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148-14



314.

No. 3. Income. The following DIRECTIONS and RULES, for estimating Income, are contained in the Act of the present Session of Parliament.

THE whole of the Income must be stated to the same Commissioners, and the Duties must be charged thereon in one Sum, except where the Income arises from different Partnerships, or different Concerns in Trade, carried on in different Places.

Rules for estimating the Income arising from Lands.

The Income arising from Lands occupied by a Tenant at Rack Rent shall be taken in the Proportions herein after specified to the aggregate Amount of the following Articles, videlicet:

Rent for One Year, payable to the Landlord or Landlords; Parochial and other Rates and Assessments charged on the said Lands, or upon the Occupiers in respect of such Lands, on an Average of the Three successive Years, ending on the Twenty-ninth Day of September, One thousand seven hundred and ninety-nine, or on an Average of the Three successive Years, ending the Twenty-ninth Day of September of the Year immediately preceding the Date of the existing Lease, Contract, or Agreement, by virtue of which such Lands are held or occupied, provided such Lease, Contract, or Agreement, bears Date of its Commencement within Fifteen Years previous to the passing of this Act; or, in case the Date of the Commencement of the said Lease shall go beyond Fifteen Years from the passing of this Act, then to an Average of any Three successive Years within the said Period of Fifteen Years; and provided the said Parochial and other Rates and Assessments are payable by the Occupier for the Time being:

And the Value of all Tythes, as the same would be worth to be let when taken in Kind, or the Sums paid or payable for the same, or agreed to be paid in Satisfaction for the same, within or for the last preceding, or the current Year.—Note. As this Article of Tythes, it is believed, is never paid by Tenants in Scotland, that of Ministers' Stipend is substituted in the Examples below.

If such aggregate Amount be under Three hundred Pounds a Year, or upwards, then the Income shall be taken at One-half of such Amount, and if at Three hundred Pounds a Year, or upwards, then at Three-fifths of such Amount.

In the case of Lands occupied by the Owner, the Income arising therefrom shall be taken at the aggregate Amount of the Rent at which the same are worth to be let by the Year, according to the ordinary Rent of Lands of the like Quality, and under the like Circumstances, in the same Neighbourhood, and a certain Proportion of what would be computed to be the Income of the Tenant at Rack Rent, as above mentioned; that is to say, If such aggregate Amount be under Three hundred Pounds a Year, then the Income shall be taken at such Rent, and Two-fifths of such Amount; and, if at Three hundred Pounds a Year or upwards, then at such Rent and One-half of such Amount; except always where the Lands shall have come into the Occupation of the Owner within Eighteen Months past, on the Expiration of a Lease, or the Death or Failure of a Tenant; in which Case, the same shall be valued at One Year's Rent only of Lands of the like Quality as aforesaid.

Examples, to show the Mode of charging the Income arising from Land, according to the Act of the present Session.

In the case of Tenants at Rack Rent, when the Articles under mentioned, or any of them, are payable by the Tenant.		Farms of the like Rent.	
Suppose Rent, £. 100	Suppose Rent, £. 300	Rent of the Farm, £. 300	
Land Tax, 3	Land Tax, 9	One-half of the Aggregate mentioned above, 169:10	
Highways, by Labour or Composition, 2	Highways, by Labour or Composition, 6		
Parochial Burthens, and other Rates, such as Schoolmaster's Salary, &c. 5	Parochial Burthens, and other Rates, such as Schoolmaster's Salary, &c. 12		
Minister's Stipend, 3	Minister's Stipend, 12		
Aggregate, 110	Aggregate, 339		
Of which take One-half to find Taxable Income, 56:10	Of which take Three-fifths for Taxable Income, 203:8		
INCOME of Owners of Lands upon	INCOME of Owners of Lands upon		
Rent of the Farm, £. 100	Rent of the Farm, £. 300		
Two-fifths of the Aggregate mentioned above, 45:4	One-half of the Aggregate mentioned above, 169:10		
Taxable Income, 145:4	Taxable Income, 169:10		

But the Occupier may appeal, if, by the Rule, the Income, so estimated, exceeds the Profits. Persons in Trade must be assessed where the Trade is carried on, and by Commercial Commissioners, if such Commissioners are appointed for any District wherein they reside; if not, the Commissioners for General Purposes must assess; and, if required, they will assess by the same Rules as Commercial Commissioners act. They must declare where they were charged the preceding Year, and how their Income was estimated. The principal Partner in the Firm is to deliver the joint Statement of the Partnership; but each Partner is also to deliver the Names of other Partners, and how the Income of last Year was charged. The principal Partner, where the Statements are separate, must account for the Income of Partners not resident in Great Britain.

