

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. CXVIII.

An Act to give Relief in certain Cases of Assessment of Taxes in *Great Britain*, and to Persons compounding for their Assessed Taxes in *Ireland*, from an Annual Assessment, for Three Years, from the Sixth Day of *January* One thousand eight hundred and twenty. [12th *July* 1819.]

WHEREAS it is expedient to give Relief from certain Duties of Assessed Taxes in *Great Britain*, in the Cases hereinafter mentioned: 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 no Person or Persons becoming, or who shall have become Bankrupt or Insolvent, shall be liable to be assessed to the said Duties after the Fifth Day of *April* next after the Time of such Bankruptcy or Insolvency, in respect of any Article or Articles kept and used for the Purposes of Trade at or before the Time of such Bankruptcy or Insolvency, which Article or Articles shall have been seized or surrendered, and *bonâ fide* sold under or by virtue of such Bankruptcy or Insolvency, and not kept or used by such Bankrupt or Insolvent after the Fifth Day of *April* next after such Bankruptcy or Insolvency; Provided, that nothing herein contained shall be construed to affect the Payment

Not liable to Assessment after the 5th April which shall next happen after Bankruptcy or Insolvency, for Articles kept and used for Trade.

Not to affect Payment made by Assignees.

ment by the Assignee or Assignees of every such Bankrupt or Insolvent, and such Assignee or Assignees shall pay the Duties assessed on every such Bankrupt or Insolvent at the Time of such Bankruptcy or Insolvency up to the Fifth Day of *April* next after the same shall have happened, as if this Act had not been made.

Certain Exemptions from Duties on Persons employed as Shopmen, or as Grooms, &c.

II. And be it further enacted, That the Duties imposed by the several Acts for charging Assessed Taxes in *Great Britain* for every Male Person employed by any Person in Trade as a Shopman, or in the Capacity of a Groom, Stable Boy, or Helper in the Stables, shall cease and determine from and after the passing of this Act, upon every Assessment made or to be made after the Fifth Day of *April* One thousand eight hundred and nineteen, in respect of every Person being the Son of the Employer or Employers, or One of them, occasionally resident with his Parent or Parents, and so employed by him, her, or them during such occasional Residence only; and in respect of every Male Person so employed under the Age of Fifteen Years, and wholly maintained and lodged in the House of his Employer or Employers, and in respect of any Male Person so employed, being of the Age of Fifteen Years or upwards, and bound an Apprentice to his Employer or Employers, or assigned to him, her, or them, until such Apprentice shall arrive at the Age of Twenty-one Years, or upwards, and wholly maintained and lodged in the House of his Employer or Employers: Provided always, that the Cause of every such Exemption shall be truly returned and stated in the Manner required by the Acts in force at the Time of passing this Act.

Houses in Trade employing Travellers on Foot, shall be exempt from Duty on all above Four.

III. And whereas by the said several Acts, Duties amounting to the Sum of Five Pounds are imposed for every Male Person employed in the Capacity of or as a Traveller, where the same Employer or Employers shall keep or employ more than one such Male Person: And whereas it is necessary in some Traders to employ many Persons to travel from Place to Place on Foot, and it is expedient to relieve their respective Employers from the said Duties for more than Four such Travellers; be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and nineteen, the same Employer or Employers in Partnership together, who shall employ more than Four Male Persons in the Capacity of or as Travellers to travel from Place to Place on Foot, such shall be exempt for every Male Person so employed above the Number of Four, any former Law to the contrary notwithstanding.

