

119-14

2372
5 6 7 8 9 10 1 2 3 4 5

AN
ACT

(Passed 21st March 1799,)

FOR EXTENDING THE TIME FOR RETURNING
STATEMENTS UNDER AN ACT, PASSED IN THE
PRESENT SESSION OF PARLIAMENT,

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

TO AMEND THE SAID ACT.



LONDON:

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

1799.

ANNO TRICESIMO NONO

GEORGII III. Regis.

C A P. XXII.

An Act for extending the Time for returning Statements under an Act, passed in the present Session of Parliament, 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 to amend the said Act.

[21st March 1799.]

WHEREAS it may be expedient to extend the Time for the Delivery of Lists and Statements of Income to the respective Assessors, in pursuance of an Act, passed in the present Session of Parliament, intituled, *An Act to* ^{39 Geo. III, cap. 13,} *repeal*

L 2

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 to explain and amend the said Act; 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 the Period of Fourteen Days for making the Return of any Lists or Statements of Income, or other Matters in the said Act mentioned, after Delivery of Notices for that Purpose, shall in all Cases where such Notices shall have been delivered previous to the passing of this Act, be and is hereby extended until and upon the Fifth Day of April One thousand seven hundred and ninety-nine; and that every Person who ought to make a Return of such Lists and Statements, and who shall have omitted or shall omit to return the same within the Period required by the said recited Act, who, before or on the Expiration of the said Fifth Day of April as aforesaid, shall make a Return of such Lists and Statements as by the said recited Act is required, shall be and is hereby indemnified, freed, and discharged, from and against all Penalties and Forfeitures incurred, or to be incurred for or by reason of such Omission; and every

Time for making Returns of Statements, in consequence of Notices delivered (under § 38, 39, of the recited Act) before the passing of this Act, extended to April 5.

every such Return made within the Time limited by this Act shall be of the like Force and Effect as if the same had been made within the Time limited by the said recited Act.

II. And be it further enacted, That it shall be lawful for any Person or Persons required to return any Lists and Statements of Income under the said recited Act to deliver under Cover, sealed up, such Part of such Returns as relates to the Statement of the Amount of the Sum or Sums intended to be paid by such Person or Persons in respect of the Income of such Person or Persons, or of any Infant, Idiot, Lunatick, Married Woman, or other Person, on whose Behalf such Person or Persons shall be required to return any such Statement; which Return, under Cover sealed up, and superscribed with a Declaration that the same contains the Statement of the Person or Persons whose Name or Names is or are signed thereto, shall be delivered within the Period herein-before, or in the said Act limited, to the Assessor or Assessors to whom such Statement ought to be delivered, according to the Directions of the said Act, and shall be as effectual as if the same had been returned to the Assessor or Assessors in the Manner directed by the said Act; and if any Assessor shall open, or cause, or procure, or permit, or suffer to be opened, any Cover, containing any such Statement

Returns of the Amount of Income, and of intended Payments thereon, may be delivered under Cover, sealed up, to the Assessors; Penalty on Assessors opening, or suffering the same to be opened, before they are delivered to the Commissioners, not exceeding 20 l.

so delivered, sealed, and superscribed as
 aforesaid, or shall neglect to take such due
 Care of any Statement delivered to him as
 aforesaid, as that any such Statement, or
 Cover thereto, sealed up as aforesaid, shall
 be opened by any Person or Persons after
 the same shall have been delivered to such
 Assessor, and before the same shall be de-
 livered by such Assessor to the Clerk to the
 Commissioners for the Purposes of the said
 Act, as in the said recited Act is directed,
 or that the same shall not be kept so sealed
 as aforesaid, and delivered, without having
 been in any way opened, to the Clerk to
 such Commissioners as aforesaid, every such
 Assessor shall forfeit and pay, for every such
 Offence, any Sum not exceeding the Sum
 of Twenty Pounds, to be recovered as any
 Penalty may be recovered under the said re-
 cited Act: Provided always, That all Lists
 and Returns to be made by any such Person
 or Persons under the said recited Act, of the
 Name or Names of any Lodgers or Inmates,
 or any Person or Persons whatever, of whose
 Incomes or Place of Residence any List or
 Return ought to be made, and all Notices
 of the Intention of such Person to be charg-
 ed to the Duties granted by the said Act at
 any other Place of Residence, or of being
 charged thereto by any Commercial Com-
 missioners, shall be delivered open to such
 Assessor or Assessors in the Manner directed
 by the said Act.

Return of
 Names of
 Ledgers and
 others charge-
 able, or of
 Notices of be-
 ing charged
 elsewhere, or
 by Commer-
 cial Commis-
 sioners, to
 be delivered
 open to the
 Assessors.

III. And

III. And whereas Difficulties may arise
 in the Execution of the said Act of the
 present Session of Parliament, respecting the
 Qualification of Commissioners to be chosen
 under the Authority of the said Act in cer-
 tain Places: Be it therefore enacted, That
 so much of the said Act as requires the Qua-
 lification, consisting wholly of Personal
 Estate, of any Person to be a Commissioner
 for the Purposes of the said Act for any
 City, Borough, Town, or Place in *Great
 Britain*, such City, Borough, Town, or
 Place, not being a County of itself, to be
 of the Value of Ten thousand Pounds, or
 as prescribes the Qualification of any Person
 to be a Commissioner for the Purposes of the
 said Act, or a Commissioner for hearing and
 determining Appeals for any County at large
 in *Great Britain*, as far as respects the Coun-
 ties herein-after mentioned, shall be, and the
 same is hereby repealed.

Certain Quali-
 fications in
 § 23 of the
 former Act
 repealed.

IV. And be it further enacted, That no
 Person shall be capable of acting as a Com-
 missioner for the Purposes of the said Act,
 within and for any City, Borough, Town,
 or Place, in *Great Britain*, other than Ci-
 ties, Boroughs, Towns, and Places, being
 respectively Counties of themselves, by vir-
 tue of any Qualification consisting of Per-
 sonal Estate in the Whole or in Part, unless
 the same, if consisting wholly of Personal
 Estate, shall be of the Value of Three thou-
 sand Pounds, or shall, together with his

Qualification
 for Commis-
 sioners for Ci-
 ties, &c. not
 being Coun-
 ties, in Per-
 sonal Estate,
 3,000 l. or to
 that Amount,
 including
 Lands, &c.
 valued toge-
 ther as in
 § 26 of c. 13.

own Estate, consisting of Lands, Tenements, or Hereditaments, be of the said Value of Three thousand Pounds, (such Value to be in such last mentioned Case estimated as by the said Act is directed in respect of Qualifications consisting of Personal Estate, and also of Estate in Lands, Tenements, or Hereditaments), under the Penalty that every Person acting without the Qualification in Lands, Tenements, or Hereditaments, as in the said Act is mentioned, or the Qualification required by this Act, shall forfeit and pay the Sum of Fifty Pounds, to be recovered as the like Penalty may be recovered by the said recited Act.

Qualification of Commissioners and Commissioners of Appeals in Monmouthshire and the Counties in Wales and Scotland, shall be 3-5ths of that required for other Counties at large, by § 23 of c. 13.

