50.
Sect. 62.

The duty of collectors is not any way altered.

[VI. *The Manner, Time, and Place of charging Income under this Act, and the duration of that charge.*]

As the manner of charging Income will necessarily comprehend the principal duties of the different officers employed in the execution of the Act, the returns to be made by the parties, and the proceedings of the Commissioners to the period of ultimate assessment, it may be proper to discuss the provisions relating to this part of the subject under distinct heads.

Notices by assessors to householders, &c. Sect. 38. Notices are to be given by the assessors in the first instance to all householders and occupiers of distinct apartments, and afterwards to lodgers, inmates, and other persons resident with them; but as these may in many cases be unavoidably omitted, general notices are directed to be fixed up on the doors of churches and chapels of every parish, and on market houses and crosses, where there are any; and these general notices are declared to be sufficient and obligatory upon all persons chargeable, though no particular notice shall have been served upon them.

General notices. Sect. 44.

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The notices delivered to householders and occupiers of distinct apartments will require three things to be done.

1st. A list to be made out of all lodgers, inmates, and others resident in the dwelling-house or apartment of the householder or occupier. Lists of Lodgers, &c. Sect. 38.

2dly, A list of all persons for whom such householder or occupier acts as trustee, agent, receiver, tutor, curator, or committee, or in any other character for idiots, lunatics, infants, married women having separate property, or persons out of the kingdom who are chargeable under the Act; and List of Infants and Absentees, &c.

3dly, A statement of their own Income, and of the Income of those persons whose estates they have the management of in any of the characters before-mentioned. The notices to inmates and lodgers will be to the same effect; but from the nature of their situation, returns can only be made in the two latter cases. With these notices, which are to be delivered to, or left at the places of residence of all persons intended to be charged (except persons excused from the payment of parish rates on account of their poverty) printed forms of all lists, statements, and declarations required by the Act to be returned to the assessors, will also be delivered; these forms will facilitate the execution of this part of the Act, and obviate any difficulty that might otherwise arise as to the manner of making the returns. These forms, containing the requisite lists, statements, and declarations, are to be filled up according to the circumstances of the party, and in that state are to be delivered to the assessor at the places appointed by him within the time limited in the Act for that purpose, and which will be mentioned in the notice; and will by the assessors, when received, be delivered to the clerk to the Commissioners, who shall have been chosen to carry the Act into execution. The assessors will also, at the same time, deliver an accurate list of all those who have refused, neglected, or omitted to make the requisite returns. Statements of Income. Lodgers, &c. Sect. 39. Sect. 45.

Upon these returns the Commissioners acting in the division will proceed to make the assessment; and in all those cases where the rules of the Act appear to have been complied with, and the statements, on investigation, appear satisfactory, an assessment will be made without any further reference to the party. These assessments will be inserted in warrants of collection in the usual way, and given to the Collectors, Sect. 51. Sect. 72.

Collectors, and will be collected exactly in the same manner as those of last year.

Times allowed. The times allowed by the Act are regulated as follows :

Sect. 38. The assessors are, within fourteen days from the receipt of their instructions, to deliver the notices required to all householders and occupiers of distinct apartments, who are allowed fourteen days to make their returns. The assessors

Sect. 39. are, within seven days from those returns, to deliver notices to lodgers, inmates, and other persons resident in the dwelling-houses, the owners of which shall have made any returns, who are also allowed fourteen days to make their returns. But if the assessors shall have knowledge of the residence of any lodger or inmate, they may deliver that notice without waiting to receive the return of the householder, and if they discover any omission of any lodger or inmate, in the return of any householder, they may notwithstanding deliver to him the like notices; but they are not required to do this, but may, for want of a return, declare such persons defaulters, of which proceeding further notice will be taken hereafter.

Assessor's Returns. Sect. 45. The assessors are to deliver to the clerks to the Commissioners under the Act all the returns made to them within three days after the delivery of those returns, if the Commissioners are then appointed; if not then appointed, within three days after their appointment; and they are allowed the same time for delivery to the Commissioner's clerk of all subsequent returns made to them. It is an important part of the assessor's duty to advert to all those who omit to make a due return, and to make out lists containing their names and places of residence. He should also advert to those who return a declaration in lieu of a statement, and make a return thereof, in order that such person may be assessed in the proper places and before the proper Commissioners. He should therefore be instructed to be assiduous in obtaining the names of all persons chargeable within the limits wherein he acts, and to make out lists of those persons, particularly of those to whom he has delivered notices, otherwise he may not be able to include them in his returns in case they make default. On this principally will rest the meritorious performance of his duty, from which he can expect to entitle himself to any reward. The lists he should deliver at the same time he returns the statements. They must contain the name of every person chargeable on his own account, and also of every other person for whom he acts in any of the characters before mentioned.

Sect. 38, 39, and of each.

As a part of the same subject, the places where the charge is to be made are next for consideration. Householders and occupiers of distinct apartments are to be charged in the place of their residence, at the time when the notice (either general or special) is given, though they may have property, or carry on trade, &c. in other parishes, unless they have also an ordinary place or places of residence elsewhere, in which cases, upon notice given of the other place or places of residence, the parties may be charged at their other places of residence, and pay the whole in one place, or part in one and part in another, at their election; which places, and also the proportions intended to be paid, must therefore be signified in the returns to the notices.

Place where the charge is to be made.

Householders, &c.

Sect. 73.

Sect. 75.

The same rule applies to trustees, agents, receivers, guardians, tutors, curators, or committees, chargeable for Income received on behalf of others, and also to chamberlains, and other officers of corporate or public bodies assessed on account of the corporate Income.

Trustees, &c. Sect. 73.

Lodgers, inmates, and all persons having no certain place of residence, will be charged in the place where they are actually resident at the time of the notices being given; and this charge will continue, notwithstanding any subsequent removal, unless notice is given to the assessors as explained hereafter.

Persons who are out of the kingdom at the time of the delivery of such notices, are to be charged in the place of their last ordinary residence before their departure; unless, in consequence of any notice from any agent of such party, the assessment is required to be made elsewhere.

Absentees. Sect. 73.

It is for obvious reasons desirable, both with respect to the convenience of the party and the facility of executing the Act, that every person should be charged at his usual place of residence. In all cases, therefore, where any party chargeable receives notice, or is at the time of the delivery of notices at any other place than his usual residence, he will, on giving notice of his proper place of residence to the assessors, and making a declaration of his intention of delivering his statement and being assessed there, be charged at his proper place of residence *. In cases also of removal the charge

Sect. 74.

* Vide former Act, Sect. 24.

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will be transferred from the place of former residence to the place of intended residence, on notice given by the party, and on a certificate granted by the Commissioners or their clerk, as directed by the former Act, of the amount of the assessment; which certificate is to be delivered gratis on application of the party, and will be a sufficient authority for vacating the former assessment to the amount certified, and for transferring the future collection and account of the sums contained in the assessment to the place of future residence*.

Having considered the cases where no delay or difficulty occurred, we will now advert to those where omissions and unsatisfactory statements oblige the Commissioners to call for schedules, to summon the parties, and make assessments that lead to appeals; noticing, at the same time, the care of the Legislature in affording every possible opportunity to those who wish to pursue a fair, open, and candid mode of conduct, of obviating the necessity of any further trouble or enquiry. Under this head it may be as well to mention some particular cases in which the Commissioners may allow of a deviation from the precise course to be pursued by parties chargeable.

Amended List, &c. Sect. 53. Sect. 53.

Any person discovering an error in his list or statement, or in his schedule, is allowed to deliver in an amended list, statement, or schedule; and this, if done before any proceedings have taken place, will protect the party against the recovery of any penalty incurred by the neglect; but if any proceedings have been commenced for the recovery of a penalty, the Commissioners may, on proof by the party that no fraud was intended, certify their opinion to the court in which the proceedings are carrying on; and the court, on the summary application of the party, and production of the certificate, are to stay all proceedings, awarding costs, or not, or such costs as shall be thought fit.

Imperfect Statements. Sect. 54.

Imperfect statements and schedules delivered in by trustees, agents, &c. in the receipt of Income of other persons, may be received by the Commissioners, where the imperfection arises from any cause that renders it impos-

* This is one of the provisions of the former Act, which, with others that will be noticed hereafter, remains in force for the execution of this.

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fible for the party to make out a more correct list or statement; but the grounds and reasons for such insufficiency must be stated by the party applying, and must be satisfactory to the Commissioners, who may then declare their acceptance of the statement or schedule in the form delivered, and the party will not in such case be subject to any penalty.

Where the time allowed by the Act is not sufficient to enable the party to make out his statement or schedule on account of some difficulty that may arise in ascertaining the particulars of Income, the time may be enlarged by the Commissioners on satisfactory grounds stated to them, and the nature of the difficulty being explained, and this allowance of the Commissioners will exempt the party from any penalty for not delivering a statement within the time required by the Act.

Allowance of further time. Sect. 56.

But the Commissioners in granting this indulgence are to take care that a sufficient time intervenes between the delivery of a statement or a schedule, and the period fixed by the Act for the payment of the first instalment, that is to say, forty days in the first instance and thirty days in the latter.

Sect. 56.

There are three cases in which the Commissioners for the general purposes of the Act may require a schedule to be delivered to them of the property from which the chargeable Income arises, and of the deductions which the party claims to be made therefrom, for which a precise form is given in the schedule to the Act; first, where a party chargeable has not returned a statement; secondly, where the Commissioners are not satisfied with the statement returned; and thirdly, where any surveyor or inspector applies to the Commissioners for a revision of any statement, suggesting in writing that there is reason to believe that the Income of the party is larger than is indicated by the statement, or that any person returned as not chargeable, and on that account omitted in the abstract of the Commissioners ought to be charged. In the two former cases the schedules must be required as a matter of course, and a precept must be issued for that purpose; but in this last case the Commissioners must take the suggestion of the surveyor into consideration, and having heard his reasons, shall, unless they, or a certain proportion of them, see good cause to the contrary, issue a precept for such schedule; but if the

Schedules. Sect. 52.

the said Commissioners; or such a proportion of them, namely, all except one where less than five are present; or except two, where five are present, adjudge that there is just cause to disallow the officer's application for a schedule, then they may proceed to ascertain the assessment upon the statement itself, as delivered in by the party, without regard to the objections offered, the effect of which is, that unless a greater proportion than the majority of the Commissioners adjudge that the surveyor's objections ought to be disallowed, they must allow them and grant a certificate accordingly.

Precept of schedule. Sect. 52.

In either of the above three cases the Commissioners will direct a precept to the party, requiring a schedule to be delivered to them in ten days; this precept is binding, whether delivered or left at the last or usual place of abode of the party, and he must, in obedience to it, return to the Commissioners, within ten days from the date of the precept, an exact schedule of the particulars of his property, with the annual value thereof, made out in conformity to the Act, and to the rules in the schedule annexed to the Act, and according to the Table there inserted, which must be signed by him previous to the delivery.

Sect. 57.

Fourteen days are given after the return of this schedule, before any proceeding takes place upon it, in order to allow sufficient time for inquiry on the part of the Commissioners, and the surveyors or inspectors. In this interval the inspector or surveyor may examine the schedule. He may surcharge or put a greater annual value on the property of the party, or may object to any deductions either from the nature of the deduction itself, or the amount of it, in order that the whole or a part may be discharged. He may also require any other property to be inserted in the schedule, which the party may have omitted; at the expiration of the fourteen days, or as soon after as the Commissioners can conveniently meet, they will proceed to determine upon the schedule. And unless that should appear to the Commissioners to be unsatisfactory in some particulars, they may proceed to make an assessment thereupon, first calling upon the party, if they think necessary to verify the schedule upon oath or affirmation, in which case the schedule is finally to be confirmed, and the assessment must be computed and ascertained thereupon, without further trouble or application to the party; but if the party shall not

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verify the schedule it remains open to appeal in the manner related hereafter.

The next cases to consider are those where it may be necessary to summon the party to appear before the Commissioners and verify and explain his schedule; this will occur, as in the former instance of statements, under three circumstances; first, where no schedule is returned in pursuance of the precept; secondly, where the schedule returned is not satisfactory, and the party does not appear and verify it on the requisition of the Commissioners; and thirdly, where the Surveyor or Inspector shall have surcharged any particulars contained in the schedule, or inserted any particulars of property omitted; or shall have objected to any deduction made by the party, and such surcharge, or objections, shall be allowed by the Commissioners to be sufficient to require further account to be given; but in this last case, the Surveyor objecting must state the grounds of his objection to the Commissioners, who on hearing his reasons, may, if the proportional majority before-mentioned think fit, refuse to summon the party; but if the objections of the Surveyor to the schedule are made the ground of summons, the surveyor must give a notice in writing to the party charged, containing the particular articles of objection to the schedule.

