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AN

ACT

(Passed 10th May 1799.)

TO ENABLE THE COMMERCIAL COMMISSIONERS
TO CARRY INTO EXECUTION
CERTAIN ACTS,

FOR GRANTING

DUTIES upon INCOME,

TO

EXTEND THE TIME LIMITED BY THE SAID ACTS

FOR

RECEIVING RETURNS OF INCOME;

AND

FOR EXPLAINING AND AMENDING
THE SAID ACTS.



L O N D O N :

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1799.

ANNO TRICESIMO NONO
GEORGII III. Regis.

C A P. XLII.

An Act to enable the Commercial Commissioners appointed to carry into Execution certain Acts for granting Duties upon Income, to extend the Time limited by the said Acts for receiving Returns of Income; and for explaining and amending the said Acts. [10th May 1799.]

WHEREAS by an Act, passed in the present Session of Parliament, intituled, *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,'* the Time for making Returns of Income to Commercial Commissioners appointed under a prior Act of the same Session of Parliament, is limited to the Period of Ten Days after their Appointment: And whereas it is

Preamble.
39 Geo. III,
Cap. 22; and

Cap. 13 recited.

Commercial Commissioners may enlarge the Time for delivering Statements, so as that there remain sufficient Time for making the Assessments prior to June 5, 1799; and the Commissioners enlarging such Time are to cause the Periods they fix for such Delivery to be advertised in the

expedient to empower such Commissioners to enlarge the Time for making Returns to them, from Time to Time, as they shall judge necessary: And whereas it is expedient, that so much of an Act, passed in this Session of Parliament, for granting certain Duties upon Income, and of the said recited Act, as relates to the Collection and Payment of the said Duties, should be explained and amended, and that any Omissions or Mistakes which may have happened in the Appointment of the Commissioners for executing the said Acts, should be supplied or rectified: May it therefore please 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 it shall be lawful for the respective Commercial Commissioners appointed as aforesaid, from Time to Time, to issue their Orders for enlarging the Time for delivering to them Statements, and making Returns of Income of Persons, Bodies, Corporations, or Companies, liable to be charged to the Duties in the said Acts mentioned by such Commercial Commissioners, so as that, after the latest Period so to be fixed, there remain sufficient Time for making the Assessments upon such Returns prior to the Fifth Day of June One thousand seven hundred and ninety-nine, and to cause the Periods fixed by them for such Delivery and Returns, to be from Time to Time

Time published in the *London Gazette*, or some Newspaper usually circulated in the County, Riding, or Place where such Commissioners shall act; which Orders, under the Names of Three or more such Commissioners, shall be as valid and effectual, to all Intents and Purposes, as if the Periods fixed therein had been limited in and by this Act; and all Persons who shall have omitted to make such Returns within the Period required by the said recited Acts, or either of them, who before or on the Day or Days fixed, or to be fixed, by such Commercial Commissioners for that Purpose, shall have made, or shall make, such Return as by the said recited Acts, or either of them, is authorized; and all such Commercial Commissioners who shall have received, or shall receive within such Times as aforesaid, any such Returns, shall be, and are hereby indemnified, freed, and discharged, from and against all Actions, Suits, Penalties, and Forfeitures, incurred, or to be incurred, for or by reason of such Omission or Acts; and every such Return made, or to be made within the Time limited, or to be limited, by the said Commercial Commissioners as aforesaid, shall be of the like Force and Effect as if the same had been made within the Time limited by the said recited Acts, or either of them.

Gazette, or some Paper circulated in the Place where they act.

II. And whereas the Inquests of several Counties and Places have omitted to name sufficient Persons to act as Commissioners for the Purposes of the said Acts, and others

Where the Inquests have not named Commissioners, or where so many of the Commissioners

ers named by any Inquest have declined to act as not to leave. Two Commissioners at the least for each Division, &c. and where sufficient Commissioners shall not be appointed before the Expiration of Ten Days after passing this Act, the Commissioners of Taxes may appoint Commissioners for the Act out of the Lists of qualified Persons delivered to them from the Commissioners of Land Tax.