6 TABLE OF RATE ACCORDING TO INCOME.

Annual Income.	Proportion to be paid thereof.	Sum to be paid.	Annual Income.	Proportion to be paid thereof.	Sum to be paid.	Annual Income.	Proportion to be paid thereof.	Sum to be paid.
L. s. d.		L. s. d.	L. s. d.		L. s. d.	L. s. d.		L. s. d.
60	120th Part	0 10 0	110	36th Part	3 1 1 $\frac{1}{2}$	155	19th Part	8 3 1 $\frac{1}{2}$
61		0 10 2	111		3 1 8	156		8 4 2 $\frac{1}{2}$
62		0 10 4	112		3 2 2 $\frac{1}{2}$	157		8 4 3
63		0 10 6	113		3 2 9 $\frac{1}{2}$	158		8 6 3 $\frac{1}{2}$
64		0 10 8	114		3 3 4	159		8 7 4 $\frac{1}{2}$
65	95th	0 13 8	115	34th	3 7 7 $\frac{1}{2}$	160	18th	8 17 9 $\frac{1}{2}$
66		0 13 10 $\frac{1}{2}$	116		3 8 2 $\frac{1}{2}$	161		8 18 10 $\frac{1}{2}$
67		0 14 1 $\frac{1}{2}$	117		3 8 9 $\frac{1}{2}$	162		9 0 0
68		0 14 3 $\frac{1}{2}$	118		3 9 4 $\frac{1}{2}$	163		9 1 1 $\frac{1}{2}$
69	0 14 6 $\frac{1}{2}$	119	3 10 0	164	9 2 2 $\frac{1}{2}$			
70	70th	1 0 0	120	32d	3 15 0	165	17th	9 14 1 $\frac{1}{2}$
71		1 0 3 $\frac{1}{2}$	121		3 15 7 $\frac{1}{2}$	166		9 15 3 $\frac{1}{2}$
72		1 0 6 $\frac{1}{2}$	122		3 16 3	167		9 16 5 $\frac{1}{2}$
73		1 0 10 $\frac{1}{2}$	123		3 16 10 $\frac{1}{2}$	168		9 17 7 $\frac{1}{2}$
74	1 1 1 $\frac{1}{2}$	124	3 17 6	169	9 18 9 $\frac{1}{2}$			
75	65th	1 3 0 $\frac{1}{2}$	125	30th	4 3 4	170	16th	10 12 6
76		1 3 4 $\frac{1}{2}$	126		4 4 0	171		10 13 9
77		1 3 8 $\frac{1}{2}$	127		4 4 8	172		10 15 0
78		1 4 0	128		4 5 4	173		10 16 3
79	1 4 3 $\frac{1}{2}$	129	4 6 0	174	10 17 6			
80	60th	1 6 8	130	28th	4 12 10 $\frac{1}{2}$	175	15th	11 13 4
81		1 7 0	131		4 13 6 $\frac{1}{2}$	176		11 14 8
82		1 7 4	132		4 14 3 $\frac{1}{2}$	177		11 16 0
83		1 7 8	133		4 15 0	178		11 17 4
84	1 8 0	134	4 15 8 $\frac{1}{2}$	179	11 18 8			
85	55th	1 10 10 $\frac{1}{2}$	135	26th	5 3 10	180	14th	12 17 1 $\frac{1}{2}$
86		1 11 3 $\frac{1}{2}$	136		5 4 7 $\frac{1}{2}$	181		12 18 6 $\frac{1}{2}$
87		1 11 7 $\frac{1}{2}$	137		5 5 4 $\frac{1}{2}$	182		13 0 0
88		1 12 0	138		5 6 1 $\frac{1}{2}$	183		13 1 5 $\frac{1}{2}$
89	1 12 4 $\frac{1}{2}$	139	5 6 11	184	13 2 10 $\frac{1}{2}$			
90	50th	1 16 0	140	24th	5 16 8	185	13th	14 4 7 $\frac{1}{2}$
91		1 16 4 $\frac{1}{2}$	141		5 17 6	186		14 6 1 $\frac{1}{2}$
92		1 16 9 $\frac{1}{2}$	142		5 18 4	187		14 7 8 $\frac{1}{2}$
93		1 17 2 $\frac{1}{2}$	143		5 19 2	188		14 9 2 $\frac{1}{2}$
94	1 17 7	144	6 0 0	189	14 10 9			
95	45th	2 2 2 $\frac{1}{2}$	145	22d	6 11 9 $\frac{1}{2}$	190	12th	15 16 8
96		2 2 8	146		6 12 8 $\frac{1}{2}$	191		15 18 4
97		2 3 1 $\frac{1}{2}$	147		6 13 7 $\frac{1}{2}$	192		16 0 0
98		2 3 6 $\frac{1}{2}$	148		6 14 6 $\frac{1}{2}$	193		16 1 8
99	2 4 0	149	6 15 5 $\frac{1}{2}$	194	16 3 4			
100	40th	2 10 0	150	20th	7 10 0	195	11th	17 14 6 $\frac{1}{2}$
101		2 10 6	151		7 11 0	196		17 16 1 $\frac{1}{2}$
102		2 11 0	152		7 12 0	197		17 18 2
103		2 11 6	153		7 13 0	198		18 0 0
104	2 12 0	154	7 14 0	199	18 1 9 $\frac{1}{2}$			
105	38th	2 15 3						
106		2 15 9 $\frac{1}{2}$						
107		2 16 3 $\frac{1}{2}$						
108		2 16 10						
109		2 17 4 $\frac{1}{2}$						

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