ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

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C A P. LXII.

An Act to exempt from the Payment of certain Duties, ſuch Members of both Houſes of Parliament ſerving for that Part of the United Kingdom called *Ireland*, and ſuch other Perſons herein deſcribed, as may have only an occaſional Reſidence in *Great Britain*. [23d *June* 1801.]

Preamble.

WHEREAS in conſequence of the Union of *Great Britain* and *Ireland*, the Lords Spiritual and Temporal, and Commons, returned by Rotation or Election to ſit and vote on the Part of *Ireland*, in the Parliament of the United Kingdom, and other Perſons herein-after deſcribed, who are or may be ordinarily reſident in *Ireland*, may, for the Execution of Publick Buſineſs, be required to reſide in *Great Britain* during certain Portions of the Year: And whereas it is juſt and reaſonable that the Duties herein-after mentioned ſhould not be charged on ſuch Perſons during ſuch Reſidence; may it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That all Perſons having ordinarily reſided in *Ireland* before the Commencement of this Seſſion of

Perſons ordinarily reſident in *Ireland*, and being

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Parliament

Members of Parliament, or holding Offices in *Ireland*, and being occasionally resident in *Great Britain*, exempted from the Income Duties under 39 *Geo.* III, Cap 13, *etc.* as relates to Income in *Ireland*; and also from the Duties under the Contribution Act, 38 *Geo.* III, Cap. 16; on Servants, *etc.* under 38 *Geo.* III, Cap. 41; and on Horses under Cap. 9 of this Session.

Parliament, and being Members of either House of the Parliament of the United Kingdom, whether on the Part of *Ireland*, or for any Place in *Great Britain*, and all Persons who shall hereafter be Members of the said Parliament as aforesaid, and who shall have ordinarily resided in *Ireland* previous to the Commencement of the Session of Parliament in which they shall respectively serve in Parliament; and all Persons having ordinarily resided in *Ireland* as aforesaid, or who shall hereafter be ordinarily resident therein, and now holding, or who shall hereafter hold Offices, or publick Employments in *Ireland*, and are now residing in *Great Britain*, or who shall hereafter reside in *Great Britain*, with the Approbation or by the Order or Direction of the Lord Lieutenant or other Chief Governor or Chief Governors of *Ireland* for the Time being, or of his or their Chief Secretary, for the Time being, and which shall be certified under the Hand of the Lord Lieutenant, Chief Governor or Chief Governors, or his or their Chief Secretary to be therein resident, for the Purposes of assisting in the Execution of the publick Business, shall be wholly discharged and exempted from the Duties granted by an Act passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act to repeal the Duties imposed by an Act made in the last Session of Parliament, for granting an Aid and Contribution for the Prosecution of the War, and to make more effectual Provision for the like Purpose, by granting certain Duties upon Income in lieu of the said Duties*, or any other Act relating to the Duties on Income, so far as the same may impose or may be construed to impose any Tax or Duty on any Income really and *bonâ fide* arising from Property in *Ireland*, or from any Office or Employment in *Ireland*; and also from the Duties granted by an Act passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War*, which might be chargeable on such Persons by Reason of their temporary Residence in *Great Britain*; and also from all and every the Duties charged or chargeable by another Act, passed in the Thirty-eighth Year of the Reign of His said Majesty, intituled, *An Act for repealing the Duties upon Male Servants, Carriages, Horses, Mules, and Dogs; and for granting to His Majesty other Duties in lieu thereof*, or by any Act passed or to be passed in the present Session of Parliament, for granting an additional Duty on Horses: Provided, That this Act shall not be construed to extend to any Person ordinarily resident in *Ireland* as aforesaid, being a Member of either House of the Parliament of the United Kingdom, who hath resided or shall reside in *Great Britain* longer than during the Session of Parliament, and Forty Days before, and Forty Days after such Session: Provided also, That this Act shall not be construed to extend to any Person ordinarily resident in *Ireland* as aforesaid, holding an Office or publick Employment in *Ireland*, unless the Approbation in Writing, with respect to Persons now in *Great Britain*, or such Order or Direction of the said Lord Lieutenant or other Chief Governor or Chief Governors of *Ireland* for the Time being, or of his or their Chief Secretary for the Time being, with respect to Persons who shall hereafter reside, and a Description of the Place of Abode in *Great Britain* of the Persons respectively holding such Offices or Employments, be delivered into the Office of the Commissioners for the Affairs of Taxes in *Somerset Place*, within Twenty Days after the passing of this Act with respect to Persons now in *Great Britain*, or within Thirty Days after the Arrival in *Great Britain* of such Persons respectively who shall hereafter arrive: Provided

Members shall so reside only during the Session, *etc.* and Placemen with the Leave of the Lord Lieutenant, *etc.* the latter giving Notice thereof to the Tax Office.

also,

alſo, That this Act, with reſpect to the Exemptions therein allowed, ſhall commence from and after the Firſt Day of *January* One thouſand eight hundred and one, upon all Aſſeſſments to be made after the ſaid Day. Act to commence from *Jan.* 1, 1801.

II. And be it further enacted, That no Perſon ſhall for the Purpoſes of this Act be deemed to have been ordinarily reſident in *Ireland*, except he has reſided therein for the Space of Six Months in the Year preceding the ſaid Firſt Day of *January* One thouſand eight hundred and one, nor ſhall any Perſon in future be deemed to be ordinarily reſident in *Ireland*, unleſs he ſhall reſide therein during ſuch Portion of the Year as is not covered by the Privilege herein provided: And for the better aſcertaining the Fact of ſuch Reſidence, every Perſon claiming the Benefit of this Act ſhall verify the ſame upon Oath (if required) before the Commiſſioners acting in the Execution of the ſaid ſeveral Acts before-mentioned, in the Diſtrict where ſuch Perſon ſhall reſide, who are hereby empowered to adminiſter an Oath to every ſuch Perſon for the Purpoſe aforeſaid. What ſhall be conſidered as ordinary Reſidence in *Ireland*, and how to be verified.

III. And be it further enacted, That all and every Perſon and Perſons who ſhall wilfully give falſe Evidence, or make any falſe Oath or Affidavit before the ſaid Commiſſioners, touching any Matter or Thing provided for by this Act, ſhall be proſecuted and indicted for the ſame, and ſuch Perſon or Perſons being convicted thereof ſhall be ſubject and liable to the ſame Puniſhments and Diſqualifications as Perſons are ſubject and liable to for wilful and corrupt Perjury by the Laws and Statutes of this Realm. Penalty of Perjury or falſe Oaths.

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