

and the Grounds on which such Average is taken, the Commissioners having a Power of taking any other more reasonable and full Average. This Account is to be returned according to the Form No. 9.

The Act having imposed the Obligation of making these Returns not only on the Individuals for whose Benefit the Profits are received, but also on the Trustees, and others acting in similar Capacities, or on Agents receiving the Property of others, you may state in what Capacity you make the Return, whether on your own Account, or as Trustee of any Description, or as Agent, Receiver, or Factor for another, or as the Officer of any Corporation or Company. And you are to observe, that if you act in any of those Capacities, you are liable to the same Penalty for not making a due Return of the Profits as you are accountable for as for your own Profits.

Partners in Trade are in all Cases to deliver in a joint Account of the whole Profits of such Trade, the Obligation to do which is thrown on the precedent acting Partner, who is liable to the like Penalty for Neglect as Individuals are for Neglect of making their own Returns. The precedent acting Partner, or Agent, if none of the Partners are resident in Great Britain, are bound to deliver Returns of the Names of the several Partners, their respective Residences, and the Place of carrying on the Trade or Concern, or exercising the Profession, and the Style or Description of the Firm, according to Form No. 10. As Individuals in a Partnership may have Occasion to claim Exemption or Allowance, to which other Partners have no claim, each Partner may, after the Amount of the Partnership Profits is settled, but not before, deliver in to the Commissioners the Share he is entitled to, and may claim to be assessed for such Share separately, in order that those Exemptions and Allowances may be granted to him.

For this Purpose the Form No. 11. is to be filled up and signed.

If any Trader, acting in Partnership, is called upon to make his Return, the same having been before made by the precedent acting Partner, he may make his Declaration thereof by filling up and signing the Form No. 13.

If you are desirous to be assessed under a Number or Letter, and of paying into the Bank of England, or to the Receiver appointed by the Commissioners for receiving these Duties, the Duty assessed upon you under Schedule D, you will fill up the Form of Declaration, No. 12, taking care that you deliver in that Case the Bank Certificate or Receiver's Receipt of Payment to the Commissioners or their Clerk at the Office, and the Clerk will give you a Receipt for the same, which is a Discharge of the Assessment.

Persons having already made the Return of their Whole Profits under Schedule D, in any other Place where they are chargeable, are required to declare the same by filling up and signing the Form No. 14.

You are not required in pursuance of this Notice to make any Return, either for yourself, or as Trustee, &c. for others, of Annuities, Dividends, and Shares payable in Great Britain, out of any Public Revenue in Great Britain, Ireland, or any other of His Majesty's Dominions, the Duties on which are to be retained by the respective Corporations or Companies entrusted with the Payment of the same, unless the half-yearly Payment on any Dividend payable out of the Revenue of Great Britain does not amount to Twenty Shillings; nor are you required to make any Return of Rents, Annuities, Interest of Money, and other Annual Payments payable to you by others residing in this Kingdom, (unless such Payments are derived from Property out of Great Britain), they being chargeable on the Party by whom the Payment is to be made, and will ultimately fall on you by way of Deduction from the Amount at the Time the Payment is made, without a particular Assessment.

You are not required to deliver a Return of the Profits of any Office you hold in any Department for which Commissioners are specially appointed, nor unless required by those Commissioners.

The following Forms are introduced only for the Purpose of shewing the Manner of making the Returns; but if your Concerns require it, you may make use of several Forms, or may make your Return on any Sheet, or as many Sheets, of Paper as you may find necessary in the Forms here stated.

SCHEDULE E

Signature not exercised or held under any Department for which Commissioners are any such Office, you will return the Profits on No. 15.