THE

SUBSTANCE

OF THE

INCOME ACT,

IN

A METHODICAL ARRANGEMENT OF ALL ITS CLAUSES, TRANSPOSED AS NEARLY AS POSSIBLE, ACCORDING TO THEIR NATURAL CONNECTION WITH EACH OTHER: INTENDED TO GIVE TO GENERAL READERS, WITHOUT MUCH LABOUR, A CLEAR IDEA OF ALL ITS PROVISIONS.

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1799.

ADVERTISEMENT.

IN the present publication, the several provisions of the Income Act are arranged under distinct titles; that the Reader may see at once, without the trouble of reference to distant pages, every thing that relates to any particular title: nothing of substance is omitted; the only thing that can be said to be abridged, is the *language* of the act:—In some instances, for the sake of clearness and precision, several provisions, which, in the act, are crowded together and involved with each other in *one* clause, are separated and given in distinct paragraphs.

METHODICAL ARRANGEMENT

OF

AN ACT,

PASSED 39 GEO. III. C. 13,

ENTITLED,

An Act to repeal the Duties imposed by an Act, made in the last Session of Parliament, for granting an Aid and Contribution for the Prosecution of the War; and to make more effectual Provision for the like Purpose, by granting certain Duties upon Income, in lieu of the said Duties. (9th Jan. 1799.)

FROM the 5th of April, 1799, the Act 38 Geo. III. c. 16, commonly called "the Assessed Taxes Act," is so far repealed, as it charges any person with an additional duty in proportion to the amount of the rates at which he was assessed under any act in force at the time when that act was passed, and so far as it appoints commissioners for putting it in execution, and hearing and determining appeals under it:

Except, as to the recovery of arrears of the rates charged by that act, which may become payable on or before the 5th of April, 1799, and which may after that time remain unpaid: and,

Except, as to the recovery of any penalty or forfeiture that shall have been incurred under that act—S. 1.—and,

Except, that persons who shall be in Great-Britain for some temporary purpose only, and not with a view of establishing their residence here, shall continue to be chargeable with any duties with which they would have been chargeable by virtue of the former act after the 5th of April, 1799, if the present act had not been made; and the provisions of the former act are, with respect to such persons, to continue in full force—S. 8.

Every appeal on the ground of income once heard and determined, under the 38 Geo. III. c. 16, shall be final and conclusive during the continuance of the rates granted by that act, except where the party shall prove that his income during the year, ending 5th of February, 1799, fell short of the sum mentioned in his declaration, by a stated sum; in which case, and also where the income of any person has been diminished, from any specific cause arising after the time allowed for hearing appeals in the year preceding the said 5th of February, 1799, the commissioners of appeal * under that act may give relief to the appellant in the manner directed by that act.—S. 122. †

* There are no Commissioners under that act, under the specific name of Commissioners of Appeal; there is but one set of Commissioners to do the whole business of the act, part of which is to hear appeals from assessments and surcharges.

† By Stat. 38 Geo. III. c. 16. s. 72. If the income of any person charged to the additional duties imposed by that act, shall be diminished from any specific cause arising *after* the time allowed for hearing appeals, by which such person may

The duties imposed by the present act are to be raised;

1. Upon all income arising from property *in Great-Britain*, belonging to any of his Majesty's subjects, though *not* resident here;

2. Upon all income of every person *residing* in Great-Britain, and of every body politic or corporate, or company, fraternity or society of persons, whether corporate or not corporate *, in Great-Britain, whether arising,

1. From lands, tenements, or hereditaments, situate in *Great-Britain*, or *elsewhere*; or,

2. From any kind of personal property, or other property whatever; or,

3. From any profession †, office, stipend, pension, employment, trade, or vocation.—S. 2.

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become intitled to any exemption or abatement, he or his representatives may appeal from the assessment made on him by virtue of that act, whether he shall have made any previous appeal or not. But he must give to the commissioners acting for the place where the assessment was made, or to their assistant commissioners, ten days notice at the least in writing, before the commissioners shall be required to hear the appeal; which shall be heard and determined before the time appointed for the payment of the next instalment, after the expiration of the said ten days.

* When the word "corporation" is hereafter used, all these terms must be understood as implied. *Vid.* S. 87.

† When the word "profession" is hereafter used, all those that follow are implied.

RATES

RATES OF ASSESSMENT.

ALL INCOME, ESTIMATED ACCORDING TO THIS ACT, AMOUNTING PER ANNUM,

To £60 & under £65 rated at one 120th part	£0 10 0	up to £0 13 8¼	being £0 0 2	in the pound.
65 — 70 — one 95th —	0 13 8¼	1 0 0	0 0 2½	
70 — 75 — one 70th —	1 0 0	1 3 0¾	0 0 3¼	nearly.
75 — 80 — one 65th —	1 3 0¾	1 6 8	0 0 3¾	
80 — 85 — one 60th —	1 6 8	1 10 10¾	0 0 4	
85 — 90 — one 55th —	1 10 10¾	1 16 0	0 0 4¼	and upwards.
90 — 95 — one 50th —	1 16 0	2 2 2⅔	0 0 4½	
95 — 100 — one 45th —	2 2 2⅔	2 10 0	0 0 5½	
100 — 105 — one 40th —	2 10 0	2 15 3	0 0 6	
105 — 110 — one 38th —	2 15 3	3 1 1⅓	0 0 6⅓	nearly.
110 — 115 — one 36th —	3 1 1⅓	3 7 7¼	0 0 6⅔	
115 — 120 — one 34th —	3 7 7¼	3 15 0	0 0 7	and upwards.
120 — 125 — one 32d —	3 15 0	4 3 4	0 0 7½	
125 — 130 — one 30th —	4 3 4	4 12 10¾	0 0 8	
130 — 135 — one 28th —	4 12 10¾	5 3 10	0 0 8¼	
135 — 140 — one 26th —	5 3 10	5 16 8	0 0 9⅓	
140 — 145 — one 24th —	5 16 8	6 11 9¼	0 0 10	
145 — 150 — one 22d —	6 11 9¼	7 10 0	0 0 10¾	and upwards.
150 — 155 — one 20th —	7 10 0	8 3 1¾	0 0 11	
155 — 160 — one 19th —	8 3 1¾	8 17 9⅓	0 1 0	
160 — 165 — one 18th —	8 17 9⅓	9 14 1¼	0 1 0½	and upwards.
165 — 170 — one 17th —	9 14 1¼	10 12 6	0 1 1⅓	
170 — 175 — one 16th —	10 12 6	11 13 4	0 1 2	
175 — 180 — one 15th —	11 13 4	12 17 1½	0 1 3	
180 — 185 — one 14th —	12 17 1½	14 4 7¼	0 1 4	
185 — 190 — one 13th —	14 4 7¼	15 16 8	0 1 5¼	
190 — 195 — one 12th —	15 16 8	17 14 6½	0 1 6½	nearly.
195 — 200 — one 11th —	17 14 6½	20 0 0	0 1 8	
200 or upwards — one 10th —	20 0 0	upwards	0 1 9¼	and upwards.
			0 2 0	

Any ſubject of his Majeſty, whoſe ordinary reſidence ſhall have been in Great Britain, and who ſhall have gone to parts beyond the ſeas, for the purpoſe only of occaſional reſidence at the time of the execution of the act, ſhall be deemed chargeable in reſpect to his income as a perſon actually reſiding in Great Britain, and ſhall be aſſeſſed on the *whole* amount of his income, whether ariſing from property in Great Britain or elſewhere, or from profeſſion, in Great Britain or elſewhere—S. 10.

The income of any married woman living with her huſband ſhall be ſtated and accounted for by her huſband, at the time when he delivers in his own ſtatement under the act; and the commiſſioners may ſummon the wife and examine her, touching her ſeparate property, by the ſame rules by which any *party* may be examined—S. 41.

Any truſtee *, who ſhall have authoriſed the receipt of any truſt property, by the perſon intitled to it; and any perſon who as banker, agent, or receiver, ſhall receive any income for the uſe of any perſon beneficially entitled to it, and reſident in Great Britain, ſhall not be deemed to be in the actual receipt of ſuch income, nor chargeable in reſpect of it; but the perſon receiving it for his own uſe and benefit—S. 43.

Partners in trade ſhall be charged jointly in reſpect of their joint income ariſing from their partnerſhip-trade; and ſhall nevertheleſs be diſtinctly charged in reſpect to any other income belonging to them reſpectively—S. 82.

Where the *title* to income ſhall be uncertain, by reaſon of contingency or diſpute, or for any other cauſe, it ſhall be charged ſeparately according to its amount, and the perſon in actual receipt of it, whether on his own account, or on behalf of another, ſhall deliver a ſtatement of it accordingly, and ſhall, out of it, pay the ſums chargeable in reſpect of it; and if *ſuch* income ſhall be under the controul of a court of equity or any other court, in any ſuit depending or otherwiſe, ſuch court ſhall give the neceſſary directions for aſcertaining the amount of it, and payment of the duty chargeable on it, on application, in a ſummary way, of any truſtee, or of any perſon intereſted in it, or of any agent or receiver intruſted with the receipt of it, or of any ſurveyor or inſpector acting in the execution of the act—S. 84.

All income belonging to infants or other perſons, under the controul of a court of equity or other court, in any ſuit depending, or otherwiſe, ſhall, in caſes where it cannot be otherwiſe charged under the act, be charged under the direction of ſuch court; which ſhall give the neceſſary directions for that purpoſe, and for payment of the duties, in the ſame manner as in the caſe of income under its controul, to which the title ſhall be uncertain—S. 85.

Proceedings in any court in the two laſt caſes, ſhall be free

* When the word truſtee occurs hereafter, every perſon acting in a ſimilar character, ſuch as agent, receiver, guardian, tutor, curator, committee, is to be implied.

of ſtamp duties, and of all fees and charges except for writing—S. 86.

CORPORATIONS, TRUSTEES, &c.

Corporations, ſhall be chargeable in reſpect of their annual income, other than ſuch annual income as is applicable to charitable purpoſes—S. 87.

But they ſhall not be chargeable in reſpect of any income, which according to their reſpective regulations, ſhall be applicable,

1. To charitable purpoſes; or 2. to the payment of any annual dividend or intereſt to any individual member, or to any other perſon or public body having any ſhare in the capital ſtock or other property belonging to ſuch corporations;

Provided that ſuch perſons or public bodies receiving ſuch dividends, ſhall be charged in reſpect of them, according to their amount, as they ſhall be received, and that an account of the amount of ſuch dividends be delivered on demand to ſuch inſpector or ſurveyor as ſhall be authoriſed for that purpoſe under the hands of three or more of the commiſſioners for the affairs of taxes, by the ſame perſons and in the ſame manner as the ſtatement of the income of ſuch corporations are required to be delivered *. But from this proviſo are excepted dividends and intereſt, the property of perſons, not the ſubjects of his Majeſty, and not reſident in this kingdom—S. 88.

Corporate places ſhall not be charged in reſpect of ſuch part of their income as ſhall be appropriated towards defraying the expences incident to their civil government: Nor bodies politic, corporate or collegiate in reſpect of ſuch part of their income as ſhall be appropriated to the maintenance, ſubſiſtence, or advancement of any maſters, fellows, ſtudents or members: Provided that an account of every ſuch exemption claimed ſhall be made up in the uſual form and allowed by the commiſſioners, and that the perſons to whoſe uſe ſuch income ſhall be applied, ſhall be charged in reſpect of it, as in other caſes under the act—S. 89.

Truſtees aſſeſſed in reſpect of the income of any other perſon chargeable to the duties may retain out of it ſo much as ſhall be ſufficient to diſcharge the aſſeſſment: The ſame proviſion is made in the caſe of officers † of corporations aſſeſſed in reſpect of the corporate incomes—S. 91.

The firſt aſſeſſment is to be made for one year, from the 5th of April, 1799, to the 5th of April, 1800; and ſo from year to year during the continuance of the act; The aſſeſſments are made payable by ſix equal inſtallments; on the 5th days of June, Auguſt, October, December, February and April; the firſt inſtallment payable on the 5th of June, 1799; the pay-

* Vid. Statement of income, and ſect. 90 of the act.

† Under this term, are comprehended, chamberlain, treaſurer, clerk, auditor, receiver, &c, or any perſon acting in any of theſe capacities.

ments to be made within 10 days from the day on which they become payable; and on default, the commissioners may issue to the collector, of the duties on houses *, their warrants for collecting and levying the rates in arrear; and such part as cannot be so levied shall be recoverable as a debt upon record to his Majesty—S. 72.

Any person may, at any time during the continuance of the act, pay into the Bank any sum of money, and take a certificate of the payment, which shall be received by the receivers and collectors in discharge of so much of the rates assessed upon him; but no discount is to be allowed on any such payment —S. 95.

EXEMPTIONS.

1. The stock or fund of friendly societies established under 33 Geo. III. c. 54, entitled, "an act for the encouragement and relief of friendly societies"—S. 4.

2. Corporations established for charitable purposes only—S. 5.

3. Annual officers presiding over corporations or royal burghs, in respect of the income derived from their salaries, and emoluments in respect of such offices—S. 6.

4. Any rector or vicar in respect of any stipend paid to a curate, such rector or vicar being usually resident, and ordinarily doing duty in some parish of which he is rector or vicar, or having some other legal excuse for not residing on such rectory or vicarage—S. 7.

5. Persons actually being in Great Britain for some temporary purpose only, and not with a view of establishing a residence here—S. 8. *(vide ante*, p. 3.*)*

Provided that if the income of any such person shall be charged under the former act, and also under the present act, the commissioners for the purposes of the present act, or for hearing and determining appeals under it, may on proof, on oath, of a double charge, make such deduction on account thereof, as to them respectively shall seem just—S. 9.

PERSONS APPOINTED TO PUT THIS ACT IN EXECUTION.

The commissioners to be appointed according to the directions of this act, and the persons appointed inspectors or surveyors, assessors and collectors to put in execution the act of 38 G. III. c. 16, or the several acts relative to the duties † under the management of the commissioners for the affairs of taxes, are to put the present act in execution, with relation to the duties to be raised ‡ under it—S. 36.

* Under this term, are comprehended, the duties on windows or lights, or any other duties under the management of the commissioners for the affairs of taxes.

† These are commonly called the assessed taxes.

‡ By 38 Geo. III. c. 16. The several surveyors, inspectors, assessors, and collectors appointed to put in execution the acts relative to the present duties placed under the management of the commissioners for the affairs of taxes,

COMMISSIONERS,

Their Qualifications.

I. "A Commissioner for the purposes of this act," within a county at large*, riding, shire, stewartry, or city, borough, town or place, not a county of itself, must have either—

1. A personal estate of the value of 10,000l.; or 2. an estate of the like nature as commissioners qualified to act in the execution of the land-tax act for the year 1798 †, within the same limits, and of thrice the value or more ‡; or 3. must be heir apparent to a person of similar estate of triple the value required to qualify an heir apparent, acting under that act---S. 24.

II. Such commissioners for a city, borough, town or place a county of itself, must either have 1. a personal estate of 3000l.; or 2. an estate of a similar nature, and of three fifths of the value, to that of a commissioner for a county at large---S. 24.

III. Such commissioners within the Inns of Court, Inns of Chancery, or Liberty of the Rolls, must have 1. a personal estate of 3000l.; or 2. an estate of the like nature, and of the same value as for a county at large---S. 114.

IV. Commercial commissioners, and persons acting as assistants to them according to the directions of the act, must have the same qualification as commissioners for a county at large---S. 114.

V. A Commissioner for hearing and determining appeals must have either: 1. a personal estate of 20,000l.; or 2. an estate of the like nature, and of twice the value, as "Commissioners for the purposes of the act"; or 3. must be the heir apparent of

for the several counties, ridings, divisions, shires, stewartries, cities, boroughs, cinque ports, towns, and places respectively, are to act in the same characters respectively in putting that act in execution—38 Geo. III. c. 16. s. 43.

