

ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

CAP. CX.

An Act for repealing the Duties imposed on Husbandry Horses, and to make perpetual several Acts for reducing the Duties on certain Horses and Mules. [10th *July* 1821.]

WHEREAS by an Act passed in the Forty-eighth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for repealing the Duties of Assessed Taxes, and granting new Duties in lieu thereof, and certain additional Duties to be consolidated therewith; and also for repealing the Stamp Duties on Game Certificates, and granting new Duties in lieu thereof, to be placed under the Management of the Commissioners for the Affairs of Taxes;* certain Duties contained in the Schedule marked (F.) of the said Act, were imposed and made payable on all Horses, Mares, and Geldings, not charged with any Duty, according to the Schedule marked (E.) of the said Act, and on Mules in the Cases therein-after mentioned, in lieu of certain Duties thereby repealed: And whereas also by another Act passed in the Fifty-second Year of the Reign of His said late Majesty, intituled *An Act for granting to His Majesty certain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;* certain other and additional Duties were imposed and made payable on Horses, Mares, or Geldings, and Mules, kept for the Purposes of Husbandry, which are severally contained in a Schedule of the last-mentioned Act marked (F. No. II.): And whereas by another Act passed in the Fifty-sixth Year of the Reign of His said late Majesty, intituled *An Act for reducing the Duties payable on Horses used for the Purposes therein mentioned, for* 48 G. 3. c. 55. 52 G. 3. c. 93. 56 G. 3. c. 66.

Two Years, and for repealing the Acts granting Allowances in respect of Children, the Duties imposed and made payable by the Acts before mentioned, on Horses kept for the Purpose of Husbandry, were discontinued and suspended, so far as the same relates to Persons occupying Farms of the Description and Value therein mentioned, for the Term of Two Years, from the Fifth Day of *April* One thousand eight hundred and sixteen, and other Duties substituted on Persons occupying Farms as Tenants at a Rack Rent less than Two hundred Pounds *per Annum*, and making a Livelihood solely thereby, or any other Estate therein described, of a Value less than equivalent to a Farm at the Rack Rent of Two hundred Pounds *per Annum*, and making a Livelihood solely by such Estate, or by such Estate and Farm jointly: And whereas the said reduced Duties were, by certain Acts passed in the Fifty-eighth and Fifty-ninth Years of the Reign of His said late Majesty, further continued until and upon the Fifth Day of *April* One thousand eight hundred and twenty-one: And whereas an Act was passed on the Sixth Day of *April* One thousand eight hundred and twenty-one, during the present Session of Parliament, intituled *An Act to continue, until the Fifth Day of* April *One thousand eight hundred and twenty-three, several Acts of His late Majesty, for reducing the Duties payable on Horses used for the Purposes therein mentioned*, whereby the said substituted Duties were continued until and upon the Fifth Day of *April* One thousand eight hundred and twenty-three: And whereas divers Petitions, praying, amongst other things, for the Repeal of the Duties granted by the said recited Acts, were presented to the Commons in Parliament assembled in the present Session; which Petitions, whilst the said Act last before recited was pending, were referred to the Consideration of a Select Committee of the said Commons; and it was intended to make Provision in the said recited Act for allowing the Amendment or Repeal thereof in the present Session of Parliament, for the Purpose of enabling Parliament to give such Relief to the said Petitioners as to the Wisdom of Parliament should seem expedient; which Provision was, by mistake, omitted to be inserted therein: And whereas, since the passing of the said last-mentioned Act, Leave hath been given by the Commons, in Parliament assembled, to bring in a Bill to repeal the said Duties, so far as they relate to and are imposed on Horses, Mares, Geldings, or Mules, kept and used for the Purposes of Husbandry only; and it is expedient that the said Duties should be repealed from and after the Fifth Day of *April* One thousand eight hundred and twenty-two, and that the said Act of the present Session for continuing the said Duties, depending upon and connected with the Continuance of the Duties granted by the Two first mentioned Acts, and hereby repealed, should also be repealed from the same Period: 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 Fifth Day of *April* One thousand eight hundred and twenty-two, the said several Duties on Persons, in respect of Horses, Mares, Geldings, or Mules, kept and used solely for the Purpose of Husbandry in *Great Britain*, and all Assessments thereon, shall severally cease and determine.

58 G. 3. c. 16.
59 G. 3. c. 13.
1 & 2 G. 4. c. 20.
So much of recited Acts as relate to Duties on Husbandry Horses, repealed.

II. And

Power to discharge the Assessment now in progress for Three Quarters of a Year, after Payment of One Quarter's Duty on Husbandry Horses.

