

ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. XVI.

An Act to continue until the Fifth Day of *April* One thouſand eight hundred and nineteen, and amend an Act of the Fifty-ſixth Year of His preſent Majeſty, for reducing the Duties payable on Horſes uſed for the Purpoſes therein mentioned.

[8th *May* 1818.]

WHEREAS by an Act paſſed in the Fifty-ſixth Year of the Reign of His preſent Majeſty, intituled *An Act for reducing the Duties payable on Horſes uſed for the Purpoſes therein mentioned, for Two Years, and for repealing the Acts granting Allowances in reſpect of Children*, certain Duties of Aſſeſſed Taxes were diſcontinued and ſuſpended, and other Duties ſubſtituted in lieu thereof, for the Term of Two Years next after the Fifth Day of *April* One thouſand eight hundred and ſixteen; and it is expedient to continue the ſame Rates of Duty in the ſaid Act mentioned for a further Time to be limited: 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 the ſeveral Duties, and the Regulations and Proviſions for aſſeſſing, charging, raiſing, levying, collecting, and applying the ſame, in the ſaid Act mentioned, ſhall be and the ſame are hereby ſeverally continued from the Fifth Day of *April* One thouſand eight hundred and eighteen until the Fifth Day of *April* One thouſand eight hundred and nineteen. 56G.3.c.66.

Duties under the recited Act to be continued under the Regulations therein mentioned till April 5, 1819.

II. And

Perſons having Farms of leſs Annual Value than 50l. whereof Part ſhall be let, ſhall not be precluded from the Benefit of the reduced Aſſeſſment, if their Income ariſing from the Lands in Occupation, and let, does not exceed 50l. per Annum.

II. And whereas by the ſaid recited Act, Perſons occupying Farms, whether as Owners or Tenants, are not entitled to be aſſeſſed at the reduced Rates of Duty therein mentioned, unleſs they reſpectively make their Livelihood ſolely by ſuch Occupation; with a Proviſo, that in certain Caſes an Annual Income not exceeding Ten Pounds Sterling, ariſing from any other Source than therein mentioned, ſhall not preclude any Occupier of Lands therein deſcribed from the Benefit of ſuch reduced Aſſeſſment: And whereas it is expedient that in ſmall Farms of the Value and Deſcription herein-after mentioned, the reſpective Owners or Tenants thereof ſhould not be precluded from the Benefit of the reduced Aſſeſſment provided by the ſaid Act; Be it further enacted, That from and after the ſaid Fifth Day of *April* One thouſand eight hundred and eighteen, where any Perſon having or being poſſeſſed of or entitled unto any Farm of Lands which, eſtimated according to the ſaid Act, ſhall in the whole be of leſs Annual Value than Fifty Pounds Sterling, whereof a Part ſhall be let or underlet by him or her, nothing in the ſaid Act contained ſhall be conſtrued to preclude ſuch Perſon from the Benefit of the reduced Aſſeſſment in the ſaid Act provided in reſpect of the Lands in his or her Occupation, by reaſon that he or ſhe ſhall have an Income from the Lands ſo let or underlet, he or ſhe making his or her Livelihood wholly from the ſaid Farm or Lands ſo occupied, let, or underlet by him or her as aforeſaid, and not from any other Source, and which ſhall together not exceed the Value of Fifty Pounds *per Annum*, eſtimated as aforeſaid.

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