

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CXXXII.

An Act to repeal the Duty payable in *Ireland* on certain Houſes or Tenements under the annual Value of Ten Pounds. [25th *July* 1814.]

WHEREAS it is expedient that the Duty herein-after mentioned ſhould be repealed; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this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 paſſing of this Act ſo much of an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof in lieu of former Duties of Exciſe, Taxes, and Drawbacks*, and of any Schedule to the ſaid Act annexed, as impoſes any Duty for, upon, or out of any Tenement or Dwelling Houſe not chargeable with any Duty in reſpect of Fire Hearths, and which ſhall be worth the Yearly Rent of Four Pounds or upwards, and the Yearly Rent or Value of which ſhall be leſs than Ten Pounds, or the Perſon occupying whereof ſhall pay for ſuch Tenement or Dwelling Houſe, or for the ſame and any Outhouſes, Gardens, or Appurtenances, or for the ſame and any Land occupied by ſuch Perſon any Yearly Rent leſs than Ten Pounds, ſhall be and the ſame is hereby repealed:

So much of 47 G. 3 c. 18. as impoſes a Duty on Houſes under the Annual Value of 10l. repealed.

Corn Acres, &c. not to be included in the Value of Houſe.

Provided always, that Money paid for Corn Acres, Potatoe Land by the Crop in the Nature of Corn Acres, and for Grazing, ſhall not be deemed or conſidered Rents, or included in the Value of the Land occupied by any Perſon together with any ſuch Tenement or Dwelling Houſe.

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