

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CXL.

An Act to make further Provisions for the Collection of certain Duties on Male Servants, Carriages and Horses; and in respect of Houses in *Ireland*.

[6th *July* 1815.]

WHEREAS in and by Two several Acts made in the present Session of Parliament, one intituled *An Act to grant to His Majesty certain increased Rates, Duties, and Taxes in* Ireland, *in respect of Windows, Male Servants, Carriages, Horses and Dogs, in lieu of former Rates, Duties, and Taxes in respect of the like Articles;* and the other intituled *An Act to grant to His Majesty certain Duties and Taxes in* Ireland, *in respect of certain Male Servants, Carriages, and Horses, kept to be let to Hire,* certain Rates, Duties and Taxes are amongst other Things granted, imposed, and made payable upon Carriages, Horses, and Servants respectively which shall be hired, or which shall be kept to be let out to Hire, or which shall be let to Hire in *Ireland:* And whereas it is expedient to provide for the more effectual Collection of the said Rates, Duties, and Taxes; 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 the said several Rates, Duties, and Taxes granted, imposed, and made payable by the said Acts, shall and may be levied, collected, and received by any Person who now is or hereafter shall be authorized and empowered to levy, collect, and receive the Rates, Duties and Taxes on Firehearths, without any new Warrant, Commission, or Appointment for the same; and every such Person and Persons is and are

55 G. 3. c. 61.

55 G. 3. c. 67.

Duties under recited Act to be collected by the Persons appointed to collect the Duties on Firehearths.

are hereby authorized and empowered to levy, collect, and receive the ſaid Rates, Duties, and Taxes granted and impoſed and made payable by the ſaid Acts accordingly, in the ſame Manner and under and with ſuch Powers and Authorities, and by ſuch Ways and Methods, and under ſuch Penalties and Forfeitures as are appointed, directed, and expreſſed in the ſaid Acts, or in any Act or Acts therein reſpectively recited or referred to.

The Power given by 55 G. 3. c. 61. to the Commiſſioners to relieve from Payment of Duty, Owners or Occupiers of Houſes untenanted for Three Months, repealed.

II. And whereas by the ſaid firſt recited Act of this preſent Seſſion of Parliament, it is among other Things enacted, that it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, on Application made to them for that Purpoſe by the Owner or Occupier of any Houſe or Tenement in *Ireland*, which ſhall be untenanted for any longer Term than Three Calendar Months in any one Year, and on Proof made on Oath, to the Satisfaction of the ſaid Commiſſioners, that any ſuch Houſe or Tenement was ſo untenanted, to diſcharge or relieve the Owner or Occupier of ſuch Houſe or Tenement from the Payment of any Duties or Taxes in reſpect of the Windows and Hearths in ſuch Houſe or Tenement, or in reſpect of the Rent thereof, for ſuch Time as ſuch Houſe or Tenement ſhall be ſo untenanted, by directing the Collector of the ſaid Duties, or any other Officer, to make any ſuch Abatement, Allowance, or Repayment to ſuch Owner or Occupier as the ſaid Commiſſioners, under all the Circumſtances of the Caſe, ſhall think fit and proper; be it enacted, That from and after the paſſing of this Act the ſaid recited Clauſe ſhall be and the ſame is hereby repealed.

Power to the Commiſſioners to make Repayment of Duties in reſpect of Windows or Hearths of unoccupied Houſes, &c.

III. Provided always, and be it enacted, That it ſhall and may be lawful for the ſaid Commiſſioners of Inland Exciſe and Taxes, from Time to Time, to make any Repayment of any Part of the Duties or Taxes in reſpect of the Windows or Hearths in any unoccupied Houſe or Tenement, or in reſpect of the Rent thereof, to ſuch Amount and in ſuch Manner and under ſuch Conditions and Regulations as under all Circumſtances of the reſpective Caſes may appear to them to be juſt and reaſonable.

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