Summons of party to verify schedule.

Sect. 57.

In all these cases a summons will be issued to the party giving three days notice at the least, to appear before the Commissioners to be examined as to the particulars contained in his schedule. The Commissioners will also summon any other persons they may think able to give them information.

Sect. 57.

Another opportunity is here afforded to the party to prevent all further trouble; for if he appears and agrees to a fair investigation of his schedule upon oath, he may amend it in any particulars in which he may think it erroneous; and if the Commissioners think the schedule, when so amended, satisfactory, and that the objections to it are removed, the assessment will be computed and ascertained upon the amended schedule, without further trouble or inquiry.

Sect. 57.

If the schedule is not amended, or when amended is still unsatisfactory; the Commissioners or any two or more of them are empowered to examine upon oath the party, under certain restrictions, and all other persons appearing before them

Evidence of party. Sect. 59.

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Sect. 59.

them to give information respecting it, touching the particulars in the schedule, or any particulars relative to the Income of the party that have been omitted, or on which no schedule has been given; and in that case the testimony of the party, or his clerk, agent, or servant, or whoever may be the person confidentially entrusted or employed by him in his affairs and appearing before the Commissioners on this occasion, must be put down before he is required to take an oath or affirmation, and reduced into writing, and read to the person under examination who may alter and correct any matter therein previous to verifying it on oath; but no such person is compelled to answer any question put to him on examination, but may peremptorily and without assigning any cause, or making any excuse, decline answering thereto; but it is to be observed, that if through any refusal of this sort, or any question not being satisfactorily answered, the Commissioners think themselves not sufficiently informed on the subject of their enquiry, they have then a discretionary power to make such assessment as on the best information they may have been able to procure, or has been afforded them by the Surveyor, they shall think the party ought to be charged with; and as no cases of enquiry can occur but on the ground of the statement, or of the Income, as taken from the schedule, being in the opinion of the Commissioners less than the just rate that ought to be paid by the party, the assessment must necessarily be higher than the estimation of Income by the party; and from this assessment he cannot be relieved but on a full disclosure before the Commissioners of Appeal.

Sect. 58.

Any other persons, (not interested in the question or confidentially entrusted by the party) who are examined as to such particulars in the schedule, will be previously sworn generally to speak the whole truth and nothing but the truth in the examination to take place, and will not be allowed the privilege of the party to refuse to answer questions: such examination will of course be binding without the previous caution directed by the Act, but however not without the liberty of correcting any mistake, which may have inadvertently crept into the examination, as is allowed in all other cases of examination upon oath.

The Commissioners will after this investigation compute and ascertain the assessment according to the result.

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The benefit which the party obtains by a fair and candid disclosure upon his oath is to confine the decision to these Commissioners; for if he has submitted to a fair examination by these Commissioners, no appeal is allowed to the Surveyor or Inspector, who may, however, if dissatisfied with the determination of the Commissioners, resort in the manner before pointed out to the Commissioners of Appeal by requiring a special case.

If the party neglects or refuses to appear before the Commissioners, on being summoned, or appearing, on the summons, declines answering the questions put by the Commissioners, they must settle and ascertain the assessment according to the best of their judgment.

The Commissioners are, upon signing and allowing any assessments under this Act, whether upon examination or otherwise; to cause two copies to be made (signed by two or more of them), one of which is to be transmitted to the Collectors of the several places in their divisions, and the other to the Commissioners of Appeals for the county or place where the assessment is made; they are also, at the expiration of seven days after the signing and allowing the assessments, to issue warrants to the Collectors to collect. The Collectors are to cause notice in writing to be given to the parties, or left at the last or usual place of abode as soon after the receiving the copy of the assessment transmitted by the Commissioners as the same can be done. Sect. 63.

We cannot pass on to the cases that proceed to an appeal without an observation upon the very anxious care of the Legislature to prevent every possible enquiry or trouble to the parties, except such as is actually necessary to the progress of the measure. This appears in the various instances of the permission given to the Commissioners to allow further time, and in the leave given to the party to amend his statement and schedules, and in the restrictions upon the Surveyor and Inspector, both with respect to the call for a schedule and summons of the party to be examined, and with respect also to appeal. It is to be observed, that the Surveyor has no temptation to surcharge from interested motives, for though surcharge is mentioned in this Act, as applied to his suggestion in writing that the party ought to be charged more than what is indicated by his schedule, he is not rewarded, as under former Acts, by a portion of the surcharge. Sect. 48.

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furcharge, if established, but on the certificate of the Commissioners founded on his general active good conduct.

All bias, therefore, that might be supposed to arise from interested motives, is removed, and a conscientious and active discharge of his duty pointed out as the only means of securing a reward. From these remarks it appears evident that appeals cannot occur but in those cases where there is fair ground of suspicion of an intention to evade the Act, or in those of a difference of opinion arising from peculiar circumstances.

Appeals.

The preceding Observations will have made it obvious that all appeals must have their origin in the party chargeable. They arise from two causes; first, an opinion of the party that the assessment is higher than the fair rate at which he ought to be charged, in which case the appeal is made by him; and secondly, from some neglect or refusal on his part to comply with the regulations of the Act; for it has been before seen, that where he has done what ought to be done on his part, no appeal is allowed to the Surveyor, however strongly he may differ in opinion with the Commissioners who have made the assessment, at least no such appeal as calls upon the party for any further appearance. There are also two cases in which the party will appeal; one, when he is dissatisfied with any determination of the Commissioners, and the other, where he is dissatisfied with any amendment that may have been made by the Commissioners, on an error certified to them by the Surveyor.

Error in assessments. Sect. 60.

On this latter case it may be necessary to observe, that the Surveyor may, before the signing and allowing of any assessment, certify any error therein which may in his judgment require amendment; and the Commissioners are required, on sufficient cause being shewn to them, to amend the assessment accordingly. The Surveyor is also allowed to certify to the Commissioners any error that shall be discovered in the assessment, after it has been allowed; and the Commissioners are in that case empowered to amend it, if they think it requisite. Notice is to be given to the party in both these cases, that he may, if he think the amendment not right, appeal.

Sect. 64.

The appeal of the party must be made within fourteen days from the time the notice of the assessment made upon, has been delivered to him, or left at his last or usual place of residence, and ten days notice at the least must be given

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to the Commissioners of Appeals; and he must also in every such case, at least ten days before the day of hearing the appeal, deliver to the Clerk to the Commissioners of Appeals an exact schedule of particulars of Income in writing, according to the form before described.

The next description of appeals, namely, those on the part of the Surveyor or Inspector, can only arise, as was before observed, from some neglect or refusal of the party to comply with the Act, and may be where he has refused to deliver a schedule, or having delivered a schedule has refused to verify it upon oath, or on his examination shall have refused to answer any question that shall have been demanded of him. Sect. 64.

This appeal by the Surveyor must be made within forty days after the assessment has been made by the Commissioners. Of this the party will have notice; and if he has not delivered a schedule to the first Commissioners, must, ten days at least before the hearing of the appeal, deliver his schedule. But if he has delivered a schedule to the first Commissioners, then no further schedule can be required of him, but a copy of the former schedule should be obtained for the information of the Commissioners of Appeal, if any question arise thereon. Upon this appeal being entered, the Commissioners will summon any person, either on behalf of the party or any other person whom they shall think able to give them information on the subject. Sect. 64.

The Commissioners are fully empowered to make such amendment in the assessment, either by increasing or diminishing it, as under all the circumstances proved to them appears just and equitable, and their decision is final and conclusive; but the Commissioners of appeal are not at liberty to relieve the party from any part of his assessment, or make any abatement, unless he verifies the schedule upon oath, and unless he, or some agent, clerk, or servant, or credible witness, answers on oath all questions, and produces all conveyances, instruments, writings, and documents, relative to the income of the party, that may be thought necessary by the Commissioners, who are furnished with these additional means with regard to papers, &c. to enable them to decide the sort of questions that will occur before them, which will be either those of evasion or difficulty. Sect. 64.

The Commissioners of Appeals are to appoint the times and places for hearing appeals, observing that the first time is to be ten days at least before the first instalment becomes due, and so from time to time, with or without adjournment, as long as any appeal is depending. And on all subsequent appeals the days of hearing are to precede the instalments by ten days.

There remain now to be considered some particular cases in which the Commissioners are allowed to give relief.

Diminution of Income. Sect 78. See former Act.

These are where the Income of any party has fallen short in the course of the last year of the sum mentioned in the statement by a specific sum, and the other where the Income has been diminished from any specific cause, in both which cases the party may have relief on application to the Commissioners of Appeals, and proving to their satisfaction the ground of application to be true; but it has been before observed that the party cannot claim this relief in any case where the Income that forms the subject of the application has been estimated upon an average of years according to the directions of the Act. The next are indulgences with respect to the manner and times prescribed by the Act. Any person absent from the kingdom, or prevented from attending by sickness, may apply from time to time to the Commissioners to postpone the time of hearing the appeals, or for leave in such case to prove the accuracy of the schedule by other testimony than the oath of the party, and the sum assessed may not be levied till the determination of the appeal. The Commissioners are at liberty to comply with either of these applications on the party shewing such cause as the Commissioners may think sufficient.

Further time for appeals. Sect. 63.

Sect. 60.

Unless expressly prevented by this allowance of the Commissioners, the assessment will in all cases be collected and must be paid by the party assessed, notwithstanding any appeal depending; and if through that circumstance too much has been paid, the Commissioners in determining the appeal will advert to it, and settle the ultimate assessment; so that the party shall not on the whole pay more within the year than his proper rate. And where the payments shall have exceeded the assessments, the Commissioners will grant a certificate, upon which the Receiver General will repay the overplus to the party.

Sect. 61.

We

We come now to the next division of this head, namely, the duration of the charge. On this part of the subject, a very material difference arises between this and the former Act. The first assessment made under the former Act was binding during the continuance of that Act, subject only to such alterations as were allowed in particular instances there pointed out. Under this the first assessment is made for one year only, namely, from the 5th of April 1799 until the 5th of April 1800. The next assessment will be from the 5th of April 1800 to the 5th of April 1801, and so on, for every subsequent year, during the continuance of the Act, the duration of which will be seen from the clause regulating the appropriation of the money raised under it, to depend upon the produce of the tax, and the duration of the war.

Duration of assessments.

Sect. 72.

It may be as well to advert to the clause of appropriation in this place, and see its effect as to the duration of those successive assessments.

The principle of raising a large portion of the supplies without creating any permanent addition to the funds, was last year carried to the extent of fifteen millions, seven of which were to be raised in the year, and the remaining eight were charged upon the produce of the former Act, and of another tax to expire at the termination of the war upon exports and imports, and on tonnage.

Duration of the Act.

The present tax is substituted instead of the former of those Acts, and is therefore in the first instance to pay the dividends and interest of the eight millions, and is then applicable to the supplies of this or any subsequent year, not exceeding ten millions in each year; then to pay the dividends upon any loan charged upon these supplies specifically, the surplus to be applied in the purchase of annuities in the public funds, equal to the annuities granted on the former loan of eight millions, and on such further loans as may be specifically charged on the produce of this Act. Such charge being always limited not to exceed 10 millions in any one year.

Sect. 120.

Upon the purchase of annuities to that amount, the Act is to expire, and its operation to cease, and be put an end to, as directed under the former Act, and any money, the produce under the Act, remaining in the Exchequer at that period, the same is to be in the disposition of Parliament.

[Commercial Provisions.]

The commercial provisions.

On this head it is necessary to observe that every observation that has occurred with respect to Income, and the modes of estimating the different descriptions of it, in the former part of these remarks is equally applicable to commercial concerns; that the rules by which the party is bound in making his statement, and the rules by which the commercial Commissioners are to be bound in estimating Income are in no way whatever different from those before laid down with respect to other parties, and the other descriptions of Commissioners: the only difference consists in the practical provisions, calculated to obviate the objections that arose to a disclosure of the circumstances of persons in trade. We will first mention those places to which those provisions particularly apply, the regulations by which the effect of those provisions are afforded to persons living in places where no Commercial Commissioners are appointed, and then consider in respect to what Income, and by whom those advantages may be taken.

Commercial Commissioners and their Assistants in London and vicinity. Sect. 110.