V. And be it further enacted, That no Person shall be capable of acting as a Commissioner for the Purposes of the said Act, or as a Commissioner for hearing and determining Appeals within or for the County of *Monmouth*, or any of the Counties at large within the Dominion of *Wales*, or in that Part of *Great Britain* called *Scotland*, unless he shall be possessed of a Personal Estate of the like Value, or be seised or possessed of an Estate in Lands, Tenements, or Hereditaments of the like Nature, and of Three Fifths of the Value as is required as the Qualification of a Commissioner for the Purposes of the said Act, or of a Commissioner for hearing and determining Appeals respectively within and for any other County at large in *Great Britain*, under the Penalty in

in the said Act contained, for acting without the Qualification therein required in such Cases.

VI. And be it further enacted, That it shall be lawful for the Master of His Majesty's Household, the First Clerk of the Household, the Clerk of the Kitchen, and the several other Officers who, by virtue of their Offices, have heretofore acted or may act in Execution of the Act passed in the Thirty-eighth Year of His present Majesty's Reign, for granting an Aid to His Majesty by a Land Tax, in the Liberty of the Palaces of *Whitehall* and *Saint James's*, to act, by virtue of their said Offices, in the Execution of the said first mentioned Act, as far as relates to any Assessment to be made by virtue thereof on any Person or Persons within the said Liberty, without any special Appointment for that Purpose; and that no other Qualification shall be required of any such Officers, who shall act in the Execution of the said first mentioned Act, by virtue of their said Offices, than the Possession of such respective Offices and Places; and that no such Officer shall be liable to any Penalty inflicted by the said first mentioned Act, for acting in the Execution thereof as aforesaid, without being possessed of any other Qualification than such Offices respectively; provided that all Appeals from such last mentioned Commissioners shall be heard and determined before the Commissioners of Appeals

Master of the Household, and other Officers who act as Commissioners of Land Tax in the Liberty of the Palaces, may act in the Execution of the said Act as far as relates to Assessments under c. 13, without any other Qualification than the Possession of their Offices. Appeals to be made from them to the Commissioners of Appeals for *Middlesex*.

Appeals appointed for the County of *Middlesex*.

Commissioners for the Inns of Court, &c. to be selected by the Benchers: And Appeals to be made to the Commissioners of Appeal for London and Middlesex.

VII. And be it further enacted, That the Commissioners for the Purposes of the said first mentioned Act, to be appointed for the several Inns of Court and Chancery in *London* and *Middlesex*, shall be selected and nominated by the respective Benchers for the Time being, having the Superintendance of the said Societies of the respective Societies thereunto belonging, or the major Part of them present at any Meeting to be summoned by the respective Treasurers of those Societies for the Time being; provided that all Appeals from the Inns of Court and Chancery shall be heard and determined by the respective Commissioners of Appeals to be appointed, under the said Act, for *London* and *Middlesex* respectively.

Commissioners for the Universities to be of the Degree of M. A. or LL. B., and Masters or Fellows of Colleges resident therein; such Degrees, &c. to be a sufficient Qualification.

VIII. And be it further enacted, That every Commissioner to be appointed for the respective Universities of *Oxford* and *Cambridge* shall be of the Degree of Master of Arts, or Bachelor of Laws, or some higher Degree, and shall be a Master or Fellow of a College or Hall there, and resident therein; and that no other Qualification shall be required of any such last mentioned Commissioners, who shall act in the Execution of the said Act, by virtue of their Degrees and Promotions in such Universities and Colleges, than the Possession thereof respectively, and Residence

Residence there as aforesaid; and that no such Master or Fellow, resident as aforesaid, shall be liable to any Penalty inflicted by the said first mentioned Act for acting in the Execution thereof as aforesaid, without being possessed of any other Qualification than such Degrees and Promotions as aforesaid.

IX. And be it further enacted, That, for the Purposes of the said first mentioned Act, the Franchise or Liberty of the *Isle of Ely*, and every of the Cinque Ports, shall be considered in the same Respect as a City or Town, being a County of itself, is by the said Act considered, and that the same Qualification, and no other, shall be required for a Commissioner for the said Purposes in such Franchise or Liberty, and in every such Cinque Port; and the Appointment of such Commissioners shall be made in like Manner for such Franchise or Liberty, or every such Cinque Port, as is required and directed by the said Act in respect of such Commissioner for any City or Town in *Great Britain* being a County of itself; provided that all Appeals from such last mentioned Commissioners shall be heard and determined before the Commissioners of Appeals appointed for the County at large wherein such Cinque Port is situate.

The Liberty of the *Isle of Ely*, and each of the Cinque Ports, to be considered as a City, being a County; and the Qualification and Appointment of Commissioners to be as under § 24 of c. 12.

X. And be it further enacted, That it shall be lawful for the respective Persons empowered to chuse Commissioners for the Purposes

In Cities, &c. separate Commissioners may be chosen for each Ward.

Parish, &c. where separate Commissioners of Taxes have usually acted.

Purposes of the said first recited Act, for any City, Borough, Cinque Port, Liberty, Town, or Place, where separate Commissioners of assessed Taxes shall have usually acted in the several Wards, Parishes, or Divisions thereof, in the Execution of former Acts, to chuse Commissioners, for the Purposes of the said recited Act, for each such Ward, Parish, or Division, in like Manner as they are empowered by the said recited Act to chuse Commissioners for each Division of a County or Riding.

Assistants to Commercial Commissioners shall be appointed in all Cases by those who appoint such Commissioners.

XI. And be it further enacted, That in every Place where Commercial Commissioners shall be appointed under the said first recited Act, the Assistants to such Commercial Commissioners shall be named and appointed by such Persons respectively who are authorized to appoint such Commercial Commissioners.

Interest or Dividend of Stock to the Amount of 4 l. per Ann. to be taken as 100 l. Personal Estate, in respect to Qualifications for Commissioners.

XII. And be it further enacted, That in estimating the Value of Personal Estate required for the Qualification of a Commissioner under the said first recited Act, the Interest or Dividend of any Publick Stock or Fund to the Amount of Four Pounds per Annum, shall be considered as equivalent to One hundred Pounds of Personal Estate, and so after that Rate for any greater or less Sum.

Appeals from the City of York to be to the

XIII. And be it further enacted, That all Appeals from the Commissioners to be appointed

pointed for the County of the City of York shall be heard and determined by the Commissioners of Appeals appointed for the North Riding of the County of York; and all Appeals from the Commissioners to be appointed for the County of the City of Bristol shall be heard and determined by the Commissioners of Appeals for the County of Gloucester.

Commissioners of Appeal for the North Riding; and those for Bristol to the Commissioners for Gloucestershire.