II. And be it further enacted, That the Assessments made or to be made on Persons, in respect of Horses, Mares, Geldings, or Mules before described, for the Year to end on the Fifth Day of *April* One thousand eight hundred and twenty-two, in pursuance of the Acts herein-before mentioned, shall be in force for the Purpose of collecting, levying, receiving, or paying the Duties thereon, for One Quarter of the said Year, and no longer; and it shall be lawful for the respective Commissioners, or any Two or more of them, at their Meetings to be held in the several Counties, Ridings, Divisions, Shires, Stewartries, Cities, Wards, Towns, and Places in *Great Britain*, after the End of the First Quarter of the said Year, and after Payment of One Fourth Part of the Duty assessed on the said Persons for the said Year, to discharge the Remainder of the said Duties, so assessed on the said Persons, and to make and return their Schedules of Discharge thereof at the Time and in the Manner directed by the said Acts, for making and returning their Certificates of Charge on Assessed Taxes for that Year; and the said respective Commissioners, and all Persons acting under them in the Execution of the said Acts, and all Parishes and Places, and the Inhabitants thereof respectively, shall be indemnified and exonerated from all Claims, in respect of the Proportion of the said Assessments hereby directed to be discharged.

Power to discharge the Duty on Husbandry Horses, compounded for Three Quarters of the present Year.

III. And whereas under and by virtue of Two Acts, the one thereof passed in the Fifty-ninth Year of the Reign of His late Majesty, and the other thereof passed in the First Year of the Reign of His present Majesty, divers Persons have compounded for their Assessed Taxes in *Great Britain*, under Contracts which were made to continue in force for Three Years, and it is expedient to relieve the Persons who have compounded for the Duties on their Horses, Mares, Geldings, or Mules kept and used solely for the Purpose of Husbandry, for Three Quarters of the Third Year of their respective Contracts, conformable to the Repeal of the said Duties before directed; be it further enacted, That it shall be lawful for the Commissioners or any Two or more of them, at their Meetings to be held in their several Counties, Ridings, Divisions, Stewartries, Cities, Wards, Towns, and Places in *Great Britain*, where any such Contracts shall have been entered into, at any Time after the Payment of One Fourth Part of the Duty chargeable for Horses, Mares, Geldings, or Mules used for the Purpose of Husbandry contained in any such Contract, and thereby made payable or becoming due within the Third Year of such Contract, whether the Amount of such Composition shall be made payable Quarterly or Half-yearly, to discharge the Residue of the Duty on such Horses, Mares, Geldings, or Mules contained in any such Contract, but nevertheless without discharging any Part of the additional Duty thereon contracted, thereby to be paid, and to make and return their Schedules of Discharge thereof, in the Manner herein-before directed to be done in Cases of Assessment, under and subject to the like Immunities and Indemnities as are before declared concerning Assessments.

The Duties on Mules used in carrying to cease.

IV. And be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and twenty-one, the Duties on Mules, imposed and made payable on Mules by any of the said Acts, shall

shall cease and determine in respect of all and every the Person or Persons who shall seek his, or her, or their Livelihood by the Carriage or Conveyance of Ore, Slate, Stone, or Coal or Culm to or from the Mine or Pit, or by the Carriage of Lime, Sea Sand, Sea Weed, or other Manure; provided that such Ore, Slate, or Stone, or Coal or Culm, Sea Sand, Sea Weed, or other Manure, be loaded on the Backs of such Mule, and not otherwise.

Reduced Duties on Horses for riding, &c. granted for a limited Period, made perpetual.

V. And whereas by the said Acts certain other Duties of Assessed Taxes, in respect of Horses, Mares, or Geldings, are reduced in certain Cases therein described for a limited Time, and it is expedient that the said reduced Duties should be made perpetual; be it further enacted, That the reduced Duties imposed by the said Acts on Horses, Mares, or Geldings shall, in every Case where the same are granted during the Continuance of the said Acts, be further continued and made perpetual by virtue of this Act: Provided always, that nothing in the said Acts or this Act shall be construed to affect any Exemption to which the Use of such Horses, Mares, or Geldings may entitle the Person keeping the same, by any Act passed prior to the granting of the said reduced Duties.

Act not to revive former Duties repealed.

VI. And be it further enacted, That nothing herein contained shall be construed to revive any Rate or Duty imposed on Horses, Mares, or Geldings, by any Act or Acts repealed by the said first-mentioned Act of the Forty-eighth Year of the Reign of His late Majesty, or by any other Act herein mentioned.

Provisions of the Acts to remain in force for levying Arrears.

VII. Provided always, and be it further enacted, That nothing herein contained shall be construed to repeal any of the Provisions of the said Acts, relating to any of the Assessed Taxes, or any Compositions for the same, other than the Duties or Compositions on such Husbandry Horses, Mares, Geldings, or Mules before mentioned; and that all the Provisions of the said Acts shall continue to be in force, for the Purpose of making and completing the Assessments and Compositions on such Husbandry Horses, Mares, Geldings, or Mules, for the present and all former Years, and for the raising, levying, paying, and accounting for the Sums assessed or compounded for, payable before or upon the Period hereby fixed for discharging the Assessments within the present Year as before directed; and also for the levying, collecting, and paying all and every the Arrears of the said Duties, which shall have been or shall be charged for any Year prior to the passing of this Act, or which shall have been or shall be charged for the present Year, and not directed to be discharged by this Act, and which shall be in arrear and unpaid; and for the suing for, adjudging, and recovering any Penalty or Forfeiture which shall have been or may be incurred in respect of any such Assessment, and for the hearing Appeals against any such Assessment.

LONDON: Printed by George Eyre and Andrew Strahan, Printers to the King's most Excellent Majesty. 1821.