By 20 Geo. II. c. 3. s. 30. The inspectors and surveyors for the duties on houses, windows, or lights, are to be appointed by His Majesty, or the High Treasurer, or the Commissioners of the Treasury, or any three or more of them; and by S. 42, they are to follow such orders, instructions, and directions, as they shall, from time to time, receive, from the High Treasurer, or Commissioners of the Treasury, or any three or more of them;---and by S. 43, The same persons are to appoint such salaries and allowances to the Surveyors, as they shall think proper out of the rates and duties on houses and windows.

* Where "county at large," or simply "county" is mentioned hereafter, all the subsequent descriptions are implied.

† 38 Geo. III. c. 5. ‡ By St. 38 Geo. III. c. 48. The qualification for a commissioner under the 38 Geo. III. c. 5, for any county at large within England or Wales (except Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, Radnor and Monmouth) and for any of the ridings of Yorkshire, is a freehold, copyhold, or leasehold estate of his own in lands, tenements, or hereditaments of the clear annual value of 100l. or more; or he must be heir apparent to a person of similar estate, of triple the value; and the half of the estate must be situate in the county or riding where the commissioner acts.

a person of double the estate required to qualify an heir apparent as such commissioner---S. 23.---And

Lastly, a commissioner for the purposes of this act cannot be a commissioner for hearing and determining appeals under it, in any county, riding, shire, or stewartry*---S. 23.

Personal estate of 100l. and 4l. per annum, in lands, tenements or hereditaments, are equivalent, and the qualification may consist partly of the one and partly of the other species of property, provided both together amount to the full value---S. 26.

It is not required that more than one third of the lands, &c. should be situate within the county, within which the commissioner acts---25.

Persons "acting as commissioners for the purposes of this act," or in any other character where a qualification is required, not being duly qualified, are subject to a penalty of 50l.; and commercial commissioners 100l.---S. 27, 114.

If in any city, town or place, there shall not be a sufficient number of persons qualified "as commissioners for the purposes of the act," the commissioners for the county at large, may act for such city, &c.---S. 28.

COMMISSIONERS.

The manner of their appointment in England.

1. The several clerks of assize as soon as conveniently may be after the passing of the act, are to transmit to the commissioners for the affairs of taxes, copies of the panels of persons who shall have served or been returned within the space of four years before, to serve as grand jurors at any assize or session of oyer and terminer, and general gaol delivery---S. 14.

2. The commissioners for the assessed taxes are, from time to time, to cause lists to be made of persons qualified to act as commissioners under this act; and for this purpose---They or any two of them acting for any division of any county, &c. are soon after having notice of the act to appoint a day and time for holding within their respective divisions, the first meeting, which shall be holden within seven days after any two commissioners of such division shall be, for that purpose, required by any inspector or surveyor. These lists are to contain the names of persons named in any act passed in the present or any future Parliament, to act as commissioners of land-tax, or for the assessed taxes, who shall be qualified as required by this act, and also ten *other* persons, at the least, so qualified for each division, for which commissioners shall, in such act or acts, be separately named, or so many as can be therein respectively found so qualified---S. 11.

* This must mean that he cannot be both "a commissioner for the purposes of the act," and a commissioner of appeal within the same jurisdiction.

3. The commissioners present at any such meeting are to deliver to their clerk, such list signed by the majority of them; and the clerk is immediately to transmit it to the commissioners for the affairs of taxes—S. 11.

4. The commissioners for the affairs of taxes are to transmit to the sheriffs of the different counties, &c. the list of persons so returned as grand jurors, together with the lists of persons qualified to act as commissioners under the present act, with directions to summon, within ten days after the transmission to them of such lists, the persons named in the lists of grand jurors *.

5. The sheriff is to summon the persons named in the list of grand jurors transmitted to him, to meet at such place as he shall name within the time limited; this summons is to be by public advertisement in some newspapers usually circulated in the respective counties, &c. signed by the sheriff or his deputy, four days at least before the day to be named for the meeting—S. 11. 14.

6. The persons present at any meeting, holden in pursuance of such summons, are, out of the lists of persons qualified to be commissioners, which are to be laid before them by the sheriff, to select such a number as shall be necessary for carrying into execution the general purposes of the act, and for supplying from time to time any vacancy that may arise, and are to appoint such persons to be commissioners for the whole county, &c. in the order in which they shall be selected to serve; and who, and what member shall act for each division; and if they shall not find in any lists sufficient numbers qualified, they are to select such number from the lists of any neighbouring divisions of the same county, &c.; or from the county at large adjoining to any city, &c.—being a county of itself: and the persons so selected shall be "commissioners for the purposes of the act," in the order in which they shall be so appointed; but the number to be appointed to act together in any one division, or in any city, &c. shall not exceed five, nor be less than two; and their names shall be, from time to time, returned to the commissioners for the affairs of taxes, at their office—S. 11.

Persons duly qualified may, at any time, after the return of the lists, cause their names to be inserted in them, by giving notice to the commissioners for the affairs of taxes—S. 13.

Within any city, &c.—being a county of itself, the magistrates and justices shall be summoned together with such jurors, to act in the selection and nomination of the commissioners—S. 24.

If there shall not have been a grand inquest impaneled within the period before mentioned in any city, &c. a county of itself, the sheriff of such city, &c. is to summon the persons named in the commission of the peace for such city, &c.; who shall

* In all subsequent places, "Grand Jurors" are those whose names are transmitted by the clerks of assize.

ſelect the perſons to act as commiſſioners for ſuch city, &c.; and alſo other perſons to ſupply vacancies; and alſo ſo many others as they ſhall think neceſſary, to be aſſiſtants to the commercial commiſſioners; if any ſhall be appointed for ſuch city, &c.; the names to be tranſmitted to the commiſſioners for the affairs of taxes—S. 29.

But ſuch commiſſioners are not reſtrained from acting in any other part of the county, &c. for which they are appointed—S. 12.

THE MANNER OF THEIR APPOINTMEMT IN SCOTLAND.

The proper officers in Scotland, are to return to the Barons of the Exchequer there, liſts of perſons who ſhall within the laſt four years have been ſummoned to ſerve as Jurors in Scotland *—S. 14.

Meetings of commiſſioners of the ſame deſcription †, and in the ſame manner as in England, are to be held in the ſeveral ſhires, ſtewartries, and places for the purpoſe of forming liſts of perſons qualified to be commiſſioners for the purpoſes of this act—S. 11.

Theſe liſts are to be tranſmitted by the clerks of the commiſſioners who are to form them to the commiſſioners for the affairs of taxes, who are to tranſmit them to the barons of the exchequer in Scotland; and the barons are, out of ſuch liſts, to appoint "commiſſioners for the purpoſes of this act" for the ſeveral ſhires, ſtewartries and places in Scotland, in the ſame manner and ſubject to the ſame proviſions as the perſons returned on the liſt of grand jurors are to do for England—S. 11.

LINCOLNSHIRE.

The ſeveral diviſions of Lindſey, Holland and Kesteven, into which the County of Lincoln is divided, are to be conſidered as ſo many diſtinct counties for the purpoſes of this act—S. 15.

FOR LONDON.

1. The Mayor, Aldermen and Common Council, in Common Council aſſembled, are to elect 6 qualified perſons, 3, at leaſt, to be Aldermen.
2. Out of theſe the Mayor and Aldermen are to chooſe three.
3. The Governor and Directors of the Bank of England are to chooſe two other perſons;
4. The Directors of the Eaſt India Company, one;
5. The Sub-Governor, Deputy-Governor, and Directors of the South-ſea Company, one;
6. The Governors and Directors of the Royal Exchange Inſurance Company, one; and

* For what purpoſe, this return is to be made, does not appear.

† Thoſe, who in England, are Commiſſioners of the land-tax, are in Scotland, called commiſſioners of ſupply.

7. The Governors and Directors of the London Inſurance Company, one: All theſe to be qualified as the act directs; and the three choſen by the Mayor and Aldermen, together with the other ſix, are to be "commiſſioners for the purpoſes of this act" within the city of London; and their names to be returned to the commiſſioners for the affairs of taxes—S. 17.

FOR THE COUNTY OF MIDDLESEX, EXCEPT THE TOWER HAMLETS.

The Sheriff is to ſummon only ſuch jurors, as ſhall, within the laſt four years, have been returned from the hundred of Oſſulſton, on the panel of the grand jury at Weſtminſter—S. 19.

FOR THE TOWER HAMLETS.

The Lieutenant, or Deputy-Lieutenant, or Major of the Tower of London, to ſummon the juſtices of the peace acting in that diviſion at the time of the act paſſed, and continuing to act till ſummoned; juſtices ſo ſummoned to ſelect commiſſioners for that diviſion in the ſame manner as the grand jurors of any county—S. 20.

And alſo to name other perſons to ſupply vacancies: and alſo ſo many perſons as they ſhall think neceſſary to be appointed aſſiſtants to the commercial commiſſioners; and the name of the perſons ſo reſpectively choſen are to be returned to the commiſſioners for the affairs of taxes—S. 20.

COMMERCIAL COMMISSIONERS.

How appointed for London and its vicinity.

The court of common council are to return to the mayor and aldermen twelve perſons duly qualified, of whom ſix to be aldermen, out of whom the mayor and aldermen are to name three to be commercial commiſſioners, and three to act as their aſſiſtants:—The governors and directors of the bank, three commiſſioners and three aſſiſtants.—The directors of the Eaſt-India company, the ſame number; the governors and directors of the South-Sea company the ſame number; the governors and directors of each of the inſurance companies, two commiſſioners and two aſsiſtants each. The grand jurors of each of the four counties, Middleſex, Eſſex, Kent and Surrey, the ſame number: In all twenty-four commiſsioners and twenty-four aſsiſtants, who are to act for the city of London, the city and liberty of Weſtminſter, the borough of Southwark, the pariſhes within the bills of mortality, St. Mary-le-bone and Pancras, and all pariſhes within the ſaid four counties, of which any part is ſituate within ten miles of the Royal Exchange; if ſo many cannot be found properly qualified within the diſtrict, then ſo many are to be appointed as can be found —S. 110.

BIRMINGHAM, &c.

For Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Glasgow, and such other cities, &c. as the grand jurors for the county, &c. in which they are situate, shall think proper, having regard to the extent of trade and manufacture, a number of persons duly qualified not exceeding twelve, nor less than three for each district, to be commercial commissioners, and a number not exceeding twelve, nor less than three, to be assistants, shall be appointed by the same persons as the commissioners for the general purposes of the act.—Their respective jurisdictions shall extend to such parishes, &c. in the vicinity of the respective cities, &c. as the respective inquests shall think proper to include within the respective district.—S. 111.

BRISTOL, &c.

For Bristol, Exeter, Hull, Newcastle-upon-Tyne, Norwich, and Edinburgh, and such other cities, &c. counties of themselves, as the grand jurors for the counties at large shall think proper; the acting magistrates, or justices of the peace, for such cities, &c. shall name persons properly qualified to be commercial commissioners; and their respective jurisdictions shall extend to such parishes, &c. in the vicinity, &c. as the inquests for the counties at large shall think proper.—S. 112 *.

Though these commercial commissioners are to be appointed for specific districts, yet it is provided, that any person engaged in trade or manufacture, though not residing within any of those districts, may, at his option, be charged by commercial commissioners, instead of the commissioners for the general purposes of the act—S. 113.—And either to the *whole* of the rates on his income, or on so much of it as may arise from trade and manufacture—S. 96.

The clause distinguishes between the case where a trader not residing within a district under the jurisdiction of commercial commissioners, resides within a county where there *are* such commissioners; and the case where there are no such commissioners within the county: in the first, it merely says he may be charged by such commercial commissioners; but, supposing there may be more than one set of such commissioners within the county, it makes no provision to which set the trader is to apply; but, in the second, it provides that he shall apply to the commissioners for the purposes of the act for the division where he resides, who are to require the assistance of any two

* N. B. In this case there is no provision for the appointment of commercial assistants; nor can it be discovered, from the wording of the clause, how many are to be the commissioners.

or more persons, whose names shall be inserted in the lists *, made out by the grand jurors of the county, and are to pursue the rules prescribed for the conduct of the commercial commissioners—S. 113.

COMMISSIONERS OF APPEAL.

How appointed.

The grand jurors returned and assembled as before prescribed, and the barons of exchequer in Scotland, are, for England and Scotland respectively, to appoint three persons duly qualified to act as commissioners of appeal, for each county at large, riding, shire or stewartry respectively, and also three others, at the least, if so many can be found qualified, to supply vacancies; and the names of such persons are to be returned to the commissioners for the affairs of taxes at their office, who are to give notice to such persons of their having been appointed commissioners of appeal—S. 16.

But if it shall appear to the persons assembled for the purpose of naming commissioners of appeal, that, from the extent of the county, &c. or the relative situation of its different parts, one set of commissioners of appeal cannot conveniently perform the duties required, they may name two or more sets to act in different parts, distinguishing those parts; and in such cases, any person acting as a commissioner of appeal for one part, may act as a commissioner for the purposes of the act in another part of the county, &c. out of his jurisdiction as a commissioner of appeal—S. 30.

FOR LONDON.

The mayor and aldermen to choose one person duly qualified.

The governors and directors of the Bank, the directors of the East-India Company, and the governors and directors of the South-Sea Company, to choose one; the governors and directors of the two Insurance companies, to choose one; these three to be commissioners of appeal for the city; their names to be returned to the commissioners for the affairs of taxes—S. 18.

When any commissioner, for the purposes of the act, or of appeal, shall die or decline to act, the person next in order on the list to supply vacancies, shall be appointed in his place; and new names shall from time to time be selected, and added to those before selected, by persons of the same description, as those who made the original selection; and the persons, whose names shall be so newly selected and added, shall succeed in order as commissioners, or commissioners of appeal—S. 21.

* Some explanation seems wanting here; the grand jurors are not strictly to make lists, but to appoint the commissioners out of lists presented to them; perhaps it is meant that these two assistants should be taken from among the persons named by the grand jurors, to supply vacancies.—vid. S. 11.

OATH OF COMMISSIONERS, &c.

The commiſſioners for the purpoſes of the act, the commiſſioners of appeal, and the commercial commiſſioners are to take an oath for the due execution of the powers veſted in them by the act—S. 22, 115.

Any of the reſpective commiſſioners may adminiſter the oath —S. 22, 115.

If any perſon act as a commiſſioner for the purpoſes of the act, or as a commiſſioner of appeal, except in adminiſtering the oath, before he ſhall himſelf have taken the oath, he ſhall forfeit 100l. There is no ſimilar proviſion as to penalty in the caſe of commercial commiſſioners—*vid.* S. 22, 115.

The aſſiſtants to the commercial commiſſioners are, before thoſe commiſſioners, to take an oath for the faithful execution of the act—S. 116.

CLERK TO THE COMMISSIONERS.

There is no particular direction for the appointment of a clerk to the commiſſioners for the general purpoſes of the act, or to the commiſſioners of appeal; but there is a clauſe, requiring ſuch clerk, before he enters on his office, to take a particular oath—S. 35.

But the commercial commiſſioners are expreſsly empowered to appoint a clerk, and ſuch other officers as may be neceſſary, with the conſent and approbation of the commiſſioners of the treaſury, or any three or more of them, and to remove ſuch clerk or other officers, and appoint others in their places: Theſe clerks and other officers are to take an oath for their faithful demeanor in the truſts repoſed in them by the commercial commiſsioners, and alſo the oath required to be taken by the clerks to the commiſsioners for the general purpoſes of the act—S. 117.

The clerks and other officers of the commercial commiſsioners are to take nothing for their ſervices, other than ſuch ſalaries or rewards as thoſe commiſsioners reſpectively with the conſent and approbation of the commiſsioners of the treaſury, or any three or more of them ſhall allow, "in the manner," it is ſaid, "herein-after directed"—S. 117.