XIV. And be it further enacted, That every Person who shall, under and by virtue of the said first mentioned Act, have signified, or shall hereafter signify, his or her Intention to be assessed by the Commercial Commissioners appointed or to be appointed under the said first mentioned Act, in the Manner thereby directed, shall, on or before the Thirtieth Day of March One thousand seven hundred and ninety-nine, in case Commercial Commissioners shall be then appointed for the District within which such Person shall reside, or otherwise within Ten Days after such Appointment, and in every subsequent Year on or before the Thirtieth Day of March in such Year, deliver a Statement of his or her Income, made according to the Directions of the said Act, to such Commercial Commissioners, or to the Person appointed or authorized in Manner directed by the said Act to receive the same; and such Commissioners, or such Person as aforesaid, shall thereupon give to the Person or Persons delivering such Statement, or

Persons intending to be assessed by Commercial Commissioners shall, (before March 30, 1799, if Commissioners are appointed, or if not, within Ten Days after Appointment of such Commissioners), and, annually, before March 30, deliver a Statement of their Income to such Commissioners; who shall thereupon give a Certificate of such Delivery, which shall within Three Days be produced to the Assessor of the District, who shall indorse the same: Per-

fons neglect-
ing to deliver
such State-
ment, or to
transmit the
Certificate
to the Assess-
sors, shall be
assessed by
the General
Commission-
ers of the
District, and
also forfeit not
exceeding
20/.

or to the Person attending on his, her, or their Behalf, a Certificate under the Hand of any One or more of such Commissioners, or under the Hand of the Person so appointed and authorized by them as aforesaid, of the Delivery of his, her, or their Statement according to the Directions of the said first mentioned Act, which Certificate shall, within Three Days after Delivery thereof, be shewn and presented to the Assessors, or One of them, of the District in which he, she, or they shall have signified his, her, or their Intention of being assessed as aforesaid; who shall endorse thereon that the same hath been, and the Time when the same was, so shewn and presented to him or them; and every Person who shall neglect to deliver such Statement, and to transmit such Certificate, in the Manner and within the Time herein-before directed, shall be chargeable, and shall be assessed for his or her Income by the Commissioners for the Purposes of the said Act, appointed for the District within which such Person shall reside, as if such Person had not returned his or her Intention of being assessed by such Commercial Commissioners as aforesaid; and every such Person who shall neglect to deliver such Statement, or transmit such Certificate in Manner aforesaid, whether such Assessment shall have been made or not, shall forfeit a Sum, not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may

may be recovered under the said first mentioned Act.

XV. And, to the End that in every subsequent Year sufficient Time may be given for making such Returns and Assessments, be it further enacted, That the respective Commissioners for the Purposes of the said first mentioned Act shall, as soon after the Fifth Day of February in every such Year as can conveniently be done, issue their Instructions, Directions, and Warrants, to the respective Assessors, in order that such Assessors may forthwith deliver Notices to the respective Parties required to make such Returns by the said Act, and that such Returns may be delivered in Time for the making such Assessments.

Notices shall be delivered by Assessors to Persons chargeable as soon as possible after Feb. 5, in each future Year.

XVI. And be it further enacted, That so much of the said first recited Act as requires the Commercial Commissioners, appointed under the said Act, to transmit the Counterparts of Certificates issued of Sums assessed by them to the Cashier of the Governor and Company of the Bank of England, or to any Receiver General, in Manner directed by the said Act, and also so much of the said Act as requires the Cashier of the Bank of England, or any Receiver General, to transmit to any Commissioner or Commissioners any Account of Sums of Money paid on Account of any Instalment or Instalments to be paid under that Act, and the respective

Certain Parts of § 106 and 109 of c. 13, (requiring Commercial Commissioners to transmit Counterparts of their Certificates to the Bank, &c. and the Bank, &c. to transmit to such Commissioners an Account of Sums paid and to grant Certificates) repealed.

respective Numbers and Letters to which any Sums remaining unpaid shall respectively relate, and also so much of the said Act as relates to the granting Certificates of Payments by the Cashier of the Bank of *England*, or such Receivers General, or their Deputies respectively, shall be, and the same are hereby repealed.

Persons assessed by Commercial Commissioners, in *London* or elsewhere, may pay their Assessments into the Bank, at Once or by Instalments in due Time; an Account of which Payments shall be kept at the Bank, and Copies allowed to be taken by Commercial Commissioners, who, on finding by Reference to their own Books that any Sum is in Arrear, may proceed for Recovery of the same as under § 109 of c. 13.

XVII. And be it further enacted, That all Persons, Bodies, Corporations, Companies, Fraternities, and Societies, assessed by the Commercial Commissioners appointed for the City of *London* and its Vicinity, in the said first recited Act mentioned, and all Persons, Bodies, Corporations, Fraternities, and Societies, assessed by any other Commercial Commissioners, shall and may pay to the Cashier of the Bank of *England*, their several and respective Sums assessed, either in the Whole, or any such Proportion as they shall think fit, so that the Amount required by the said first recited Act to be paid by Instalments shall not be in Arrear after the Days fixed by the said Act for the Payment thereof; and the Cashier of the Bank of *England* shall, upon the Receipt of any such Sum or Sums of Money, enter the same in the Manner directed by the said Act, and shall, on Demand, from Time to Time, permit Copies of the Entries so made to be taken by such Person as shall be appointed to take the same by the respective Commercial Commissioners, who shall have assessed the

the

the Sums so paid as aforesaid; and if such Commissioners shall, upon Reference to their private Books, find that any Sums so assessed are in Arrear and unpaid after the Time fixed by the said Act for the Payment thereof, such Commissioners shall proceed for the Recovery thereof in like Manner in every Respect as is directed for the Recovery of like Arrears by the said Act.

XVIII. And be it further enacted, That in case any Person or Persons engaged in Trade or Manufacture, and intending to be assessed by any Commercial Commissioners, appointed under the said first recited Act, for any City, Town, or Place, (except the City of *London* and its Vicinity), shall also intend to pay his, her, or their Assessment or respective Assessments at the Bank of *England*, instead of paying the same to the Receiver General of the County, Riding, or Place, in which such Assessment shall be made, as is directed to be done by the said Act, and at the Time of delivering his, her, or their Statement or Statements of Income, or at any Time afterwards, before any Assessment shall be made upon him, her, or them, and entered in the Books of the respective Commissioners, shall signify such his, her, or their Intention in Writing, to the Commercial Commissioners to whom such Statement of Income shall have been, or shall be delivered, that then and in every such Case the said Commissioners shall in-

M

fert,

Persons intending to be assessed by Commercial Commissioners in the Country, and proposing to pay their Assessments into the Bank, (instead of to the Receiver General under § 106 of c. 13), may, before Assessment, give Notice of such intended Mode of Payment to such Commissioners, who shall mention such Notice in their Assessment, and register the Names of such Persons in a separate Book; and need not transmit Certificates to the Receivers

General, except in Default of Payment. An alphabetical List of such Persons' Names to be delivered to the Surveyor of the District.

(§ 97.)

Such Persons, on producing at the Bank the Certificates of their Assessments, may pay the Amount there, either at once, or by Instalments in due Time, under the

Such Persons, on producing at the Bank the Certificates of their Assessments, may pay the Amount there, either at once, or by Instalments in due Time, under the

fert, in the Certificate of Assessment made upon such Person, that such Notice hath been given, and shall cause the Name or Names of such Person or Persons respectively to be entered or registered in Manner in the said Act * directed, in a separate Book to be kept for that Purpose; and such Commissioners shall not in such Case be required to transmit any Counterpart of the Certificate or Certificates of any such last mentioned Assessment or Assessments to any Receiver General, in Manner in the said Act directed, unless Default shall be afterwards made in the Payment of any such Assessment at the Bank of England, in the Manner required by this Act: Provided always, That the Names, alphabetically arranged, of all such Persons who shall declare their Intention to pay the Sums assessed upon them into the Bank of England, with their respective Places of Residence, shall be delivered to the Inspector or Surveyor of the District where such Commercial Commissioners shall be appointed.

