

ANNO PRIMO

GEORGII IV. REGIS.

CAP. LXXIII.

An Act to extend the Period allowed to Persons compounding for their Assessed Taxes, and to give further Relief in certain Cases therein mentioned. [24th *July* 1820.]

WHEREAS by an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to relieve Persons compounding for their Assessed Taxes from an annual Assessment for the Term of Three Years*, from the Sixth Day of *January* One thousand eight hundred and twenty, all Persons assessed to the said Duties for the Year ending on the Fifth Day of *April* One thousand eight hundred and nineteen, were enabled to compound for the same, on the Terms and Conditions therein contained, with the respective Commissioners for executing the Acts relating to the said Duties, at any Time on or before the Thirty-first Day of *October* One thousand eight hundred and nineteen: And whereas the Commissioners for executing the said Acts in several Districts have executed and delivered Contracts of Composition after the said Thirty-first Day of *October* One thousand eight hundred and nineteen, and in other Districts have received from Persons desirous of compounding or entitled to have compounded before the said Thirty-first Day of *October* One thousand eight hundred and nineteen, Offers to compound under the Terms and Conditions of the said Act, but may not have executed the same; and it is expedient that all Compositions which 59 G. 3. c. 51.

have been so entered into after the Thirty-first Day of *October* One thousand eight hundred and nineteen should be confirmed, and that the Time should be extended for completing Certificates of Composition upon Offers to compound under the Terms and Conditions of the said Act, which were delivered to the said Commissioners, or their respective Clerks, under the Regulations of the said Act, on or before the Thirtieth Day of *November* One thousand eight hundred and nineteen: 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 all Certificates of Composition which have been entered into and signed by the said respective Commissioners and the Parties compounding, at any Time after the said Thirty-first Day of *October*, and on or before the said Thirtieth Day of *November* One thousand eight hundred and nineteen, shall be and the same are hereby declared to be confirmed and valid, and of the like Force and Effect, and subject to the like Powers and Conditions for Payment, as if the same Compositions had been made and entered into within the Time limited by the said Act; and all and every Person or Persons, Commissioners and others, who shall or may have been in any Manner concerned in advising or assenting to or executing such Compositions, in such Cases and in such Manner and under the like Circumstances as herein-before mentioned, shall be and they and every of them are and is hereby fully and effectually indemnified for so doing.

Certificates of Compositions entered into by Commissioners on or before 30 Nov. 1819, confirmed.

II. And be it further enacted, That in every Case wherein the said respective Commissioners have received any Offer to compound after the said Thirty-first Day of *October* and on or before the said Thirtieth Day of *November* One thousand eight hundred and nineteen, and may not have completed the Contracts of Composition before the passing of this Act, it shall be lawful for the said respective Commissioners, being satisfied that the Party so offering to compound was entitled to compound before the Day limited by the said Act as aforesaid for that Purpose, and they are hereby authorized and required, to enter into Composition with such Person or Persons respectively, according to the Provisions of the said Act and of this Act; provided the Certificates of such Compositions respectively shall be executed by the said Commissioners and the Party so compounding on or before the Thirty-first Day of *December* One thousand eight hundred and twenty; and which Certificates of Composition, when executed by the said Commissioners, or any Two or more of them, and by the Party aforesaid, in the Manner by the said Act directed, shall be of the like Force and Effect, and subject to the like Powers and Conditions for Payment, to all Intents, as if the said Composition had been entered into within the Time by the said Act limited as aforesaid; any thing in this Act contained to the contrary notwithstanding.

Commissioners may contract, upon Offers to compound made on or before 30 Nov. 1819, provided the Certificates of Contracts are completed before 31 Dec. 1820.