Twenty-four persons are to act as Commercial Commissioners, with twenty-four assistants, for London and its vicinity, including Westminster, Southwark, the Bills of Mortality, Mary-le-bone, Pancras, and every parish in Middlesex, Essex, Kent, and Surry, any part of which shall be within ten miles of the Royal Exchange. These Commissioners are chosen, viz. three of each by the Corporation of London, Bank of England, India Company, South Sea Company, two of each by each of the two chartered Insurance Companies, and the respective grand jurors of the several counties of Middlesex, Essex, Kent, and Surry, making in all twenty-four of each.

Other places. Sect. 111.

The grand jurors in the several counties are empowered to elect the Commercial Commissioners and assistants for the several towns of Birmingham, Liverpool, Leeds, Manchester, and King's Lynn, and the Barons of the Exchequer for Glasgow, and any other place whose extent of trade and manufactures may seem to them respectively to require such a provision. No more than twelve Commissioners, and twelve Assistants, nor less than three of each are to be appointed in any of those instances.

Commercial

Commercial Commissioners and Assistants may also be appointed by the magistrates and justices of the peace acting in Bristol, Exeter, Hull, Newcastle-upon-Tyne, Norwich, and Edinburgh, all of which are counties of themselves; and any other cities, or towns, being counties of themselves, where the grand jurors of the counties at large, within which such cities are, shall think it necessary; and the grand jurors may also direct any part of the vicinity of any such towns to be included in the district for which such Commissioners are to act. No Commissioners, however, are to be chosen for these vicinities, but the Commissioners chosen for the city, &c. are to carry the Act into execution throughout the places which are thus attached to those cities, &c. the Jurors having no other jurisdiction than in settling what places it may be proper to attach to those cities, &c.

Sect. 112.

A provision is also made that any person, entitled to the benefit of those provisions, may elect to be assessed by the Commercial Commissioners (if any are chosen) in his county, or if there are no such Commissioners in his county, then in any division near his residence, though he may not live in either of those cases within the proper district of those Commercial Commissioners. And if there are no Commercial Commissioners in the county, resort may be had to the Commissioners for the purposes of the Act, who in such case are to take as assistants any two or more persons whose names are inserted in the lists, made out by the grand jurors for the county, of those who are to succeed as Commissioners in case of vacancies, and in such case those Commissioners for the purposes of the Act with the persons they take as Assistants, are to pursue in every particular the rules and directions laid down for Commercial Commissioners.

Sect. 113.

Commercial Commissioners and Assistants must have the same qualifications that are required for Commissioners for the purposes of the Act for a county at large.

Qualification. Sect. 114.

They are to be sworn to the faithful execution of their offices, and to secrecy: and may appoint a clerk, who must also be sworn, and who is dismissible by them, and is to act, without fee, on such salary as they, with the approbation of the Treasury, may appoint.

Oath. Sect. 115. Clerk. Sect. 117.

It has been before observed that persons, desirous of taking advantage of these provisions, are to return to the assessors notice of their intention; it may be further remarked here,

Statements. Sect. 106.

Sect. 106.

here, that they may separate the two sorts of Income, and make a return to the Assessors of all Income not derived from trade and manufactures; and to the Commercial Commissioners the notice required as to the Income derived from trade. In that case the separate portions will come under the distinct sets of Commissioners, and the Commissioners for the Act will ascertain the amount of Income delivered in to them, making only the particular deductions that may arise on each head of Income, and will certify the amount to the Board of Taxes, who will, as in the case specified hereafter, transmit this certificate to the Commercial Commissioners, before whom the trading Income is to be assessed; and these last Commissioners will, from the aggregate, ascertain the assessment, and make the general deductions, and allowances for children, if necessary.

Property in the Colonies. Sect. 102. 103.

Income arising from property in the West India and American Colonies, and imported here, may be assessed by the Commercial Commissioners at London, Bristol, Liverpool, or Glasgow, and those Commissioners may also in that case assess the Income of the person, who has delivered in such property to be assessed by them, arising from property that has not been imported into this country.

Sect. 96.

All persons, and public bodies, engaged in trade and manufactures, who wish their aggregate Income, of every sort, to be assessed by the Commercial Commissioners, must, at the time of the giving the notice before described to the Assessors, make out a statement, similar to the statement required of other persons and estimated exactly upon the same principles, to the clerk or other sworn officer appointed for that purpose by the Commercial Commissioners; specifying in their statement, the nature of the trade or manufacture. These statements will be delivered under seal. They will be classed and registered by the Commissioners in proper books; and a day appointed, not sooner than twenty-one days, for taking them into consideration. The Commissioners will then divide themselves into committees, of not less than three, and each committee, taking a certain class of statements, will call to their assistance two or more of the Assistants, and enquire of the Assistants their opinions on the amount of Income, which each person delivering statements ought, according to their judgment, to have returned, without disclosing to the Assistants the amounts actually returned in the statement. If the Assistants estimate the

Sect. 97.

Sect. 98.

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Sect. 99.

Income of any party higher than the amount of his return, and two thirds of the Commercial Commissioners concur in thinking that the statement of such party ought to be farther enquired into, then precepts are to be issued by the Commissioners requiring the party to make a return of a schedule according to the form already explained. Upon the return of this schedule, (the contents of which may be communicated to the Assistants) the Commercial Commissioners are to proceed to make further enquiry, examining, upon oath, any person they may think necessary, and pursuing, in every respect, the same rules and directions, that are laid down for the conduct of the other Commissioners appointed by this Act, taking care however to examine all witnesses apart from each other and not disclosing their testimony to any person but the Assistants.

The Commissioners, before whom this enquiry and examination has taken place, will proceed to settle and determine the assessment, and enter the sum charged in a private book, with the names of the parties placed opposite, and some distinguishing mark, as a number or letter, is to accompany each entry. These assessments are final and conclusive and without appeal. Duplicates are to be made out, containing the sums to be paid, and the proper mark, without the name or description of the party, one of which certificates is to be cut off indentwise from its counterpart, and delivered to the party, or to any proper agent sent by the party to receive it. The production of this certificate to the Governor and Company of the Bank of England, or to any Receiver-General, or deputy appointed under this Act, is sufficient to authorise them to receive the sums or instalments that may be due, and to give the requisite acknowledgements. The mode of proceeding in this particular is, that the party, upon receiving the notices, or upon the publication thereof, is to return a declaration to the assessor, that he is a trader, and is desirous of being assessed by the Commercial Commissioners in a certain district; this return will exempt him from assessment before the Commissioners for the purposes of the Act, provided he, within the time limited to make his return to the assessors, make a like return to the Commercial Commissioners of the statement of his income; for if, after making a declaration to the assessor, he neglects to make his return to the Commercial Commissioners within the fourteen days limited for making his return to the assessors, he becomes a defaulter under the 38th or 39th section, and is then liable to be assessed before the General Commissioners.

Commissioners, and may, if warranted by evidence, of fraudulent intention, be subject to a surcharge under the 92d section. Regular returns of persons desirous of being assessed under the Commercial Commissioners will be made through the Tax Office to those Commissioners, so as to prevent any possibility of evasion.

Sect. 100.

It will frequently happen that statements are given in to Commercial Commissioners, including Income not engaged in trade, and arising out of property not within the district for which these Commissioners act: when this occurs, they are directed to transmit a certificate of the nature, and circumstances of such property, to the Commissioners for the Affairs of Taxes, who will forward such certificate to the Commissioners of the place in which the property in question lies. The proper enquiries, conformably to the directions of the Act in other cases, are to be made by these last-mentioned Commissioners who are required to settle and ascertain the charge upon the Income laid before them, allowing the particular and special deductions mentioned in the Act under the distinct heads of Income, but not the general deductions. These Commissioners are thereupon to return a certificate of their proceedings to the Board of Taxes, who will transmit the result to the Commercial Commissioners from whom the enquiry originated. The assessments returned are final and conclusive as to the amount of the Income that has undergone such an enquiry, and the Commercial Commissioners must receive it as the basis of their assessment to that extent being only permitted to make the first general deductions which the Act authorises.

This certificate may also be procured by the party on application to the Commercial Commissioners for that purpose.

Sect. 106.

The respective Commercial Commissioners are to transmit, before the 5th of June, counterparts of all the certificates they have issued in London and its vicinity, to the Governor and Company of the Bank of England, and of those issued in the country to the Receivers-General throughout England, and in Scotland to the Receiver-General there. The Cashier of the Bank, and the Receivers-General and deputies are directed to prepare books, properly marked for the exclusive purpose of keeping the account of assessments paid in under these certificates.

The

The Commercial Commissioners are required to transmit Sect. 107. from time to time to the Tax Office an account of the gross amount of the assessments made by them up to the time of transmitting their accounts, and when the assessments of any district are closed, a duplicate fairly written upon parchment, and signed, and sealed, by the Commissioners of that district, is to be sent to the Receiver General of the county, and another duplicate is to be returned into the Exchequer of England, for such as relate to England, and of Scotland, for those that relate to Scotland.

These Commissioners are required to use every precau- Sect. 108. tion in keeping their books and papers, their clerks are to be sworn to secrecy, and are never to have possession of the books or papers except in the presence of some of the Commissioners.

The Bank and Receivers General are directed to transmit Sect. 109. to the Commercial Commissioners, ten days before the second, or any subsequent instalment becomes due, an account of all sums that have been paid, and of all sums remaining in arrear unpaid, with the corresponding numbers or marks. The Commissioners will then refer to their private books, and by notice in writing require the defaulter to pay within a specified time; and if the sum in arrear is not paid according to this notice, the Commissioners are required to issue a warrant for levying the sum in arrear, according to the mode pursued by the other Commissioners. The reason to be alledged for these peculiar regulations as matters of trade, is to be derived from the inconvenience that would ensue a disclosure of circumstances. The assessments are therefore to be made in private books; which the Commissioners are directed to keep in their own custody. Opposite to each person's name they are to place a number or figure, and are to give the party a certificate with the same number or figure, under which number or figure he is allowed to pay his instalments into the Bank of England, or to the Receiver General in such proportions as he may think proper, to avoid the possibility of disclosure, so that he does not become in arrear as to any of his instalments. The Commissioners will keep a cheque on this Act, so as to be prepared to advise the party of his neglect, and then, but not before, he will become subject to the ordinary process of law for the recovery of the sum in arrear, which will necessarily produce a disclosure to the persons engaged in the process; but which will arise from his own default.

From

Relation of this Act to clauses in former Acts.

Sect. 36.

From the similarity in principle between the former Act and the present, many of the clauses of that Act are equally applicable to the provisions of this. There is therefore in this Act a general clause of reference to the former Act and the other Acts relating to the Taxes that are under the management and collection of the same officers. This clause enacts, that the Commissioners under this Act, and the Inspectors, Surveyors, Assessors, and Collectors, under the last, and other Acts relative to the duties under the management of the Commissioners for the Affairs of Taxes, are vested, as to this Act, with all the powers and authorities given to them by any former Acts, and are required to do all things necessary to put this Act in execution in as ample manner as they might have done any former Acts. The clause next provides, that this Tax shall be managed, collected, and accounted for, under the same penalties, and according to the same rules, as were provided in the former Act, and in other acts relating to the above-mentioned taxes, except as far as such rules are altered by this Act: it next provides that all the powers, provisions, &c. of the last Act, either as to the assessments, or to payments at the Bank, or to the Collectors, shall remain in force as far as they are applicable to and are not altered by this Act. In short, all the powers and provisions of the former Act not altered by this, or not contrary to the provisions of this, remain in force.

It may be useful to enumerate in a short review the clauses of the former Act that have a reference to and must be held in recollection in the execution of this.

The first is sect. 42, by which heirs, executors, and administrators are liable to pay the assessment of the person dying to the end of the year.

Sect. 65, 66, 67, 71, 72, relate to relief upon appeals under the former Act in cases of sickness, infancy, or other incapacity, prevention from other unavoidable causes, income being less than the estimate, and diminution from any specific cause. Some of these cases are expressly provided for in this Act, and the whole may be considered with respect to this Act, as pointing out the powers of the Commissioners under the Act, rather than as cases expressly of appeal; for between the last and this Act there is a very material difference on the subject of appeals, namely, that under the former Act the party could not claim any allowance or reduce his assessment by an

an estimate of his Income to one-tenth, but on an appeal. Under this the assessment is settled from the statement of the party, made out according to rules that guided the estimate on appeals under the former Act, and is ascertained by the Commissioners upon consideration of the statement so made out, and also of such peculiar circumstances as are stated by the party in the first instance as affording grounds of relief. The first Commissioners are enabled therefore in all cases under this Act, where the party comes forward with an ample and candid disclosure, to grant almost every relief that could under the old Act be granted by Commissioners of Appeal; and resort therefore cannot often be necessary under this Act to the Commissioners of Appeal.