XIX. And be it further enacted, That all Persons who shall have given such Notice as aforesaid, but not otherwise, except within the City of London and its Vicinity as aforesaid, shall, within the respective Times limited by the said first recited Act for Payment of the Sums assessed, and on Production at the Bank of England of their respective Certificates of Assessment, marked, numbered,

bered, or lettered, as by the said Act is directed, pay, or cause to be paid, into the said Bank of England, the Amount of their respective Assessments, or any Part or Proportion thereof, at such Times and in such Proportions as they shall chuse, so as the Sums with which they shall be respectively charged, or any Part thereof, shall not be in Arrear after the respective Times limited for Payment thereof under the respective Letters or Numbers marked on such Certificates, to the Account of the Commercial Commissioners acting for the City, Town, or Place, where such Certificate shall have been issued as aforesaid (which Account the Governor and Company of the Bank of England are hereby required to open with such Commissioners respectively for that Purpose); and the Cashier or Cashiers of the Bank of England shall, upon the Receipt of any such Sums of Money on account of any such Commissioners, enter the same with the said respective Numbers and Figures set opposite thereto, without requiring the Names of the Persons on whose Account the same shall be paid, and shall forthwith grant Certificates acknowledging the Receipt of such respective Sums; which last mentioned Certificates shall be delivered to such last mentioned Commercial Commissioners, and the Delivery of such Certificates to the said last mentioned Commercial Commissioners shall be a sufficient Discharge to such Persons for the Amount of the respective Sums so paid

Letter, &c. marked on the Certificate, to be placed to the Account of the Commercial Commissioners of the respective Districts: The Bank shall receive and enter the same, without requiring any Name; and shall grant Certificates for the same; which being delivered to such Commissioners, shall discharge the Persons assessed. The Bank, when required, shall transmit to such Commissioners, Accounts of the Sums so paid, with the respective Figures and Letters under which the Payments have been made.

as aforesaid; and the Cashier or Cashiers of the Bank of *England* shall, from Time to Time, transmit to such last mentioned Commercial Commissioners respectively, whenever the same shall be required by them, Accounts of all Monies so paid into the Bank of *England*, under the Account of the respective Commercial Commissioners to whose Account the same shall have been paid, with the respective Figures and Letters under which such Sums shall have been paid as aforesaid.

Within Ten Days after each Instalment, such Commissioners shall transmit an Account of the Gross Amount of all Sums paid into the Bank on such Instalments to the Receiver General, which Returns shall be received by him as Cash: And where Default is made in Payment by the Persons assessed, on Notice from the Commissioners, according to § 107 of the Act c. 13, such Commission-

XX. And be it further enacted, That the respective last mentioned Commercial Commissioners shall, within Ten Days after the First, and so after each subsequent Instalment appointed for the Payment of the Duties granted by the said first recited Act, transmit to the Receivers General of the respective Counties, Ridings, or Places, where the Certificates of such Assessments shall have been issued as aforesaid, or their respective Deputies, and in *Scotland* to the Receiver General there, an Account of the Gross Amount of all the several Sums of Money so paid into the Bank of *England* under such Certificates as aforesaid, on Account of each such Instalment, which Accounts shall be received by such Receivers General as Cash, and in Discharge of so much of the said Rates or Duties granted by the said Act, as shall be mentioned in such Accounts as aforesaid; and in all Cases where

where any Default shall be made in the Payment of any Sum or Sums of Money contained in any such Certificates of Assessment which ought to be so paid into the Bank of *England* as last aforesaid, and such Sum of Money shall not be paid upon Notice in Writing thereof, by such Commercial Commissioners, in the Manner directed by the said Act, such Commercial Commissioners shall forthwith cause all such Sums of Money so in Arrear as aforesaid, to be inserted in the Duplicates of Assessments to be delivered to the Collector or Collectors of the Parish or Place for which such Assessment shall be made and given in Charge to such Collector or Collectors, with Warrant to levy the same in such and the like Manner, and under the like Powers, in every Respect as is directed by the said recited Act in Cases where the Arrears are directed to be returned to the said Commercial Commissioners by the Receivers General, and shall also deliver to the respective Receivers General, or their respective Deputies, Counterparts of the Certificates of all such Assessments in Payment whereof Default shall have been made as last aforesaid, in like Manner as if such Assessments had been originally payable to such Receivers General respectively.

ers shall insert the Sum due from them in the Collector's Duplicate of Assessment, to be levied by him; and shall then deliver Counterparts of such Assessment to the Receiver General.

XXI. And be it further enacted, That the respective last mentioned Commercial Commissioners shall, on or before the Fifth

Such Commissioners shall annually, before June 5, transmit to the

Tax Office Duplicates of the Gross Amount of all such Assessments; and the Bank, when required, shall also transmit to the Tax Office Accounts of the Gross Sums received under such Assessments on Account of such Commissioners in each District.

Day of June One thousand seven hundred and ninety-nine, and so yearly in every subsequent Year during the Time in the said first recited Act mentioned, or as soon after as conveniently can be done, transmit to the Commissioners for the Affairs of Taxes Duplicates of the gross Amount of all Assessments made upon all Persons who shall have signified their Intention of paying their respective Assessments into the Bank of England in Manner herein-before directed; and the Cashier or Cashiers of the Bank of England shall also, from Time to Time whenever the same shall be required, transmit to the said Commissioners for the Affairs of Taxes, Accounts of the gross Sums received at the Bank of England on Account of any Assessments made by any Commercial Commissioners appointed under the Authority of the said Act, distinguishing in such Accounts the Districts of the respective Commercial Commissioners to whose Accounts such Sums of Money have been paid.

Commercial Commissioners may in all Cases examine Persons in the Presence of such Commissioners sworn Clerk, &c. or disclose the Evidence to such Clerk, &c.

XXII. Provided always, and be it further enacted, That nothing in the said first recited Act contained shall be construed to extend to restrain the respective Commercial Commissioners to be appointed under the said Act from examining any Person or Persons in the Presence of their Secretary, Clerk, or other Person or Persons duly sworn to Secrecy, according to the Directions of the said Act, nor from disclosing the

the Evidence given by them, or any of them, to such Secretary, Clerk, or other Person or Persons so sworn, for any of the Purposes of the said Act.

XXIII. And be it further enacted, That it shall be lawful for the respective Commissioners of Appeal for any County, Riding, Shire, or Stewartry, or any Division thereof, to employ a fit Person to be their Clerk, whose Duty it shall be to receive all Appeals to be laid before the said respective Commissioners, and also all Statements of Commissioners for executing the Purposes of this Act, who ought to be assessed by the said respective Commissioners of Appeal, and to enter the same in proper Books for that Purpose, and all such other Acts as the said respective Commissioners of Appeal shall, in the Execution of the said Act, direct; and the said respective Commissioners of Appeal shall, with the Consent and Approbation of the Commissioners for the Affairs of Taxes, allow to such Clerk such Salary or Reward for each Day's Attendance as the said respective Commissioners of Appeal, with such Approbation as aforesaid, shall order, not exceeding the Rate at which Attornies or Solicitors are usually paid for the like Work; which Sums so ordered and allowed, the Cashier or Cashiers of the Bank, or the respective Receivers General, on the Production of the Certificates signed by Two or more of such re-

Commissioners of Appeal may employ a Clerk to receive Appeals, and Statements of Income from General Commissioners, &c. such Clerk to be paid, with the Approbation of the Tax Office, by the Bank or Receivers General, on Certificate of his Attendance, &c. by the Commissioners.

pective Commissioners of Appeal, certifying the Number of Days on which such Clerk attended them, shall pay out of any Monies in their Hands of the Duties granted by the said first recited Act.