Assessments made for 1817, 1818, and 1819, for any greater Number than Four Travellers, may be reduced; which being certified to the Commissioners for

IV. And be it further enacted, That it shall be lawful for the Commissioners acting in the Execution of the said Acts and this Act to reduce the Amount of any Assessments which shall have been made for the Years ending the Fifth Day of *April* One thousand eight hundred and seventeen, the Fifth Day of *April* One thousand eight hundred and eighteen, and the Fifth Day of *April* One thousand eight hundred and nineteen respectively, on the Employer or Employers of such Travellers on Foot for any greater Number of such Travellers than Four, according to the Provisions of this Act, and as if this Act had been made prior to the Fifth Day of *April* One thou-

sand

sand eight hundred and sixteen; and in all Cases where Assessments so reduced shall have been previously paid by the Parties, it shall be lawful for the said Commissioners to certify the Number of Travellers so charged, and the Amount which such Assessments shall have been diminished, with the Cause or Causes thereof, to the Commissioners for the Affairs of Taxes; and in that Case it shall be lawful for the said Commissioners for the Affairs of Taxes to order and direct the Receiver General of the County, Riding, or Division who shall have received the Sums so paid under such Assessments, to repay to the Party the Amount so reduced, which Order shall be an Authority to such Receiver General to repay the same, and such Repayment shall be allowed in his Accounts: Provided always, that no such Assessment shall be reduced, except upon a Notice and Declaration being delivered by the Party making the Claim to the Surveyor, or the Commissioners of the District or Place where such Assessment is made; and the Parties so making any such Claim shall appear before the said Commissioners to verify the same in the Manner required by the said Acts in Cases of Appeal.

Taxes, they shall order Payment of the Sum reduced.

Notice to be given by the Claimant to the Surveyor.

V. And whereas Doubts have arisen whether by virtue of an Act passed in the Fifty-second Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty certain new and additional Duties of Assessed Taxes, and for consolidating the same with the former Duties of Assessed Taxes,* any Person chiefly retained and employed for the Purposes of preserving Game, as an Under Keeper, is liable to be assessed as a Servant to the Person or Persons so retaining or employing such Under Keeper; be it therefore enacted, That any Person or Persons chiefly retained and employed for the Purpose of preserving Game, as an Under Keeper, under any Gamekeeper duly appointed by any Lord or Lady of the Manor, such Gamekeeper being an assessed Servant, shall not be liable to be assessed as an additional Servant, but shall be assessed after the Rate of Ten Shillings *per Annum*, and no more, unless such Under Keeper be also employed in some other Capacity by which he is liable to be assessed as a Servant under the Provisions of the said recited Act of the Fifty-third Year aforesaid.

52 G. 3. c. 93.

Under Gamekeeper not to be assessed as an additional Servant, but shall be assessed after the Rate of 10*s.* per Annum.

VI. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to grant certain Rates, Duties, and Taxes in Ireland in respect of Fire Hearths, Windows, Male Servants, Horses, Carriages, and Dogs, in lieu of former Rates, Duties, and Taxes thereon, and to provide for the Payment thereof to the Collectors of Excise, and for the more effectual accounting for the same*, certain Rates, Duties, and Taxes are granted to His Majesty, payable in *Ireland* on Dwelling Houses, for and in respect of the Fire Hearths or other Places for Firing or Stoves, and of the Windows or Lights therein, and in the Outhouses, Offices, and Edifices appertaining thereto, and on Male Servants and other Male Persons, and on Horses, Mares, and Geldings, and on Carriages, Race Horses, and Dogs; and it is expedient to relieve such Persons as are willing and desirous of compounding for the said Rates, Duties, and Taxes, or for any of them, from an annual Assessment, and from all further or increased Charges on Articles of the same Description, for a Term to be limited, on condition of their paying certain additional Rates on the

