

DUTY ON PROPERTY, &c. For the Year 1813.

SCHEDULES D and E

349
James King
 To *James King*
 City of Glasgow, Parish of *St. Andrew*

IN Pursuance of Acts passed in the 43d, 45th and 46th Years of His Majesty King George the Third, in relation to Contributions on the Profits arising from Property, Professions, Trades, and Manufactures, I have the Honour to direct you to pay to me at my Office, Turner's Court, No. 44, Argyle Street, Glasgow, or to any of the Commissioners, the sum of *£* *100* within Twenty-one Days from the Date hereof, applicable to your Case, under a Penalty of TWENTY POUNDS.

Schedule D

EXTENDS to all Trades, Professions, or Vocations, carried on or exercised in Great Britain or elsewhere, by Persons residing in Great Britain, or carried on or exercised in Great Britain by any Persons, whether Subjects of His Majesty or not, although not resident in Great Britain, extending to every Art, Mystery, Adventure, or Concern, carried on by them respectively, not chargeable under Schedule A.

The Balance of Profits of Trade or Manufacture is to be returned at the Place where it is carried on, on an Average of three Years preceding; or, if set up within three Years, on an Average from the Period of commencing the same, either ending on the Day of the Year when the Annual Accounts of the Trade have been usually made up, or on the 5th Day of April 1813: or, if commenced within the Year of Assessment, according to such fair Computation or Average as, to the best of your Knowledge and Belief, you shall state, and shall be directed by the Commissioners.

Deductions to be allowed in part under Schedule D.

Repairs of Premises, or Supply or Repairs of Implements, Utensils, or Articles employed, not exceeding the Sum usually expended for such Purposes, according to the Average of three Years.

Such Debts only, or such Part thereof as shall be proved to the Satisfaction of the Commissioners to be desperate and irrecoverable.

Any Average Loss not exceeding the actual Amount of Loss after Adjustment.

Annual Interest of Debts due to Foreigners, not resident in Great Britain, but no other Annual Interest or Payment out of the Profits.

For the Rent or Value of any Dwelling House or Domestic Offices used for the Purpose of Trade, a Sum not exceeding two-third Parts of such Rent.

Deductions not to be allowed under Schedule D.

In estimating the Profits and Gains in Trade, &c. no Deductions can be allowed,

On Account of Losses sustained with, or arising out of Trade, &c.

Nor on Account of Capital withdrawn therefrom.

Nor for any Sums employed or intended to be employed as Capital therein.

Nor for any Capital employed in Improvement of Premises.

Nor on Account or under Pretence of any Interest which might have been made on such Capital if laid out for Interest.

Nor for any Sum recoverable under an Insurance or Contract of Indemnity.

Nor for any Disbursements or Expences which shall not be Money wholly and exclusively laid out for Trade, &c.

Nor for any Disbursements or Expence of Maintenance of the Parties, their Families or Establishments.

Nor for any Sum expended in any other Domestic or Private Purposes, distinct from the Purposes of Trade, &c.

The Computation of Profits of Trade, &c. is to be made exclusive of the Profits arising from Lands and Tenements.

The Profits of Professions, Employments, or Vocations, are to be re-

Years, to be

but without

reign Posses-

of His Majesty

ed by the

at or near

been imple-

thereof re-

any of the

assessed in

or more of

returned a

Amount a

Imported d

Lastly, t

prebending

not particu-

Act; and

formed on

certain in t

on the Pro

the Number

and the G

having a P

This Acco

The A&

not only o

but also on

Agents rec

city, you

Trustee o

another, o

are to obli

liable to th

you are ac

Partners

the whole
 on the pre
 Neglect as
 The preced
 resident in
 of the sever
 carrying on
 Style or De
 individuals in
 Allowance,
 after the A
 deliver in t
 claim to be
 emptions a
 For this