Treasury may order the Bank or Receivers General to advance Money for incidental Expences.

XXIV. And be it further enacted, That whenever Money shall be wanting to defray the incidental Expences of the said first recited Act, if the Cashier or Cashiers of the Bank of England, or the respective Receivers General, shall not have then received, and have in his or their Hands sufficient Monies of the Duties granted by this Act, it shall be lawful for the Lords Commissioners of the Treasury, or any Three or more of them, from Time to Time to direct such Cashier or Cashiers, or the respective Receivers General, to advance and pay, out of any Publick Monies in their Hands, such Sums as shall be required for the said Purposes, and to replace the same from Time to Time out of the first Monies that shall come into their Hands respectively of the said Duties by this Act granted.

Traders may be assessed by Commercial Commissioners for the District where their Trade is carried on.

XXV. And be it further enacted, That any Person or Persons engaged in Trade or Manufacture may be assessed by the Commercial Commissioners acting for the District wherein such Trade or Manufacture shall be carried on, although such Person or Persons shall not be resident within such District.

XXVI. And

XXVI. And be it further enacted, That whenever it shall happen that sufficient Persons shall not have been named to take upon themselves the Office of Assistants to any Commercial Commissioners appointed under the said first recited Act, then and in every such Case it shall be lawful for the said Commercial Commissioners, and they are hereby empowered, if they shall think the same necessary, to call to their Assistance any Person or Persons willing to give Assistance, and who may, in the Opinion of such Commissioners, be best able and competent to judge of the Amount of the reputed Income of the Person or Persons, Bodies, Corporations, Fraternities, or Societies, whose Statement shall be under Consideration before the said Commissioners, (although such Persons shall not be qualified as in the said recited Act is directed), and shall enquire of such Persons their Opinion of such Amounts of reputed Income, without disclosing to them, or any or either of them, the Amount contained in any such Statement, as by the said Act is required: Provided always, That any Person so called before such Commissioners to give such Assistance as aforesaid, shall, before the said Commissioners, take the Oath in the said first recited Act directed to be taken by Commercial Commissioners: Provided also, That such Commissioners shall, after such Enquiry, where the same shall be thought necessary as aforesaid, or without such Enquiry

Where sufficient Assistants to Commercial Commissioners have not been named, such Commissioners may call in any proper Persons as Assistants, and enquire their Opinion on the Amount of Income, as under § 98 of c. 13; such occasional Assistants having previously taken the Oath required by § 116 of that Act; and Commissioners shall proceed to make their Assessments, &c. as if such occasional Assistants had been regularly appointed.

quiry where the same shall be thought by the said Commissioners to be unnecessary, proceed in the making their Assessments in such and the like Manner in every Respect as if such Person or Persons, so called upon for such Assistance as aforesaid, had been appointed in Manner directed by the said Act.

Persons becoming entitled after April 5, in any Year, either on their own Behalfs, or as Trustees, &c. to any Income whatever, not included in their Statements, shall, within 20 Days after the accruing of such Income, (unless the former Statement is sufficient to cover the same), give Notices thereof to the Assessors, with a Statement of the Amount, &c. and the same shall be charged for the Remainder of the Year, and shall be added

XXVII. And be it further enacted, That whenever any Person shall, after the said Fifth Day of April One thousand seven hundred and ninety-nine, and before the Fifth Day of April One thousand eight hundred, or within the like Period in the Course of any succeeding Year during the Continuance of the said first recited Act, become entitled to any Income arising from any Lands, Tenements, or Hereditaments, wherefoever the same shall be situate in Great Britain, or elsewhere, or from any Kind of Personal Property, or other Property whatsoever, or from any Office, Stipend, or Pension, either on his or her own Behalf, or on the Behalf of any other Person as Trustee, Agent, Receiver, Guardian, Tutor, Curator, or Committee, or in any other Character, either separately, or jointly with any other Person, and such Income shall not have been included in the Amount of any former Statement of the Income of such Person made, that then and in every such Case, such Person shall, within Twenty-eight Days after such Income shall have accrued,

erued, (unless the former Statement for such Year shall be sufficient to cover the same), give Notice thereof to the Assessor or Assessors of the Parish or Place within which he or she shall reside, and within which he or she intends to be charged in respect of such Income, and shall also at the Time of giving such Notice return a Statement of the Amount of such Income to such Assessor or Assessors, in like Manner in every Respect as is directed in the said recited Act or this Act for the Return of Statements to Assessors under the said Act or this Act; and an Assessment shall be made upon every such Person in respect of such Income, from the Period when such Income accrued until the End of the then current Year; and the Commissioners for the Purposes of the said Act, acting in and for the District within which such Return shall have been made, shall, upon Notice thereof, and Delivery of such Statement to them by the Assessor or Assessors receiving the same, proceed in the making their Assessment in respect of such Income, in such and the like Manner in every Respect as is directed by the said first recited Act for making any Assessment upon Income; and such Commissioners shall thereupon add the Amount of such Assessment to any former Assessment that shall have been made for that Year upon the Persons returning such Statement, or if no such former Assessment shall have been made, such Commissioners shall make a new Assessment

to any former Assessment, or if no such has been made, put into a new Assessment, and levied and collected as if made at the Commencement of the Year. Penalty on not giving such Notice, etc. not exceeding 20 l.

Assessment in respect of such Income, and proceed in all Respects in the collecting and levying of the same in like Manner as is directed in the said first recited Act; and if any Person hereby required to give such Notice, or return any such Statement, shall neglect so to do within the Time hereinbefore specified for that Purpose, such Person shall forfeit and pay for such Offence a Sum not exceeding the Sum of Twenty Pounds, to be recovered as any Penalty may be recovered under the said first recited Act.

Where such Income accrues by Death, the Representatives of the Deceased may apply to the Commissioners, and on returning the Name, &c. of the Person to whom the Income accrues, and paying up to the Death of the Party, shall receive a Certificate of Discharge, to be delivered to the Collectors, &c.

XXVIII. Provided always, and be it further enacted, That where any such Income shall accrue to any such Person as aforesaid, in the Course of any Year, by Reason of the Death of any Person who shall at the Time of making the Assessment for such Year have included such Income in his or her Statement, and shall have been assessed for the same, it shall and may be lawful for the respective Commissioners under the said first recited Act, upon Application made for that Purpose by the Heirs, Executors, or Administrators of the Person so dying, or any of them, and on a Return of the Name and Residence of the Person or Persons to whom such Income shall accrue, by Reason of such Death, to discharge such Heirs, Executors, or Administrators, from any further Payment for or in respect of such Income, other than for such Part thereof as shall have accrued before

before such Death, and to grant a Certificate of such Discharge to such Heirs, Executors, or Administrators; and that such Certificate, on Delivery thereof to the respective Commissioners, or to the Collector or Collectors, or Receiver General, or his Deputy, shall be a sufficient Discharge to such Heirs, Executors, or Administrators, from any further Payment in respect of the Sum that shall be ascertained in such Certificate as aforesaid.