The next set of clauses relate to officers: Sect. 44. gives the appointment of Collectors within the Bills of Mortality to the resident Commissioners; sect. 75. and 76. make the places for which the Collectors act answerable for them, and allow parishes to take security for them; and sect 86. requires Assessors and Collectors to be aiding the Surveyors and Inspectors in the execution of the Act.

Sect. 77. regulates the payment by Collectors, and the poundage to be received by them.

Sect. 79. gives poundage of one penny to the Commissioners Clerks; and sect. 80. gives an allowance to the Receiver General for incidental expences instead of poundage.

Sect. 83. provides that persons coming to reside in another parish are to return a declaration whether any former assessment has been made under the Act, and provides for an increase of that assessment if necessary, or making one if not made, and settles the mode of transferring the collection from one parish to another. Sect. 87. 88. 89. relate to the account at the Bank of voluntary contributions, the paying of those voluntary contributions, and of the taxes in advance.

Sect. 90. 91. and 94 relate to receipts and certificates given on payments made at the Bank. And Sect. 95. to penalty for forging them.

Sect. 99. and 100. to the application of money paid to, and dividends of stock purchased by, the Commissioners for the Reduction of the National Debt in relation to this Act,

Sect.

Sect. 101. and 102. regulate the mode of publication of the purchase of stock created by loans charged upon the produce of the Act, and the manner of declaring the determination of the Act.

Sect. 103. reserves the disposition of the surplus to parliament.

And sects. 104. and 105. regulate the recovery of penalties and the limitations of actions.

Recovery of penalties.
Sect. 123.

But with respect to the recovery of penalties it is provided by this Act that justices of the peace, if the penalty does not exceed £.20, may determine offences within three months. They are to summon the party accused and witnesses, and may convict on the confession of the party or the oath of one witness, and half the penalty is to go to the poor and half to the informer, to be levied by distress and sale, or, on default of payment, imprisonment of not less than three or more than six months; but the party may appeal to the quarter sessions, who may award costs, and penalties may be mitigated to one half over and above the informers costs.

These several clauses are printed at the conclusion of these Observations to save the necessity of any further reference to the former Act than what is rendered necessary by their connection with each other, and also to bring the whole of the subject more completely into one point of view.

It has been thought necessary to subjoin the Substance of those Clauses of the Act of last Year which still continue in force, and for which no other Provision is substituted.

XLII. THAT where persons charged to any rate imposed by this act shall die within the term herein mentioned, their respective heirs, executors, and administrators shall be liable to the payment of all arrears of the said rate at the time of the deaths respectively of their ancestors, testators, or intestates respectively, out of the estate or effects which shall come into their hands, and also to the payment of such further sums as would have become payable, by virtue of this act, from such ancestors, testators, or intestates respectively, at any time within or at the end of the year in which such deaths respectively happened, and no longer.

Heirs, executors, or administrators, liable to arrears of duty, to the end of the year, but no longer.

XLIV. That within the bills of mortality, the parishes of *Saint Mary le Bone* and *Saint Pancras*, in the county of *Middlesex*, the appointment of collectors of the said rates shall belong wholly to such of the commissioners who shall reside in the parishes for which such collectors respectively are to be appointed, in case there shall be two or more commissioners there resident, and no other commissioners shall in such case interfere; and it shall be lawful for the said commissioners residing within the respective parishes as aforesaid, to appoint such persons to be collectors, who shall have given security,

Within the bills of mortality, &c. the appointment of collectors to be in resident commissioners.

security, to the satisfaction of the churchwardens and overseers or guardians of the poor, or any two or more of them, or any seven or more of the vestry, where a select vestry shall be appointed, and who shall be thought by the said commissioners to be of ability to execute the office of collector; and that in default of appointing such persons who shall have given such security, then the said commissioners residing as aforesaid shall name such persons as they shall think of ability to execute the said office: Provided always, that where two or more commissioners shall not be resident in any parish, for which collectors are to be appointed, then a commissioner or commissioners residing in any adjacent parish may concur in the appointment of such collectors.

In cases of sickness the appeal may be prosecuted by agency, but on the party's own declaration verified on oath and the cause of absence proved by one credible witness.

LXV. If any person shall be prevented from attending in person to make his or her appeal from any assessment, it shall be lawful for such person to appeal by his or her attorney or agent, and to transmit his or her declaration, signed by such appellant, and attested in the manner and in the form herein directed, to the respective commissioners before whom such appeal shall be depending, which declaration so to be transmitted, being verified on the oath (or being one of the people called Quakers, on solemn affirmation) of the appellant, shall be as effectual as if such appellant had appeared in person, and which oath or solemn affirmation any two justices of the peace of any county, riding, shire, stewartry, or place, or any two commissioners for executing this act, of the division where such appeal shall be depending,

depending, are hereby empowered to administer, and are also hereby required to certify the same, at the foot of such declaration, by writing under their respective hands.

LXVI. If any person shall be prevented by infancy, sickness, or other incapacity, or by absence out of the kingdom, from making any such declaration, or from verifying the same, or if any body corporate or politic shall be charged to any of the said additional rates or duties, it shall be lawful for the guardian, tutor, curator, or committee, or the steward or agent of such persons respectively, or body corporate or politic, to appeal on the behalf of such incapacitated person, or of such body corporate or politic, and to make such declaration as is required in such case by this act, such guardian, tutor, curator, committee, steward, or agent, having first made the affidavit set forth in the schedule hereunto annexed before two justices of the peace, or two commissioners for executing this act (in which case the justices or commissioners shall certify the same at the foot of such declaration as aforesaid) (a) or before the commissioners before whom the said appeal shall be depending, and which affidavit the said justices or commissioners respectively as aforesaid are hereby empowered to take, and they respectively shall cause the same to be signed by the party making the affidavit, and annexed to the declaration respecting which such affidavit shall be made; and every such appeal shall be as effectual as if such appellant had appeared in person.

In cases of infancy or other incapacity the declaration may be made, and income proved by guardian or agent.

(a) For the form of this certificate see the tables.

Relief may be given to those whose income within the year shall happen to be less than the estimate.

LXXI. If, at the end of any year during the term herein mentioned, any person shall discover, and shall prove, to the satisfaction of the commissioners, that his or her income, during such year, fell short of the sum mentioned in his or her declaration by a stated sum, it shall be lawful for the commissioners, or the major part of them, on proof before them, to cause the last assessment of such person, made under the authority of this act, to be amended as the case shall require, and to certify to the receiver-general of the same county or place, under their hands and seals, the amount of the sums overpaid on such assessment; and the said receiver-general shall, on receipt of such certificate, and on production of a duplicate thereof, signed by any two or more of the said commissioners acting for the said division, pay, to the person entitled to the same, such sum as it shall appear has been overpaid on such assessment, out of any monies in his hands of the duties granted by this act, for which payment the certificate of the said commissioners shall be a sufficient authority, and the same on proof thereof shall be allowed in his accounts.

Like relief may be given where the income is diminished for any specific cause during the year.

LXXII. If the income of any person charged to any of the rates by this act imposed, shall be diminished from any specific cause arising after the time allowed for hearing appeals in any year during the term herein mentioned, whereby the person so charged may become entitled to any exemption from, or abatement of the said rates, it shall be lawful for such person, or the heirs, executors, or administrators of such person, to appeal from the

the assessment made by virtue of this act, whether such person shall have made any previous appeal or not, giving notice in writing of such appeal to the commissioners acting for the parish or place where the assessment shall be made, ten days at least before the said commissioners shall be required to hear such appeal; and the said commissioners shall be obliged to hear and determine such appeal before the time appointed for payment of the next instalment of the said rates which shall happen after the expiration of the said ten days; and if such person, the heirs, executors, or administrators of such person, shall, upon such appeal, prove to the satisfaction of the said commissioners that such income is diminished from any such specific cause arising as aforesaid, it shall be lawful for the said commissioners, or any two or more of them, on proof before them, to cause the assessment of such person, made under the authority of this act, to be amended as the case shall require; and that in every such case where such amendment shall take place, a certificate and duplicates thereof shall be made out and signed by the said commissioners, or any two or more of them, in order that the person so charged, his heirs, executors, or administrators, may have the relief intended to be given by this act; and all payments to be made subsequent to such amendment shall be regulated according to such amended assessment, during the then remainder of the year in which such amendment shall have been made.

In all such cases of appeal a declaration shall be made and verified.

LXXIII. In every case where an appeal shall be made, in order to obtain a return of the said additional rate or duty, on the ground of over-payment in the manner before directed, or in order to obtain an exemption from or abatement of the said rates on the ground of any diminution of income from any specific cause arising after the time for hearing appeals in any year as aforesaid, the appellant shall be obliged to make a declaration in the form set forth in the schedule, and to verify the same on oath or solemn affirmation, as in other cases of appeal authorized by this act.

The place answerable for the collectors defaulting.

LXXV. The county, parish, or place for which any persons shall be employed to collect the rates hereby granted, shall be answerable for their punctually paying unto the receiver-general, now, or for the time being, such money as they the said collectors shall be charged with under this act (a).

(a) In Scotland collectors are appointed for a whole county, in England for parishes only.

Security may be taken of collectors by the parish.

LXXVI. That such persons as shall be nominated to be collectors of the duties now payable, shall, if required, by the churchwardens, or overseers or guardians of the poor of any description, or any two or more of them, or the select vestry, or any seven or more of them, where a select vestry shall be authorized to act for any parish or parishes (a), give good and sufficient security, equal to the amount of one instalment of the whole rate to be collected in each district, for their duly paying to the

(a) This clause does not extend to the county collectors in Scotland.

the receiver-general such monies as shall come to their hands, at such times as are directed by this act; which security the said churchwardens, overseers, guardians, or vestry respectively are hereby authorized and empowered to take, and on failure of the persons so named to be collectors as before directed giving such security, if required, the commissioners for executing this act, or any two or more of them, shall be at liberty, and are hereby authorized to appoint any other two or more sufficient persons, who can give such security as aforesaid, residing within the limits and bounds of the parishes, townships, constablewicks, and places, where they shall be chargeable, to be named by such churchwardens, overseers, guardians, or vestry as aforesaid, to be collectors of the said additional rates and duties: Provided always, that if no persons can be found within the several parishes, townships, constablewicks, or places respectively, who are willing or able to give such security, then and in such case the persons who were first named by the said commissioners shall be collectors of the said additional rates and duties: Provided also, that no security, or receipt to be given in pursuance of this act shall be charged or chargeable with any stamp duty whatsoever.

LXXVII. That the several collectors of the said additional rates or duties hereby granted shall, within seven days after the respective times hereby appointed for payment of the several instalments of the said rates, pay into the hands of the receivers general, or their respective

Collectors to pay the sums of each instalment within 7 days after the same are payable, and arrears within 7 days after precepts.

pective deputies, all the monies then received on account of those respective instalments; and shall also from time to time pay any arrears of the said respective instalments which he or they shall receive after the respective times hereby appointed, to the said receivers general or their respective deputies, at such times as the said receivers general shall appoint; and the said several collectors, paying the whole sums by them collected within the times hereby appointed, shall have and receive, for their pains in collecting and paying the money, such sums as the commissioners for the affairs of taxes, with the approbation of the commissioners of the treasury (due regard being had to the size of the district, and the circumstances attending the same, together with the amount of the sums collected) shall think fit, not in any case exceeding three pence in the pound, which the said collectors are hereby empowered to detain out of the last payment of their several and respective payments in respect of each instalment.

Collectors to have such poundage as shall be settled by commissioners of taxes, with the approbation of the treasury, not exceeding 3d. in the pound.

Poundage to the commissioners' clerks of one penny halfpenny in the pound.

LXXIX. That any receiver general, upon the receipt of the whole monies assessed within the county, riding, shire, stewartry, or place, for which he is appointed receiver, (in case he shall have received the several duplicates of each parish and place therein, and that duplicates shall be returned to the office of his majesty's remembrancer of the exchequer, and not otherwise), shall allow and pay, according to such warrant as shall be given in that behalf to the commissioners for executing this act, or any two or more of them, such sum as the said commissioners,

commissioners, with the approbation of the commissioners of the treasury, shall allow, not exceeding three halfpence in the pound, and no more, to the clerks of the commissioners, for their pains in ascertaining the said rates, and for fair writing the assessments, duplicates, and copies directed, and all warrants, orders, and instruments relating thereto.