58 G. 3. c. 54.

the Amount of the last Assessment made for the Year ending on the Fifth Day of *January* One thousand eight hundred and twenty; be it therefore enacted, That all and every the Assessments which shall have been or shall be made in *Ireland* under and by virtue of the said recited Act of the last Session of Parliament, for the Year ending on the Fifth Day of *January* One thousand eight hundred and twenty, shall be and remain in force to the same Amount in respect of all and every the Persons and Person who shall compound for the annual Payment thereof for the Term of Three Years, to commence on and from the Sixth Day of *January* which will be in the Year One thousand eight hundred and twenty, upon the Terms and Conditions herein-after mentioned; and it shall be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three or more of them, to contract and agree with any Person or Persons who is or are or shall be assessed or charged for the said Year ending on the Fifth Day of *January* One thousand eight hundred and twenty, with the Rates, Duties, and Taxes granted by the said Act, or any of them, and who shall apply to the said Commissioners for that Purpose, for the Composition of the Rates, Duties, and Taxes which such Person or Persons shall be chargeable with and liable to pay for the said Period of Three Years, according to the Directions and Provisions of this Act; and all and every Persons and Person who have been or shall be assessed and charged for the Year ending as aforesaid, with the Rates, Duties, and Taxes made payable by virtue of the said Act or any of them, are and is hereby respectively declared to be competent to enter into Composition with the said Commissioners for their, his, or her said Rates, Duties, and Taxes, for the Term of Three Years, to commence on and from the said Sixth Day of *January* One thousand eight hundred and twenty, on the same Amount annually as shall have been or shall be assessed and charged upon such Person or Persons for the Year ending as aforesaid, together with an additional annual Rate of One Shilling *British* Currency for every Twenty Shillings *British* Currency of the Amount so assessed and charged, and so after that Rate for any greater or lesser Sum than Twenty Shillings; and the Monies arising under the Compositions entered into under this Act (the necessary Charges for raising and accounting for the same being deducted) shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Assessments made in Ireland for the Year ending Jan. 5, 1820, to continue for Three Years in respect to Persons compounding for the same.

Terms of Composition to be the Amount of the Assessment for 1819, with an additional Rate of 1s. for every 20s.

Money carried to Consolidated Fund.

VII. And be it further enacted, That all and every Persons and Person in *Ireland* entering into any such Composition according to the Provisions of this Act, and paying the Amount of the Sums compounded for at the Times and in Manner specified in this Act, and doing and performing all other Matters and Things required by this Act, shall be entitled to make or open, and keep open, during the said Term, free of Duty or Tax, any additional Number of Hearths, Firing Places, or Stoves, or Windows or Lights, in their, his, or her Dwelling House (and any Outhouses, Offices, or Edifices appertaining thereto), in respect of which such Composition shall have been made; and also to keep and use during the said Term, free of Duty or Tax, any one or more additional Male Servant or Servants or other Male Person or Persons, Horse, Mare, or Gelding, Horses,

Compounders may open additional Fire Places or Windows, and keep additional Servants, Horses, &c. without incurring Increase of Duty.

Mares, or Geldings, Carriage or Carriages, Race Horse or Race Horses, Dog or Dogs, (although the same may by the said Act be charged with different and progressive Rates of Duty according to the Number thereof) beyond the Number in respect of which such Person or Persons so entering into such Composition were or was or shall be charged in the Assessment on which such Composition shall have been made, and shall be exempt from any further Compliance with any of the Provisions contained in the said Act, and from all Assessments thereon, during the said Term of Three Years, in respect of all and every or any such Articles so compounded for.

Composition for Dwelling Houses to cease on Removal; and for other Duties to cease on Jan. 5. next after the Death or Insolvency of the Party.

VIII. And be it further enacted, That every Composition entered into under the Provisions of this Act, in respect of the Rates, Duties, and Taxes charged on any Dwelling House in *Ireland*, from which the Persons or Person making such Composition shall remove during the Term herein limited, shall cease and determine on the Fifth Day of *January* next after such Removal; and every Composition entered into under this Act, in respect of any other of the Rates, Duties, and Taxes granted by the said recited Act, with any Person or Persons who within the said Term of Three Years herein limited shall die or become Bankrupt or Insolvent, shall also cease and determine on the Fifth Day of *January* next after such Death, Bankruptcy, Insolvency, or Assignment.

Composition binding on the Persons and their Effects.