XXIX. And be it further enacted, That if any Agent to any other Person, being of full Age, and out of this Kingdom, shall not have sufficient Money in his Hands, to pay the Sum which ought to be contributed on the Behalf of such other Person, at the Time when Payment thereof ought to be made by virtue of the said first recited Act, and shall prove, to the Satisfaction of the Commissioners for the Purposes of the said Act, that he hath not, since the Delivery of the Statement, had sufficient Money, in his Hands, for Payment thereof, or that from Death, Revocation of Authority, or other Cause, such Payment ought to be delayed, or the Assessment made upon such Statement ought to be discharged or vacated, it shall be lawful for the said Commissioners in such Case, and on such Proof as aforesaid, to direct such Payment to be suspended until sufficient Money shall come into the Hands of such Agent for Payment thereof,

Agents to Persons of full Age out of the Kingdom, making it satisfactory appear that they have not Funds sufficient to pay the Contribution of such Principal, or that, from Revocation of Authority, &c. the Assessment ought to be vacated, may be relieved by the Commissioners, subject to Appeal by the Surveyor, under § 64. of c. 13.

or

or such Assessment to be discharged or vacated, as the Case may require, subject nevertheless to an Appeal by the Surveyor or Inspector, to the Determination of the said Commissioners in the Manner directed by the said Act.

So much of § 95 of c. 13, as disallows Discount on Money paid into the Bank, repealed.

XXX. And be it further enacted, That so much of the said first recited Act as enacts, that no Discount or Allowance whatsoever shall be allowed or paid on any Sum or Sums of Money to be paid into the Bank of *England*, in pursuance of the said Act, shall be, and the same is hereby repealed.

Any Person on receiving the Amount of his Assessment, and producing the Notice or Certificate thereof, may pay the Duty in Advance at the Bank, and, on paying Three Instalments or more, shall be allowed Discount on each, at the Rate of 5l. per Cent. Certificates of such Payments to be given by the Bank.

XXXI. And be it further enacted, That if any Person having received, from the Collector of any Parish or Place, Notice in Writing, of the Amount of his or her Assessment, or who shall have received, from the Commercial Commissioners appointed under the said first recited Act, the Certificate of his or her Assessment, shall be desirous of paying the Duty in Advance at the Bank of *England*, it shall be lawful for the Cashier or Cashiers of the said Bank of *England*, on Production of the Notice or Certificate of such Assessment at the Time of Payment of the said Duty in Advance, (the Sum so paid not in any Case to be less than the Sum which appears, by such Certificate, to be payable by Three Instalments), to make an Allowance at the Rate of Five Pounds per Centum per Annum, out of the Sum or Sums

Sums so paid in Advance, calculated upon such Sum or Sums, for the Period or Periods by which each respective Sum shall be paid sooner than the Period prescribed by the said first recited Act, for Payment thereof; and in every such Case the said Cashier or Cashiers shall give the Person paying the same a Certificate of such Payment, and a Duplicate thereof, specifying therein the Number of Instalments thereby discharged, and the Amount of the Allowance for such prompt Payment, and referring thereby to the Notice or Certificate of Assessment then produced, and the Description of the Person, Number, or Letter, therein mentioned; and all such Allowances shall be made by the said Cashier or Cashiers, out of the Duties to be paid in at the said Bank of *England*, at the Time of paying the same.

XXXII. And be it further enacted, That whenever all the Commissioners for the Purposes of the said first recited Act, or the major Part of them, present at any Meeting holden under the said Act, shall adjudge that there is just Cause to disallow the Application of any Surveyor or Inspector to revise any Statement as in the said Act is mentioned, then and in such Case, but not otherwise, it shall be lawful for the said Commissioners to disallow the same; any Thing in the said Act contained to the contrary notwithstanding.

XXXIII. And

The Majority of Commissioners present at any Meeting may disallow the Application of Surveyors to revise Statements. [See § 53 of c. 13.]

Former Schedules repealed and new Schedules substituted.

XXXIII. And be it further enacted, That the Schedules to the said first recited Act annexed shall be, and the same are hereby repealed; and that the several Schedules to this Act annexed, and all and every the Provisions of this Act, shall, in the Execution of the said recited Act and of this Act, be severally applied and construed in like Manner as if the said Schedules and Provisions were specially enacted in the said Act or this Act; and that the said several Schedules to this Act annexed, with their respective Rules, Directions, Marks, and References, shall be deemed and taken to be a Part of the said recited Act and of this Act; and that all the Provisions of the said Act, and every Reference therein contained to the Schedules to the said Act annexed, shall (except where the same are hereby expressly varied) be applied, construed, deemed, and taken to refer to the Schedules to this Act annexed, and be extended to and construed in like Manner as if the same had been enacted in the said Act or this Act.

Act may be altered or repealed this Session.

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

The

The SCHEDULES to which this Act refers.

A.

RULES for estimating the Income of 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.

In all the undermentioned Cases, whenever the Term "Annual Value of Lands" is used, the same is to be understood as signifying 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

ments within the Year for all Parochial and other Taxes, Rates, and Assessments, 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 Parochial and other Taxes, Rates and Assessments, and of Tythes, or any Satisfaction for the same; or from which Demands such Lands may be free; and also of a Sum not less than the Amount of One Quarter, or more than One Half, of the Annual Value of such Lands, estimated as in the General Rule aforesaid, in Addition to such Rent; except where the Lands have come into the Occupation of the Owner within Eighteen Months past, on the Expiration

ration of a Lease, or the Death or Failure of a Tenant, in which Case the same shall be valued at One Year's Rent only of Lands of the like Quality, as aforesaid.

DEDUCTIONS to be made from the FIRST CASE.

The Amount of Land Tax payable for One Year preceding.

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 next preceding.

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 in the General Rule; but if there be no principal Messuage, then at the like Average, not exceeding Three Pounds *per Centum* on the like Annual Value:

Also an 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 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 Income arising from such Houses or other Buildings shall be taken to be the fair Rent at which Houses of the like Description are usually let or might be let by the Year, unfurnished, as near as may be; but where the same are or shall be rated to the 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 such Rent as aforesaid.

Other Deductions as in the First Case.

THIRD CASE.

Lands, Tenements, or Hereditaments, in Occupation of Tenants at Rack Rent.

The Income arising from such Lands shall be taken to be the full Amount of the Rent reserved.

DE-

DEDUCTIONS.

As in the First Case, if payable by the Owner; and also the Amount of the Tythes, 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, Tenements, or Hereditaments demised to Tenants in Consideration of a Fine paid and Rent reserved.

The Income arising from such Lands shall be taken to be the Amount of the Rent for One Year, and of such farther Sum in respect of the Fines from the said Lands, as will amount to a Sum equal to what were or would be the Receipts of One Year, on such Average as shall be settled or confirmed by the respective Commissioners before whom the Question shall be depending.

DEDUCTIONS.

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

N 3

FIFTH

FIFTH CASE.

Lands, Tenements, or Hereditaments, 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 Third Case, if payable by the Owner.

SIXTH CASE.

Houses demised to Tenants at Rack Rent.

The Income arising from such Houses shall be taken to be 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 Third Case, as far as the same are applicable, if payable by the Owner.

SEVENTH

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 Third 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 Third Case, as far as the same are applicable, if payable by the Owner.

N 4

NINTH

NINTH CASE.

Tythes in respect of Owners.

The Income arising from such Tythes shall be estimated on a fair Average for Three Years preceding, of the actual Value, if taken in Kind, Regard, in such Case, being had to the Expence incurred in collecting the same, or, if compounded for, of the Compositions received for the same,

DEDUCTIONS.

As under the Third 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 CASE.

