

ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XV.

An Act for granting to His Majesty additional Duties in *Great Britain*, on the Amount of Assessments to be charged on the Profits arising from Property, Professions, Trades, and Offices.

[18th *March* 1805.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the additional Duties hereinafter mentioned; and do most humbly beseech 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, from and after the Fifth Day of *April* One thousand eight hundred and five, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, throughout *Great Britain*, upon every Assessment to be made for any Year subsequent to the said Fifth Day of *April* One thousand eight hundred and five, under or by virtue of an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty, until the Sixth Day of* May *next after the Ratification of a Definitive Treaty of Peace, a Contribution on the Profits arising from Property, Professions, Trades, and Offices*, an additional Duty after the Rate of One Fourth Part of the net Amount of the Duty charged by such Assessment.

On every Assessment made for any Year subsequent to *April* 5, 1805, under 43 G. 3. c. 122, there shall be charged an additional Duty of One Fourth of the Amount of the Duty charged thereby.

The additional Duty shall be levied under the same Regulations as the Duty granted by recited Act, &c.

II. And be it further enacted, That the Duties hereby granted shall be assessed, raised, levied, and collected under the Regulations of the same Acts respectively, as the Duty to be charged under the said Act; and the respective Commissioners for the Purposes of the said Act, who shall have made any Assessment under the same, shall cause the Amount of the Duty hereby granted to be computed and added to the Assessment of the said former Duty; which Computation shall be made on the net Amount of each Assessment, after all Deductions, Abatements, and Allowances, authorized by the said Act, shall have been settled, subject nevertheless to a proportional Decrease of the Assessment under this Act by Certificate, in case the original Assessments under the said Act shall be liable to any Decrease on Occasion of such Certificate; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, contained in the said Act, or in any other Act for regulating the said Duty, or relating to the said Duty, now in force, or which may be passed in the present Session of Parliament, shall be severally and respectively duly observed, practised, and put in Execution, as fully and effectually to all Intents and Purposes as if the same Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated and re-enacted in the Body of this Act; and all and every the Regulations of such Act shall be applied, construed, deemed, and taken to refer to the Assessments made under this Act, in like Manner as if the said Regulations had been specially enacted in this Act.

Duty to be deducted from annua Payments.

III. And be it further enacted, That in every Case where, upon Payment of any Sum of Money by way of Rent, Annuity, or other annual Payment, the Person or Persons paying the same shall be entitled to deduct the Duty charged thereon under the said Act, it shall be lawful for such Person or Persons to make a further Deduction of One-fourth Part thereof, in respect of the Duty granted by this Act.

Profits of Premises vested in Trustees for charitable Purposes exempted from Duty.

IV. And whereas in the said recited Act it is enacted, that the Amount of Rents belonging to any Hospital or Alms House shall be exempt from the Duties charged in Schedule (A.), be it enacted, That the Amount of the Rents and Profits of Messuages, Lands, Tenements, or Hereditaments vested in Trustees for charitable Purposes only, on Proof before the respective Commissioners, of the due Application of the said Rents and Profits to charitable Purposes only, and in so far as the same shall be applied to charitable Purposes only, shall be in like Manner exempt from the Duties imposed by this Act.

Act may be altered or repealed this Session.

V. And be it further enacted, That this Act, or any Thing herein contained, may be altered, varied, explained, or repealed by any Act to be passed in this Session of Parliament.

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