But there is nothing afterwards directed on this ſubject, except in the following manner:

That the commiſsioners of the treaſury, or any three or more of them may, from time to time, direct the caſhier of the bank, or the reſpective receivers general, as may be moſt convenient, to advance out of the rates and duties granted by the act to ſuch perſon or perſons as the reſpective commercial commiſsioners, or the major part of them acting for any diſtrict, ſhall name, ſuch ſums as ſhall appear to the commiſsioners of the treaſury neceſſary, for the *laſt-mentioned* purpoſes of the act; which ſums, ſo to be advanced, ſhall be applied for the payment of allowances, and in defraying all other neceſſary charges and expences in or about the execution of this act, in reſpect to the commercial commiſsioners, without other account, than before the lords commiſsioners of his Majeſty's treaſury—S. 118.

ASSESSORS.

The commiſsioners for the aſſeſſed taxes, or any two of them, at their firſt meeting, held for the formation of liſts of perſons qualified for commiſsioners under this act, ſhall direct precepts to the aſſeſſors of the ſeveral pariſhes and places within their reſpective diviſions, requiring them to appear before the ſaid commiſsioners for the aſſeſſed taxes, at ſuch time and place as they ſhall appoint *; not exceeding fourteen days after ſuch precepts—S. 37.

On the appearance of the aſſeſſors, the ſame commiſsioners ſhall iſſue to them ſuch inſtructions and directions duly filled up and ſigned by two or more of them; and ſuch warrants, under the hands and ſeals of two or more of them, as the ſurveyors and inſpectors ſhall have had delivered to them for that purpoſe, under the direction of the commiſsioners for the affairs of taxes —S. 37.

If the commiſsioners for the aſſeſſed taxes ſhall omit to iſſue ſuch precepts, any juſtice of the peace, of the county, &c. on complaint of ſuch omiſsion by any ſurveyor or inſpector, may ſummon the aſſeſſors before him, and on their appearance iſſue the like inſtructions, directions, and warrants, as the ſaid commiſsioners are authoriſed to iſſue—S. 49 †.

Every aſſeſſor who ſhall neglect to appear before the ſaid commiſsioners or juſtices, or to take upon himſelf the execution of the act, ſhall, for every ſuch offence, forfeit a ſum not exceeding 20l.—S. 49.

The aſſeſſors for the year ending on the 5th of April 1799, ſhall, within fourteen days after the *date* of the *precept* ‡, *ſo* to be *delivered* to them, give to every houſeholder within his limits, or leave at his dwelling-houſe, notice, to prepare and deliver ‖ within fourteen days next enſuing the day of ſerving ſuch notice.

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* Probably by the precept.

† In the city of London, the mayor and aldermen, &c. are to elect the commiſſioners in the firſt inſtance; no meeting of the commiſsioners of the aſſeſſed taxes is to be held, to form liſts of qualified perſons, to be tranſmitted to the commiſsioners, for the management of the affairs of taxes, and to be again tranſmitted to the mayor, &c. It therefore becomes a queſtion, who are, in London, to direct the precept to the aſſeſſors, and to iſſue to them their inſtructions and directions.

‡ The only *precept* mentioned before, is that requiring the aſſeſſors to *appear* before the commiſsioners, at a time not exceeding *fourteen* days *after* ſuch precept; if this be the precept alluded to, the aſſeſſors muſt give the notice in queſtion, within the time limited for their appearance before the commiſsioners, to receive their inſtructions.

‖ This muſt mean to the aſſeſſors.

I. A list of every lodger, inmate and other person (except servants and infants not having a chargeable income) resident in such dwelling-house:

II. A list containing 1, the name of every person not resident in Great Britain, and of every infant, idiot, lunatic, and married woman intitled to any chargeable *income*, which shall be in the receipt of such householder, as trustee, &c. either separately or jointly, with any other person; and, if jointly, then the name or names of such other person or persons; 2, of every other person for whom such householder shall hold any *property* as trustee, &c. the *income* of which shall be in the actual receipt of such other person.—S. 38.

Where any dwelling-house shall be let in different apartments to persons distinctly charged to the duties on windows *and* lights; or where the landlord shall be charged to those duties, the assessors are to serve a similar notice for the occupier of each such distinct apartment.—S. 38.

Within fourteen days after the service of such notice, every such householder or occupier shall first make out such lists and sign them with his proper name; and 2d, shall at the same time make out and deliver, 1st, a statement, signed by him, of the sum which he means to contribute, as being not less than the just rate of his annual income, estimated according to the provisions of this act*; and 2d, a like statement, signed by him, of the sum which he proposes should be contributed on behalf of such other person for whom he is in the receipt of any income†.—S. 38.

The persons to be appointed assessors after the 5th of April, 1799, shall, within fourteen days after the date of the precept, which shall be *issued* to them by "the commissioners for the purposes of this act," in every year, give similar notices to every householder or occupier within their respective limits.—S. 38.

In default of householders or occupiers delivering such lists and statements to the assessors within the limited time, the latter are to return to the commissioners for executing this act, the names of such householders and occupiers making default; and are also to make out a list containing the names of all lodgers, &c. (except servants and infants, &c.) resident in such dwelling-house, &c. and also of all persons on whose behalf such householder, &c. ought to make out such list and statement, if any such there be, within the knowledge of such assessors.—S. 38.

Any person required to make out, sign, and deliver any list, statement, or schedule, neglecting so to do within the time limited, shall forfeit a sum not exceeding 20l.—S. 67.

Within seven days, after any such list of lodgers, &c. delivered to the assessors, they shall, in the manner before de-

* According to one of the forms marked (B) in the schedule.

† No statement is required to be made, of the sum to be contributed, by the persons for whom the householder holds any property of which such persons are themselves in the actual receipt of the income.

scribed, serve on every person returned as such lodger, &c. notice to make out and deliver, within fourteen days of such service, a similar list of persons *not* residing in Great-Britain, and of infants, &c. intitled to any chargeable income in the receipt of such lodger, &c. and of such persons who shall themselves be in the receipt of any chargeable income derived from property held by such lodger, &c. as trustee, &c. either singly or jointly, with any other person as such trustee, &c. together with the names of such other persons, if any such there be.—S. 39.

Within the time prescribed in the notice, such lodger, &c. is to make similar returns with a householder, under similar provisions in case of his default.—S. 39.

Provided that if the person for whom such householder, &c. shall act as trustee, &c. be of full age, and shall reside in Great Britain at the time required for the return of such list; it shall be sufficient for the trustee, &c. to return the proper name and place of residence of such person, without making any statement of the sum to be contributed for him.—S. 42.

The lists of such persons so resident * shall be immediately delivered to the surveyor or inspector, where such list shall be delivered, for the information of the Commissioners for the affairs of taxes.—S. 42.

These provisions, with respect to notice, lists, and statements, do not extend to persons exempted by reason of poverty from the payment of rates and taxes to church and poor.—S. 40.

Within fourteen days after the date of the precept beforementioned, the assessors shall cause general notices to be affixed on the doors of the church or chapel, and market-house or cross, if any, of the city, &c. for which they act; and if there be no church or chapel, &c. within their limits, then on the church or chapel door of the next adjoining parish.—S. 44.

This general notice is to be to the same effect as the notice to be served on householders, &c. and shall be sufficient to bind all persons resident within the district, though no special notice may have been served on them as before directed.—S. 44.

The assessors are to cause such general notices to be replaced, if necessary, for the space of ten days, before the time required for the delivery of these lists and statements; and the first affixing of them is to be deemed good service.—S. 44.

A penalty, not exceeding 20l. is imposed on any person wilfully tearing, defacing, or obliterating any notice so affixed, during the said space of ten days.—S. 44.

Within three days after the time limited for the delivery of the lists and statements, if the commissioners shall then have been appointed for the purposes of this act; otherwise, within three days after their appointment, the assessors are to transmit to the clerk of such commissioners, within their division, all

* That is, of the persons of full age, and resident in Great-Britain, for whom any householder is trustee.

returns then before made to them, to be laid before those commissioners at their first meeting after the receipt of such returns; in the same manner they are to transmit, for the same purposes, all returns *thereafter* made to them within three days after the receipt of them: and also, as soon as conveniently may be, lists of the names of all persons who shall have neglected to make their returns.—S. 45.

Every assessor shall personally appear before the commissioners at their first meeting, or at such other meetings as shall be appointed for his attendance, and make oath *, that the several notices required to be *delivered*, have been duly served within his limits, to the best of his knowledge.—S. 46.

Every assessor neglecting to appear and make such oath, or who shall not return any statement of income made to him, or shall wilfully omit to return the name of any person who shall not have returned any statement or list, shall forfeit for every such offence a sum not exceeding 20l.—S. 46.

If any assessor shall conduct himself to the satisfaction of the commissioners acting for his division, they or the major part of them present, at any meeting held for that purpose, may grant him a certificate of his good conduct in his office; in which they are to report to the commissioners for the affairs of taxes, their opinion as to the sum which will be a suitable reward to him for his pains and labour, regard being had to the extent and population of the district, the number of persons chargeable with the rates, and his diligence in the execution of the act.—S. 47.

The commissioners for the affairs of taxes may, on such certificate and report, grant to such assessor such reward as to them shall seem fit, not exceeding the amount contained in the certificate, and direct the Receiver General of the said rates and duties to pay the same out of the monies in his hands arising from the said rates and duties.—S. 47.

MEETING OF THE COMMISSIONERS, FOR THE PURPOSES OF THE ACT.

The commissioners of assessed taxes are to meet within seven days after any two of them shall be required so to do, by any inspector or surveyor, for the purpose of forming lists of persons properly qualified to be commissioners for the general purposes of the act.—S. 11.

At this meeting they are to direct their precept to the assessors, requiring their appearance before them at a time not exceeding fourteen days afterwards.—S. 37.

The assessors are, within fourteen days after the *date* of the precept †, to give notice for the delivery of the lists and state-

* Or solemn affirmation: this is to be understood, where oath is mentioned.

† Query, whether this precept be the precept *requiring* the *appearance* of the assessors, or whether if it does not rather mean "the instructions, directions, and warrants," required to be *issued* to them, at the *time* of their appearance? — (Vide the note, p. 17.)

ments; these are to be delivered to the assessors within fourteen days after service of the notice.—S. 38.

Within three days after the time *limited* for the delivery of the lists and statements, the assessors are to transmit to the clerk of "the commissioners for the purposes of the act," the returns made to them, and the lists of defaulters, to be laid before those commissioners at their *first* meeting.—S. 45.

Within seven days after the time fixed for the delivery of the lists and statements, that is, within four days after the time when they ought to be transmitted to the clerk, and so from time to time the commissioners for each division are to cause an abstract to be made of so many of such lists and statements as shall have been laid before them.—S. 50.

So that the first meeting of "the commissioners for the purposes of the act" is to be held after the expiration of three, and before the expiration of seven, days after the time fixed for the delivery to the assessors of the lists and statements, and within forty-two days after the requisition, by the surveyor or inspector to the commissioners of assessed taxes, to hold the meeting for the formation of lists of persons qualified to be commissioners under this act *.

The abstract is to contain the names of all persons included in the returns, alphabetically arranged, their places of residence, the sums proposed to be contributed, and the proportion which those sums bear to the income assessed; and they are to be entered in books, to be provided and kept by the commissioners. —S. 50.

The commissioners, not sooner than fourteen, nor later than twenty-one, days after the lists and statements shall have been laid before them, shall appoint a meeting to be held, for the purpose of taking them into consideration.—S. 51.

So that the business of the *first* meeting is to receive the returns of the assessors, and cause abstracts to be made of them; at the second, they are to sit in judgment on the statements of income; and if they shall then be satisfied that the statements have been made truly and without fraud, and so as to enable them to charge, with the full duties, the several persons chargeable; and if no information of the statements being insufficient shall be given to them, they are at such second meeting, or as soon as conveniently may be, but not later than seven days after, to ascertain the amount of the duties to be imposed on the persons chargeable, whose statements they shall deem satisfactory, and shall make an assessment upon each of those persons accordingly.—S. 51.

* This is upon the supposition that the precept mentioned in S. 38, is the precept requiring the appearance of the assessors before the commissioners of assessed taxes; but if it mean "the instructions," &c. mentioned in the note to p. 17, then fourteen days must be added to the forty-two in the text.

When the commiſsioners ſhall not have received any ſtatement * of the income of any perſon chargeable, or having received ſuch ſtatement ſhall not be ſatisfied with it, they are to direct a precept to him, requiring him to return, within ten days after the date of it, a ſchedule of the particulars of property from which his income ought to be eſtimated, with the amount of deductions to be made from it, according to the forms preſcribed by the act, which are to be annexed to the precept—S. 52.—*vide* the form marked (F) in the ſchedule.

If any ſurveyor ſhall apply to the commiſsioners for a reviſion of any ſtatement, ſuggeſting, in writing, that he has reaſon to believe, that the ſum which would be chargeable on ſuch ſtatement, is leſs than it ought to be, or that any perſon omitted in the abſtract, prepared by the commiſsioners, ought to be charged to the rates, the commiſsioners are to direct a precept to the effect above ſtated, to the perſon againſt whom the complaint is made; unleſs two out of five commiſsioners preſent, or one out of any number leſs than five preſent, after having heard ſuch reaſons as the ſurveyor ſhall lay before them, ſhall ſee cauſe to diſallow his application; but if ſuch proportion of the commiſsioners preſent, ſhall ſee cauſe to diſallow the application, they are to aſcertain the amount of the ſum at which the party is to be aſſeſſed, and to make the aſſeſſment accordingly on his own ſtatement, ſubject, however, to an appeal from their determination by the ſurveyor, to the commiſsioners of appeal—52, 53 †.

The commiſsioners are empowered, in any matter before them to examine on oath ‡ any perſon willing to be examined, and to receive any affidavit or depoſition in writing made in the manner required with reſpect to affidavits or depoſitions taken under the authority of the act 38 Geo. III. c. 16, and alſo affidavits or depoſitions made on oath in parts beyond the ſeas,

* The only ſtatement, hitherto mentioned, is that firſt deſcribed in S. 38, which in the caſe of an income of 200l. and upwards, amounts to no more than a declaration of the ſum, which the party is willing to contribute,—and that this is not leſs than the tenth part of his income; ſo that where a perſon is not expreſsly called upon by ſuch a precept from the commiſsioners, it is not neceſſary that he ſhould ſtate the particulars of which his income is compoſed, nor the deductions he makes from it; nor to ſtate on what grounds he determines its amount.

† This ſeems to be the meaning intended by the makers of the act, and it is ſo given in the marginal note againſt S. 53; but it is by no means clear that this is the true conſtruction of the *words* of the clauſe.---Section 52, ſays, "the commiſsioners ſhall direct a precept, &c." unleſs they or *ſo many of them as hereinafter mentioned*, ſee cauſe to diſallow the application of ſuch ſurveyor, &c."---S. 53, runs thus, *unleſs* all *the commiſsioners*, except one, where leſs than five ſhall be preſent, or all except two, where five ſhall be preſent, *ſhall adjudge that there is juſt cauſe to diſallow the application* of any ſurveyor to reviſe any ſtatement as aforeſaid, *it ſhall be lawful for the ſaid commiſsioners*, and they are hereby required in every ſuch caſe *to diſallow the ſame*," that is, unleſs they ſhall adjudge that there is juſt cauſe to diſallow the application, they may, and are required to diſallow it.

‡ Where oath is mentioned, ſolemn affirmation is implied.

before any magiſtrate of the place, where the perſon making the oath ſhall reſide, and certified and tranſmitted to the commiſsioners under the hand and ſeal of ſuch magiſtrate—S. 31.

Provided that in every affidavit, &c. the addition of the party and the place of his abode be expreſſed, and that it be intitled an affidavit, &c. made in purſuance of this act—S. 31.

