

ANNO TERTIO

GEORGII IV. REGIS.

CAP. L.

An Act to extend the Period allowed to Persons compounding for their Assessed Taxes, and to give further Relief in certain Cases therein mentioned. [1st *July* 1822.]

WHEREAS by an Act passed in the First and Second Years of the Reign of His present Majesty King *George* the Fourth, intituled *An Act to continue several Acts for the Relief of Persons compounding for Assessed Taxes from an annual Assessment, for a further Term; and to amend the Acts relating to Assessments and Compositions of Assessed Taxes*, Persons therein described, who had compounded for the said Duties under the Acts therein recited, were authorized to continue their former Compositions for a further Term; and Persons therein also described, who had not so compounded, were authorized to compound for the Term and in the Manner in the said Act prescribed, and on the Conditions therein contained; provided that such Persons respectively should give Notices of their Intentions so to continue their former Compositions, or to compound, on or before the Fifth Day of *April* One thousand eight hundred and twenty-two, in the Manner by the said Act prescribed: And whereas it is expedient to enlarge the Period for compounding under the said Act, and to grant Relief in certain Cases herein-after described: 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, 1 & 2 G. 4. c. 113.

The Time for executing the Contracts enlarged.

assembled, and by the Authority of the same, That in every Case wherein the respective Surveyors acting in the Execution of the said Act shall, after the Fifth Day of *April* One thousand eight hundred and twenty-two and before the passing of this Act, have received, and in every Case wherein the said respective Surveyors, from and after the passing of this Act and before the First Day of *September* One thousand eight hundred and twenty-two, shall receive any Notice or Offer to compound or to continue any former Composition authorized by the said Act, except as herein-after is excepted, it shall be lawful for the said respective Surveyors diligently to inquire into and examine such Notices, and to certify their Assent thereto, at any Time within Thirty Days after the Delivery thereof respectively; and it shall be lawful for the respective Commissioners acting in the Execution of the said Act, and they are hereby authorized and required to enter into Composition with such Person or Persons respectively, subject to the Rules and Regulations, and according to the Provisions of the said Act and of this Act, to all Intents and Purposes, as if the said Notices had been delivered within the Time limited by the said first mentioned Act; provided the Certificates of such Compositions respectively shall be executed by the said Commissioners, and the Party so compounding, on or before the Fifth Day of *October* One thousand eight hundred and twenty-two; and provided that the Compositions authorized to be entered into under this Act shall not extend to any Case mentioned in the said Act, other than to renewed Compositions, and such Compositions as are authorized to be made on the Amount of Assessments mentioned in the said Act, except where otherwise varied by the Provisions of this Act; and which Certificates of Compositions, 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 Compositions had been entered into under the Directions of the said Act; any thing in this Act contained to the contrary notwithstanding.

Persons renewing their Compositions exempted from the additional Duty, where they have not increased their Establishment during the Period of their former Composition.

II. And whereas a Power is given in and by the said first mentioned Act to Persons therein described, who had compounded for any of the Duties of Assessed Taxes in the said Act enumerated, other than the Duties on Houses and Windows, to renew his or her former Composition on such Establishments for the further Time therein limited, in respect of the particular Articles allowed to be compounded for under the said Act, on Payment to the same Amount in respect of such Articles, and a further Duty granted by the said Act of One Shilling for every Twenty Shillings of the aggregate Amount of such former Composition: And whereas it is expedient to relieve from the said additional Duty of One Shilling Persons who have not at any Time during the Period of their former Compositions increased their Establishment, upon which they so first compounded, so as to have become chargeable with a greater aggregate Amount of Duty than the Amount compounded for, such Claims of Exemption being made and allowed in the Manner herein-after provided; be it further enacted, That if any Person or Persons who have given, or who shall give Notice of renewing his, her, or their former Compositions under the Provisions of the said recited Act, or of this