named by the Inquests have declined acting therein, whereby the Execution of the said Acts may be retarded; be it further enacted, That for every Division, City, Borough, Town, or Place, for which the Inquests aforesaid shall not have named any Persons to act therein, or where the Persons named or to be named by the said Inquests have declined or may decline to act therein, or so many of them have declined or may decline to act, as not to leave Two Persons at the least to act for such Division, City, Borough, Town, or Place, and where sufficient Commissioners shall not be appointed for every such Division, City, Borough, Town, or Place, on or before the Expiration of Ten Days after the passing of this Act, it shall be lawful for the Commissioners for the Affairs of Taxes, or any Three or more of them, from Time to Time, to appoint a sufficient Number of Persons, qualified as required by the said Acts, out of the Lists delivered or to be delivered to them from the respective Commissioners of Land Tax acting in the said Divisions, Cities, Boroughs, Towns, and Places respectively, in pursuance of the said Acts, so that for each such Division, City, Borough, Town, or Place, there shall not be acting more than Five nor less than Two such Persons under such Nomination of the Commissioners for the Affairs of Taxes, or under any Nomination of such Inquests as aforesaid; and every such Appointment by the said Commissioners for the Affairs of Taxes, or any Three or more of them,

them, shall be as valid and effectual, during the Period herein-after mentioned, as if the same had been made by the Inquest of the County, Riding, or Place, under the said Acts: Provided always, That every such Appointment as last aforesaid, shall be revocable by the Inquest of the County, Riding, or Place, assembled at the next and subsequent Assize and Session of Oyer and Terminer and General Gaol Delivery for the County, Riding, or Place, after any such Appointment, or by the major Part of the Jurors there assembled, in case they shall judge the same necessary; and shall, at the same Assize or Session as aforesaid, nominate for each such Division, City, Borough, Town, or Place as aforesaid, sufficient Persons, qualified as aforesaid, to act as Commissioners for the Purposes of the said Acts, and who shall accept the said Office for such Division, City, Borough, Town, or Place as aforesaid; but in Default of such Revocation and Nomination, the Appointment of the said Commissioners for the Affairs of Taxes shall stand good.

Such Appointments revocable by the Inquest at the next Assize, on a sufficient Number of qualified Persons being nominated, and accepting the Office.

III. And be it further enacted, That where, in any List or Lists, or Entry or Entries of Names of any Commissioner or Commissioners for the Purposes of the said Act, or for hearing and determining Appeals, Mistakes have been made in the Christian or Surnames of such Person or Persons, it shall be lawful for the Commissioners for the Affairs of Taxes, and they are hereby authorized

Where in any List or Entry Mistakes have been made in the Names of Commissioners, the Commissioners of Taxes, on Certificate of any Two of the Grand Inquest, may

rectify the Mistake, and amend the List or Entry.

and required, upon a Certificate, under the Hands of any Two of the Persons of the Grand Inquest by which such Commissioners shall have been elected, of such Mistake, and of the proper Name or Names of such Person or Persons, to amend, or cause to be amended, such List or Entry, by inserting, or causing to be inserted, the proper Name or Names of the Person or Persons so elected as aforesaid, in the said List or Entry, and in the Order in which such Person was intended by the said Jurors to be put down to serve therein.

Appointment of Commissioners at the Meeting summoned by the Sheriff, according to the Return of Jurors delivered by the Clerk of Assize to the Commissioners for Taxes, valid, notwithstanding any Omissions of Names, or Error, Misnomer, or Variance in the Return, &c.

IV. And be it further enacted, That any Appointment of Commissioners for any of the Purposes of the said Acts, by the Persons present at the Meeting summoned by the Sheriff of any County, Riding, or Place, according to the Return of Jurors delivered by the Clerk of Assize to the Commissioners for the Affairs of Taxes, and by them transmitted to such Sheriff, shall be valid and effectual, notwithstanding such Clerk of Assize may have omitted to return the Names of certain Persons who had been summoned to serve upon the Grand Inquest of such County, Riding, or Place, within the Time limited by the said Acts, or either of them, and notwithstanding any Error or Misnomer, or any Variance in such Return from the original Pannel of Jurors summoned to serve on such Inquest; and all Persons acting under such Appointment shall be, and are hereby indemnified, from all

Pains and Penalties, and from all Actions, Suits, and Informations, for or by reason of their acting or having acted as such Commissioners, under such Appointment.

V. And be it further enacted, That the Powers and Directions contained in the said first-recited Act, respecting the Delivery of the Duplicates of Assessments by the Commercial Commissioners to the Receivers General, and the Returns by the Receivers General to the Commercial Commissioners, of the Defaulters on each Instalment of the Rates and Duties by the said Act imposed, and which were repealed by the said last-recited Act, shall be revived as to all Assessments made upon any Person or Persons who shall not have given Notice to such Commercial Commissioners of their Intention to pay the Sums assessed on them at the Bank of England, and shall be in force and duly carried into Execution with respect to such Persons, and all other Persons who shall have given such Notice, and shall have made Default in Payment at the said Bank of England; any Thing in the said last-recited Act to the contrary notwithstanding.