Provided that any perſon, who on ſuch examination upon oath, or in ſuch affidavit, &c. ſhall wilfully and corruptly ſwear what ſhall not be true, ſhall, on conviction, be ſubject to the penalties of wilful and corrupt perjury—S. 32.

And any indictment or information for perjury, committed in ſuch affidavit, &c. may be laid, tried, and determined, in the county where ſuch affidavit ſhall have been exhibited before the commiſsioners—S. 33.

What further relates to the proceedings of the commiſsioners, will be ſeen under titles, ſurveyor, ſtatement of income, ſchedule, aſſeſſment.

SURVEYORS AND INSPECTORS.

Surveyors and inſpectors, before they enter on their office, are to take an oath the terms of which are preſcribed in the act *—S. 34.

They are to receive no reward for their ſervices under the act, unleſs the commiſsioners, or commiſsioners of appeal ſhall grant them certificates of good conduct in the ſame manner as to the aſſeſſors, nor to any greater amount than what ſhall be mentioned in the certificate—S. 48.

They are empowered to examine and inſpect any parochial rates or aſſeſſments, ſo far as may relate to the amount at which any perſon may be there aſſeſſed; and alſo any liſt or panel of jurors, or perſons fit to ſerve on juries, in the cuſtody of any public officer—S. 62.

—— to examine and inſpect the liſts of houſeholders, &c. returned in purſuance of the act; to ſupply ſuch omiſſions in them as they may diſcover; to examine and inſpect the ſeveral ſtatements delivered, and to take copies and extracts from them as they ſhall deem requiſite; to examine and inſpect any ſchedule of income returned to the commiſsioners before the parties or their witneſſes ſhall have been examined, touching the truth of them; to ſurcharge them according to the beſt of their knowledge and information; to object to deductions for the purpoſe of diſcharging them; to inſpect and examine any rate or aſſeſſment *before* it ſhall have been ſigned and allowed by the commiſsioners; and to certify to the commiſsioners any error they ſhall diſcover in any aſſeſſment after it ſhall have been allowed—S. 60.

Any inſpector or ſurveyor having authority for that purpoſe under the hands of three or more of the commiſsioners for the affairs of taxes, is empowered to require from the proper officer,

* Vid. appendix.

having in his cuſtody any accounts of a public nature belonging to any corporation, a copy of ſo much thereof as may relate to the income of any member or other perſon who ſhall have received, or who ſhall be entitled to receive any dividends or intereſt from the funds or ſtock of ſuch corporation—S. 62.

Where any inſpector or ſurveyor ſhall ſurcharge any ſchedule of income, or object to any deductions for the purpoſe of diſcharging them, he ſhall give to the party a notice in writing, containing the particular articles to which he objects, and with which he ſurcharges—S. 57, 60.

The commiſſioners having heard the reaſons ſuggeſted by the ſurveyor in favour of his ſurcharge or diſcharge, ſhall ſummon the party, and any other perſon whom they ſhall think able to give information reſpecting his income, to appear before them to be examined, at a day and place to be fixed by the commiſſioners, of which three days notice at the leaſt ſhall be given to the perſons ſummoned; unleſs one commiſſioner out of leſs than five preſent, or two out of five ſhall diſallow ſuch ſurcharge or diſcharge—S. 57.

On the appearance of the party, or the perſons ſummoned to give evidence, the commiſſioners, or any two or more of them, are to take into their conſideration the ſurcharge or diſcharge, and to receive information from the party or other perſons ſo ſummoned reſpecting particulars mentioned or omitted in the ſchedule, or on ſuch other points as they ſhall think neceſſary for aſcertaining the rate at which the party ought to contribute, provided that he ſhall be at liberty to amend his ſchedule where he ſhall ſee occaſion, before he be called upon to verify it upon oath; and if the commiſſioners ſhall not be diſſatisfied with the ſchedule ſo amended, they ſhall cauſe the aſſeſſment to be made upon the amount of income contained in it, as ſoon after the expiration of fourteen days from that time as they conveniently can—S. 57, 60.

Every perſon who ſhall, in purſuance of a ſummons, appear before the commiſſioners to give evidence, except the party charged, his clerk, agent, or ſervant, or other perſon confidentially employed by him, ſhall, before he proceed to give his teſtimony, take an oath, which the commiſſioners are expreſsly empowered to adminiſter, that the teſtimony to be given by him ſhall contain the whole truth, and nothing but the truth in reſpect of the matter or queſtion concerning which ſuch teſtimony or evidence is to be given—S. 58.

Provided, that before he ſhall be called upon to verify his teſtimony*; he ſhall be permitted to alter or amend any part of it, if he ſhall think proper; and provided that he ſhall not be compelled to anſwer any queſtion which may be put to him by the commiſſioners, or any perſon in their preſence; but that he may peremptorily decline to anſwer any queſtion, without alledging any excuſe for ſo doing—S. 59.

* No doubt, after it ſhall have been reduced into writing.

Where the party himſelf, or his clerk, agent, or ſervant, or other perſon confidentially employed by him, ſhall appear before the commiſſioners to give teſtimony, they are to cauſe it to be reduced to writing, and read to him before he ſhall be called upon to verify it upon oath; provided, that if, after it ſhall be reduced into writing, and read over to him, he ſhall be ſatisfied with the ſubſtance of it as written, he ſhall ſwear to the truth of the ſubſtance of it; and the commiſſioners are expreſsly empowered to adminiſter this oath—S. 59.

If the commiſſioners ſhall, in any inſtance, have received no ſchedule in purſuance of their precept, or having received one ſhall be diſſatisfied with it; and the party ſhall not, on the requiſition of the commiſſioners, have verified it upon oath, the ſame proceedings as to ſummons and examination of witneſſes are to be adopted as in the caſe of a ſurcharge or objection to deductions made by the ſurveyor—S. 57.

Where a ſchedule ſhall have been delivered, and a ſubſequent examination ſhall have taken place, if the ſurveyor ſhall be diſſatisfied with the determination of the commiſſioners, he may within forty days after that time, but not afterwards, unleſs on ſpecial cauſe, ſhewn to the ſatisfaction of the commiſſioners of appeal—appeal to them, giving them ten days notice at the leaſt—S. 64.

From this proviſion is excepted, the caſe where the party ſhall have verified his ſchedule, or ſhall have anſwered on oath all queſtions demanded of him by the commiſſioners—S. 64.

And yet it is provided, that even in this caſe, if the ſurveyors ſhall nevertheleſs apprehend the determination of the commiſſioners to be contrary to the true intent and meaning of the act, or that they have diſallowed any ſurcharge or allowed any deduction contrary to the ſame, and he ſhall then declare himſelf diſſatisfied with ſuch determination, he may require the commiſſioners to ſtate ſpecially and ſign the caſe upon which the queſtion aroſe, and their determination upon it; which the commiſſioners or the major part of them preſent are requeſted to do; and the ſurveyor is then to cauſe it to be tranſmitted to the commiſſioners of appeal—S. 65.

A party aſſeſſed thinking himſelf aggrieved by the aſſeſſment of the commiſſioners, within fourteen days after he ſhall have received notice of it, but not afterwards without ſpecial cauſe ſhewn to the ſatisfaction of the commiſſioners of appeal, may appeal to them, giving them ten days notice at the leaſt—S. 64.

If the commiſſioners ſhall diſallow the application of a ſurveyor to proceed on a ſurcharge, or on a repreſentation, or certificate of an erroneous aſſeſſment, the ſame ſurveyor or his ſucceſſor may appeal againſt their deciſion to the commiſſioners of appeal, and require their judgment whether there be ſufficient reaſon to proceed on ſuch ſurcharge or repreſentation—S. 73.

If the commiſſioners of appeal ſhould be of opinion that there is ſufficient reaſon, they are to refer the matter back to the commiſſioners, who are, according to the direction of the commiſſioners of appeal, to proceed upon the application, as they would have done had they originally decided, in the manner directed by the commiſſioners of appeal—S. 71.

STATEMENT OF INCOME, SCHEDULE.

The rates and duties granted by this act, are to be aſcertained, managed, collected, recovered, paid over, and accounted for, under ſuch penalties, &c. and according to ſuch rules, &c. as the rates and aſſeſſments granted by 38 Geo. III. c. 16, and other the rates and duties now under the management of the commiſſioners for the affairs of taxes, except as far as any of thoſe rules, &c. are varied by this act*—S. 36.

Every perſon, chargeable under this act, is within fourteen days from the ſervice of notice by the aſſeſſor, or where no ſpecial notice has been ſerved, within the ſame time from the publication of the general notice, to deliver to the aſſeſſor what is in the act called a ſtatement of income; which, however, in the caſe where the income is 200l. or upwards, is no more than a declaration of the ſum he is willing to contribute for one year, and that this is not leſs than the tenth part of his income; and where it is leſs than 200l. then an additional declaration, that it does not exceed a ſpecific ſum—S. 38, 44.

The chamberlain, or other proper officer of every corporation, ſhall, within twenty-eight days after the publication of the general notice in the pariſh where his office is ſituated, make out and deliver to the inſpector or ſurveyor, a ſtatement† of the annual income of ſuch corporation; and in this ſtatement, he ſhall ſpecify how much, and what proportion of their annual income is not chargeable, and to what purpoſes that proportion is applicable—S. 90.

This ſtatement is then to be tranſmitted by the inſpector or ſurveyor, to the clerk of the commiſſioners, in the manner directed to be done by the aſſeſſors as to the ſtatements of houſeholders and others; and for the ſame purpoſes—S. 90.

When the commiſſioners ſhall direct their precept to any perſon calling upon him to deliver in a ſchedule of particulars,

* By 38 Geo. III. c. 16, S. 45. the rates and duties granted by that act ſhall be aſcertained, &c. under ſuch penalties, &c. and according to ſuch rules, &c. as the rates and duties now placed under the management of the commiſſioners for the affairs of taxes; except as far as any of thoſe rules, &c. are varied by that act. So that in order to know under what penalties, &c. and by what rules, &c. the rates, &c. under the preſent act are to be aſcertained, &c. it is neceſſary not only to conſult 38 Geo. III. c. 16, and all the other acts relative to the other duties alluded to; but to compare all thoſe other acts with that and the preſent act, in order to ſee how far variations have been made by the two latter.

† Vid. the form (B) in the ſchedule.

he ſhall within the ſpace of ten days from the date of ſuch precept, return ſuch ſchedule, according to the form marked (D) in the ſchedule annexed to the act—S. 52.

Any perſon who ſhall deliver in a *falſe* ſchedule or account, and ſhall be inadequately charged, ſhall, on proof thereof, before any two or more of the commiſſioners, be charged over and above the former charge, at double the amount of the difference between that charge, and the ſum at which he ought to have been charged; but if he ſhall not have been charged before proof of the falſhood of the ſchedule, then he ſhall be charged at double the amount at which he ought to have been charged*—S. 92.

But any perſon having delivered any liſt, ſtatement, or ſchedule, in which he ſhall afterwards diſcover any error, may deliver to the commiſſioners a new or additional one, for the purpoſe of rectifying ſuch error, and if this be done before any proceedings ſhall have been inſtituted for the recovery of any penalty for not delivering the *ſame*†, no ſuch proceeding ſhall be afterwards inſtituted; and if any ſhall have been already inſtituted, the commiſſioners, on its being ſatisfactorily proved to them that no fraud or evaſion was intended, may certify this under the hands of any two or more of them; and on this certificate being produced on a ſummary application to the court where ſuch proceedings ſhall have been commenced, they ſhall be ſtayed either on payment of coſts, or without, in the diſcretion of the court—S. 54.

A truſtee who ſhall deliver any imperfect ſtatement or ſchedule, declaring himſelf unable to give a more perfect one, ſhall not be liable to any penalty on that account‡, if the commiſſioners ſhall be ſatisfied of the reality of his inability at the time of the delivery, and if he ſhall upon requiſition from them deliver as perfect a ſtatement or ſchedule as he ſhall from time to time be enabled to give—S. 55.

When the time allowed for delivering any ſtatement or ſchedule may not, by reaſon of the difficulty of aſcertaining the amount or particulars of income, be ſufficient for that purpoſe,

* This ſeems to be the meaning of the clauſe as to the caſe of a falſe ſchedule, ſo far as that caſe can be diſentangled from ſeveral others, with which it is involved in that clauſe.

† According to the natural conſtruction of the words, this muſt mean the *new* or *additional* liſt, ſtatement, or ſchedule; but a penalty does not ſeem to be impoſed by any clauſe of the act for not delivering ſuch *new* or *additional* liſt, or ſchedule, or for delivering an *imperfect* or *erroneous* liſt or ſchedule: the *remedy*, in the caſe of an *imperfect* or *erroneous* ſtatement, is only the precept requiring a ſchedule—S. 52; and the *puniſhment* for a *falſe* ſchedule is the double aſſeſſment by the commiſſioners themſelves, not a *penalty* to be ſued for in any court—S. 92: and the penalty inflicted by S. 67, which ſeems the only clauſe on this ſubject is not for delivering an *imperfect* or *erroneous* liſt, ſtatement, or ſchedule, but for neglecting or refuſing to deliver *any* liſt, ſtatement, or ſchedule at all; ſo that this proviſo for not inſtituting, or for ſtaying proceedings, &c. ſeems altogether nugatory.

‡ Vid. the laſt note.

the commiſſioners may enlarge the time, provided ſuch enlarged time in the caſe of a ſtatement do not extend beyond forty days, and in the caſe of a ſchedule, not beyond thirty days *before* the time limited for the payment of the firſt inſtallment —S. 56.

Where ſuch further time ſhall have been obtained, no perſon ſhall be liable to any penalty for not having delivered ſuch ſtatement or ſchedule; and all proceedings which ſhall have been inſtituted for recovery of any ſuch penalty ſhall be ſtayed on a ſummary application to the court for that purpoſe—S. 56.

If any perſon who ought to be charged, ſhall, by changing his place of reſidence, or by converting * his property, or by fraudulently releaſing, aſſigning or conveying it, not be charged and aſſeſſed at all, he ſhall on proof of ſuch evaſion, before two or more of the commiſſioners, be aſſeſſed at double the amount at which he ought to have been charged; but if he ſhall have been inadequately charged, he ſhall be aſſeſſed at double the amount of the difference between the former charge, and the ſum at which he ought to have been charged †—S. 92.

The ſame proviſion is made with reſpect to any perſon, who having property yielding an income, ſhall fraudulently convert it by altering any ſecurity reſpecting it, in order to avoid being charged; and alſo with reſpect to any perſon who ſhall, with the ſame view, render his property temporarily unproductive of income; and alſo with reſpect to any perſon who by means of any falſehood, fraud, crime, art, or contrivance whatever, ſhall either not be charged at all, or inadequately charged—S. 92.

ASSESSMENT, WHERE AND HOW MADE.

Every perſon ordinarily reſiding in any other place than that of his reſidence at the time of the *ſervice* of the *ſpecial* notice, or of the *publication* of the *general* notice, being deſirous not to be charged in the diſtrict of his actual reſidence at that time, muſt give to the aſſeſſors of that diſtrict, notice of ſuch his deſire—S. 74.

The ſame proviſion is made with reſpect to perſons *removing* from the diſtrict where they reſided at the time of the ſervice, —S. 74.

To remove from the place of reſidence without giving ſuch notice, with intent to evade the payment of the rates, ſubjects the party to a penalty of 50l.—S. 74.

Houſeholders and occupiers of the deſcription before given are to be charged to the rate in the place of their reſidence at the time of the publication of the general notice §, for the *whole* of their chargeable income, though they have property

* What is here meant by "converting" his property, or how it differs from the "converſion" mentioned in the next paragraph, is not very clear.

† Vid. the note at the bottom of p. 27.