Act, shall not have increased his, her, or their Establishment since entering into such first Composition, whereby such Person or Persons have not become or are liable to be charged with a greater Amount of Duty for the whole of the Articles chargeable than the Duty so compounded for; it shall and may be lawful for him, her, or them to claim the Exemption from the said additional Duty granted by the said Act, upon giving Notice in Writing of such his, her, or their Intention to the Surveyor of the said Duties acting for the District in which such Person or Persons shall reside, according to the Form in the Schedule to this Act annexed, on or before the First Day of *September* One thousand eight hundred and twenty-two; and all such Notices shall and may be retained in the Hands of the said Surveyor respectively, until the Expiration of Thirty Days after the Delivery thereof; and every such Surveyor shall carefully and diligently examine the same, and from Time to Time, within the said Period of Thirty Days, deliver the same to, and therewith certify to the said respective Commissioners, his Satisfaction with, or his Objections to the said Notices delivered in such Cases; and in case the Surveyor shall object to any such Claim, he is hereby required to give Notice thereof in Writing to the respective Commissioners, and his Objections thereto shall, in pursuance of such Notice, be heard upon Appeal before the said respective Commissioners, subject to such Rules and Regulations as Appeals are directed to be heard and determined under the several Acts relating to the Assessed Taxes.

Commissioners may contract in such Cases, exclusive of the additional Duty.

III. And be it further enacted, That in all Claims to be allowed by the said respective Commissioners, acting in the Execution of the said Acts and of this Act, in the Cases herein provided, it shall be lawful for the said Commissioners, and they are hereby authorized and required, to contract with the said Persons, under the said recited Act, for a Renewal of his, her, or their Composition, exclusive of the said additional Duty by the said Act granted; and where any Claim shall be made and allowed under this Act, upon any Contract made and entered into before the passing thereof, it shall be lawful for any Two of the said respective Commissioners, and they are hereby required, to certify under their Hands every such Allowance on the Back of such Contract, without erasing the said additional Duty from the Body thereof; and all and every such Contracts so endorsed shall be as valid and effectual for enforcing the same to the Amount of the reduced Consideration and Instalments by virtue of such Endorsement, to all Intents, as if the said Contracts had been originally entered into without including therein the said additional or further Duty.

Claims for Relief from additional Duty may, when allowed, be endorsed by Certificate on any Contract previously executed.

IV. And whereas, by an Act passed in the Fifty-sixth Year of the Reign of His said late Majesty King *George* the Third, 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*, Relief was granted to the Occupiers of Farms at less than Two hundred Pounds *per Annum*, from the former Duties on Horses used for the Purposes of Husbandry, and in lieu of which Duties certain reduced Duties were substituted for the Period therein limited; and it was therein provided, that

56 G. 3. c. 66.

that any Person chargeable to the said reduced Duties should, during the Continuance of the said Act, be exempted from the Duties payable under the said several Acts, in respect of One such Horse, Mare, or Gelding used occasionally for the Purposes of riding thereon: And whereas the Provisions of the said Act were extended by subsequent Acts, and by an Act passed in the last Session of Parliament, intituled 1 & 2 G. 4. c. 110. *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*, the Duties on Husbandry Horses granted by the said former Acts were wholly repealed, but the said Exemption was not extended beyond the Period of Continuance of the said reduced Duties: And whereas it is expedient to continue the said Exemption, for the same Term mentioned in the said Act for the Continuance of the said reduced Duties; be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and twenty-two, for the Term of Five Years then next following, any Person occupying a Farm as Tenant at Rack Rent, the Rent of which shall be less than Two hundred Pounds a-year, and making a Livelihood solely thereby, or any Person occupying any Estate on any other Tenure than as Tenant at Rack Rent solely on such Estate, together with a Farm at Rack Rent, the Value of which in the whole shall be less than equivalent to a Farm at the Rack Rent of Two hundred Pounds a-year (reckoning the Value of every Estate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to double the Amount of the like Farm at Rack Rent), and making a Livelihood solely by such his own Estate, or by such Estate and Farm jointly, shall be exempt from the Duty payable under the said Acts for One Horse, Mare, or Gelding *bonâ fide* kept and usually employed for the Purpose of Husbandry on his said Estate or Farm, although used occasionally for the Purpose of riding; such being claimed and allowed in like Manner as is directed by the Acts relating to Assessed Taxes, in other Cases of Exemption from the said Duty.

Exemption for Farmers occasionally riding a Husbandry Horse.