III. And whereas it is expedient to extend the Provisions of the said Act in the Cases herein-after described; be it further enacted, That where any Person or Persons assessed in the Year ending on the Fifth Day of *April* One thousand eight hundred and

Persons entering into Compositions for Four Wheel Carriages,

nineteen for a Carriage or Carriages with Four Wheels, as described in the Schedule marked D. No. 1. of the Acts relating to Assessed Taxes, shall have entered into Composition for the same under the said Act, or shall enter into Composition for the same under this Act, and not for a Carriage with less than Four Wheels, as described in the Schedule marked D. No. 2. of the said Acts, it shall be lawful for such Person or Persons to set up, keep, and use, during the Period of Three Years, limited by the said Act of the Fifty-ninth Year aforesaid, any such Carriage or Carriages with less than Four Wheels, free of Duty; and where any Person or Persons shall in like Manner have been assessed and compounded for any such Carriage or Carriages with less than Four Wheels, and not for any such Carriage with Four Wheels, it shall be lawful for such Person or Persons to set up, keep, and use, during the like Period of Three Years, any such Carriage or Carriages with Four Wheels, free of Duty; and where any Person or Persons shall have been so assessed for any Male Servant as described in the Schedule marked C. No. 1. of the said Acts, and shall have compounded for the same under the said Act of the Fifty-ninth Year aforesaid, or shall compound for the same under this Act, it shall be lawful for such Person or Persons, during the Period of his, her, or their respective Compositions, to retain, keep, and employ any Male Person or Number of Male Persons described in any other Schedule marked C. No. 2. or No. 3. of the said Acts, free of Duty; and where any Person or Persons shall have been so assessed in respect of any Horse, Mare, or Gelding kept for the Purpose of riding, or drawing any Carriage chargeable with Duty, as described in the Schedule marked E. of the said Acts, and shall have compounded for the same under the said Act of the Fifty-ninth Year aforesaid, or shall compound for the same under this Act, it shall be lawful for such Person or Persons, during the Period of his, her, or their respective Compositions, to keep any Horse, Mare, or Gelding, not exceeding the Height of Thirteen Hands, and used for the Purpose of riding, or drawing any Carriage last aforesaid, free of Duty granted by an Act passed in the Fifty-ninth Year of the Reign of His late Majesty; and where any Person or Persons shall have been so assessed in respect of any Greyhound chargeable with the Duty of Twenty Shillings, or any Hound, Pointer, Setting Dog, Lurcher, Terrier, or other Dog chargeable with the like Duty of Fourteen Shillings, in and by the Schedule marked G. of the said Acts, and shall have compounded for any such Dog, under the said first-mentioned Act of the Fifty-ninth Year aforesaid, or shall compound for the same under this Act, it shall be lawful for such Person or Persons, during the Period of his, her, or their Composition, to keep any Dog or Dogs, or any Number of such Dogs, of any of the Descriptions aforesaid, chargeable with the same Duties of Twenty Shillings and Fourteen Shillings respectively, or either of them, free of Duty; and all and every such Person and Persons respectively so compounding or having compounded as aforesaid, and who is or are hereby authorized to keep or use any Article or Articles herein described free of Duty, shall be freed and exonerated from all Assessments under the said Acts relating to Assessed Taxes, as fully and effectually as he, she, or they would have been, if the said Article or Articles

may keep Carriages with less than Four Wheels.

Persons compounding for Carriages with less than Four Wheels, may keep Four Wheel Carriages.

Persons compounding for Male Servants to the higher Duty, may employ those chargeable to the lower Duty.

Persons compounding for Horses may keep those under 13 Hands, chargeable under 59 G. 3. c. 13.;

and Persons compounding for any Description of Dog may keep other Dogs free of Duty.

Articles had been of the same Description, and included in the same Schedule of the said Acts, with the Article or Articles on which the Composition shall have been or shall be made; any thing in the said first herein mentioned Act of the Fifty-ninth Year aforesaid contained to the contrary notwithstanding.

Relief to effective Members of Volunteer Corps from the Duty on Horses.

