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To the Honourable the Knights, Citizens, and Burgesses, in Parliament assembled.

An ACCOUNT of the Actual and Estimated EXPENCE of collecting the TAX on INCOME, for the Years 1799 and

THE Allowances to the Collectors, Clerks of the Commissioners, and the Receivers General, for assessing, collecting, and accounting for the Tax upon Income, will be nearly after the same Rate as under the Act for granting an Aid and Contribution; and on that Computation will not amount to the Rate of 6 d. in the Pound.

The Poundage calculated at that Rate for the Year 1799, on £.4,571,074 (that Sum being the estimated Produce of the Tax, exclusive of Assessments by Commercial Commissioners) would amount to - - £.114,276 3 6

Printing, Stationary, and other Incidental Expences in this Office, are estimated at - - - - - £.11,850 9 3

THE remaining Articles of Expence attending the Duty upon Income (and which that Duty only is subject to) confist in the incidental Expences

(2)

Expences of Commissioners for executing the Acts, and in the Allowances to Assessor.

THE following Sums have been actually advanced by the Receivers General on account of the Expences of the Commissioners; viz.

To Commissioners for General Purposes 2,300 —

To Commercial Commissioners - 13,134 15 — £. s. d.

To Commissioners of Appeal - 390 10 11

15,825 5 11

No Estimate can be formed of the surther Sums which may be required on this Head: But it should be observed, that upon Sums received on Assessments made by Commercial Commissioners, no Poundage is payable to the Clerks or Collectors; nor where the Money on such Assessments is paid into the Bank, any Allowances to the Receivers General. The Amount of this Poundage is about £. 33,818.

5 s. 6 d. which being a Saving arising from the Mode of making the Payments on Assessments by Commercial Commissioners, may be set against the Expences of those Commissioners.

THE Allowances to the Affessor are to be certified by the Commissioners for executing the Acts; and the Commissioners for the Affairs of Taxes are authorized to direct the Receivers General to pay them such Rewards, not exceeding the Amount certified, as they shall think sit. From the Certificates which have been transmitted to this Office, the Rewards to the Assessor, supposing them to be granted to the full Extent recommended by the Commissioners, would amount to nearly 1d. in the Pound; and calculated at that Rate upon the whole Assessor advanced on that Head of Expence.

No Estimate can be formed of the Expences of collecting the Tax upon Income for the Year 1800. There does not appear to us any Reason (3)

Reason to suppose these will vary considerably from the preceding Statement for the Year 1799; except as far as the different Amounts of Duties in those Years may vary the Amount and Rate of Poundage, and as any Increase which may be found necessary to make to the Establishment of this Office or of the Surveyors, may be considered as applicable to this Tax.

WILLIAM LOWNDES.
BARNE BARNE.
EDWARD MEDOWS.
HORACE HAYES.
G. T. GOODENOUGH.

Office for Taxes, 3d June 1800. ACCOUNT