Directions which were repealed respecting the Delivery of Duplicates of Assessments by the Commercial Commissioners to the Receivers General, and the Returns by the latter to the former, of Defaulters on Instalments, revived, as to Persons who have not given Notice of Intention to pay Assessments at the Bank, or who shall make Default in Payment.

VI. And be it further enacted, That if any Commissioner for the Purposes of the said Acts, for any County, Riding, Shire, Stewartry, or Place where Commercial Commissioners are appointed, shall be engaged in Trade or Manufacture, then such Commissioner

A Commissioner for the Purposes of the said Acts in Trade or Manufacture, may be assessed before the Commercial

Commissioners; but where none shall be appointed, he may be assessed by the Commissioners of Appeal in the same Manner as by Commercial Commissioners.

tioner for the Purposes of the said Act, may be assessed before such Commercial Commissioners, and not by the Commissioners of Appeals; but if in such County, Riding, Shire, Stewartry, or Place, Commercial Commissioners shall not have been appointed, then the Commissioners of Appeal, before whom such Commissioner for the Purposes of the said Acts shall be assessed, shall, at his Request, in proceeding upon the Statement to be delivered to them, and in ascertaining the Charge to be made upon such Person, and in levying and collecting the same, pursue all such Rules, Directions, and Regulations, and shall have such Powers as are in the said Acts prescribed and given, for the Conduct of Commercial Commissioners specially appointed under the said Acts.

Vacancies in Commercial Commissioners to be filled up as original Appointments.

VII. And be it further enacted, That whenever any Vacancy shall arise in the Commercial Commissioners appointed under the said Acts, such Vacancy shall be supplied in like Manner as is directed for the Appointment of the Person who occasioned such Vacancy.

Commercial Commissioners, &c. to take an additional Oath.

VIII. And whereas Doubts have arisen whether the Oath of Secrecy imposed upon the Commercial Commissioners, their Assistants and Clerks, by the said Act, are sufficient for the Purposes intended thereby, be it therefore enacted, That every Commercial Commissioner as aforesaid, and every Commissioner

Commissioner for the Purposes of the said Acts, who shall be required to act as a Commercial Commissioner in the Execution of the said Acts, and every Assistant and Clerk to such respective Commissioners, or any of them, and every Inspector and Surveyor empowered to act in the Execution of the said Acts, shall, in Addition to the Oath required to be taken by the said Act, take the following Oath; that is to say,

I A. B. do swear, That I will not disclose any Statement of Income, or the Amount of any Sum to be paid by any Individual, as his or her Contribution or Payment under the said Act, which has been or shall be shewn to me in the Execution 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.

Oath.

IX. And be it further enacted, That any Two Commissioners appointed to hear and determine Appeals under the said Act for any County, Riding, Shire, Stewartry, Division, or Place, are hereby declared competent to hear and determine Appeals, and to do all other Acts which Commissioners of Appeals are required or authorized to do under the said recited Acts, or either of them: Provided always, That where Two Commissioners of Appeal only shall attend, and shall

Two Commissioners of Appeals may act, but if they do not agree, an Adjournment to take place until a Third shall act.

not

not agree in the Judgement or Determination to be given in any Cause or Matter before them, such Cause or Matter wherein they shall not so agree shall be adjourned for any Space of Time not exceeding Fourteen Days, to give Opportunity for the Attendance of the Third Commissioner of Appeals, if a Third shall have been appointed for the same County, Riding, Shire, Stewartry, Division, or Place; and if no such Third Commissioner shall have been appointed, or shall not attend at the adjourned Meeting, then a like Adjournment shall take place from Time to Time until a Third Commissioner shall be appointed, and shall act as aforesaid.

The Appointment of Commissioners in Scotland to be wholly in the Barons of the Exchequer there; and Acts done by other Persons void.

X. And be it further enacted and declared, That the Power of appointing Commissioners for the Purposes of the said Acts, and also Commissioners for hearing and determining Appeals in *Scotland*, is and shall be vested wholly in the Barons of the Exchequer in *Scotland*, for the Time being; and all Acts and Deeds, Meetings, Assessments, Matters, and Things, done by or with any other Persons assuming to be Commissioners as aforesaid, but not appointed to be such Commissioners by the said Barons, shall be null and void, to all Intents and Purposes; and the Persons appointed, or to be appointed, such Commissioners by the said Barons, shall have full Power of carrying the said Acts into Execution, in all Matters and Things relating thereto in their respective Shires, Stewartries, and Jurisdictions, in and to which they

they shall be so respectively appointed, as if no other Persons had assumed the Office of Commissioners therein.