IV. And be it further enacted, That all and every Persons and Person, being respectively effective Members of any Volunteer Corps of Yeomanry, who shall have compounded for their Assessed Taxes under the said Act, or shall be entitled to compound for the same under this Act, shall, from and after the Fifth Day of *April* One thousand eight hundred and nineteen, during the Continuance of such Composition, be entitled to the like Exemptions, in respect of their or his Horse or Horses used in the said Corps, as they respectively would have been entitled to in case no such Composition had been entered into, and whether such Composition shall include any assessed Horse or Horses or not; and also, during the Continuance of such Composition, shall be entitled to the like Privileges and Immunities in respect of any additional Horse or Horses by them or him kept as aforesaid, as they or he would have been entitled to, had such Composition been entered into, in respect of one or more assessed Horse or Horses, in the Cases, and in the Manner, and subject to the Conditions contained in the Schedule annexed to this Act.

59 G. 3. c. 118.

V. And whereas by an Act passed in the Fifty-ninth Year of the Reign of His late Majesty, intituled *An Act to give Relief in certain Cases of Assessments 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*, Provision is made for authorizing Persons to compound for their Assessed Taxes in *Ireland* in the Manner therein contained: And whereas by another Act, passed in the Fifty-first Year of the Reign of His said late Majesty, intituled *An Act for granting Exemptions in certain Cases from the Payment of the Duties charged in respect of Servants, Carriages, Horses, and Dogs kept in* Great Britain *and* Ireland *respectively*, Provision is also made for relieving Persons residing partly in *Great Britain* and partly in *Ireland* from Payment of the Duties of Assessed Taxes for the same Establishment of Servants, Carriages, Horses, and Dogs, in the same Year, in both Parts of the United Kingdom: And whereas it may happen that Persons partly residing in *Great Britain* and partly in *Ireland*, may have compounded or shall compound for their Assessed Taxes in *England*, and afterwards remove to *Ireland*, and that such Persons may in like Manner compound for their Assessed Taxes in *Ireland* and afterwards remove to *England*; and it is expedient that such Persons respectively should have the Benefit of their respective Compositions in each Part of the United Kingdom, in order to their Relief from Double Assessment, in like Manner as is provided by the said Act passed in the Fifty-first Year aforesaid with respect to annual Assessments; be it therefore enacted, That the Yearly Sum payable on any Composition entered into in *Great Britain* on Removal of the Person so compounding to *Ireland*, and the Yearly Sum

51 G. 3. c. 72.

Persons compounding in England or Ireland, to have the like Relief on Removal from Double Assessment, as is provided by 51 G. 3. c. 72. in respect to annual Assessments.

Sum payable on any Composition entered into in *Ireland* on Removal of the Person so compounding to *Great Britain*, shall severally and respectively be deemed, received, and taken in *Ireland* and *Great Britain* respectively as a Yearly Assessment to the Amount of Duty payable on Servants, Horses, and Carriages respectively in that Part of the United Kingdom in which such Composition was entered into, and which the Party might by virtue thereof keep and use.

Compositions for the whole of the Taxes in one District, of Persons assessed elsewhere, confirmed;

VI. And be it further enacted, That every Composition entered or to be entered into by Commissioners of Districts, in which the Amounts of Taxes compounded for have been assessed wholly or in part out of the Jurisdiction of the Commissioners Parties to the said Composition, is declared to be as valid and effectual as if the whole Amount of Taxes contained therein had been assessed by them, any thing in the said Act contained to the contrary notwithstanding; and all Assessments out of the said District included in the said Certificate of Composition shall be discharged in the respective Districts where the same were made by the Commissioners acting for the same respectively, on the Certificate of the Commissioners by whom the Composition was entered into; and all Discharges heretofore made for the same Cause are hereby declared to be valid, and all Commissioners, Officers, and other Persons who have acted in directing or discharging the same Assessments are hereby indemnified in so doing; provided that in every Case of Composition to be executed after the passing of this Act, Two of the Commissioners for the Affairs of Taxes shall, by their Certificate, countersigned by their Secretary, certify the same to the Commissioners of the respective Districts in which such Composition shall be intended to be made and in which the Taxes shall be assessed, and upon such Certificates being transmitted to the respective Commissioners aforesaid, they are hereby respectively required to enter into such Composition, or to vacate and discharge such Assessments accordingly.

and Discharges in the other Districts allowed.