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

The Income arising therefrom shall be estimated on such Average as shall be settled by the respective Commissioners, before whom the Question shall be depending, except

cept in the Cases of Mines, Insurance Offices from Fire, where the Average shall be taken on a Term not exceeding Five Years.

DEDUCTIONS.

As under the Third 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, be under Three hundred Pounds, then the Income arising therefrom to the Tenant shall be taken to be not less than One Half, or more than Two Thirds of such Value; and if at Three hundred Pounds or upwards, then to be not less than Three Fifths or more than Three Fourths of such Value.

DEDUCTIONS.

Such and no other Deductions as are herein-after comprized under the Head of "GENERAL

“GENERAL DEDUCTIONS,” if payable by the Tenant.

TWELFTH CASE.

The Income arising from Mines, Tythes, Woods, and other Hereditaments of uncertain Amount, when occupied by Tenants, to be charged as the same would be charged in the Hands of the Owner, deducting also the Rent payable for the same.

THIRTEENTH CASE.

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

The Income arising from such Lands or Tenements shall be estimated at the Amount at which the same would be estimated in the Case of an Owner occupying the same, deducting therefrom a Sum equal to the Annual Value of Payments reserved to the Owner, as directed to be estimated in the Fourth Case.

DEDUCTIONS as in the Eleventh Case.

3d.

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 improvable Leases.*

FOURTEENTH CASE.

In every such Case, the Income of every Mesne Lessor or Lessors shall be charged at the same Amount as his Income would be charged at if 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, Allowances, Stipends, Employments, and Vocations.*

FIFTEENTH CASE.

1st. *INCOME from any Trade, Profession, Office, Pension, Allowance, Stipend, Employment, or Vocation, being of uncertain Annual Amount.*

The Income arising therefrom to be taken for the First Year of being charged, shall be

be estimated either at not less than the full Amount of the Profits or Gains of such Trade, Profession, Office, Pension, Allowance, Stipend, Employment, or Vocation, 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, Allowance, Stipend, Employment, or Vocation, in the Three Years preceding, and in all succeeding Years, the Income 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 Income, 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, to be drunk in their respective Houses; or by Persons keeping any School, Academy, or Seminary for Learning, and usually having their Scholars to board and lodge (to a Number not less than Ten) in their respective Dwelling Houses; and also, except any Rate charged in respect thereof, by virtue of any Act for granting an Aid to His

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 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 Offices, Pensions, Stipends, Annuities, Interest of Money, Rent Charge, or other Payments of the like Nature, being of certain Annual Amount.*

The Income possessed by the same Person during the Whole of the preceding Year, to be taken at not less than the whole Income paid or payable in respect thereof, within the Year preceding, ending on the Fifth Day of February in each Year, or on such other Day of the Year as the Annual Payments have been usually completed; and Income not possessed by the same Person during the Whole of the preceding Year, at not less than the whole Income (as far as the same can be computed) which will become payable in the succeeding Year.

GENERAL

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

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 be estimated according to the Produce of such Year; and if the same were not then existing,

isting, to be computed upon the expected Produce of the current Year.

GENERAL DEDUCTIONS to be allowed.

IV. INCOME not falling under any of the foregoing Rules.

Such Income to be estimated to the best of the Knowledge and Belief of the Person receiving the same, or 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, not making a Part of the Family of the Party, and of whose Names and Places of Residence the Assessors and Surveyors shall have had Notice by a Declaration according to the Form No. 4.

3. Assessed

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, in Addition to any other Deductions, (except the Deduction herein-after mentioned), to deduct the Amount of the Premium of such last mentioned Insurance for the current Year; provided that if, after the Death

Death of such other Person or Persons on whose Life or Lives such Insurance shall have been made, the Income, or any Part thereof from which such Premiums have been deducted, shall be continued, or the Estate from whence the same arose renewed, or shall have been usually continued, or the Estate from whence the same arose shall have been usually renewed by the Payment of a Fine or Fines, then and in such Case no Deduction shall be allowed on Account of such Fine or Fines which shall have been paid, or would become payable, on any such Renewal.

PARTICULAR DEDUCTIONS FROM INCOME.

1. The Amount of the Tenths and First Fruits, Duties and Fees on Presentations paid by any Ecclesiastical Person within the Year preceding that in which the Computation shall be made.

2. Procurations and Synodals paid by Ecclesiastical Persons, on an Average of Seven Years preceding that in which the Computation shall be made.

3. Repairs of Chancels of Churches by any Rector, Vicar, or other Person bound to repair the same, on an Average of Twenty-one Years preceding, as aforesaid, or as nearly thereto as can be produced.

SCHEDULE of INCOME of

No.	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Income.			
		£.	s.	d.	
1.	Lands occupied by me as Owner	{ Rent - - - - -	£.	s.	d.
		{ Annual Value - - - - -			
2.	Houses and Buildings occupied by me as Owner	- - - - -			
3.	Lands, Tenements, or Hereditaments, in Occupation of Tenants at Rack Rent	- - - - -			
4.	Lands, Tenements, or Hereditaments, demised to Tenants in consideration of a Fine paid and Rent reserved	{ Amount of Fines, on an Average of Years - - - - -	£.	s.	d.
		{ Amount of Rent - - - - -			
5.	Lands, Tenements, or Hereditaments, demised to Tenants in consideration of a Fine, without any Rent reserved, or nominal Rent only	{ Amount of Fines received, upon an Average of Years - - - - -			
6.	Houses demised to Tenants at Rack Rent	- - - - -			
7.	Houses demised to Tenants in consideration of Rent reserved and Fine	- - - - -			
8.	Houses demised to Tenants in consideration of a Fine without Rent, or a nominal Rent only	- - - - -			
9.	Tythes received in Kind, or Composition reserved for the same	{ Amount of Average Receipt for Three Years - - - - -	£.	s.	d.
10.	Profits of	{ Manors - - - - -			
		{ Timber - - - - -			
		{ Woods - - - - -			
		{ Mines - - - - -			
		{ Other Profits of uncertain Amount - - - - -			
11.	Lands or Hereditaments demised to me, as Tenant at Rack Rent	- - - - -			
	Carry over	- - - - -			

of the Parish of _____ in the Division of _____

DEDUCTIONS.				
		£.	s.	d.
For One Year preceding the Delivery of this Schedule.	Land Tax payable on the several Properties mentioned under N ^{os} _____ on the other Side, from the _____ Day of _____ last past to the _____ Day of _____ last past			
	Fines paid upon an Average of _____ Years			
	Fee Farm Rents payable out of N ^{os} _____ on the other Side			
	Quit Rents, payable out of N ^{os} _____ D ^o - - - - -			
	Rent Charges, payable of N ^{os} _____ D ^o - - - - -			
	Ground Rent, payable out of N ^{os} _____ D ^o - - - - -			
	Other Rents, payable out of N ^{os} _____ D ^o - - - - -			
	Tenths - - - - - D ^o - - - - -			
	Procurations and Synodals, payable (by Ecclesiastical Persons) out of N ^{os} _____ upon an Average of Seven Years			
Repairs	{ Of Farm, with principal Messuage, under N ^{os} _____	£.	s.	d.
	{ Of Farm Buildings, without principal Messuage, under N ^{os} _____			
	{ Of draining Lands, under N ^{os} _____			
	{ By Rate - - - - -			
	{ For Improvement of Lands - - - - -			
	{ Of Embankments, under N ^{os} _____			
	{ Of Houses and Buildings not occupied with a Farm, under N ^{os} _____			
{ 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 Income.		
		£.	s.	d.
	Brought over	£.	s.	d.
12.	Profits of { Manors - - - demised to me, { Timber - - - Average the same { Woods - - - as the 10th Case, { Other Hereditaments } deducing 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 under- { let to a Tenant, at an improved Rent - }	£.	s.	d.
15.	From Profession, Offices, Pensions, Stipends, Employments, Trade, or Vocation, being of uncertain Annual Amount			
16.	From Offices, Pensions, Stipends, Annuities, Interest of Money, Rent Charge, and other Payments, being of certain Annual Amount, and Allowances applied to my Use, including the Income of the Wife, if any, for which she or her Trustee or Trustees shall not be charged, living with Husband, though separately secured			
17.	From Foreign Possessions			
18.	From Money arising from Foreign Securities			
19.	From any Income not falling under any of the above Heads, or within the Rules prescribed by the Act			
	Nature of the Income, and			
	Grounds on which the Amount thereof is estimated			
	Total Amount of Income	£.		
	Deductions from above			
	Income chargeable	£.		