IX. And be it further enacted, That every Composition entered into in *Ireland* in pursuance of this Act, subject to the Determination thereof as aforesaid, shall bind the Person or Persons entering into the same, his, her, and their Chattels, Goods, and Effects, to the due and punctual Payment and Satisfaction, at the Times and in the Proportions herein specified, of the full Amount of the Sum made payable upon the said Composition, or by virtue thereof, during the Continuance of the same, according to and under the Provisions of this Act.

Effects answerable for Arrears of Composition, in case of Removal, Death, or Insolvency of Compounder;

X. And be it further enacted, That all and every Persons or Person so having compounded, and quitting or removing from the Dwelling Houses or Dwelling House in *Ireland* in respect of which such Composition shall be made, and the Executors, Administrators, or Assignees of such Persons or Person dying, or becoming Bankrupt or Insolvent, shall be bound to the due and punctual Payment of all Sums accruing due or in arrear at the respective Times of such Removal, Death, Bankruptcy, or Insolvency, or which shall be payable upon such Composition for the Year ending on the Fifth Day of *January* next after such Removal, Death, Bankruptcy, or Insolvency; and no Goods or Chattels whatever, belonging to any Person or Persons so having compounded, and quitting or removing from their, his, or her Dwelling House, or dying or becoming Bankrupt or Insolvent, shall be removed, nor shall any Goods or Chattels belonging to any Person or Persons so having compounded, be liable to be taken by virtue of any Execution, or other Process, Warrant, or Authority, unless the Persons or Person so having compounded, or their, his, or her Executors, Administrators, or Assigns, or the Party by whom such Process, Warrant, Authority, or Seizure shall be sued out

or made, shall, before the Removal of such Goods or Chattels, pay or cause to be paid to the Collector of Inland Excise and Taxes of the proper District, or other Officer in Charge of the Collection of such District, all Arrears of the said Monies which shall be then due, or which shall be payable for the Year ending on the Fifth Day of *January* next after such Removal, Death, Bankruptcy, Insolvency, or Seizure; and in case of Refusal to pay the said Composition Money then due or to grow due as aforesaid, such Collector or other Officer is hereby respectively authorized and required to issue his Warrant to take and distrain such Goods and Chattels, and the Distress or Distresses so taken shall and may be sold in such and the like Manner in all Respects, and under and subject to the like Penalties, as any Goods or Chattels taken or distrained under the said recited Act shall or may be sold, until such Collector or other Officer shall have obtained Payment of the said Composition Money, together with the reasonable Costs and Charges attending such Distress and Sale; and every such Collector and other Officer aforesaid, shall be indemnified for so doing by virtue of this Act.

and Effects may be distrained.

Composition to be paid as the Rates are now payable.

XI. And be it further enacted, That the Monies to arise or become payable by virtue of any Composition entered into in *Ireland* under this Act, shall be paid at the same Times and in the same Proportion, and to the same Persons respectively, and in like Manner, as the several Rates, Duties, and Taxes are or shall be payable in *Ireland* by virtue of the said recited Act; and that all and every the Person and Persons so compounding as aforesaid, and making such Payment as aforesaid, shall be entitled to the like Allowances as are given and allowed by the said recited Act to any Person or Persons making Payment of the said Rates, Duties, and Taxes pursuant to the Provisions and Regulations of the said Act; and all the Monies to be raised under this Act shall be under the Care and Management of the Commissioners of Inland Excise and Taxes in *Ireland*.

Form of Notice to be left at the Places of Abode of Persons assessed to the Duties, to enable such as are desirous of compounding to apply to the Excise Office of the District.