§ The words are "at the time of the execution of this act, in giving general notice as herein required."

or receive a penſion, or exerciſe a profeſſion in another place, unleſs their ordinary reſidence ſhall be in another place, and unleſs they ſhall give the notice required of their wiſh not to be charged in the place of their actual reſidence at the time—S. 73.

And every aſſeſſment on any perſon as truſtee, or on any chamberlain, or other officer of a corporation, in that character, ſhall be made in the place of his actual reſidence at the time of the commencement of the execution of the act in each year, unleſs he ſhall give notice of his ordinary reſidence as before directed—S. 73.

All perſons, not houſeholders or occupiers of the deſcription before given, and not having any certain place of permanent reſidence, ſhall be charged at the place where they ſhall be actually reſident at the time of the execution of the act—S. 73.

Every charge made at the place of actual reſidence at the time of the execution of the act, ſhall be valid and effectual, notwithſtanding ſubſequent removal, unleſs notice of it be given as before deſcribed—S. 73.

Every perſon, chargeable being out of the realm at the time of his aſſeſſment, ſhall be rated in the place of his laſt ordinary reſidence within the realm, if that ſhall be known, or, otherwiſe, where he ſhall have any property, unleſs his agent or receiver ſhall be deſirous of being aſſeſſed in any other place, and ſhall give notice of ſuch his deſire—S. 73.

Perſons having two or more dwelling-houſes, and reſiding in different diſtricts, are required to deliver in each diſtrict a ſtatement of the whole ſum which they are willing to contribute, or a declaration in what other place they are willing to be charged—S. 75.

Such perſons may, at the time of delivering ſuch ſtatement or declaration, elect to pay the whole of the rate in either of ſuch diſtricts, giving notice in writing of ſuch their intention to the reſpective aſſeſſors of the different diſtricts within which ſuch dwelling-houſes are ſituate: or they may elect to pay the rates by payments in different diviſions in ſuch proportion as they ſhall expreſs in their notices—S. 75.

If in any ſuch caſe no ſtatement or declaration be delivered, or a ſtatement being delivered, no notice be, at the time of its delivery, given; an aſſeſſment on the whole of the income ſhall be made in each diviſion where ſuch dwelling-houſes are ſituate: provided that if any perſon ſhall from thence be over-rated, he ſhall be relieved on appeal *, on proof, before the *reſpective* commiſſioners, of the amount of ſuch overcharge, and on his making his election, *where* he ſhall *deſire* to be charged—S. 75.

If a perſon having been aſſeſſed in one pariſh, ſhall be again aſſeſſed in another in reſpect of the ſame income, the commiſſioners for the pariſh where he ſhall elect to pay his contribution,

* This does not appear to be an *appeal* to "the commiſſioners of appeal," but rather an *application* to "the commiſſioners for the general purpoſes of the act," to be relieved from an aſſeſſment made by themſelves.

or two of them at the leaſt, ſhall, on application made to them, for that purpoſe, grant him a certificate of his aſſeſſment there, ſigned by them *gratis*: and on proof of this aſſeſſment before the commiſſioners acting for the other pariſh, by the production of the certificate, or by other evidence to their ſatisfaction, they ſhall cauſe the aſſeſſment for their diſtrict, to be amended or vacated, as the caſe may require—S. 76.

Where the commiſſioners ſhall not be diſſatisfied with any ſchedule, they ſhall, as ſoon as they conveniently can, after the expiration of fourteen days, after it ſhall have been returned to them, cauſe an aſſeſſment to be made on the amount of the income contained in it, after calling on the party to verify it upon oath, if they ſhall think that neceſſary; in which caſe ſuch oath ſhall be final and concluſive—S. 57.

If at any time *before* the commiſſioners ſhall have ſigned and allowed any aſſeſſment, or *after* they ſhall have ſigned and allowed it, the ſurveyor ſhall diſcover any error, which, in his judgement ought to be amended, he may certify this to the commiſſioners; who, if they ſhall in their judgement deem ſuch amendment neceſſary, ſhall cauſe it to be made; provided that notice ſhall be given to the party of any amendment made in ſuch aſſeſſment, by reaſon of ſuch ſurcharges or diſcharges, in order that he may appeal—S. 60.

After ſuch examination as before deſcribed, ſhall have been taken before the commiſſioners; or in caſe any perſon appearing before them, ſhall decline to anſwer any queſtion which may be put to him, or being ſummoned, ſhall not appear to be examined; the commiſſioners are, according to the beſt of their judgement, to aſcertain in what ſums ſuch perſon ought to be charged, and to make an aſſeſſment accordingly—S. 63.

Any perſon who ſhall think himſelf aggrieved by the aſſeſſment of the commiſſioners, within fourteen days after he ſhall have received notice of it, but not afterwards, without ſpecial cauſe ſhewn to the ſatisfaction of the commiſſioners of appeal, may appeal to them, giving them ten days notice at the leaſt—S. 64.

Where an aſſeſſment ſhall have been made, in purſuance of any ſtatement or ſchedule, without examination of the party on oath, and the commiſſioners ſhall, at any time, within ſix months, receive information that ſuch perſon was not fully aſſeſſed, according to the proportion of his income, they may charge him with ſuch further ſum, as added to the ſum before aſſeſſed on him, ſhall make up the full amount of what he ought to have contributed; they muſt, however, cauſe notice to be given to him, appointing a day and time when he may appear, and ſhew cauſe why an aſſeſſment ſhould not be made on him, according to ſuch charge; and if the charge ſhall be eſtabliſhed, either on hearing the party, or in default of his appearance, they ſhall make an aſſeſſment accordingly, and direct the manner and proportions in which it ſhall be raiſed—S. 93.

Provided that the party may appeal againſt ſuch additional aſſeſſment, in the ſame manner, as in other caſes where an appeal is allowed—S. 93.

As ſoon as the commiſsioners ſhall have ſigned and allowed any aſſeſſments, they ſhall cauſe copies, ſigned by two or more of them, to be made out, and tranſmitted to the reſpective collectors, and a copy to the commiſsioners of appeal—S. 63.

The commiſsioners of appeal ſhall aſſeſs the commiſsioners for the general purpoſes of the act in every diſtrict within the county *—S. 68.

When any liſt or ſtatement ſhall be delivered by a commiſsioner for the purpoſes of the act, or on his behalf, or by on his default, it ſhall be immediately tranſmitted to the commiſsioners of appeal, who ſhall aſſeſs the ſum which they think he ought to contribute; and in this caſe the commiſsioners of appeal ſhall have the ſame powers and authorities which the general commiſsioners have in other caſes—S. 68.

Provided that the commiſsioners of appeal ſhall tranſmit their aſſeſſments to the general commiſsioners; in order that the amount may be certified in the duplicates of aſſeſſments—S. 68.

All the powers, authorities, rules, directions, methods, penalties, forfeitures, clauſes, matters and things contained in the act, 38 Geo. III. c. 16, or any act of the ſame ſeſſion of parliament relating thereto, for aſſeſsing, ſurcharging, mitigating, abating, vacating, hearing, determining or adjudging the aſſeſſments under that act, or for advancing the rates either to the bank of England, or to the collectors appointed for that purpoſe, or for accounting for the ſame †; and all the powers, &c. contained in any act or acts relating to the duties under the management of the commiſsioners for the affairs of taxes, as far as they are applicable, and not expreſsly varied by the preſent act, are declared to be in full force, for the ſeveral purpoſes of this act—S. 36.

COMMISSIONERS OF APPEAL.

The perſons appointed commiſsioners of appeal, as ſoon as they ſhall have received from the commiſsioners for the affairs of taxes, notice of their appointment, ſhall appoint a time and place for their firſt meeting, which ſhall be ten days at leaſt before the firſt inſtallment of the duty ſhall become payable; and ſuch meetings ſhall be held from time to time with or without adjournment, ſo long as ſuch appeal ſhall be depending; and they ſhall alſo, ten days at the leaſt before any ſubſequent inſtallment ſhall become payable, in caſe any appeals ſhall be then depending, hold a meeting or meetings at ſuch time or times

* It is to be recollected that the appeal from commiſsioners for a city, &c. a county of itſelf, is to the commiſſioners of appeal for the county at large, in which ſuch city is ſituated.

† Vide 38 Geo, III. S. 35, and the note in page 26.

and place as they ſhall appoint for hearing and determining ſuch appeals; and ſuch meetings ſhall, from time to time, be held with or without adjournment, ſo long as any ſuch appeal ſhall be depending; and they ſhall cauſe public notice to be given of their firſt and ſubſequent meetings *—S. 16.

They are veſted with the ſame power of adminiſtering oaths, and receiving affidavits and depoſitions, in any matter depending before them, as the commiſsioners for the general purpoſes of the act—S. 31.

It is provided that no appeal from any aſſeſſment ſhall retard the levying of the rates and duties contained in it; but that the officers employed in the collection of them ſhall cauſe them to be levied in the mean time, as if no ſuch appeal had been made; but after the determination of the appeal, the general commiſsioners ſhall cauſe the aſſeſſment to be amended according to ſuch determination, and the ſubſequent payments to be adjuſted; ſo that the full ſums ſettled by the commiſsioners of appeal, and no more, ſhall be paid within the year—S. 60.

Provided that if, on the determination of any ſuch appeal, it ſhall appear to the *ſaid* † commiſsioners, that the payments already made on any ſuch aſſeſſment, or any part of them, ſhould be repaid, as being more than the full ſum which the party ought to pay within the year, or that the party ought not to have been charged with it, the *ſaid* commiſsioners may rectify the aſſeſſments as the caſes ſhall reſpectively require, and grant certificates, ſtating the amount of the ſums to be repaid, which being produced to the Receiver General of the county, or his deputy in England, or to the Receiver General of Scotland; ſuch Receiver General, reſpectively, ſhall cauſe the amount contained in ſuch certificate, to be paid out of any monies in his hands of the rates and duties granted by the preſent act—S. 61.

When any ſurcharge or diſcharge ſhall be allowed by the general commiſsioners, and an aſſeſſment amended in conſequence of ſuch allowance, notice is to be given ‖ to the party in order that he may appeal; and the commiſsioners of appeal are alſo to have notice of ſuch amended aſſeſſment; upon ſuch notice, they are to appoint, from time to time, days for hearing all appeals made for ſuch caſes, in ſuch manner and at ſuch times, within the periods before limited §, as ſhall be convenient—S. 60.

* The clauſe ſays, "in the manner herein directed;" but no direction is given in the act for this purpoſe.

† It ſeems doubtful, whether the commiſſioners here meant, be the general commiſſioners, or the commiſſioners of appeal; but as the latter are thoſe mentioned immediately before, it is probable *they* are intended.

‡ Probably by the ſurveyor; but certainly either by him or the commiſſioners.

‖ The clauſe ſays, "in manner herein-before directed;" but no direction is, in any previous part of the act, given on this ſubject.

§ *i. e.* Ten days before the time for payment of the firſt, or any ſubſequent inſtallment.

In other caſes, where either the party or ſurveyor appeals from the determination of the general commiſſioners, ten days notice, at the leaſt, of ſuch appeal, muſt be given to the commiſſioners of appeal *.—S. 64.

On any ſuch appeal being entered, the commiſsioners of appeal may ſummon any perſon either on the part of the perſon aſſeſſed, or any other perſon whom they ſhall judge able to give them information reſpecting the particulars mentioned in the ſchedule, if any, or on ſuch other points as they ſhall think neceſſary for aſcertaining the due proportion which ſuch party ought to pay; and they are to hear and determine all ſuch appeals duly made, within the time before limited †; and to make ſuch amendment in the aſſeſſment which is the ſubject of appeal, either by increaſe or diminution, as they ſhall, under all the circumſtances, think juſt.—S. 64.

But it is provided, that where the appeal is either by the party, or by the ſurveyor, in a caſe where the party has not delivered a ſchedule to the general commiſsioners, the party ſhall, ten days at leaſt previous to the hearing of the appeal, cauſe to be delivered to the commiſsioners of appeal, or their ſworn clerk, a ſchedule of the particulars of his income, according to the form marked (D) in the ſchedule annexed to the act.—S. 64.

In ſuch caſes the commiſsioners of appeal ſhall not be at liberty to relieve from the aſſeſſment, or to make any abatement in it, unleſs the party, at the time of hearing the appeal, ſhall verify his ſchedule, either on oath, or on affidavit made according to the directions of the act ‡:—nor unleſs the party, or ſuch agent, clerk or ſervant of the party, as they ſhall require to be examined, or ſome credible witneſs on behalf of the party, ſhall, to their ſatisfaction, anſwer all ſuch queſtions, and produce ſuch conveyances, inſtruments, writings, and documents, relative to the income of ſuch party, as they ſhall judge neceſſary to enable them to aſcertain the true ſum in which he ought to be charged.—S. 64.

If the appeal be made on behalf of any perſon abſent from the realm, or prevented by ſickneſs, or other ſufficient cauſe, from attending himſelf the hearing of ſuch appeal, the commiſsioners may, from time to time, poſtpone it, or admit other proof of the ſchedule, than the oath of ſuch party, if they ſhall be ſatisfied of the truth of the reaſon alleged for ſuch delay, or admiſsion of other proof; and they may direct the

* Vide ante page 30, title aſſeſſment: no proviſion is made for notice by the party or the ſurveyor, to one another; though, no doubt, it will be expected by the commiſſioners of appeal, that ſuch notice ſhould be given.

† The only times before limited, are for holding the *meetings*, which may be from time to time adjourned, while any appeals are depending; but no time is before limited, within which an appeal ſhall, at all events, be determined.

‡ Vide S. 31, ante page 22.

levying of the ſum aſſeſſed till the determination of the appeal poſtponed for any cauſe before mentioned.—S. 66.

Where a caſe ſigned by the general commiſſioners, at the requiſition of the ſurveyor, is laid before the commiſſioners of appeal, they are, with all convenient ſpeed, to return an anſwer with their opinion ſubſcribed; and the aſſeſſments ſhall be altered or confirmed according to this opinion.—S. 65.

If any commiſſioner for the purpoſes of the act ſhall think himſelf aggrieved by the aſſeſſment of the commiſſioners of appeal; or if one of the latter ſhall think himſelf aggrieved by the aſſeſſment of the general commiſſioners, he may appeal to the commiſſioners of appeal for ſome adjoining county, at his election, within fourteen days after notice of ſuch aſſeſſment made upon him; and the commiſſioners of appeal to whom ſuch appeal ſhall be made, may hear and determine it as in other caſes—S. 69.

It is provided, that in caſe of any difference or diſpute ariſing between the general commiſſioners, or the commiſſioners of appeal, reſpecting any aſſeſſment in reſpect of income, ariſing from property, in which any of them may be concerned or intereſted, or ſhall be truſtee, &c. to any perſon ſo concerned or intereſted: ſuch commiſſioner ſhall have no voice, but ſhall withdraw until it ſhall be determined by the reſt of the commiſſioners; and if there ſhould not be two commiſſioners not ſo intereſted, the queſtion ſhall be determined by the commiſſioners for any adjoining diviſion, or where the caſe ſhall ſo require, in any adjoining county—S. 70.

COLLECTORS.

As ſoon as the commiſſioners ſhall have ſigned and allowed any aſſeſſments, they ſhall cauſe copies ſigned by two or more of them, to be made out, and tranſmitted to the reſpective collectors; and ſhall iſſue their warrants to the collectors *, at the expiration of ſeven days after the ſigning and allowance of the aſſeſſments—S. 63.

The collectors ſhall, immediately after the copies of aſſeſſments ſhall be delivered to them, cauſe notice in writing to be given to every perſon charged, of the amount of his aſſeſſment, or cauſe ſuch notice to be left at his laſt or uſual place of reſidence, in the pariſh for which ſuch aſſeſſment ſhall have been made—S. 63.

COMMERCIAL COMMISSIONERS.