Compositions for Houses and Windows and other Assessed Taxes in one Contract confirmed;

VII. And whereas by the said first recited Act, passed in the Fifty-ninth Year aforesaid, it is directed that the Duties on inhabited Houses and on Windows and Lights contained in the Schedules marked A. and B., or either of them, in the Acts relating to the Assessed Taxes, shall be compounded for separate and distinct from all and every the other Duties therein mentioned, by reason that on the Removal of the Person compounding for the Dwelling House, in respect of which the Duties in the said Schedules shall have been compounded for, the Composition in respect of the said Dwelling House is directed to cease and determine on the Fifth Day of *April* next after such Removal: And whereas in some Cases the Commissioners of certain Districts have allowed Persons to compound for all the said Duties in and by one Certificate of Composition, without distinguishing the said respective Duties; be it further enacted, That in all such Cases last mentioned it shall be lawful for any Two Commissioners acting for the Division in which such Certificate of Composition shall have been entered into, and they are hereby required, to certify by Indorsement on such Certificate, and also in the Abstracts of such Compositions, the particular Duties charged in respect of such Dwelling House under the Schedules A. and B. aforesaid, with the

and the Commissioners to distinguish the Proportions of Duty by Indorsement on the Certificate.

the Amount of the Composition thereon, and to distinguish the same from the rest of the Duties so compounded for, with the Instalments payable on each Description of Duty, in like Manner as if the same had been compounded for under separate Certificates of Composition; and the same Certificates of Composition shall be enforced under the Powers of the said Act and this Act, in respect to all or any Part of the respective Instalments thereby payable under the Provisions of the said Act or this Act; and all and every such Certificates of Composition shall be, and the same are hereby declared to be, as valid and of the same Force and Effect in respect to the Continuance of the Composition for each Description of Duty, and enforcing the Payment of the same under the Powers of the said recited Act or of this Act, to all Intents and Purposes, as if such Composition for the Duties on Houses and Windows had been made separate and distinct from the Remainder of the said Duties compounded for by such Certificate under the Provisions of the said Act.

Contracts entered into but not signed, may be signed by the Agent of the Parties.

VIII. And be it further enacted, That where by Absence, Sickness, or other reasonable Cause, Persons who have given Notice to compound under the said recited Act passed in the Fifty-ninth Year aforesaid, may have been prevented from signing their respective Contracts of Composition, but have paid or discharged one or more Instalment or Instalments due thereon, it shall be lawful for him, her, or them to sign such Contract or Contracts himself or herself, or by any Agent or Agents to be appointed for that Purpose by him or her, in Writing under his or her Hand, duly attested and certified to the Commissioners acting for the District in which such Composition shall be made; and the Appointment or Authority for such Agent to sign the said Contract shall be free of any Stamp Duty, and the same being delivered to the Commissioners of the said last-mentioned District or their Clerk, shall be a sufficient Authority for the Agent so appointed to sign such Certificate of Contract; and all Contracts on which any Instalment shall be paid, although not signed by the Party or his or her Agent, shall be binding on him or her, as if the same had been duly signed under the Provisions of the said Act; and in all Cases where Certificates of Composition prepared on Notices by the Parties compounding under the said recited Act or this Act shall not be signed by such Parties or their Agents, and any Instalment or Instalments shall not be paid thereon for the Space of Eight Months after the passing of this Act, such Certificates of Composition shall be null and void, and the several Commissioners in the respective Districts are hereby authorized and required to restore the Assessment on such Persons in respect of which such Certificates of Composition were prepared and intended to be made, and to cause the same to be levied and collected to all Intents and Purposes as if Notices of such Composition had not been given by the Persons so intending to compound and neglecting to complete their Compositions as aforesaid; and if any such Composition or any Portion thereof shall have been made on an Assessment out of the Jurisdiction of the Commissioners Parties to the said Composition, then such Commissioners shall certify the same to the Commissioners for the Affairs of Taxes, with the Amount of the Taxes so contracted for, and the District of Assessment; and the said Commissioners for the Affairs of Taxes are hereby required to certify

Contracts binding on which Instalments have been paid, though not signed.