XI. And be it further enacted, That the respective Collectors of the several Rates and Duties under the Management of the Commissioners for the Affairs of Taxes, appointed or to be appointed in the several Shires, Stewartries, Cities, Burghs, and Places in *Scotland*, shall, within Thirty Days after the passing of this Act, and before they act in Execution of their Duty as such Collectors, or receive any Money on the said several Rates and Duties, or any of them, enter into Bonds to the respective Commissioners appointed or to be appointed for putting in Execution the several Acts relating to the said Rates and Duties, under the Management of the Commissioners for the Affairs of Taxes, or any Three or more of them, in such Shires, Stewartries, Cities, Burghs, and Places, with such good and sufficient Caution as the Barons of the Exchequer in *Scotland* shall require, binding him or them, and his or their Sureties, conjunctly and severally for his and their duly paying to the Receiver General for *Scotland*, at *Edinburgh*, at such Times after the Receipt thereof, as the said Barons shall direct to be inserted in such Bonds, all such Sum and Sums of Money as shall, from Time to Time, be collected by, or be paid to them, for or on account of any of the said Rates or Duties, under

Collectors of the Duties in *Scotland*, under the Management of the Commissioners for Taxes, in a limited Time to enter into such Bonds as the Barons of the Exchequer shall require, for paying the Monies they shall receive to the Receiver General for *Scotland*, &c.

under a Penalty of Two hundred Pounds Sterling over and above Performance; and which Bonds the said Commissioners, or any Three or more of them, are hereby authorized and required to take; and the said respective Commissioners shall forthwith cause the said Bonds to be delivered to the Receiver General at *Edinburgh*, or, not being delivered to such Receiver General, shall cause the same to be registered in the Books of Council and Session, and Extracts thereof to be delivered to the said Receiver General at *Edinburgh*.

Where Collectors shall not duly pay over the Money received, to the Receiver General, he may present the Bond to the Barons of the Exchequer, praying for a legal Process upon the Bond, or may proceed to recover thereon according to the Course of the Court of Exchequer in *Scotland*.

XII. And be it further enacted, That in every Case where any such Collector or Collectors shall fail or neglect to pay over to the said Receiver General at *Edinburgh*, or his Deputy or Deputies, any such Sum or Sums of Money, within such Number of Days after the same shall be received by him or them as aforesaid, as shall be specified in the Bond entered into by such Collector or Collectors as aforesaid, the said Receiver General, or his Deputy or Deputies, may present the said Bond, or an Extract thereof, to any One or more of the Barons of the Court of Exchequer in *Scotland*, with a Petition, stating the Sum due and not accounted for by such Collector or Collectors, and praying for a Horning or other competent and legal Process of Court upon such Bond or Extract, making Oath that the Sum stated in the Petition is due and not accounted for; and the Baron

Baron or Barons to whom such Petition shall be presented, may thereupon order a Horning or other competent and legal Process of Court to issue; and which Process of Court may be proceeded in by Arrestment, Poinding, Denunciation, Caption, Imprisonment, and otherwise, for recovering from such Collector or Collectors, and his, her, or their Surety or Sureties, the Sums due from such Collector or Collectors, and for the Penalty of Two hundred Pounds in such Bond, over and above the Sums so due as aforesaid; or the Receiver General, or his Deputy or Deputies, upon making Oath to the Sums due and unaccounted for, shall be at Liberty to proceed to the recovering the Payment thereof, and of the Penalty in the Bond, by any Process for recovering Payment of Debts due to His Majesty, according to the Course of the Court of Exchequer in *Scotland*.

XIII. And whereas by an Act, passed in the present Session of Parliament, for granting certain Duties upon Income, and other Purposes, it was directed, that all the Monies arising from the additional Rates and Assessments, or from Payments at the Bank, by an Act of the last Session of Parliament for granting an Aid and Contribution for the Prosecution of the War, together with the Duties granted by an Act of the same Session for granting new and additional Duties on Goods imported and exported, and for other Purposes, not exceeding in the Whole the

7,000,000*l.* may be applied to the Services of 1798, over and above all Sums applied to the Discharge of Annuities, etc. payable in that Year, in consequence of the Loan of 8,000,000*l.*

the Sum of Seven Millions, which should be paid into the Receipt of the Exchequer, should be applied either to the Services voted in the 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, payable in consequence of the Loan of Eight Millions, Part of a Loan of Seventeen Millions raised by virtue of an Act of the last Session of Parliament; be it enacted, That any Sum not exceeding Seven Millions shall be applicable and may be applied to the Services of the Year One thousand seven hundred and ninety-eight, over and above all Sums which have been applied to the Payment and Discharge of all Annuities, Interest, and Dividends, which have become payable in that Year in consequence of the said Loan of the said Sum of Eight Millions; any Thing in the said first recited Act of the present Session of Parliament to the contrary notwithstanding.

F I N I S.