Perſons reſident in Great Britain, and engaged in trade or manufacture there, the bank of England, or any other trading body in Great Britain, whether corporate or not, deſirous of

* The clauſe ſays, "as hereinafter is required," according as the ſame (*i. e.* the aſſeſſment) ſhall become payable," according to the different inſtallments—vide S. 72.

being aſſeſſed by the commercial commiſſioners, either for the whole of their income, or ſo much of it as may ariſe from trade or manufacture, may ſignify to the aſſeſſors of their reſpective diſtricts, within the time limited for returning the ſtatements, their intention to be aſſeſſed—S. 96.

This notice muſt be in writing, according to the form marked (C) in the ſchedule annexed to the act—S. 96.

Such perſons, by themſelves or agents, and ſuch public bodies, by their chamberlains or other officers, inſtead of delivering their ſtatements to the aſſeſſors of the diſtrict, may deliver them to the commercial commiſſioners, or to their ſworn clerk, or other ſworn officer authoriſed by ſuch commiſſioners to receive ſuch ſtatements: theſe ſhall be made in the uſual form, with the addition of the particular branches of trade or commerce, in which the parties are engaged—S. 96.

The commiſſioners, as ſoon after their appointment as conveniently may be, ſhall meet to receive, or ſhall appoint a proper perſon to receive all ſuch ſtatements, ſealed up; and ſhall cauſe them, from time to time, to be claſſed and regiſtered in books to be provided for that purpoſe; and ſhall alſo, from time to time, fix a day or days, not ſooner than twenty-one days from the day of receiving any ſuch ſtatement, for taking it into conſideration—S. 97.

For the purpoſe of conſidering the ſtatements, they are to divide themſelves into committees, each conſiſting of not leſs than three commiſſioners, and afterwards proceed with all convenient ſpeed to aſcertain the amount at which the reſpective parties ought to be charged—S. 97.

On the days appointed for taking the ſtatements into conſideration, or on ſome day previouſly named for the purpoſe, the commiſſioners are to call to their aſsiſtance any two or more of the commercial aſſiſtants, who in their opinion may be beſt able to judge of the reputed income of the parties, whoſe ſtatements ſhall be under conſideration, and ſhall require of ſuch aſſiſtants their opinion of the reſpective amounts of ſuch reputed income, or of ſo much thereof as may ariſe from trade or manufacture, without diſcloſing to them the amount contained in the ſtatements—S. 98.

If any of the aſſiſtants ſhall ſtate the reputed income of any perſon, &c. higher than the ſtatement, then unleſs two thirds or a greater proportion of the commiſſioners * ſhall concur that ſuch difference of ſtatement does not furniſh ſufficient ground for further inquiry, they are to iſſue their precept requiring the party to return to them a ſchedule of his property, from which ſuch income may ariſe; which ſchedule ſhall be in the ſame form as in other caſes—S. 98.

The commiſſioners may proceed to inquire into the income ariſing from the property ſtated in the ſchedule, or any other

* That is, of thoſe preſent of any particular committee.

property belonging to the party, and ſhall be at liberty to diſcloſe, to the aſſiſtants whom they ſhall have called in, the particulars contained in the ſchedule, and ſhall inquire from them, and examine on oath any other perſon relative thereto, in the ſame manner, and with the like powers, as the commiſſioners for the general purpoſes of the act, in ſimilar caſes---S. 98.

All powers and directions, preſcribed for the conduct of the general commiſſioners, excepting where otherwiſe provided, are given to the commercial commiſſioners---S. 98.

Perſons examined by the commiſſioners, are to be examined by them apart, and their evidence not to be diſcloſed, except to the aſſiſtants, in order to enable them to form a judgment of the income under conſideration---S. 98.

The commiſſioners before whom ſuch inquiry ſhall have been made, or the major part of them, ſhall aftewards, according to the beſt of their judgment, aſcertain the ſum with which the party ought to be charged, and make an aſſeſſment accordingly---S. 99.

When the amount ſhall be aſcertained, the commiſſioners of each committee ſhall cauſe it to be entered in a book, to be kept privately in the cuſtody of ſome or one of them, in ſuch manner as ſhall be conſiſtent with the proper ſecreſy to be obſerved---S. 99, 108.

In this entry the name or deſcription of the party is to be ſet oppoſite to the amount of his aſſeſſment; and the entries ſhall be numbered progreſſively, or lettered or diſtinguiſhed by numbers and letters, as the reſpective commiſſioners ſhall think proper---S. 99.

Theſe aſſeſſments ſo made and entered ſhall be final and concluſive, to all intents and purpoſes, without appeal---S. 99.

When the commiſſioners ſhall have cauſed any entry to be made, they ſhall deliver to the party, or to ſome perſon attending on his behalf, a certificate under the hands and ſeals of two or more of them, ſpecifying the amount of the ſum to be paid on his aſſeſſment, to be marked and numbered, or lettered with the ſame number or letter as the entry in the private book, to which ſuch certificate ſhall relate, but without naming the party whom it charges---S. 99.

This certificate ſhall be cut off indentwiſe from its counterpart, which ſhall contain the ſame ſum, and be marked and numbered, or lettered in the ſame manner as the certificate delivered---S. 99.

This certificate being produced to the Governor and Company of the Bank of England, or to the Receivers General or their Deputies in England, or to the Receiver General in Scotland, ſhall be ſufficient to receive, from time to time, from the perſon bearing and producing it, the amount of the ſum contained in it, by the proper inſtallments at the proper times, in diſcharge of the aſſeſſment to which it refers, and on payment of the reſpective inſtallments acknowledging the receipt

of the ſums paid by the number or letter marked on the certificate of aſſeſſment.—S. 99.

When any part of the income of a perſon, deſirous of being aſſeſſed by the commercial commiſſioners, ſhall ariſe from property in Great Britain not engaged in trade, and out of the limits for which they act, if they ſhall think it neceſſary to have ſuch income aſcertained, they are to ſend to the commiſſioners for the affairs of taxes a certificate to that effect: The commiſſioners for the affairs of taxes ſhall tranſmit this certificate to the commiſſioners for the purpoſes of this act, for the diviſion where ſuch property lies, who ſhall inquire into the amount of the income ariſing from it, as in other caſes.—S. 100.

Theſe commiſſioners having ſatisfied themſelves of the amount, without allowing any deduction, but the ſpecial deductions allowed by the act in reſpect of ſuch income, ſhall tranſmit a certificate of it, under the hands of any two or more of them, to the commiſſioners for the affairs of taxes, by whom it ſhall be laid before the commercial commiſſioners.—S. 100.

The certificate of the commiſſioners for the purpoſes of the act ſhall be final and concluſive, as to the amount of the income contained in it; all juſt deductions, beſide the ſpecial deductions before mentioned, being firſt made from it in the ſame manner as if ſuch income had been aſcertained by them in the firſt inſtance.—S. 100.

If any perſon whoſe income ſhall be under inquiry before the commercial commiſſioners ſhall apply to them to have the amount of any part of it, ariſing from property not ſubject to inquiry before them, aſcertained in the ſame manner, for the purpoſe of having any allowance made from the whole of his income, they are to proceed on this application in the ſame manner, as if they had themſelves thought it neceſſary to have ſuch part of the party's income ſo aſcertained.—S. 101.

Income ariſing from property in any of the Britiſh plantations in America, imported from thence into Great Britain, may be ſtated, proved, aſcertained, and aſſeſſed by the reſpective commercial commiſſioners for London, Briſtol, Liverpool and Glaſgow, in the ſame manner as if it had ariſen from trade carried on in thoſe places reſpectively; and ſuch income ſhall be ſubject to the juriſdiction of the commiſſioners acting for that place neareſt to which the property from which it ariſes ſhall have been firſt imported *—S. 102.

* Suppoſe a merchant reſident in London, has a cargo from thoſe plantations imported at Liverpool; the operation of this injunction ſeems to be that he cannot add the income, derived from this, to his other income, and have the whole aſſeſſed in London, but muſt have this aſſeſſed at Liverpool, and the reſt in London. It is preſumed the legiſlature did not intend ſuch vexation.

Income received in Great Britain arising from property in such plantations, not imported, may be stated, &c. in the like manner, together with the income of the same person arising from such property imported, provided any income arising from such property imported shall be stated to such commercial commissioners, in order to be assessed under the act —S. 103.

The commissioners for London and its vicinity shall, on or before the fifth of June yearly, or as soon after as can be conveniently done, transmit to the cashier of the bank, the counterparts of all such certificates as shall have been issued by them, in order that all persons assessed by them may pay, as before directed, their assessments into the bank—S. 106.

The commercial commissioners for other districts in England shall transmit to the receiver-general of the county, &c. or his deputy; and in Scotland to the receiver-general there, the counterparts of the certificates issued by them respectively —S. 106.

The cashier of the bank, and the respective receivers-general, or their deputies, shall upon the receipt of any sum on account of any such certificate signed and marked, and numbered or lettered in the manner prescribed, enter it in a book to be provided for that purpose, with the number and figure marked in such certificate set opposite to it, under the head of "the account of the commercial commissioners "acting for the of and its vicinity" —S. 106.

The commercial commissioners shall, from time to time, transmit to the commissioners for the affairs of taxes, the gross amount of all assessments made by them up to the day of making up such account; and as soon as such assessments shall be completed in any district, shall cause to be delivered under their hands and seals fairly written, a schedule or duplicate on parchment, containing the whole sum assessed by them, to the respective receivers-general *, and shall transmit a like schedule or duplicate into the King's remembrancer's office of the exchequer in England and Scotland respectively —S. 107.

All books, papers, and writings whatever, belonging to the commercial commissioners shall be carefully preserved in their custody, or in that of some or one of them, or in such manner as they shall think consistent with the secrecy to be observed —S. 108.

The cashier of the bank, and the respective receivers-general shall, ten days before the time fixed for the payment of the second, and every subsequent installment, transmit to the respective commercial commissioners, a true account all sums

* It was probably intended the Commissioners for London and its vicinity should transmit a similar schedule to the bank.

paid on account of any prior installment, and also of all sums which may remain unpaid on any such prior installments, and the numbers and letters to which such sums remaining unpaid shall respectively relate; and the commissioners shall, on reference to their private books, by notice in writing under the hands of any two of them, to be transmitted to the person making such default, require him to pay the sum so in arrear within a time to be fixed in such notice—S. 109.

If any person so charged shall neglect to pay the sum in arrear, within the limited time, the commissioners may issue their warrant for levying it in the same manner as the commissioners for the general purposes of the act may do in a similar case—S. 109.

ASSESSMENT OF THE COMMERCIAL COMMISSIONERS.

Where the number of commissioners shall be sufficient to form two or more committees, the persons composing one committee may assess the persons composing any other committee, until every commissioner shall be fully assessed *: and the commissioners shall establish such regulations among themselves for assessing and charging each other, as may most effectually secure a fair and impartial assessment upon every commissioner—S. 104.

Any commissioner may appeal from the assessment to *all* the commissioners, but he must withdraw till his appeal be determined—S. 104.

When the commissioners for any particular district shall not be sufficiently numerous to form distinct committees, each is to be assessed by the rest who shall be present, the person whose assessment is in question, withdrawing till it be determined; if he think himself aggrieved, he may appeal to the commercial commissioners for London, who are to assess him, as they might have done, if he had resided within their jurisdiction, and had in the first instance delivered his statement to them for that purpose—S. 105.

THE MODE OF ESTIMATING INCOME.

That the estimates of annual income may be made according to known rules, and with as much uniformity as the respective cases will admit, it is enacted that they shall be estimated according to the rules and directions prescribed by the

* Suppose there are three committees; according to this provision, each of the three may claim to tax either, or both of the other two, which would produce a contest of jurisdiction; it is presumed, therefore, that among the regulations to be established by the commissioners, who must be understood to be the whole number composing all the committees, for assessing and charging each other, the principal must be to determine, by which of the committees each of the others shall be respectively assessed, &c.

act, and the ſchedule annexed, as far as theſe can be applied, and where they cannot be applied, then according to the beſt of the knowledge and belief of the perſon whoſe duty it ſhall be to eſtimate the income, whether he be a perſon chargeable either on his own account, or on the account of another, or an officer acting in the execution of his duty as preſcribed by the act---S. 77.

But in computing any income, it ſhall not be lawful to make any other or greater deductions, than ſuch as are expreſsly enumerated in the act, or in the ſchedule annexed; nor to make any deductions which by the ſchedule or by the act are directed not to be made---S. 77.

It is however, provided, that if any perſon ſhall prove to the ſatisfaction of the commiſsioners that his chargeable income has been diminiſhed by any ſpecific cauſe ariſing after the time when ſuch income ought to be computed, they may make ſuch abatement as to them ſhall ſeem juſt---S. 78.

Income ariſing from profeſſion ſhall be eſtimated according to the actual produce of it in the year immediately preceding the eſtimate, or by an average of the produce of three years immediately preceding, at the option of the party to be charged*, and ſubject to diminution within the *current* year in the manner provided by 38 Geo. III. c. 16. † that year to be conſidered as ending on the 31ſt of December, or at ſuch time of the year as the accounts of ſuch income have been uſually made up or completed for that year---S. 79.

But where any perſon ſhall choose to eſtimate his income or any part of it on an average of years, he ſhall not be entitled to any abatement or allowance in the current or any ſubſequent‡ year, by reaſon of any variation in the amount, nor for any ſpecific cauſe, except where he ſhall ceaſe to be poſſeſſed of the property, office, penſion, or ſtipend, or ſhall ceaſe to be engaged in the profeſſion, trade, or employment, from which ſuch income or part of income, ſhall have ariſen||---S. 80.

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* From this clauſe taken by itſelf, it might be ſuppoſed that the party had his option at the end of every year; but, by the ſchedule (A) 15th caſe, it is expreſsly ſaid, that "in all ſucceeding years, the annual value is to be reckoned according to the mode elected in the firſt year."

† By S. 71. of that act, it is provided, that if, at the end of any year, any perſon ſhall diſcover, and prove to the ſatisfaction of the commiſsioners, that his income, during ſuch year, fell ſhort of the ſum mentioned in his declaration, by a ſtated ſum, the commiſsioners may cauſe the laſt aſſeſſment of ſuch perſon to be amended as the caſe ſhall require; vid. the clauſe itſelf of that act.

‡ In the former ſection, the word "current" ſeems to mean "any" year, in which the diminution ſhall happen; but, by being in the preſent ſection, oppoſed to "ſubſequent," it ſeems to be confined to this *preſent* year; perhaps the words "or any ſubſequent," have been added from an inadvertence to the real meaning of the word "current."

|| The effect of this cannot certainly be, to bind the party in every ſucceeding year to the ſame amount as he gives in at firſt; if by a deficiency of income in any year, the average of the three years immediately preceding the next eſtimate has become leſs than the former average, he may claim to be aſſeſſed at the amount of the laſt average; the only effect of the reſtriction is, that at the end of the year he cannot claim an allowance, by reaſon of his income, during that year accidentally falling ſhort of the laſt average at which he was aſſeſſed.

If in any inſtance of lands demiſed at rack rent, it ſhall appear to the commiſſioners, that either by reaſon of ſuch lands having been let for any term of more than ſeven years prior to the year in which the computation of income ſhall be made, or for any other ſpecific cauſe to be allowed by the commiſſioners, the rules in the ſchedule for eſtimating the income ariſing from lands are not applicable, or will not give a fair eſtimate, the commiſſioners, either on the application of the ſurveyor, or of the tenant, may cauſe an aſſeſſment to be made according to the actual gains and profits made by the tenant within the year, or on an average of three years, preceding the computation ---S. 94.

When any inquiry into the income of any ſuch tenant is to be made, the commiſſioners may call to their aſſiſtance any two or more occupiers of lands in the ſame neighbourhood, or any ſurveyor of lands whom they ſhall think able to give them aſſiſtance in eſtimating the income of ſuch tenant; and on the reſult of ſuch opinion to require a ſchedule of particulars, and to purſue ſuch rules for inquiring into and aſcertaining the income of ſuch tenant, as they might have done upon the demand of any ſurveyor or inſpector, or as the commercial commiſſioners may do on the advice and aſſiſtance of the commercial aſſiſtants---S. 94.