LXXX. That no receiver general, his deputy or deputies, shall be entitled to any allowance by way of salary, for his pains in receiving, accounting for, or paying the monies collected by virtue of this act; but that the commissioners of his majesty's treasury, or the high treasurer for the time being, are or is hereby authorized to allow to such receivers general, out of the monies collected by virtue of this act, such sums as they shall appear to have expended or disbursed in the execution of this act, and for their reasonable charges in collecting the same.

Receiver general to have no poundage, but an allowance for incidental expenses.

LXXXVI. That all assessors and collectors for the time being of the said duties now payable, shall and are hereby required and enjoined, at the request of any surveyor or inspector of the said duties, to be aiding and assisting such surveyor or inspector in the execution of the powers given to them by this act, and in the performance of their respective duties hereby required; and if any assessor or collector shall neglect or refuse to be aiding or assisting any surveyor or inspector in any matter required of him in pursuance of this act, every such assessor or collector so offending, shall be liable

Assessors and collectors to be aiding the surveyors and inspectors.

liable to such penalties as assessors and collectors are liable to for neglect of duty by any act or acts of parliament before-mentioned, relative to the said duties now payable (a).

(a) See the acts here referred to in the tables 1-3.

An account to be opened at the bank for the payment of voluntary contributions and payments in advance on account of the duties.

LXXXVII. That the governors and directors of the bank of England shall open an account in their books with the commissioners of his majesty's treasury for the time being, under the title of *The Commissioners of the Treasury on account of the Supplies granted by Parliament for the Year one thousand seven hundred and ninety-nine*, and shall carry to the credit of such account all the monies authorized by this act to be paid to the governor and company of the said bank of England, or to their cashier or cashiers, or other person or persons to be authorized by them as hereinafter is mentioned, and the said cashier or cashiers, or other person or persons to be authorized as aforesaid, shall give a receipt or receipts in writing for the amount of the monies so to be paid to the person or persons paying the same, or to his, her, or their agent or agents, and if required so to do, shall also give a duplicate of any such receipt, or a second receipt of the same tenor and date, to the person or persons paying in the same, his, her, or their agent or agents; which duplicates or second receipts, of the same tenor or date shall be accepted and taken by the several collectors and receivers of the said additional rates and duties by this act granted, as cash, and in payment and discharge of the several sums to be assessed and collected by virtue of this act, in the manner hereinafter directed.

Receipts to be given, the duplicates whereof shall be current with the collectors and receivers of the duties.

LXXXVIII. That

LXXXVIII. That it shall be lawful for any person or persons, body politick or corporate, at any time or times during the continuance of this act, to pay or cause to be paid to the said governor and company, or to their cashier or cashiers, or other person or persons to be authorized as aforesaid, any sum or sums of money, and to require a receipt or receipts for the same, without requiring any duplicate or duplicates thereof, or any second receipt or receipts of the same tenor and date; which sums so to be paid as aforesaid, and for which original receipts only shall be required, shall be deemed and taken to be the voluntary contributions of such persons, bodies politick or corporate respectively, towards effecting the purposes of this act.

Of paying in the voluntary contributions.

LXXXIX. That it shall be lawful for any person or persons, at any time or times during the continuance of this act, to pay, or cause to be paid, to the said governor and company, or to their cashier or cashiers, or other person or persons to be authorized as aforesaid, any sum or sums of money, and to require a receipt or receipts and duplicates thereof respectively, or receipts of the same tenor and date, for such payments: (which sums may be so paid without producing to the said governor and company, or their cashier or cashiers, or the person or persons to be authorized as aforesaid, any assessment or certificate of the amount of the said rates to be made by virtue of this act, upon such person or persons); and all sums so to be paid, for which receipts and duplicates, or receipts of the same tenor and date shall be required,

Of paying in the taxes in advance.

The amount of not less than three instal-

ments to be deemed payments on account of taxes.

The excess above what is assessed to be deemed voluntary contributions, as also any sum not amounting to three instalments.

Duplicates and second receipts may be delivered to collectors in discharge of the duties.

Any person may have one receipt or separate receipts.

and duplicates thereof, or second receipts of the same tenor and date.

quired, shall be deemed and taken to be on account of such instalments of the said rates, and in advance of the same; and the excess of the sums so paid above the amount of the said rates so to be assessed or charged on such person or persons, shall be deemed and taken to be the voluntary contributions of such person or persons towards effecting the purposes of this act; and the duplicates of the receipt or receipts to be given upon the said payments, or the second receipts of the same tenor and date, shall, upon delivery thereof to the collectors of the said rates, assessed and charged upon such person or persons as aforesaid, be an acquittance and discharge for such and so many instalments of the said rates so assessed and charged as aforesaid, as the person delivering the same shall indorse thereon, and shall not exceed the amount of the sums expressed in such duplicates or second receipts as aforesaid.

XC. That upon the payment of any such sum of money as aforesaid into the said bank of *England*, the cashier or cashiers, or other person or persons receiving the same, shall give one receipt, signed by them respectively, for the whole of the sums so paid, or separate receipts for such portions thereof as shall be required; and shall also, if required, give a duplicate of each, or any receipt, or second receipts of the same tenor and date respectively: which receipt and duplicates thereof, or second receipts of the same tenor and date, shall severally be cut off indentwise from the counter cheques thereof, which counter cheques are to remain

remain with the said governor and company; and every receipt, in cases where a duplicate thereof, or second receipt of the same tenor and date shall be given, shall be denominated in the body thereof to be the first receipt of the same tenor and date, and the duplicate of such receipt or second receipt shall be denominated in the body thereof to be the duplicate or second receipt of the same tenor or date.

How the same are to be made out.

XCI. That upon the delivery of the duplicate of any such receipt as aforesaid, or any second receipt of the same tenor and date, to any collector of the said rates, in discharge of the whole of the said rates assessed or charged upon the person or persons delivering or causing to be delivered such duplicate or second receipt, or any part thereof, the said collector shall, if required, indorse in writing on the back of the original receipt, of which the duplicate or second receipt as aforesaid shall be delivered, the amount and the number of instalments of the rates thereby to be discharged, and the commissioners for executing this act in the district where such duplicate or second receipt shall have been delivered, or any two or more of them, may, and they are hereby required, on any application for that purpose, at any of their meetings, and on production of the original receipt indorsed as aforesaid, or other proof given to the satisfaction of the said commissioners of the payment in advance of any sum of money, on account of the said rates, grant a certificate thereof under their hands to the person or persons making such payments, which certificates of the said commissioners shall

Collector to indorse the amount of instalments so discharged on the original receipt.

Commissioners of land-tax to give a certificate thereof,

which shall be admitted in evidence.

shall be received, without further proof, as evidence of such payments in all courts and places, and before all persons whatever.

The Bank of England may give certificates in lieu of receipts.

XCIV. That it shall be lawful for the cashier or cashiers of the governor and company of the bank of *England*, on the receipt of any sum of money by virtue of this act, to give a certificate or certificates in lieu of a receipt or receipts as hereinbefore mentioned, and if required so to do, a duplicate or duplicates thereof, or certificates of the same tenor and date, and every such certificate shall be of the like force and validity as a receipt or receipts in the manner before directed.

Penalty of forging receipts, &c.

XCV. That if any person or persons shall forge or counterfeit, or cause or procure to be forged or counterfeited, or shall willingly act or assist in the forging or counterfeiting any certificate or certificates, or receipt or receipts, for the whole or any part or parts of the sums received at the bank of *England*, in pursuance of this act, or any duplicate of any such certificate or receipt, or shall alter any number, figure, or word, in any such certificate, receipt, or duplicate, or knowingly utter or publish, as true, any such false, forged, counterfeited or altered certificate or certificates, or receipt or receipts, or duplicate or duplicates, with intent to defraud the king's majesty, his heirs or successors, or the governor and company of the bank of *England*, or any body politick or corporate, or any person or persons whatsoever, every such person or persons so forging or counterfeiting, or causing or procuring to be forged

forged or counterfeited, or willingly acting or assisting in forging, or counterfeiting, or altering, uttering, or publishing, as aforesaid, being thereof convicted in due form of law, shall be adjudged guilty of felony, and shall suffer death as a felon, without benefit of clergy.

XCIX. That all the monies which, by virtue of this act, shall be placed to the account of the said commissioners, to be applied towards the reduction of the national debt, shall be applied by the said commissioners in payment for the purchase of any public annuities, in the following manner; (that is to say), that all monies so to be applied, which shall be placed to the account of the said commissioners, between the end of any quarter of a year ending on the fifth day of *January*, the fifth day of *April*, the fifth day of *July*, and the tenth day of *October*, in any year during the term herein mentioned, and the first day of the calendar month which shall commence next after the end of such quarter, shall be applied to the purchase of publick annuities, in equal portions, as nearly as may be, on every day (*Saturdays* and *Mondays* excepted) on which the same shall be transferable, between the said first day of the calendar month which shall commence next after the end of such quarter, and the first day of the calendar month which shall commence next after the end of the quarter next ensuing; and that all the rules and directions prescribed by the said act of the twenty-sixth year of his present majesty aforesaid, for the purchase of any publick annuities below par or at or above par, shall be applied

In what manner the monies are to be applied by the commissioners in the reduction of the debt.

and

and put in practice with relation to the monies appropriated by virtue of this act, as effectually as if the said rules and directions had been specially enacted in this act; and all such part of the principal or capital stock of such public annuities as shall be purchased by the said commissioners by virtue of this act, shall be transferred to the account of the said commissioners, in the books of the governor and company of the bank of *England*; and that the dividends payable thereon shall from time to time, during the term herein mentioned, be received by the governor and company of the bank of *England*, and placed to the account of the said commissioners.

Dividends of stock purchased to go during the term to the reduction of the publick debt;

C. That all dividends which shall from time to time become due and payable in respect of the principal or capital stock of such annuities as shall be redeemed by virtue of this act, shall be issued or set apart out of the consolidated fund during the term herein mentioned, in the same manner as if such principal or capital stock had not been redeemed, and shall be paid to the said governor and company of the bank of *England*, to be placed to the account of the said commissioners; and the same shall from time to time be applied by them under the like rules and regulations, and in the manner prescribed by the said act of the twenty sixth year of the reign of his present majesty, with respect to the sums redeemed by virtue of the said act; and that all and every the rules, methods, regulations, and provisions, which in and by the said act of the twenty sixth year aforesaid, are provided and established for applying,

applying, managing, or accounting for the sums vested in the said commissioners for the purposes of the said act, shall be practised, used, and put in execution in and for the applying, managing, and accounting for all sums of money directed to be placed to the account of the said commissioners by virtue of this act, as fully and effectually as if the same had been repeated and re-enacted in this present act; and that after the determination of this act, such dividends as shall be payable in respect of the publick annuities redeemed by virtue of this act, shall remain in the consolidated fund, and shall be applied to the uses and purposes which the monies composing the consolidated fund may be applicable to.

after the term to remain in the consolidated fund.

CII. That as soon as the publick annuities, aforesaid, shall be purchased by the commissioners for the reduction of the national debt, out of the monies arising by this act, the auditor of the receipt of his majesty's exchequer shall, and he is hereby directed and required to transmit a certificate thereof to the commissioners of the treasury, or the high treasurer for the time being, who shall thereupon issue their or his orders to the said commissioners for the affairs of taxes, to direct the commissioners for putting this act in execution, and the several surveyors, inspectors, assessors, and collectors, acting under them respectively, to cease from charging any further rate, for or on account of the said rates by this act imposed, and to cease from collecting any rate before charged by virtue of this act, except arrears of the said rate grown due or payable before the date of such orders; and the said commissioners for the

The manner of publishing and declaring the determination of this act.

affairs of taxes are hereby required to cause publick notice of such order to be given to them as aforesaid, to be affixed in their office, and at the Royal Exchange, and also to publish the same in the *London Gazette*, before the day fixed for the determination of the said respective rates; and such notice shall be deemed to be a sufficient publication of the determination of the said rates, according to the true intent and meaning of this act; and the commissioners for putting this act in execution, and all surveyors, inspectors, assessors, and collectors, and other officers acting under them, are hereby required to act in obedience thereto.

Any surplus to remain for the disposition of Parliament.