In Cases where Certificates are prepared but not signed by the Party or his Agent, and where no Instalments shall be paid for Eight Months after passing this Act, such Certificate shall be void; and Assessments to be restored and levied.

tify the same to the Commissioners of the District of Assessment, who shall, on Receipt thereof, cause the said Assessments to be restored as well for the Year in which the Composition was made as for the subsequent and all future Years, and collected together with the other Assessed Taxes, as if Notice of such Composition had not been given as aforesaid.

In Default of Payment of Instalments and of the Collector to levy, a Schedule of Arrears to be given in.

IX. And be it further enacted, That in Default of Payment of the respective Instalments on any Composition entered or to be entered into under the Provisions of the said recited Act or of this Act, on the respective Days of Payment specified in the respective Certificates of Contracts for such Compositions, and of Neglect of the respective Collectors to distrain for the same under the Warrant of the Commissioners, it shall be lawful for any such Collector, and he is hereby required, immediately upon any such Default in Payment of any such Instalment, to deliver or cause to be delivered to the Commissioners acting for the District in which such Composition shall have been made, or to the Receiver General acting for the said Duties or his Deputy, a Schedule in Writing containing the Particulars of such Default, with an Affidavit subscribed and verified by such Collector before any Commissioner acting for the said Duties, that the Amount of such Instalment or Instalments to be contained in such Schedule is or are due and unpaid to such Collector or to any other Person for him to the best of his Knowledge and Belief; and every such Schedule being certified under the Hand of the Receiver General, or his Deputy, of the County or Division where the said Arrears accrued, to the Court of Exchequer at *Westminster*, shall be received and taken as sufficient Evidence of a Debt due to His Majesty, and shall be a sufficient Authority to the Barons of the said Court, or any one of them, to cause Process to be issued against such Defaulter named in the said Schedule, to levy the whole Sum in arrear and unpaid by such Defaulter; and the Sheriff or other Officer to whom the said Process shall be directed, shall without Delay cause the whole Sum in arrear to be levied by due Course of Law, as a Debt to His Majesty on Record, with all Costs and Expences attending the same, and shall pay the Monies so levied, after deducting the said Costs and Expences, to the said Receiver General or his Deputy, and shall make Return of the said Process to the said Court, according to the due Course thereof.

The Certificates of such Schedule to be Ground of Process.

Rules in the Schedule annexed deemed Part of the Act.

X. And be it further enacted, That the Provisions and Rules contained in the Schedule hereunto annexed, shall severally be deemed a Part of this Act, as if each Provision and Rule had been inserted herein under a special Enactment.

Act may be altered this Session.

XI. And be it further enacted, That this Act may be varied, altered, or repealed by any Act to be made in the present Session of Parliament.

The

The SCHEDULE (A.) to which this Act refers.

CASES of Relief to effective Members of Corps of Yeomanry Cavalry.

FIRST CASE.—Every effective Member of any such Corps, who at the Time of entering into, or giving Notice to enter into Composition for his Assessed Taxes under the said Acts, or either of them, who shall not by reason of such Service have been assessed for any Horse, Mare, or Gelding in the Year ending the Fifth Day of *April* One thousand eight hundred and nineteen, shall be entitled to and may exercise the like Privileges in keeping and using more or additional Horses, Mares, or Geldings free of Duty during the Time he shall continue such effective Member, and shall use or provide such Horse, Mare, or Gelding, Horses, Mares or Geldings, in such Service, as if such Member had been assessed and made Composition for the same Horse, Mare, or Gelding, or Horses, Mares, or Geldings, on Payment annually of One Shilling for every Twenty Shillings of the Duty so exempted.