XII. And be it further enacted, That the Officers or other Persons authorized and acting in the Execution of the said Act, in relation to the said Rates, Duties, and Taxes in *Ireland*, shall give or cause to be given to all and every Persons and Person who shall have been or shall be charged with the said Rates, Duties, and Taxes, or any of them, for the Year ending the Fifth Day of *January* One thousand eight hundred and twenty, or shall leave or cause to be left at their, his, or her last or usual Place of Abode in the District wherein the Assessment of such Persons or Person for the said Year hath been or shall be made, a printed Form of Notice, to be used for the Purpose of making Application to the said Commissioners of Inland Excise and Taxes, by all Persons desirous of compounding for such Taxes, or any of them, under this Act; and all and every Persons and Person desirous of so compounding, shall distinguish and set forth in such Notice the several Rates, Duties, or Articles in respect of which they, he, or she, are or is desirous to compound, and shall sign the same with their, his, or her Christian Name and Surname or Names, in their, his, or her usual Manner of writing the same, and shall cause such Notice to be delivered into the Office of Excise of the District wherein the said Assessment hath been or shall be made,

within One Calendar Month after the Delivery of such Notice by such Officer; and the Collector of Excise or other Officer in Charge of the Collection of such District by whom such Notices shall be received, shall number the same progressively, and shall make or cause to be made an Entry, in a Book to be kept for that Purpose, of all such Notices; and such Collector or other Officer aforesaid shall transmit all such Notices to the said Commissioners of Inland Excise and Taxes.

Composition Money to be levied as prescribed by this and recited Act.

XIII. And be it further enacted, That the several Sums payable under or by virtue of any Composition to be made in *Ireland* under this Act, shall be raised, levied, and accounted for under the Provisions and Regulations of this Act, and of the said recited Act of the last Session of Parliament; and this Act and the said Act shall be construed in such Manner and to the like Effect as if the several Provisions in the said recited Act contained, for raising, levying, paying, and accounting for the Rates, Duties, and Taxes granted and imposed by the said recited Act, were expressly enacted in this Act, for paying the said several Sums contained in the Compositions under this Act; and all and every the Powers, Authorities, Directions, Clauses, Matters, and Things contained in the said recited Act, shall severally and respectively be observed, practised, and put in Execution throughout *Ireland*, as fully and effectually to all Intents and Purposes, for the Purposes of this Act, as if the same Powers, Authorities, Directions, Clauses, Matters, and Things, were respectively repeated and re-enacted in this Act, and shall severally be applied, construed, deemed, and taken to belong to this Act, so far as the same are compatible and consistent with this Act, in like Manner as if the same had been enacted therein, and expressly applied to the Monies to be raised, paid, and accounted for under the Compositions authorized by this Act.

Powers of recited Act extended to this Act.

Applications for compounding to be carefully examined.

XIV. And be it further enacted, That the Commissioners of Inland Excise and Taxes in *Ireland* shall cause every Application to compound, which shall be made under this Act, to be carefully and diligently inspected and examined with the Assessments or Assessment made on the Persons or Person so applying, for the Year ending on the Fifth Day of *January* One thousand eight hundred and twenty; and it shall and may be lawful for the said Commissioners, or any Three of them, to make and issue such Orders, Rules, Regulations, and Directions, with respect to the making and paying all and every the Composition under this Act, as the said Commissioners, or any Three of them, shall from Time to Time think fit to make and appoint; and all such Orders, Rules, Regulations, and Directions, shall be observed and obeyed accordingly.

Notices and other Documents to be such as the Commissioners of Inland Excise and Taxes shall direct.

XV. And be it further enacted, That all Notices, Certificates, Receipts, and other Documents or Instruments necessary for carrying this Act into Execution in *Ireland*, shall and may be in such respective Form or Forms as the said Commissioners of Inland Excise and Taxes, or any Three of them, may from Time to Time direct and appoint; and it shall not be necessary to prove, on the Trial of any Complaint

Complaint or Information, or other Proceeding touching any Composition in respect of the said Rates, Duties, or Taxes, or any of them, the particular Order, Direction, or Appointment of the said Commissioners or any Three of them, for or in respect of any such Form or Forms respectively.

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