DEDUCTIONS.				
		£. s. d.		
		£.	s.	d.
Tythes	Brought over			
	Expences of 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 for Debts	Personal			
	Charged on N ^{os}			
	Allowances to Children, or other Relations; viz. []			
	Affessed Taxes under Acts 38 Geo. III. c. 40 & 41			
	Annuities			
	Land Tax on Personal Estates, Offices, Pensions, &c.			
	Premiums of Insurance on Life			
	Total Amount of Deductions	£.		
	Witness my Hand,			
	this Day of			

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

A. I.

No. 1.

LIST containing the proper Name of every Lodger, Inmate, and other Person resident in the Dwelling House, except Servants and Infants, not having an Income chargeable by virtue of the Acts.

[Empty rectangular box for listing lodgers and inmates]

Nº 2.

LIST containing the proper Name and Place of Residence of every Person not resident in Great Britain, and of every Infant, Idiot, Lunatick, married Woman, and other Person having any Income chargeable by virtue of the Acts, of 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 above described.	Description and Residence of Persons being respectively not resident in Great Britain, or Infants, Idiots, Lunaticks, or married Women, or other Persons as aforesaid.	Name or Names of Trustees, &c. joined with me in such Trust, &c.

Witness my Hand this Day of

N° 3.

DECLARATION to be made by Persons who have Two or more Dwelling Houses, to be delivered to the Assessors.

I do declare, That I am desirous of being charged to the Rates and Duties granted by an Act of the Thirty-ninth 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 in respect of
“ One other Part of my Income.”

N° 4.

DECLARATION of the Name and Place of Residence of any Person or Persons to whom any Allowances are made, which the Party is entitled to deduct.

Name or Names of Persons above described.	Place of Residence.	Sum allowed.

N° 5.

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 principally maintained by me, and at my Expence; and that I have not deducted any Allowance made by me to such Child from my Income.

} Above the Age of Six Years.

} Under the Age of Six Years.

being respectively the Child of* in respect of whom I claim an Abatement after the Rate of per Centum from the Sum which I have declared to be not less than One Part of my Income, in pursuance of the said Acts; 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.

B.

N° 6.

STATEMENTS by Persons of their own Income to be delivered to the Assessors, either where the Party is not concerned in Trade or Manufacture, or is not desirous that the Whole of his Income, or the Part arising from Trade or Manufacture, should be assessed by the Commercial Commissioners; to be delivered open or sealed up at the Election of the Party.

Where the Income does not amount to Sixty Pounds per Annum.

I do declare, That my Income, estimated according to the Directions and Rules of an Act, passed in the Thirty-ninth 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 of another Act for amending the said Act, doth not amount to the Sum of Sixty Pounds per Annum. Dated this Day of

(Signed)

N° 7.

Where the Income amounts to Sixty Pounds per Annum, and is under Two hundred Pounds.

I do declare, That my Income, estimated according to the Directions and Rules of an Act, passed in the Thirty-ninth 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 of another Act for amending the said Act, doth not exceed the Sum of* and that I am willing to pay the Sum of for my 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 Income, estimated as aforesaid, to be paid according to the Directions of the said Acts. Dated the Day of

(Signed)

In this and in all Cases in which an Abatement is intended to be claimed for a Child or Children, the following Words shall be added, "subject to the Abatement claimed by me on Account of a Child or Children, by virtue of the said Act."

N° 8.

Where the Income amounts to Two hundred Pounds, or upwards.

I do declare, That I am willing to pay the Sum of for my Contribution for One Year, from the Fifth Day of April until the Fifth Day of April in pursuance of an Act, passed in the Thirty-ninth 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 of another Act for amending the said Act; 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 Acts, to the best of my Knowledge and Belief. Dated this Day of

(Signed)

N° 9.

STATEMENTS by Persons of their own Income, to be delivered to the Assessors, where a Part only is to be assessed by Commercial Commissioners, as arising from Trade or Manufacture; and may be delivered sealed up or open.

I do declare, That my Income, estimated according to the Directions and Rules of an Act, passed in the Thirty-ninth 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 of another Act for amending the said Act, excluding such Part thereof as arises from Trade or Manufacture, doth not exceed the Sum of *per Annum,* Dated the Day of

(Signed)

N° 10.

STATEMENTS by Persons of their own Income, to be delivered to the Commercial Commissioners, where the Whole is intended to be charged before such Commissioners, as arising in Part or in the Whole from Trade or Merchandize.

I do declare, That I am willing to pay the Sum of for my Contribution for One Year, from the Fifth Day of *April* until the Fifth Day of *April* in pursuance of an Act, passed in the Thirty-ninth 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 of another Act for amending the said Act; 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 Acts, to the best of my Knowledge and Belief. Dated this Day of

(Signed)

N° 11.

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, which Part only they are desirous should be assessed by such Commissioners.

I do declare, That I am willing to pay the Sum of for my Contribution for One Year, from the Fifth Day of April until the Fifth Day of April

in pursuance of an Act, passed in the Thirty-ninth 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 of another Act for amending the said Act; 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

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)

N° 12.

STATEMENTS of Income by Trustees, Agents, et cetera, on Behalf of others, for whom they act as Trustees, et cetera, to be delivered to the Assessors.

Where the Income does not amount to Sixty Pounds 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 Thirty-ninth 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 of another Act for amending the said Act, doth not amount to the Sum of Sixty Pounds per Annum. Dated this Day of (Signed)

P

N° 13.

Where the Income amounts to Sixty Pounds per Annum, and is under Two hundred Pounds.

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 Thirty-ninth 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 of another Act for amending the said Act, 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 Fifth Day of April to the Fifth Day of April the same being not less than One Part of Income, estimated as afore said, to be paid according to the Directions of the said Acts. Dated this Day of

(Signed)

N° 14.

Where the Income amounts to Two hundred Pounds per Annum, or upwards.

I do declare, That I am willing, on Behalf of for whom I am to pay the Sum of for Contribution for One Year, from the Fifth Day of April to the Fifth Day of April in pursuance of an Act, passed in the Thirty-ninth 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 of another Act for amending the said Act; 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 Acts, to the best of my Knowledge and Belief.

Dated this Day of

(Signed)

C.

N^o 15.

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 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 _____

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 the filling up of the Blank for the County, "for such Part of my Income as arises from Trade and Manufacture."

F I N I S.