With reſpect to tenants at rack rent in Scotland, it is provided that, in all caſes, the commiſſioners ſhall, on the application of the tenant, compute his income according to his actual gains and profits---S. 94.

If among perſons engaged as partners in trade, any change ſhall take place, either by death or diſſolution of partnerſhip, as to all or any of the partners, or by the admiſſion of another partner, within the period when the computation of income ought to be made, or before the time of making the aſſeſſment, the income of ſuch partnerſhip, or of any of ſuch partners, ſhall be computed and aſcertained according to the income derived during the reſpective periods before-mentioned, notwithſtanding ſuch change, unleſs ſuch partners or partner ſhall prove, to the ſatisfaction of the commiſſioners, that their or his income has fallen, or will fall ſhort, for ſome ſpecific cauſe, ſince ſuch change took place, or by reaſon thereof---S. 83.

The ſame proviſion is made, with reſpect to perſons who ſhall within the ſame periods ſucceed to any trade or manufacture, or any adventure or concern---S. 83.

Perſons engaged in trade or manufacture, ſhall not deduct from their income ariſing therefrom, on account of any ſums

employed in improvements, or as capital, nor on account of interest for capital, except what they are bound to pay as interest to other persons; nor for any sum expended in the course of the year in which the estimate shall be taken, for repairs of premises occupied for the purpose of such trade or manufacture, or for the supply or repairs or alterations of any implements or utensils, or articles employed for the purpose of such trade or manufacture, beyond the amount of the sum usually expended for such purposes, according to an average of three years preceding the year to which such computation shall relate; nor shall they make any deduction from income arising from property not employed as capital, by reason of any diminution of the capital so employed.—S. 81.

ABATEMENT ON ACCOUNT OF CHILDREN.

Persons having children born in wedlock, principally maintained by them, whether their own children, or children of a wife or husband, by any former marriage, are entitled to the following abatements:

Persons whose income is 60l. and under 400l. a year, five per cent * for each child.

Four hundred, and under 1000l. four per cent. for each child where any one exceeds six years; where all are under six years, then only three per cent. for each.

One thousand, and under 5000l. three per cent. for each, where any one exceeds six years; where all are under that age, then only two per cent. for each.

Five thousand and upwards, two per cent. for each, where any one exceeds six years; where all are under that age, then only one per cent. for each.—S. 3.

These abatements shall be allowed by the general commissioners, and the commissioners of appeal, on delivery of a declaration, stating the number of children, and on proof to the satisfaction of the commissioners, of the truth of the matters contained in such declaration; and the commissioners shall cause the abatement to be deducted from the amount of the assessment.—S. 3.

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* Here a question arises whether the abatement is to be made on the income or on the rate: where indeed the abatement made on either will not reduce the income below 200l. it is immaterial on which it is taken, because the rate of assessment is still 10l. per cent. Thus, suppose a man of 300l. a year has six children, his abatement at 5l. per cent. calculated on the income, will be six times 15l. or 90l. which deducted from 300l. leaves 210l. on which 10 per cent. is 21l.; calculated on the rate, which is 30l. it will be 1l. 10s. multiplied by 6, or 9l. which deducted from 30l. leaves 21l. But suppose a person having an income of only 250l. has six children, the abatement calculated on the income will be six times 12l. 10s. or 74l. which deducted from 250l. leaves 175l. on which the rate of assessment is only 1-15; or 11l. 15s. 4d.—calculated on the rate, which is 24l. it will be 1l. 5s multiplied by 6. or 7l. 10s. which deducted from 24l. leaves 17l. 10s. or 4l. 16s. 8d. more than on the former mode.

PENALTIES.

Several penalties imposed by the present act are directed to be recovered as directed by 38 Geo. III. c. 16, or by this act. By S. 104, of the former act, all the penalties, if sued for within six calendar months, are to be sued for in the Exchequer at Westminster, or in Scotland; and they are to be divided into moieties between the king and the informer. By the present act, penalties not exceeding 20l. may be recovered before a justice of peace, by information, within three calendar months; one half to the poor of the parish, and one half to the informer; with power of mitigation in the justice, and an appeal to the sessions.—S. 123.

All monies to be raised under this act, are to be paid into the receipts of the Exchequer, distinctly and apart from all other branches of the public revenue.—S. 119.

APPLICATION OF THE MONIES.

All the monies raised by virtue of the St. 38 Geo. III. c. 16, and c. 76, or from voluntary payments at the Bank, and also by virtue of the present act, not exceeding the sum of seven millions mentioned in the first act, are to be applied *either* to the service of the year 1798, *or* to the payment of all annuities, interest and dividends, which have or shall become payable in consequence of the loan of eight millions raised by virtue of *another* act passed in the last session of parliament *.—S. 120.

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* The appropriation of a sum not exceeding 7 millions being expressed in the alternative, would in strictness of construction imply, that the sums applied to the service of the year 1798, *and* to the payment of annuities on the loan of 8 millions should not both together amount to more than 7 millions: It was probably intended however, in this appropriation, to follow the provisions of 38 G. 3. c. 16, s. 97 and 98, by which the *whole* sum of 7 millions might be applied to the service of 1798 alone; then the *surplus* above that sum to the payment of the interest of the loan of 8 millions, &c. vide infra. There seems also to be another inaccuracy in this clause; it alludes to a loan of 8 millions *specifically* raised by *another* distinct act of the last session: I do not find any such act among the acts of the last Session published: I suppose, therefore, the same thing is meant here, as in s. 98 of 38 G. 3. c. 16, which says, "in consequence of *any* sum not *exceeding* 8 millions to be raised by loan by virtue of any act or *acts* to be passed in that session, &c."

By St. 38 G. 3. c. 16. s. 97. The monies arising from the additional duties imposed by that act, or from payments at the Bank, or from such other duties as might be granted by any act to be passed in that Session of Parliament, and specifically appropriated to the same purposes, not exceeding the sum of 7 millions in the whole, are directed to be applied to such services as shall then have been voted by the House of Commons for the year 1798.

By St. 38 G. 3. c. 76. New and additional duties of customs are imposed on goods imported and exported, and on the tonnage of certain ships entering outwards or inwards to or from foreign ports, until the signing of preliminary articles of peace: and by s. 38 of that act, all the monies arising from the duties imposed by it, together with any other duties granted or to be granted in that session of Parliament, not exceeding in the whole the sum of 7 millions, are to be applied to the service of the year 1798.

By

After these purposes are satisfied, the surplus is appropriated, in the first place, for the *services* which shall then have been voted for the *service* of the year 1799, or for the service of any subsequent year, not exceeding ten millions in any one year, and which shall be specifically *charged* on the said rates and duties, by an act or acts to be passed for that purpose.—S. 120.

In the next place, the surplus is to be applied to the payment and discharge of all annuities, interest and dividends, which shall become payable in consequence of any loan or loans, which shall also be specifically charged on the said rates and duties by such act or acts.—S. 120.

And lastly for the purchase of public annuities, by the commissioners for the reduction of the national debt, to the amount of the annuities which may be created on such loan or loans *. —S. 120.

And when the commissioners for the reduction of the national debt shall, out of the monies to be thus raised, have *purchased* public annuities, to the amount of *all* the annuities which may be created on any loan or loans specifically to be charged on the said rates and duties, they are then to cease.—S. 121.

This act may be altered, varied, or repealed, during the present session of parliament.—S. 124.

By St. 38 G. 3. c. 16. s. 98. The surplus of the monies to be raised by virtue of that act, and such other acts as before-mentioned, above the said sum of seven millions, is directed to be applied, in the first place, to the payment of all annuities payable in consequence of any sum, not exceeding eight millions, to be raised by loan by virtue of any act or acts to be passed in that session of Parliament. The surplus, if any, to be placed to the account of the commissioners for reducing the national debt.

By s. 101. When those commissioners, out of the last mentioned surplus, should have *purchased* annuities, to the amount of those created by such loan, not exceeding eight millions; that is, when they should have thus extinguished eight millions of the national debt, the additional duties were to cease.

* That is, to the extinction of so much of the national debt as was created by such loan or loans.

SCHEDULE
TO WHICH THIS ACT REFERS.

Schedule (A.) distributes income into four different classes, as arising from so many distinct sources:

I. Income arising from lands, tenements, and hereditaments.

II. Income arising from personal property, and from trades, professions, offices, pensions, stipends, employments, and vocations.

III. Income arising *out* of Great Britain.

IV. Income not falling under any of the other three classes.

Income arising from lands, tenements and hereditaments, is sub-divided under two general heads: 1. The Income of Owners; And 2, The Income of Tenants.

I. *The income of owners is distinguished into ten cases, as arising*

1. From lands } in the occupation of the owner.
2. From houses and buildings }
3. From lands in the occupation of tenants at rack rent.
4. From lands demised to tenants, in consideration of a fine, and rent reserved.
5. From lands demised to tenants, in consideration of a fine, without rent reserved, or a nominal rent only.
6. From houses demised to tenants at rack rent.
7. From houses demised to tenants, in consideration of rent reserved, and fine.
8. From houses demised to tenants, in consideration of a fine, without rent, or a nominal rent only.
9. From tythes in the hands of the owner.
10. From the profits of manors, or of timber or woods, usually cut periodically, and in certain proportions, mines and other profits of uncertain annual value.

II. *The income of tenants is distinguished into three cases, as arising*

1. From lands or hereditaments occupied by them at rack rent.
2. From mines, tythes, woods, and other hereditaments of uncertain amount occupied or enjoyed by them.
3. From lands or tenements demised to them in consideration of fines, whether with or without a rent reserved.

The reader will observe, that in the general rule for ascertaining the value of all lands, the words "annual value" are used in a distinct sense from "income," being a medium through which "the gross income" is to be estimated. This rule is applied only in three of the thirteen cases above mentioned: In the first case, of the income of *owners* of lands; and in the first and third, of *tenants*. In all the other cases it is manifest, that the words "annual value" are synonimous with "gross income." It may also be observed, that this Schedule contains two sorts of deductions; the *particular* deductions specified as belonging to each distinct case, and the deductions to be made by ecclesiastical persons; and the *general* deductions.

The former may be considered as deductions of *right*, to be made from the gross income, in order to determine what is the fair net chargeable income of the party: The latter, as well as the abatements allowed on account of children, may be considered by way of distinction from the former, as deductions of *favour*.

RULES FOR ESTIMATING INCOME.

I. *Income arising from lands, tenements, and hereditaments.*

General rule for ascertaining the value of lands.

In all cases the annual value of lands shall be estimated from the aggregate amount of the rent at which the same are let, or if not let, are worth to be let by the year, according to the ordinary rent of lands of like quality in the neighbourhood; together with the payments 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 thereof, after DEDUCTING from such AGGREGATE amount the FOURTH PART thereof *.

1st. Income of owners of lands.

Case 1. *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 by the year, according to the ordinary rent of lands of like quality in the same neighbourhood, regard being had to the demands the same may be liable to in respect of tythes or satisfaction in lieu thereof, or from which demands such land may be free; and also a sum not less than a quarter, or more than a half of such *annual value* in addition, and where the lands have come to the occupation of the owner within eighteen months past on the expiration of a lease, or death, or failure of a tenant, then to be valued at one year's rent only of lands of like quality.

Deductions.—The amount of land tax payable from the 5th of February last past for one year.

The amount of fee farm rents, quit rents, rent charges, ground rents, and other rents payable by such owner, or other charges which the owner shall be bound by tenure to pay, or for the expence of drainage under any commission of sewers, estimated for one year next preceding the delivery of the schedule.

* Example.—Estimated rent	£200
Parochial, &c. charges on the estate	40
Tythes	20
Aggregate amount	260
Deduct one fourth	65
Estimated annual value,	£195
Rent as before	£200

Add from $\frac{1}{4}$ to $\frac{1}{2}$ of 195*l.* the annual value, that is, from 48*l.* 15*s.* to 97*l.* 10*s.* then the gross income will be from 248*l.* 15*s.* to 297*l.* 10.

Repairs of buildings, consisting of a principal messuage occupied by the owner, or other buildings occupied with a farm or tythes at an average, to be settled by the commissioners, not exceeding 8*l.* per cent. on the annual value of the farm; but if there be no principal messuage, then the average not to exceed 3*l.* per cent.

Also, on account of expences in draining lands, such sum as the commissioners shall allow, not exceeding 3*l.* per cent. on the annual value of the lands thereby improved.

And in respect of embankments from the sea or any river, such sum as the commissioners shall allow.

Case II. *Houses and buildings occupied by the owner.*—The annual value of such houses or other buildings shall be taken according to the fair rent at which houses of the like description are usually let 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 10*l.* per cent. on the annual value.

Other deductions as in case 1.

Case III. *Lands in the occupation of tenants at rack rent.*—The annual value of such lands shall be taken at the full amount of the rent reserved.

Deductions.—As in Case I, if payable by the owner; also the amount of the tythes, or satisfaction for the same, and rates and taxes, if payable by the owner; and also the actual expence of collecting the rents.

Case IV. *Lands demised to tenants in consideration of a fine paid and rent reserved.*—The annual value of such lands shall be taken at the amount of the rent for one year, and of such further sum in respect of the fines as will amount to a sum equal to the receipts of one year on such average as shall be settled and confirmed by the commissioners.

Deductions.—As in Case I. if payable by the owner.

Case V. *Lands demised to tenants in consideration of a fine without rent reserved, or a nominal rent only.*—A fair average of the fines, as under Case IV.

Other deductions as under Case I. if payable by the owner.

Case VI. *Houses demised to tenants at a rack rent.* The annual value of such houses shall be taken at the full amount of the rent reserved for one year.

Deductions.—Repairs, if not paid by the tenant, as under Case II.

Other deductions as under Case I. as far as the same are applicable, if payable by the owner.

Case VII. *Houses demised to tenants in consideration of rent reserved and fine.*—As under Case IV. mutatis mutandis.

Deductions.—Repairs, if not paid by the tenant, as under Case II.

Other deductions as under Case I. if payable by the owner.

Case VIII. *Houses demised to tenants in consideration of a fine, without rent, or a nominal rent only.*—As under Case V. mutatis mutandis.

Deductions.—Repairs, if not paid by the tenant, as under Case II.

Other deductions, as under Case I. if payable by the owner.

Case IX. TYTHES *in respect of owners.*—To be estimated on a fair average for three years preceding, of the actual value, if taken in kind, regard being had to the expence incurred in collecting the same, or of the compositions received for the same.

Deductions.—As under Case I. if payable by the owner; and of all payments made on account of parochial and other rates, taxes, and assessments, in respect of such tythes, payable by the owner.

Case X. *Profits of manors, or timber or woods usually cut periodically, and in certain proportions, mines, and other profits of uncertain annual amount.*—Value on such average as settled by the commissioners, except in the case of mines, where the average shall be taken on a term not exceeding five years.

Deductions.—As under Case I. if payable by the owner.

2d. *Income of tenants of lands, tenements, and hereditaments.*

Case XI.—*Lands occupied by tenants at rack rents.*—If the annual value of such lands or hereditaments, estimated as before directed in the general rule for estimating the annual value of all land, be under 300l, then the income shall be taken at not less than one half, or more than two thirds of such value; and if at 300l. or upwards, then at not less than three fifths, or more than three fourths.

Deductions allowed.—Such and no other deductions as are hereinafter comprized under the head of general deductions, if payable by the tenant.

Case XII. *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 for the same.*

Case XIII. *Lands or tenements, demised in consideration of fines, whether with or without a rent reserved.*—The value of such lands or tenements shall be estimated at the value at which the same would be estimated in the case of an owner occupying the same, deducting therefrom a sum equal to the annual value of payments reserved to the owner, as directed to be estimated in Case IV.