CIII. That if, after applying the monies to be raised by virtue of this act to the several purposes aforesaid, any sum of money so arising should be in the said receipt of the exchequer, the same shall remain for the disposition of parliament, and shall not be applied otherwise than as parliament shall direct.

Recovery of penalties.

CIV. That one moiety of all pecuniary penalties and forfeitures hereby imposed, shall, if sued for within the space of six calendar months from the time of such penalties or forfeitures being incurred, be to his majesty, his heirs and successors, and the other moiety thereof, with full costs of suit, to the person or persons who shall inform or sue for the same within the time aforesaid, and which shall and may be sued for in his majesty's court of exchequer at *Westminster*, for offences committed in *England*, or in his majesty's court of exchequer in *Scotland*, for offences committed in *Scotland*, by action of debt, bill, plaint, or information,

formation, wherein no esloign, privilege, wager of law, nor more than one imparlance shall be allowed; but nevertheless it shall be lawful for his majesty's attorney general in *England*, or his majesty's advocate in *Scotland*, in case it shall appear to his satisfaction that any such penalty or forfeiture was incurred without any intention of fraud, to stay all further proceedings, by entering a *noli prosequi*, or otherwise, with respect as well to the share of such penalty or forfeiture claimed by such informer or informers, as to the share thereof belonging to his majesty.

CV. That if any action or suit shall be brought against any person or persons for any thing done in pursuance of this act, such action or suit shall be commenced within six months next after the fact committed, and not afterwards, and shall be laid in the county or place where the cause of complaint did arise, and not elsewhere; and the defendant or defendants in every such action or suit may plead the general issue, and give this act, and the special matter in evidence at any trial to be had thereupon; and if the jury shall find for the defendant or defendants in any such action or suit, or if the plaintiff or plaintiffs shall be nonsuited, or discontinue his or their action or suit after the defendant or defendants shall have appeared, or if upon demurrer judgment shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in any other cases to recover costs by law.

Actions against any persons for acts done in pursuance of the act to be commenced within six months, and defendant to plead the general issue, and give the special matter in evidence.

Table of Interest at the Rates of 1, 2, 3, 4, and 5 £. per Cent.

Amount of the undermentioned Rates for One Year.

Sums.	1.			2.			3.			4.			5.		
£.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
200	2	0	0	4	0	0	6	0	0	8	0	0	10	0	0
100	1	0	0	2	0	0	3	0	0	4	0	0	5	0	0
90	0	18	0	1	16	0	2	14	0	3	12	0	4	10	0
80	0	16	0	1	12	0	2	8	0	3	4	0	4	0	0
70	0	14	0	1	8	0	2	2	0	2	16	0	3	10	0
60	0	12	0	1	4	0	1	16	0	2	8	0	3	0	0
50	0	10	0	1	0	0	1	10	0	2	0	0	2	10	0
40	0	8	0	0	16	0	1	4	0	1	12	0	2	0	0
30	0	6	0	0	12	0	0	18	0	1	4	0	1	10	0
20	0	4	0	0	8	0	0	12	0	0	16	0	1	0	0
10	0	2	0	0	4	0	0	6	0	0	8	0	0	10	0
9	0	1	9 1/2	0	3	7	0	5	4 3/4	0	7	2 1/4	0	9	0
8	0	1	7 3/4	0	3	2	0	4	9 1/2	0	6	4 1/4	0	8	0
7	0	1	4 3/4	0	2	9	0	4	2 1/2	0	5	7 1/4	0	7	0
6	0	1	2 1/4	0	2	4 1/2	0	3	7 1/2	0	4	9 1/2	0	6	0
5	0	1	0	0	2	0	0	3	0	0	4	0	0	5	0
4	0	0	9 1/2	0	1	7	0	2	4 3/4	0	3	2 1/4	0	4	0
3	0	0	7 3/4	0	1	2 1/2	0	1	9 1/2	0	2	4 1/4	0	3	0
2	0	0	4 3/4	0	0	9	0	1	2 1/2	0	1	7 1/4	0	2	0
1	0	0	2 1/4	0	0	4 1/2	0	0	7 1/2	0	0	9 1/2	0	1	0
19	0	0	2 1/4	0	0	4 1/2	0	0	6 3/4	0	0	9 1/2	0	11	1 1/4
18	0	0	2	0	0	4	0	0	6 1/2	0	0	8 1/2	0	10	1 1/4
17	0	0	2	0	0	4	0	0	6	0	0	8 1/2	0	10	0
16	0	0	1 3/4	0	0	3 3/4	0	0	5 3/4	0	0	7 1/2	0	9 1/2	0
15	0	0	1 1/4	0	0	3 1/4	0	0	5 1/4	0	0	7 1/4	0	9	0
14	0	0	1 1/4	0	0	3 1/4	0	0	5 1/4	0	0	6 1/2	0	8 1/4	0
13	0	0	1 1/4	0	0	3 1/4	0	0	4 1/2	0	0	6 1/2	0	7 3/4	0
12	0	0	1 1/4	0	0	2 3/4	0	0	4 1/2	0	0	5 3/4	0	7 1/4	0
11	0	0	1 1/4	0	0	2 3/4	0	0	3 3/4	0	0	5 1/4	0	6 1/2	0
10	0	0	1	0	0	2 1/2	0	0	3 1/2	0	0	4 1/2	0	6	0
9	0	0	1	0	0	2 1/2	0	0	3 1/2	0	0	4 1/2	0	5 1/4	0
8	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	4 1/4	0
7	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	4 1/4	0
6	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	3 3/4	0
5	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	3 3/4	0
4	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	3 3/4	0
3	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	3 3/4	0
2	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	3 3/4	0
1	0	0	0 3/4	0	0	1 3/4	0	0	2 3/4	0	0	3 3/4	0	3 3/4	0

Tax Office.

To

IN pursuance of an Act of the 39th of His present Majesty, intituled, "An Act to repeal the Duties imposed by an Act, made in the last Session of Parliament, 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," you are hereby required to prepare and deliver a List in Writing, containing the proper Name of every Lodger, Inmate, and other Person (except Servants and Infants not having any* Income chargeable by the Act), resident in your Dwelling-house:

And you are also required to make out a List containing the proper Name of every Person not resident in Great Britain, and of every Infant, Idiot, Lunatic, and married Woman, or other person, who shall have or be entitled to any Income chargeable by this Act, which you shall be in the Receipt of as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character either separately or jointly with any other Person or Persons; and if jointly with any other Person or Persons, then the Names of every such other Person or Persons must be inserted in the said List:

And you are also at the same Time required to make out and deliver a Statement in Writing of the Sum which you mean to pay under the said Act as your Contribution, according to one of the Forms at the Back hereof, not being less than One Tenth of your Annual Income, estimated according to the Provisions of the said Act, if the same shall amount to 200l. or upwards, and if the same shall be less than 200l. then according to the Proportions contained in the Scale hereto annexed; and also a like Statement in Writing of the Sum which you mean to contribute for and on Behalf of such other Person or Persons as aforesaid, as being not less than the just Rate and Proportion of the Annual Income of such other Person or Persons chargeable by Virtue of the said Act; which Lists and Statements, or such of them as shall be applicable to your Case, first being properly filled up and signed by yourself, you shall deliver, or cause to be delivered to me, at my Dwelling-house, situate at

within Fourteen Days from the Date hereof; and if you refuse or neglect to deliver the said Lists or Statements herein-before mentioned, or either of them, you will incur, for every such Offence, a Penalty not exceeding 20l. over and above the Amount with which you ought to have been charged, if such Statement had been properly made out and delivered.

Dated at this Day of Assessor

* Persons having an Income under 60l. per Annum not chargeable.—Income of any married Woman, living with her Husband, to be stated and accounted for by the Husband.

No. II.

NOTICE to be given to Assessors, duly filled up and signed, where any Income is intended to be charged by the Commercial Commissioners.

TAKE Notice, That * engaged in Trade or Manufacture †

and mean to be charged to the Rates and Duties granted by an Act of the 39th Year of the Reign of His present Majesty, under the Power and Provisions vested in and given to the Commercial Commissioners for the of in the County of

† Witness my Hand, this Day of

* I, (or We, if Partners), (or if not on his own Account, on the Behalf of) am (or are).

† Here set forth the Branch or Branches of Trade or Manufacture, and the Place or Places where the same is carried on.

‡ If the Party has other Income not to be charged by the Commercial Commissioners, the above must specify that he means to be charged to such Part of the Income as arises from his Trade or Manufacture, by adding these Words, after filling up the Blank for the County, "for such Part of my Income as arises from Trade and Manufacture."

No. III.

LIST containing the proper Name of every Lodger, Inmate, and other Person, resident in my Dwelling-House, having an Income of 60l. per Annum, or upwards, to the best of my Belief; except Servants, and Infants, not having such Income.

[Empty box for listing lodgers, inmates, and other persons]

No. IV.

LIST containing the proper Name of every Person hereinafter described, who hath, or is entitled to, any Income amounting to 60l. and upwards, which I am in receipt of as Trustee, Agent, Receiver, Guardian, Curator, or Committee, and also the Name or Names of such Persons who are joined with me in such Trust.

Name or Names of Persons herein described.	Description of Persons being respectively resident out of Great Britain, or Infants, Idiots, Lunatics, or married Women, or other person.	Name or Names of Trustees, &c. joined with me in such Trust, &c.
Witness my hand, this day of		

No. V.

STATEMENTS by Persons of their own Income, where no Part arises from Trade or Manufacture, to be delivered to the Assessors.

Where the Income does not amount to 60l. per Annum.

I do declare, That my Income, estimated according to the Directions and Rules of an Act passed in the 39th Year of the Reign of His present Majesty, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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," doth not amount to the Sum of Sixty Pounds per Annum. Dated this day of

Signed,

We, whose Names are under-written, do testify that the Signature of is of proper Hand Writing, and that the same was signed in our Presence :

No. VI.

Where the Income amounts to 60l. per Annum, and is under 200l.

I do declare, That my Income, estimated according to the Directions and Rules of an Act passed in the 39th Year of the Reign of His present Majesty, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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," doth not exceed the sum of _____ and that I am willing to pay the Sum of _____ for my Contribution for one Year, from the 5th Day of April 1799, to the 5th Day of April 1800, the same being not less than One Part of my Income estimated as aforesaid, to be paid according to the Directions of the said Act. Dated _____ day of _____ Signed,

We, whose Names are under-written, do testify that the Signature of _____ is of proper Hand Writing, and that the same was signed in our Presence :

No. VII.

Where the Income amounts to 200l. and upwards.

I do declare, That I am willing to pay the Sum of _____ for my Contribution for one Year, from the 5th Day of April 1799, until the 5th Day of April 1800, in pursuance of an Act, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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 I do declare, that the said Sum of _____ is not less than One Tenth Part of my Income, estimated according to the Directions and Rules prescribed by the said Act, to the best of my Knowledge and Belief. Dated this _____ Day of _____ Signed,

We, whose Names are under-written, do testify that the Signature of _____ is of proper Hand Writing, and that the same was signed in our Presence :

No. VIII.

STATEMENTS by Persons of their own Income, where a Part only is assessed by Commercial Commissioners as arising from Trade or Manufacture, to be delivered to the Assessors.

I do declare, That my Income, estimated according to the Directions and Rules of an Act passed in the 39th Year of the Reign of His present Majesty, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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," excluding such Part thereof as arises from Trade or Manufacture, doth not exceed the Sum of _____ Pounds per Annum. Dated the _____ Day of _____ Signed,

We, whose Names are under-written, do testify that the Signature of _____ is of proper Hand Writing, and that the same was signed in our Presence :

No. IX.

DECLARATION to be made by Persons who have Two or more Dwelling houses.

I do declare, That I am desirous of being charged to the Rates and Duties, granted by an Act of the 39th Year of the Reign of his present Majesty in the _____ of _____ in the _____ of _____ *

* IF the Party means to be charged in different Parishes for different Parts of the Income, the Statements of the whole Income must be filled up and delivered in each of those Parishes; and in such Case the above must specify the several Parishes, and the respective Proportions to be paid in each, by adding the same in the following Manner:

" Parish of _____ in the _____ of _____ in respect of one _____ Part of my Income; And in the Parish of _____ in the _____ of _____ one other _____ Part of my Income."

STATEMENTS by Persons of their own Income, to be delivered to the Commercial Commissioners, where the Whole arises from Trade or Manufacture, or the Whole is chargeable before such Commissioners.

