

**AN APPEAL TO TRADESMEN,
RELATING TO SUNDRY ABUSES
DEEPLY AFFECTING THEIR
INTERESTS; WITH PRACTICAL
REMEDIES**

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An Appeal to Tradesmen, Relating to Sundry Abuses Deeply Affecting Their Interests; With Practical Remedies by James Hayman

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JAMES HAYMAN

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RELATING TO

Sundry Abuses

DEEPLY AFFECTING THEIR INTERESTS;

WITH

PRACTICAL REMEDIES:

TO WHICH IS ADDED,

Important Suggestions to Clergymen and Magistrates.

BY JAMES HAYMAN,

*Secretary of the Society for promoting the Interests of the Trading
Community.*

London:

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PREFACE.

IT is a somewhat extraordinary circumstance that, notwithstanding the important position necessarily occupied by the trading and middle classes of society, and the large amount of influence (if put into exercise) inherent to their body, yet it is equally certain that no class of the community, except theirs, labours under so many disadvantages, and has such just cause to complain, not only of the imperfect and absurd state of many of our laws and customs, but also of the marked inattention of the Legislature in dealing with all questions affecting the interests of tradesmen and the middle classes.

If it should be asked wherein does the importance of this particular class consist? we answer by referring, amongst other things, to the great sacrifice of time they are continually called upon to make, in performing the various parochial and other public duties, which are from time to time imposed upon them by the State, and for which

they receive no remuneration whatever; and we hesitate not to say, that upon the faithful and efficient discharge of these gratuitous services, the safety and well-being of the country at large greatly depend.

It is not the intention of the Author, however, to draw any invidious or uncalled-for distinctions between the different classes of which society is composed, his only object being to illustrate and point out the various evils peculiar to the class referred to; and having had his attention specially drawn to some of the numerous abuses which have long pressed with undue severity upon tradesmen, the Author feels it his duty to publish the same in detail, together with the causes out of which they arise. It is also his intention to suggest such suitable remedies as (after many years' mature deliberation) have occurred to him best calculated to meet the exigencies of the case, and to enable tradesmen in future to *protect themselves*, at least against some of the impositions to which they are now exposed. Such is the sole object and sincere desire of

THE AUTHOR.

18A, Basinghall-street,
January 1, 1863.

AN
APPEAL TO TRADESMEN.

CHAPTER I.
INCOME TAX.

THE Income Tax has been selected as the subject of the first chapter of this work, on account of its extremely inquisitorial and objectionable character, and in the hope of being able to give some useful information as to the present mode of hearing appeals, *and especially as to the proper form to be observed in making a return (see over)*; and in a subsequent part of this work (page 137), we have ventured to offer some suggestions for the special guidance of such as fail to obtain justice when appealing to the ordinary tribunals. As there are so many complaints in respect to this tax, we trust that the remarks there made will, whenever acted upon, prove beneficial to the parties aggrieved.

A. B.'s Account of Profits in Trade, for year ending April 5, 1862.

DR. To Cash received for Goods sold from April 5, 1861, to April 5, 1862	£2600	0	0
CR. By Cash paid for Goods during the same period.....	2275	0	0
			<hr/>
My Gross Profit is	£325	0	0

Or as follows:

My Gross Returns from 5th April, 1861, to 5th April, 1862, are £2600, (being an average of £50 per week), and the full extent of my profits thereon is 12½ per cent., making my gross profits	£325	0	0
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(Observe, this is only a supposed Profit: the per centage and the following deductions must be put at what they really are.)

MY DEDUCTIONS FOR THE YEAR ARE AS FOLLOW:

Two-thirds of Rent of Business Premises, at £60 per year.....	£40	0	0
Board and Wages of one Assistant, at 16s. per week.....	41	12	0
Keep of one Horse, (including Shoeing and Doctoring).....	41	12	0
Rent of Stable	6	0	0
Paid for Turnpikes and Carriage of Goods	10	10	0
Purchase and Repairs of Cart, Harness, and Utensils in Trade	19	4	0
Repairs of Business Premises.....	7	0	0
Gas used in the Business	6	0	0
Paid for Coals, String, Printing, Paper, and other Articles used in Trade ...	9	10	0
Bad Debts in Trade	23	12	0
			<hr/>
	£205	0	0

My Nett Profit for the year ending April 5, 1862, is £120 0 0

My Profit for the year ending 5th April, 1860, is	£100
Ditto ditto 5th April, 1861, is	60
Ditto ditto 5th April, 1862, is	120

My Nett Profit for three years is £280

My average Profits for the three years ending 5th April, 1862, being below £100 per year, I hereby claim (in conformity with the Act of Parliament) to be exempt from the Tax for the year ending 5th April, 1863.

(Signed) A. B.

Rules to be observed in making a return.—Persons whose income is below £100 per year, must, when served with a Notice, put the gross amount (say, for instance, £80), on the first page, and sign Notice No. 7, on page 2, and also the declaration on page 3, and return the paper; whereupon a proper Form will be sent on which to make a full and particular statement of all profits or gains derived from Trades, Professions, Employments, or Vocations, for 3 years, either in the gross, or in separate years. If this statement be satisfactory, the Surveyor will certify to that effect; if not, the party will be *assessed*, and if he be dissatisfied as to the amount assessed, he must give notice in writing of his intention to appeal, to the Inspector or Surveyor of the District, ten days previous to the day of appeal, and when appealing, must produce a copy of his statement, and if required, his books and also his vouchers, especially those relating to the Deductions.—5 and 6 Vic., cap. 35, sec. 118.

Persons whose income is below £100 per year, and who have been assessed without having made a return, must apply to the Collector for an "exemption paper," and *fill up and return* the same.

Persons whose income is £100, or upwards, must also make a return of their gross profits, on

p. 1, and sign the declaration on p. 3; and if *surcharged*, must, if they intend to appeal, give ten days' notice in writing to the Surveyor; and when appealing before the Commissioners, must produce a statement for three years, together with their books and vouchers. But if any person, whose income is £150 or upwards, wishes to appeal to the *Special Commissioners*, instead of the District Commissioners, he can do so by giving the proper notice; and their decision *in that case* is final.—5 & 6 Vic., clause 130.

Persons whose incomes are derived partly from their Trade or Profession, and partly from other sources, must adopt the same course; whilst those whose incomes are derived solely from the Funds or House Property, or any source other than Trades or Professions, Employments or Avocations, must give a statement of one year only.—16 and 17th Vic. cap. 34, clause 28.

Persons wishing to be *assessed* by the special (instead of the district) Commissioners, must also state their gross income on p. 1, and sign Notice, No. 5, on p. 2, and *must not omit* to sign the Declaration on p. 3. and forward the same to the assessor, under cover, with the words, "for special assessment" written thereon, and must enclose therein a three years' statement. But if not