Deductions.—As in Case XI.

3d. *Income of mesne lessors under demises in consideration of fines, whether with or without a rent reserved, and of lands or tenements demised upon improveable leases.*

Case XIV. In every such case every mesne lessor shall be charged as owner, deducting therefrom such rent and average of fines (if any) as shall be paid thereout to his immediate lessor.

II. *Income arising from personal property, and from trades, professions, offices, pensions, stipends, employments, and vocations.*

Case XV. *Income from any trade, profession, office, pension, stipend, employment, or vocation.*---The annual value to be taken for the first year of being charged, either at not less than the full amount of the profits or gains of such trade, &c. within the preceding year, or, at the election of the person charged, at a sum not less than the fair and just average for one year of the amount of the profits or gains of such trade, &c. in the three years preceding, and in all succeeding years the annual value to be reckoned according to the same mode which the said person shall have chosen to take in the first year.

Deductions.---No other deductions can be made from such annual value than as comprized under GENERAL DEDUCTIONS; except two thirds of the rent paid by the tenants of houses, part whereof is occupied by such tenants as keep open shop for retail trade only; or by innkeepers and other persons licensed to sell wine, ale, or other liquors by retail; or by persons keeping any school, academy, or seminary for learning, and usually having their scholars to board and lodge (to a number not less than ten) in their dwelling-houses; and also except the land-tax; or any tax on offices, pensions, stipends, or personal estates, charged by any act for the services of the year in which the computation shall be made; or upon pensions or salaries, fees, and wages, in respect of offices of profit, by an act passed 7 Geo. I. or upon pensions, gratuities, offices, or employments of profit, by 31 Geo. II.

Case XVI. *Income from annuities, interest of money, rent charge, or other Payments of the like nature.*—The annual value, with respect to income derived from property possessed by the same person during the whole of the preceding year, to be taken at not less than the whole income which became payable in respect thereof, within the year preceding, ending the 5th day of February in each year, or such other days as the annual payments have been usually completed; and with respect to income arising from property not possessed by the same person during the whole of the preceding year, at not less than the whole income (as far as the same can be computed) which will become payable in the succeeding year.

General Deductions to be allowed, and also any tax or charge in respect of the same imposed by any act.

III. *Income arising out of Great Britain.*

Case XVII. *From foreign possessions.*---The full amount of the actual annual income received in Great Britain, either estimating such receipt in the first year of being charged at the election of the person charged according to the year ending the 5th of February immediately preceding such estimate, or according to the average of the three years preceding that time, 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 perſons charged have choſen to take in the firſt year. *General deductions* to be allowed.

Caſe XVIII. *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. *General deductions* to be allowed.

IV. *Income not falling under any of the foregoing rules.*

Such income to be eſtimated to the beſt of the knowledge and belief of the perſon entitled thereto; and ſuch eſtimate to be delivered to the commiſſioners, together with a ſtatement of the nature of ſuch income, and the grounds on which the amount thereof ſhall have been ſo eſtimated. *General deductions* to be allowed.

GENERAL DEDUCTIONS FROM INCOME.

1. The amount of annual intereſt payable for debts owing by the party or charged upon the property 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, 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.

3. Aſſeſſed taxes under 38 Geo. III. c. 40 and 41, 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 on her behalf ſhall not be charged under this act.

5. Perſons who have made or ſhall make inſurance on their lives ſhall be at liberty, in addition to any other deductions, to deduct the amount of the premium of ſuch inſurance for the year.

6. Perſons entitled to any income during the lives of other perſons who have made or ſhall make inſurance on ſuch lives, ſhall be at liberty, in addition to any other deductions, (except the deduction hereafter mentioned), to deduct the amount of the premiums of ſuch inſurance for the current year; provided that if after the death of the perſon whoſe life is inſured, 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 ſuch eſtate ſhall have been uſually renewed by the payment of a fine, then no deduction ſhall be allowed on account of ſuch fine payable on any ſuch renewal.

PARTICULAR DEDUCTIONS FROM INCOME.

1. The amount of the tenths paid by any eccleſiaſtical perſon within the year preceding that in which the computation ſhall be made.

2. Procurations and ſynodals paid by ſuch perſons on an average of ſeven years preceding.

3. Repairs of chancels of churches by any rector, vicar, or other perſons bound to repair the ſame on an average of twenty-one years preceding.

B.

STATEMENTS OF INCOME.

In the caſes of all perſons reſident in Great Britain, and perſons generally reſident out of Great Britain, having income under 200l.

I *A. B.* do declare, that my income, [*or in the caſe of a truſtee, agent, receiver, guardian, tutor, curator, or committee*, that the income of *C. D.* *or* of the corporation, company, fraternity, or ſociety of [*as the caſe may be*] for whom I am a truſtee, agent, receiver, guardian, tutor, curator, or committee] eſtimated according to the directions and rules of an act, paſſed in the 39th year of the reign of his preſent Majeſty, intituled "An Act," [*here ſet forth the title of the act*] doth not exceed the ſum of [*in all caſes where the income exceeds 60l. and does not amount to 200l. add alſo*] and that I am willing to pay the ſum of for my contribution [*in the caſe of a truſtee, agent, receiver, guardian, tutor, curator, or committee, add,* I do propoſe on behalf of the ſaid *C. D.*] that the ſum of ſhould be paid for his [her or their] contribution for one year, from the 5th day of April to the 5th day of April the ſame being not leſs than one part of my [his, her, or their] income, eſtimated as aforeſaid, to be paid according to the directions of the ſaid act. Dated the

Signed

We whoſe names are underwritten do teſtify that the ſignature of is of his proper hand writing, and that the ſame was ſigned in our preſence.

INCOME of TWO HUNDRED POUNDS, or upwards.

I *A. B.* do declare, that I am willing to pay the ſum of for my contribution [*in the caſe of a truſtee, agent, receiver, guardian, tutor, curator, or committee, or in the caſe of any corporation, company, fraternity, or ſociety of perſons, add,* I A. B. do propoſe on the behalf of E. D. or of the corporation, company, fraternity, or ſociety of [*as the caſe may be*]

for whom I am truſtee, agent, receiver, guardian, tutor, curator, or committee] that the ſum of ſhall be paid for his [*or*, her or their] contribution for one year, from the 5th day of April until the 5th of April in purſuance of an act, intituled "An Act," &c. And I do declare, that the ſaid ſum of is not leſs than one-10th part of my [*or*, his, her, or their] income, eſtimated according to the directions and rules preſcribed by the ſaid act, to the beſt of my knowledge and belief. Dated

Signed

We whoſe names are underwritten do teſtify, that the ſignature of is of his proper hand writing, and that the ſame was ſigned in our preſence.

C.

Notice to be given to the aſſeſſors by any perſon engaged in trade or manufacture or by any body or corporation, &c.

Take notice that I [*or* we, *if partners*, or *if not on his account*, on the behalf of] *am or*, are] engaged in trade or manufacture, viz. [*here ſet forth the branches of trade or manufacture, and the place where the ſame is carried on*] and mean to be charged to the rates and duties granted by an act of the 39th year of the reign of his preſent majeſty under the powers and proviſions veſted in and given to the commercial commiſsioners for the of in the county of

D.

SCHEDULE of Income of A. B. [*Deſcription*] of the Diviſion of

Deſcription of Property out of which Income ariſes.

No.		Annual Value. L. S. D.
1	Lands occupied by me as owner	
2	Houſes and buildings occupied by me as owner	
3	Lands in occupation of tenants at rack rent	
4	Lands demiſed to tenants in conſideration of a fine paid and rent reſerved — Amount of fines on an average of years — Amount of rent	
5	Lands demiſed to tenants in conſideration of a fine, without any rent reſerved, or nominal rent only — Amount of fines received upon an average of years	
6	Houſes demiſed to tenants at a rack rent	
7	Houſes demiſed to tenants in conſideration of rent reſerved and fine	

No.		Annual Value. L. S. D.
8	Houſes demiſed to tenants in conſideration of a fine without rent, or a nominal rent only	
9	Tithes received in kind, or compoſition reſerved for the ſame — Amount of average receipts for three years	
10	Profits of: Manors — Average receipt for years; Timber — Ditto Ditto; Woods — Ditto Ditto; Mines — Ditto not exceeding five years; Other profits of uncertain amount — Do. for years	
11	Lands or hereditaments demiſed to me, as tenant at rack rent	
12	Profits of: Manors, Timber, Woods, Other hereditaments of uncertain amount — demiſed to me — *Average the ſame as in caſe 10, deducting the rent payable.* Tythes — taken in kind, compounded for — as in caſe 9, deducting the rent	
13	Lands or tenements demiſed to me in conſideration with or without a rent reſerved: annual value	
14	Lands or tenements demiſed to me in conſideration of a fine, with or without a rent, and underlet to a tenant; Lands demiſed to me at rent, and underlet to a tenant at an improved rent	
15	From profeſsion, offices, penſions, ſtipends, employment, trade, or vocation	
16	From annuities, intereſt of money, rent charge, and other payments and allowances applied to my uſe, including income of the wife, if any for which ſhe or her truſtee or truſtees ſhall not be charged by virtue of this act, living with huſband, though ſeparately ſecured	
17	From foreign poſſeſsions	
18	From money ariſing from foreign ſecurities	
19	From any income not falling under any of the above heads, or within the rules preſcribed by the act	
	Nature of the income, and grounds on which the amount thereof is eſtimated	
	Total amount of property	
	Deductions from above	
	Income chargeable	

DEDUCTIONS.

	£. s. d.		£. s. d.
Land Tax payable on the ſeveral Properties mentioned under No. on the other ſide, from the day of to the day of laſt paſt		For One Year preceding the Delivery of this Schedule.	
Fines upon an average of years			
Fee Farm Rents payable out of No. on the other ſide			
Quit Rents, payable out of No. Ditto			
Rent Charges, payable out of No. Ditto			
Ground Rent, payable out of No. Ditto			
Other Rents, payable out of No. Ditto			
Tenths			
Procurations, Synodals, payable (by Eccleſiaſtical Perſons) out of No. upon an average of ſeven years			
Repairs: Of Farm, with principal Meſſuage, under No.			
Repairs: Of Farm Buildings, without principal Meſſuage, under No.			
Repairs: Of draining Lands, under No.			
Repairs: Of Embankments, under No.			
Repairs: Of Houſes and Buildings not occupied with a Farm, under No.			
Repairs: Of Chancels of Churches by Rectors, Vicars, and others bound to repair the ſame, upon an average of 21 years			
Tythes: Expences in collecting the ſame on an average of three years			
Tythes: Value thereof paid in kind, on ditto average			
Tythes: Value of Compoſition for the ſame, on ditto average			
Annual Intereſt payable for Perſonal Debts,			
Annual Intereſt payable for Charged on No.			
Allowances to Children, or other Relations; viz. [ ]			
Aſſeſſed 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.

E.

DECLARATION OF THE NUMBER OF CHILDREN.

I, *A. B.* do declare that I have the under-mentioned child (or children) born in lawful wedlock, and maintained by me at my expence, viz. of the age of years, and of the age of years, in reſpect of whom I claim an abatement, in purſuance of the ſaid act, and am ready to verify this my declaration as the act requires.

F.

PRECEPT OF THE COMMISSIONERS.

We being of the commiſſioners appointed to carry into execution the general purpoſes of an act, paſſed in the 19th year of his preſent Majeſty, intituled "An Act [*here ſet forth the title of the act*] for the of do hereby require you to return, or cauſe to be returned within the ſpace of ten days after the date of this our precept, at our office, ſituate at between the hour of in the forenoon and the hour of in the afternoon, unto us or ſuch of the commiſſioners appointed for the purpoſes aforeſaid, for the ſaid of who ſhall be there preſent at the time of making your return, a ſchedule of particulars of property from which your income, chargeable under the ſaid act, ought to be eſtimated, with the amount of deductions to be made therefrom, under the heads contained in, and according to the forms hereunto annexed, or ſuch of them as the caſe ſhall require. Thereof fail not Given under our hands this day of

APPENDIX.

OATH OF THE COMMISSIONERS.

" I, *A. B.* do ſwear, That I will truly, faithfully, impar-
" tially, and honeſtly, according to the beſt of my ſkill
" and knowledge, execute the ſeveral powers and autho-
" rities veſted in me by an act of the thirty-ninth year
" of the reign of his Majeſty King George the Third,
" intitled, " An act [*here ſet forth the title of the act*] and
" that I will exerciſe the powers intruſted to me by the
" ſaid act, in ſuch manner only as ſhall appear to me
" neceſſary for the due execution of the ſame, and that
" I will judge and determine upon all matters and things
" which ſhall be brought before me under the ſaid act,
" without favour, affection, or malice; and that I will
" not diſcloſe any particular contained in any ſchedule of
" income, or any evidence or anſwer given by any perſon
" who ſhall be examined or make affidavit reſpecting the
" ſame, except in ſuch caſes and to ſuch perſons only
" where it ſhall be neceſſary to diſcloſe the ſame for the
" purpoſes of this act, or in order to or in the courſe of
" a proſecution for perjury committed in ſuch examination
" or affidavit. " So help me God!"

OATH OF COMMERCIAL ASSISTANTS.

" I, *A. B.* do ſwear, That in the execution of an act,
" [*here ſet forth the title af this act*,] I will in all reſpects
" act fairly, honeſtly, and impartially, and without
" favour, affection, or malice, to the beſt of my know-
" ledge and belief; and that I will not diſcloſe any par-
" ticular contained in any ſchedule of income of any
" perſon, body politick or corporate, company, fraternity,
" or ſociety of perſons whatever, which ſhall be ſhewn
" to me in the execution of the ſaid act, except in ſuch
" caſes only where it ſhall be neceſſary to diſcloſe the ſame
" for the purpoſes of the ſaid act, or in order to or in the
" courſe of a proſecution for perjury committed in any
" matter relating to ſuch ſchedule.
" So help me God!"

OATH OF THE SURVEYORS.

" I, *A. B.* do ſwear, That in the execution of an act,
" intituled, [*here ſet forth the title of this act*] I will exa-
" mine and reviſe all ſtatements delivered within my
" diſtrict, and in ſurcharging the ſchedules of income,
" and in objecting to deductions made therefrom, I will
" act according to the beſt of my information and
" knowledge; and that I will conduct myſelf therein
" without favour, affection, or malice; and that I will
" exerciſe the powers entruſted to me by the ſaid act, in
" ſuch manner only as ſhall appear to me to be neceſſary
" for the due execution of the ſame, or as I ſhall be
" directed by the commiſſioners for the affairs of taxes,
" or any three or more of them; and that I will not diſ-
" cloſe any particular contained in any ſtatement or
" ſchedule of income, or any evidence or anſwer given
" by any perſon who ſhall be examined or make affidavit,
" depoſition, or affirmation, reſpecting the ſame, in pur-
" ſuance of the ſaid act, except in ſuch caſes, and to
" ſuch perſons only, where it ſhall be neceſſary to diſ-
" cloſe 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 OF THE CLERK TO THE COMMISSIONERS.

" I, *A. B.* do ſwear, That I will not diſcloſe any particular
" contained in any ſtatement or ſchedule of income, or
" any evidence or anſwer given by any perſon who ſhall
" be examined or make affidavit, depoſition or affirma-
" tion, reſpecting the ſame, in purſuance of an act,
" intituled [*here ſet forth the title of this act*] except in
" ſuch caſes, and to ſuch perſons only, where it ſhall be
" neceſſary to diſcloſe the ſame for the purpoſes of the
" ſaid act, and as I ſhall be directed ſo to do by two, at
" leaſt, of the commiſſioners acting for the diviſion or
" place for which I have been appointed, or in order to
" or in the courſe of a proſecution for perjury committed
" in ſuch affidavit, depoſition, or affirmation.
" So help me God!"

THE END.