I do declare, That I am willing to pay the Sum of _____ for my Contribution for One Year, from the 5th Day of April 1799, until the 5th Day of April 1800, in pursuance of an Act, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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 I do declare, that the Sum of _____ is not less than One _____ Part of my Income, estimated according to the Directions and Rules prescribed by the said Act, to the best of my Knowledge and Belief. Dated this _____ Day of _____ Signed,

We, whose Names are under-written, do testify that the Signature of _____ is of proper Hand Writing, and that the same was signed in our Presence:

DECLARATION of the Number of Children, to be delivered to the Commercial Commissioners, if any Income is to be assessed by them; if not, to the Assessors.

I do declare, That I have the under-mentioned Child _____ born in lawful Wedlock, and maintained by me and at my Expence, viz.

{ Of the Age of _____ } Years.

{ Of the Age of _____ }

being respectively the Child _____ of *

in respect of whom I claim an Abatement, in pursuance of the said Act, and am ready to verify this my Declaration as the Act requires. Witness my Hand, this _____ day of _____

* Here must be inserted whether they are Children of the Claimant, or of his or her Wife or Husband by a former Marriage.

STATEMENTS by Persons of their own Income, to be delivered to the Commercial Commissioners, where a Part of the Income arises from Trade or Manufacture, and Part only is to be assessed by them.

I do declare, That I am willing to pay the Sum of _____ for my Contribution for one year, from the 5th Day of April 1799, until the 5th Day of April 1800, in Pursuance of an Act, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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 I do declare, that the Sum of _____

is not less than one _____ Part of my Income, estimated according to the Directions and Rules prescribed by the said Act, to the best of my Knowledge and Belief, in respect of such Part thereof as arises from Trade or Manufacture; and that a Statement of the Residue of my Income, not arising from Trade or Manufacture, hath been delivered to the Assessors, or one of them, for the _____ of _____ in the County of _____ Dated this _____ Day of _____ Signed,

We, whose Names are under-written, do testify that the Signature of _____ is of proper Hand Writing, and that the same was signed in our Presence:

Note. If no Part of your Income arises from Trade or Manufacture, the whole of this Notice must be returned to the Assessor, filling up such of the statements as apply to your particular Case.

If the whole arises from Trade or Manufacture, you must then return Pages 1, 2, 7, 8, in the Parish Notices, and which are here marked Nos. 1, 2, 3, 4, 13, 14, 15, to the Assessors, filling up the Notice at the Bottom of Page 1, in the Parish Notices, and here marked No. 2.—and also any Part of Pages 2 and 7 in the Parish Notices, and which are here marked Nos. 3, 4, 13, 14, 15, as apply to you;—and the other Part, viz. Pages 3, 4, 5, 6, in the Parish notices, and which are here marked Nos. 5, 6, 7, 8, 9, 10, 11, 12, must be delivered to the Commercial Commissioners, with a Statement of your Income, and also a Declaration respecting Children, (if any.)

If Part arises from Trade, &c. and Part from any other Property not to be assessed by the Commercial Commissioners, you will then return to the Assessors Pages 1, 2, 3, 4, 7 and 8, in the Parish Notices, and which are here marked Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 13, 14, 15,—and Pages 5 and 6 in the Parish Notices, and which are here marked 10, 11, 12, must be returned to the Commercial Commissioners, filling up such Parts of each as apply to your Case.

No. XIII.

STATEMENTS of Income by Trustees, Agents, &c. on Behalf of Others, for whom they act as Trustees, &c. to be delivered to the Assessors.

Where the Income does not Amount to 60l. per Annum.

I do declare, That the Income of [] for whom I am estimated according to the Directions and Rules of an Act of Parliament, passed in the 39th Year of the Reign of His present Majesty, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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;" doth not amount to the Sum of Sixty Pounds per Annum. Dated this [] Day of []

Signed, We, whose Names are under-written, do testify that the Signature of [] is of proper Hand Writing, and that the same was signed in our Presence:

No. XIV.

Where the Income amounts to 60l. per Annum, and is under 200l.

I do declare, That the Income of [] for whom I am estimated according to the Directions and Rules of an Act of Parliament, passed in the 39th Year of the Reign of His present Majesty, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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;" doth not exceed the Sum of [] and that I am willing, on Behalf of the said [] to pay the Sum of [] for Contribution for One Year, from the 5th Day of April 1799, to the 5th Day of April 1800, the same being not less than One Part of [] Income, estimated as aforesaid, to be paid according to the Directions of the said Act. Dated this [] Day of []

Signed, We, whose Names are under-written, do testify that the Signature of [] is of proper Hand Writing, and that the same was signed in our Presence:

No. XV.

Where the Income amounts to 200l. or upwards.

I do declare, That I am willing, on the Behalf of [] for whom I am [] to pay the Sum of [] for Contribution for One Year, from the 5th Day of April 1799, to the 5th Day of April 1800, in pursuance of an Act, passed in the 39th Year of the Reign of His present Majesty, intituled, "An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, 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 I do declare that the said Sum of [] is not less than One Tenth Part of [] Income, estimated according to the Directions and Rules prescribed by the said Act, to the best of my Knowledge and Belief. Dated this [] Day of []

Signed, We, whose Names are under-written, do testify that the Signature of [] is of proper Hand Writing, and that the same was signed in our Presence.

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.	Annual Income.	Proportion to be paid thereof.	Sum to be paid.
£.	s.	d.	£.	s.	d.	£.	s.	d.
60	0	10	0	3	1	155	8	3
61	0	10	2	3	1	156	8	4
62	0	10	4	3	2	157	8	5
63	0	10	6	3	2	158	8	6
64	0	10	8	3	3	159	8	7
65	0	13	8	3	7	160	8	17
66	0	13	10	3	8	161	8	18
67	0	14	1	3	8	162	9	0
68	0	14	3	3	9	163	9	1
69	0	14	6	3	10	164	9	2
70	1	0	0	3	15	0	9	14
71	1	0	3	3	15	7	9	15
72	1	0	6	3	16	3	9	16
73	1	0	10	3	16	10	9	17
74	1	1	1	3	17	6	9	18
75	1	3	0	4	3	4	10	12
76	1	3	4	4	3	0	10	13
77	1	3	8	4	4	8	10	15
78	1	4	0	4	5	4	10	16
79	1	4	3	4	6	0	10	17
80	1	6	8	4	12	10	11	13
81	1	7	0	4	13	6	11	14
82	1	7	4	4	14	3	11	16
83	1	7	8	4	15	0	11	17
84	1	8	0	4	15	8	11	18
85	1	10	10	5	3	10	12	17
86	1	11	3	5	4	7	12	18
87	1	11	7	5	5	4	13	0
88	1	12	0	5	6	1	13	1
89	1	12	4	5	6	11	13	2
90	1	16	0	5	16	8	14	4
91	1	16	4	5	17	6	14	6
92	1	16	9	5	18	4	14	7
93	1	17	2	5	19	2	14	9
94	1	17	7	6	0	0	14	10
95	2	2	2	6	11	5	15	16
96	2	2	8	6	12	8	15	18
97	2	3	1	6	13	7	16	0
98	2	3	6	6	14	6	16	1
99	2	4	0	6	15	5	16	3
100	2	10	0	7	10	0	17	14
101	2	10	6	7	11	0	17	16
102	2	11	0	7	12	0	17	18
103	2	11	6	7	13	0	18	0
104	2	12	0	7	14	0	18	1
105	2	15	3	7	11	0	19	14
106	2	15	9	7	12	0	19	16
107	2	16	3	7	13	0	19	18
108	2	16	10	7	14	0	19	0
109	2	17	4	7	14	0	19	1

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

THE preceding FORMS are calculated to meet the following Cases:

1st, Where the party is to be charged in the parish, where the return is made.

2d, Where he is to be charged in another parish, or in several parishes, in certain proportions to be fixed by himself.

3d, Where the party's Income is examinable before the Commercial Commissioners, either as to the whole of the Income, or part only.

4th, Where he acts as trustee, or in any other character, either on the behalf of persons not capable of acting for themselves; in which cases the trustee, &c. is chargeable for that Income under the like rules as he may be for his own; or on the behalf of others, who are competent to receive and give account of their Income; in which cases he is only to deliver the name and place of abode of the party to be charged. The particular forms applicable to each case cannot but be distinguished, and where the returns are to be divided between the Assessors and Commercial Commissioners, the forms are so printed, as to admit of separation.

It will be observed, that the schedule from which the Income is to be estimated, consists of two parts; the first comprehends the heads of the property, trade, profession, &c. from which the Income is derived; and the second comprehends the several deductions that are allowed to be made from that property, before the result (the chargeable Income) is obtained. In order to make a fair return, the annual value of every species of property, trade, profession, &c. from which the party derives any Income, previously to their making any deductions therefrom, should be set down in the first column; which annual value is to be estimated according to the rules prescribed: for instance, in No. 1. (the case of lands occupied by the owner,) the rent at which the same might be let, as well as the annual value according to the general rule must be estimated.

Suppose the rent to be - £100
And the annual value - 120

Then

Then the annual value of the Income will be £136. which is the sum to be set down from which the Income is to be estimated; but to render this matter conspicuous and also to distinguish where the rent alone is to be set down, it becomes necessary to set both down where the circumstances require the estimate to be made from a consideration of both together. In No. 2. (lands occupied by a tenant at rack rent,) the annual value of lands will be found from the general rule; and the annual value of the Income from combining that rule with the eleventh rule, and according to the profits acquired within the year. And therefore if the annual value of the lands be £120. the annual value of the Income will be £60. or any sum from thence to £80. inclusive; according to the actual amount of the profits of the farm.

With respect to deductions it is to be observed that none are to be allowed, *eo nomine*, but what are expressly mentioned in the Act. Incidental deductions arising from the mode by which the property is acquired need not be stated in the schedule, and are sunk in the first estimate of annual value; they may be the subject of examination before the Commissioners, as to the manner of estimating the profits of any employment, &c. but the excess only above those incidental deductions should be stated. As in No. 3. (the owners Income from lands let to tenants) if the owner subjects himself by agreement to the payment of tithes or any rates or taxes, which by law the occupier would be liable to, the owner is only required to state the excess of the rent above those payments, as the annual value of his Income; but in the case of Land-Tax, to which the owner is liable, he must state it as an express deduction in the schedule, without first making allowance for it.

Hitherto these observations have pursued the provisions of the Act, having in no instance included any subject which is not directly and immediately to be derived from those provisions. In the course of the discussion some remarks have suggested themselves by which considerable facility and accuracy may be introduced in the execution of the Act. The first is, that by classing the statements and schedules according to the nature of the property from which the income is to be derived, general rules may be framed by the Commissioners for their own government in the decision.

General

General rules drawn from the principle of the Act and arranged and methodized without a view to their application in any particular case are more likely to preserve a firmness of conduct, an uncorrupted and unbiassed judgment, and an uniformity of decision, than the crude irregular mode of ascertaining facts previous to the application, or as in many instances, the knowledge of the principles, by which those facts are to be drawn into judgment. In the execution of a measure founded on principles of equal taxation but at the same time on an imperious necessity, which will admit of no latitude of judgment or discretion in determination of the revenue whatever previous steps are taken to form the judgment, to exclude prejudice or partiality, to preserve firmness and consistency of conduct, must necessarily promote the real interests of the country by preventing evasion and reducing the equitable principle of the Tax into a practical system, and also the interest of individuals, both with regard to their connection with the state, and as they are concerned in the distinction of their property and time during the discussion of their assessment, by an introduction of the principle of uniformity, impartiality, and consistency. It would therefore be desirable that the Commissioners for the purposes of the Act should as early as convenient confer with the Commissioners of appeals, by whom the assessments are ultimately to be decided as to the plain and practicable rules to be adopted for estimating Income in all those cases that may from local circumstances or otherwise be likely to require their examination and judgment, and it would be particularly desirable that those Gentlemen who are already chosen for London would before the time of their meetings, under the Act, adjust such general rules as from their knowledge of commercial affairs, or other concerns, they may be enabled to recommend to the attention of others. By communications of this sort, uniformity in the decisions of different Commissioners may be acquired sufficient for all practical purposes.