SECOND CASE.—Every effective Member of any such Corps, who shall keep One Horse, Mare, or Gelding, and no more, and who hath not been assessed for any other Article mentioned in the Acts relating to Assessed Taxes (his Dwelling House excepted), may, within Three Calendar Months after the passing of this Act, enter into Composition in respect of such One Horse, Mare, or Gelding, on Payment annually of the Sum of Three Shillings, computed from the Fifth Day of *April* One thousand eight hundred and nineteen, during the Period of such Composition, and his continuing in the said Corps as such effective Member.

THIRD CASE.—Every Person who hath entered or shall enter into Composition for his Assessed Taxes under the said Act or this Act, and who hath afterwards or shall become an effective Member of any such Corps, shall be entitled to the like Exemptions for any Horse, Mare, or Gelding used or provided by him, in like Manner as if no such Composition had been entered into by him; all which Privileges, Immunities, and Exemptions shall be granted and allowed according to the following Rules:

FIRST RULE.—The Amount of Composition payable in pursuance of the Provisions in the first of the said Cases shall be ascertained and settled by Two of the Commissioners acting for the Assessed Taxes in the same District in which the Composition shall have been made, and certified by them under their Hands by Endorsement on the Certificate or Contract of such Composition, on the Production thereof, and of the Certificate of effective Service, as provided by the said Acts relating to the Assessed Taxes, and which Certificate the said Commissioners for their respective Districts are hereby required and authorized to endorse and sign accordingly; and the Sum so charged and added to the Amount of the said Composition in and by such Certificate, and to the Abstract thereof, shall and may be levied and recovered by the same Instalments and in like Manner as the Amount of Composition inserted in the Body of the said Contract, and in addition thereto.

SECOND RULE.—The Amount to be charged in the Second Case before mentioned shall be inserted in each annual Assessment for the same Parish or Place in which the Exemption shall have been claimed, and shall be collected therewith, and levied and accounted for as in other Cases of Assessed Taxes.

THIRD RULE.—The respective Commissioners acting in the Execution of the said Acts in their respective Districts, shall and are hereby authorized and required, on the Production of the Certificate of effective Service for any one Year, in the Manner prescribed by the Schedule marked E. in the Acts relating to Assessed Taxes, and the Certificate of Contract and Composition by such Person or Persons, by Certificate under the Hands of any Two of the said Commissioners, to be endorsed on the said last-mentioned Certificate, to remit and deduct from the annual Amount payable on such Contract, but nevertheless for the particular Year only in and for which such Certificate of effective Service shall have been produced, and such Exemption shall have been acquired, a Sum equal to the Amount of Duty for any such Horse, Mare, or Gelding, Horses, Mares, or Geldings, in respect of which such Exemptions shall have been so acquired, and to discharge the Amount from the Abstract of Composition prepared by the said Commissioners, in like Manner as they would have discharged the same from the annual Assessment for such particular Year of Exemption in case such Compositions had not been entered into; and in all Cases where such Exemptions shall have been claimed and established for and in respect of the Year ending the Fifth Day of *April* One thousand eight hundred and twenty, and the Instalments on such Composition shall have been paid for that Year, it shall be lawful for the said Commissioners to certify the Amount of Duty so discharged by reason of the said Exemption for the said Year, with the Cause thereof, to the Commissioners for the Affairs of Taxes; and in that Case it shall be lawful for the said Commissioners to order and direct the Receiver General of the County, Riding,

Riding, or Division, in which such Composition shall have been entered into, to repay the same to the Party, which Order shall be an Authority to such Receiver General to make such Payment, and the same shall be allowed in his Accounts.

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