It is pretty generally admitted that the disclosure of circumstances is the least palatable part of the measure. In respect of the trading part of the community, much has been done to remove the objection. But wherever a personal examination is required by the Commissioners the party must necessarily submit to enquiries which if not carried on with due attention to personal feelings may be obnoxious. Although no express power is given by this Act, yet it does not seem inconsistent with the provisions if an enquiry should take

H

take place by means of communications between the Commissioners and the party by letter, without requiring from him a personal attendance so long as the fullest and most satisfactory answers and explanations were given by the party. For this purpose it might be worthy of consideration whether a series of queries might not be framed so as to obtain the same result as from personal examination, resorting to that only in cases of necessity. By privately transmitting these queries to the party with sufficient time for the investigation of his accounts before he was called upon to answer them, perhaps a more satisfactory result would take place, than by personal examination, which must be often repeated in intricate cases before a full disclosure could be obtained. Whilst the hurry of an examination by parol would be avoided, leisure would be given to the Commissioners to consider by themselves the truth of the statement disclosed in the answers, and thus if a personal examination should become ultimately necessary, but which would be averted in all cases where fair and candid answers were given, it might and probably would be narrowed to a few points. This plan has the appearance of diminishing the trouble of the Commissioners and lessening the attendance of parties.

By the clauses of the last Act which are here printed as remaining in force, it will be seen that the Voluntary Contribution to the Bank may be continued, if such mode should be thought eligible. It however cannot be expected that the large and liberal contributions to the extent of last year will be set on foot. Many persons undoubtedly will by an extension of their statement of Income beyond their just proportion, as well in order to avoid further investigation as to carry their contribution to the utmost limit of their ability be disposed to contribute, but the amount of these contributions cannot be known; neither is the benefit to be derived from Voluntary Contributions so important on account of their amount in money as of the number of contributors. To shew that in this arduous contest the bulk of the people are united must have the effect of disheartening the disaffected and the enemy equally. Contributions however small by the mass of the people would confirm this truth that a loyal and free people cannot be conquered.

AS the Aid and Contribution Act of last year is not repealed till after the 5th day of April 1799, on which day the first instalment of the second year will be due, it became necessary to introduce a regulation which might diminish the trouble and delay of ascertaining and enforcing the payments for that short period. By the Act above alluded to the assessment first made (subject to variations in certain cases) was to continue in force for the whole period of the continuance of the Act, except as to those cases where the party had reduced his assessment by a declaration of Income. In those cases the Act provided that the effect of such appeal should terminate at the end of each year; but now as the mode of levying the contribution is altered, and one more instalment only is to be collected under the Act of last year, Parliament thought it necessary to continue the assessment of the first year for the remainder of the term of the Act's continuance, reserving however, with much consideration to the interests of individuals, appeals in two cases specified in the 122d section of the Act under our review. The result of this therefore is that the old assessment continues in force except where a party appeals on the ground of his Income having fallen short of his declaration within the year ending on the 5th of February, or where he can alledge some specific cause arising after the former time for hearing appeals why his appeal should now be allowed. One sixth part of the last year's assessment will therefore be levied (except in the cases before specified) by the same Collectors and upon the same warrants and books (unless by mistake those books are made up for a limited time) as the last instalment has been collected. Those who paid their former instalments into the Bank may make another payment of one-sixth part of their assessment, or of their former payments, as may be thought proper, and receive certificates in the same manner; so that the endeavour should be to assimilate the seventh payment to the sixth as nearly as may be.

Aid and Contribution Act,
38. G. 3. c. 16.

ERRATA.

- Page 17, last line, read *not* instead of *for*.
 36. line two, after *jury* insert *may*.
 48, in first marginal note, read *for* instead of *of*.
 57, line nineteen, read *and* instead of *or*.

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OR,

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INCOME TAX.

The Commercial Commissioners have circulated a string of Questions, intended to serve as instructions for making up returns of Income.

We insert the following copy of these questions, which cannot fail to prove interesting to our Readers, since it will enable them to discover the interpretation given to the Act by those who are appointed to carry it into execution, and afford them some idea of the nature of the investigation to which, perhaps, they may be called upon to submit.

The Commercial Commissioners, apprehending that many persons will be at a loss to know how to estimate their Income, in order to ascertain what sum they ought to give in for their Contributions, suggest the following Questions to be considered by such persons whose Income arises from any of the descriptions of property marked out in them.

It will be necessary that such questions should be clearly understood, and fairly and honestly answered, in case the statements delivered in to the Commissioners should not be found satisfactory.

QUESTIONS.

In the statement you have delivered in, does the sum of L. — proposed to be paid by you, amount to the full one-tenth part of your income?

Does your Income arise from,

1. Lands, tenements, and hereditaments?
2. Personal property, trade, profession, office, pension, stipend, employment, or vocation?
3. Income arising out of Great Britain?
4. Income not falling under any of the above descriptions?

I. If any part arises under the first head or description,

Do you occupy any lands or house as the owner? If you do, have you estimated the fair value of what your land would let for, and have you set down that sum as a year's Income thereof?

Have you, in addition to the said year's Income, added a proportion not less than one-quarter of the annual value, estimated according to the "General Rule for ascertaining the annual value of lands?"

Is the house occupied by you as the owner rated to the tax on inhabited houses, and to what amount?

Have you estimated such house at the value you think it would let for unfurnished, according to the rent of other houses in your neighbourhood?

Have you included the full amount of your Income arising from houses or lands let to tenants, and from your manors, woods, mines, and other advantages of a like nature?

If you are a tenant of lands,

Have you estimated the annual value of the land you hold in the manner prescribed by the "General Rule;" and is that annual value above or below 300l.? If the value be under 300l. have you set your Income at not less than half of the same; and if it be 300l. and upwards, have you set your Income at not less than three fifths?

In case you paid any fine to obtain possession of the lands you hold, have you added a proper sum to your rent to compensate for the fine?

II. If any part of your Income arises under the second head,

Have you estimated, in the account of the same, all the profits, advantages and emoluments, whether constant or occasional, derived from any personal property, trade, profession, office, pension, stipend, employment, or vocation, received by you within the period for which you have made up the account?

Have you taken in the full amount of the annual Income received by you, as your own property, from any stocks or annuities, or from the interest of money, rent charge, and other payments of the like nature, in which you are concerned?

TRADE.

Have you stated your Income arising from trade in your usual manner, and what you consider binding on the partnership (if you have partners)?

Have you founded your statement from the last year's estimate or balance of your books, or on the average of three years?

If no accounts have been kept of annual profits,

Do you not consider yourself capable of forming an idea of what you would estimate your trade to produce, having an intention to dispose of the same?

Have you in the present statement been governed by such idea?

MANUFACTURES.

Have you usually taken Stock?

Is your present statement made out in conformity thereto?

If you have not been in the habit of making an annual settlement of your affairs, how do you estimate your profits to arise?

Have you in your statement abided by that rule; and is that rule such as you would be governed by in the disposal of your concern?

To Shopkeepers and Retail Traders, who do not keep such regular Accounts as to be able to know from their Books what is the amount of their profits.

1. What method have you taken to know the amount of your Income in the last year?

2. As you know what you spend weekly in your Family, have you considered the expence of maintaining yourself and your family in diet, lodging and clothes, and all other expences, according to the situation you are in, for the whole year, and what do you estimate this must have amounted to?

3. Have you added the amount of any occasional expences incurred by you for parties of pleasure, taverns, and the like; and any outgoings for parish-rates, house-rent, or any other standing charge?

4. Do you keep a horse or chaise, or other carriage; and have you estimated what you spend in this manner?

5. Have you considered the amount of the foregoing expences? After they are all paid, do you judge that you are in a better or worse situation than you were this time twelve-month?

6. If you are in a better, how much do you suppose yourself richer, on a fair estimate, than you were? and have you considered this increase, added to the amount of your expences, as your income? and have you charged yourself accordingly?

7. If you think that you are in a worse situation this year than the last, to how much do you suppose the difference amounts?

8. Have you deducted this last sum, and no more, from the amount of your expences arising from the articles mentioned in the 2d, 3d, and 4th Questions; and have you given in the remainder as your Income?

III. If any part arises under the third head,

Have you made a full and true estimate of the annual net Income received in Great Britain from foreign possessions, or foreign securities, within the last year, or on an average of the last three years, without making other deductions therefrom than such as are stated in the Schedule of the Act, "General Deductions;" and which of these two modes have you adopted?

IV. Where the Income does not fall under either of the foregoing heads.

Have you received any other Income than such as falls under any of the foregoing heads, No. 1, 2, 3?

If you have, of what nature is it; and have you estimated the same according to the best of your judgment, and at its full value?

Have you included every kind of Income received by you, in the statement delivered; in the same manner as you would have done, had it been intended for the private arrangement of your affairs, without any consideration of the present Act of Parliament?

Have you considered the general deductions allowed by the Act? and have you made no other than are therein specified?

What was the Triple Assessed Tax you paid last year?

OFFICE for the GENERAL PURPOSES of the INCOME ACT. London, April 18, 1799.

NOTICE is hereby given, to the several Churchwardens, Overseers, and Trustees of Parishes within this City, that they are required forthwith to return to this Board, through the hands of the Assessors, Statements of Schedules of the Income of their respective Parishes.

Trustees or Agents in the receipt of Monies for British subjects residing abroad, are also required to return Statements through the same channel, on or before the 25th instant.

By order of the Commissioners,
SAMUEL FORD, Clerk.

OFFICE of COMMERCIAL COMMISSIONERS. No. 7, AUSTIN-FRIARS, April 11, 1799.

IT is understood by the Commercial Commissioners, that all Persons who deal in the Funds as Jobbers, and those who engage in Government Loans, and dispose of them within the Year, are bound to bring the Profit or Loss made in such Transactions, into the Estimate of the Income by which their respective Contributions are to be assessed.

THO. MARSHAM, Sec.

OFFICE of COMMERCIAL COMMISSIONERS. No. 7, AUSTIN-FRIARS, April 12, 1799.

THE COMMERCIAL COMMISSIONERS, impelled by a desire to afford every possible assistance in their power to the Public, to enable them to make up the Estimates of their Income, have been induced to give their opinions on questions put to their Secretary, on various parts of the Act for laying a Duty upon Income; but finding the answers they have given have in many cases been misinterpreted or misunderstood, and considering that the extent of the business which is to come before them will preclude the possibility of their paying attention to such questions in future, without materially delaying the execution of the Act, they desire it may be understood that they cannot attend to any questions hereafter, unless proposed to them by a Deputation from some general Body of Traders, and on leading points of general concern.

THOMAS MARSHAM, Secretary.

OFFICE of COMMERCIAL COMMISSIONERS.

A FALSE Impression having pervaded the Public mind that there is a right to deduct from estimated Income, the whole of the triple Assessment paid last year:

The Commercial Commissioners feel it their duty to guard the Public against so erroneous a principle, as the undermentioned Taxes only can be deducted, viz. the Land Tax, when paid by the Owner, and the Annual Taxes on Houses, Windows, Carriages, Horses, Male Servants, and Dogs, and that no Parochial Taxes come under the head of Deductions.

Signed, THOMAS MARSHAM, Secretary.

It becomes necessary to acquaint the Public, that the TAXES to be DEDUCTED are from the whole estimated INCOME, not from the CONTRIBUTION to be paid, and if any persons have improperly made up their Statements with such improper Deductions, they may on application receive them back in order to amend the same.

OFFICE of COMMERCIAL COMMISSIONERS for the CITY of LONDON and its VICINITY.

No. 7; Austin-friars, March 21, 1799.

THE COMMERCIAL COMMISSIONERS for the CITY of LONDON and its Vicinity, constituted by an Act to repeal the Duties imposed by "An Act made in the last Session of Parliament, 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," hereby give Notice, That they have appointed THOMAS MARSHAM, Esq. their Secretary, to receive Statements of Income from Persons engaged in Trade or Manufacture, resident in the Metropolis, or within such Parishes in the Counties of Middlesex, Essex, Kent and Surry, any part of which parishes is situate within 10 miles of the Royal Exchange, as well as from Public Trading Bodies in Great-Britain, as specified in the Act, and that such Persons and Public Bodies desirous of having their Income assessed by the above-mentioned Commissioners, are to deliver in their Statements, sealed up, addressed to the said Thomas Marsham, Esq. at their Office, No. 7, in Austin-friars, where attendance will be given to receive the same on Monday the 25th inst. and every following day, except Sunday, from 10 o'clock in the forenoon until 4 o'clock in the afternoon, UNTIL THE TWENTIETH of April next inclusive. Every Person bringing a Statement is to receive a Number at the Office, by which Number he is afterwards to demand his Assessment.

THOMAS MARSHAM, Secretary.

Proper Forms, with Blanks for making out Statements, will be ready for delivery on Saturday the 23d inst. and all parties will be at liberty to declare either for the whole of their Income or for such part only as arises from Trade and Manufacture.

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