V. And be it further enacted, That from and after the said Fifth Day of *April* One thousand eight hundred and twenty-two, any Persons occupying a Farm of less Value than Two hundred Pounds *per Annum*, in the Cases of Exemptions last herein-before described, and making a Livelihood solely thereby, and from the Profits of letting and Use herein-after mentioned, shall be exempt from the Duty chargeable by the said recited Acts, in respect of any Horses, Mares, or Geldings *bonâ fide* kept for the Occupation of his, her, or their Farm, although any such Horses, Mares, or Geldings shall be occasionally let to Hire, or used in drawing for Hire or Profit, by such Person or Persons, for any other Purposes than of drawing any Carriage chargeable with Duty in respect of such Horses or Carriages, or of letting the same to Hire.

Exemption for Farmers letting their Husbandry Horses to Hire, or drawing for Hire or Profit.

VI. And whereas Persons removing from their respective Dwelling Houses at any Time within the Year ending the Fifth Day of *April* One thousand eight hundred and twenty-two, and occupying other Dwelling Houses to which they have not been assessed for that Year, are required to deliver Statements of the Number of Windows, and the

Statements required under the former Act to authorize Composi-

the Value of the said Dwelling Houses, at which the same were respectively chargeable, in order to an Assessment for the Year commencing the Fifth Day of *April* One thousand eight hundred and twenty-two, on the Amount whereof the Persons therein described are respectively authorized to compound under the said first-mentioned Act: And whereas Doubts have arisen as to the Time at which such Statements were intended by the said Act to be delivered, and the Windows to be comprized therein; be it declared and further enacted, That the Windows to be returned in each such Statement were intended by the said last-mentioned Act to be, and shall be, the same Number on which an Assessment hath been made, or might or ought to have been made thereon, if the same had been then occupied for the Year ending on the Fifth Day of *April* One thousand eight hundred and twenty-two, according to the Laws relating to Assessed Taxes in force at the Time of making the said Act; and in all Cases where any Statement hath been delivered before the passing of this Act, containing a less Number of Windows than were chargeable on the Dwelling House mentioned therein on the Sixth Day of *April* One thousand eight hundred and twenty-one, a new Statement shall be delivered within Two Calendar Months after the passing of this Act, conformable to the Declaration and Enactment before mentioned, and it shall be lawful for any Person or Persons before described, whether such Statements have been before delivered or not, to deliver such Statements within the said Period according to which Assessments shall be made on the Number of Windows comprized therein; and all Contracts of Composition made or to be made contrary to this Act, shall be void and of no Effect; provided, that the Commissioners who may have already executed any Contract of Composition upon Statements delivered contrary to this Act, may amend the same without executing new Contracts, by endorsing thereon the Number of additional Windows, Duty, and Per-centage, on every such Contract.

Provisions on Assessments to the House and Window Duty for 1822, in Cases of Removal, to contain the Number of Windows chargeable for 1821.

VII. And be it further enacted, That it shall be lawful for every Person competent to renew his, her, or their Composition, or to compound under the said recited Act or this Act, to include in such Composition renewed or entered into respectively, the Duty in respect of any Clerk, or of any Steward, Bailiff, Overseer, or Manager, or of any Male Person described in the Schedule of an Act, passed in the Fifty-second Year of the Reign of His late Majesty, and in the said Act mentioned, marked (C.) No. 3., such Male Person being occasionally employed in any of the Capacities enumerated in the Schedule to the said Act marked (C.) No. 1., as in the said Schedule No. 3. is described: Provided nevertheless, that the Composition of any such Person so renewing his, her, or their former Composition, or compounding, shall contain the Duty for One such Servant chargeable in the said Schedule marked (C.) No. 1.; and it shall be lawful for the respective Commissioners to include such respective Articles herein allowed, or any of them, in such Composition respectively, on the same Terms as if the said Articles had been originally allowed to be compounded for by the said Act; and in Cases where Contracts shall have been entered into before the passing of this Act, it shall be lawful for the said respective Commissioners,

Persons authorized to compound may include Stewards, Bailiffs, &c. and occasional Servants employed in taxable Capacities.

and they are hereby authorized to amend the same, by causing the Amount of Composition for any of the Articles aforesaid to be certified by Endorsement on such Contract, under the Hands of any Two of such Commissioners; and the Sum so charged and added to the Amount of the said Composition in and by such Certificate, and to the Assessment 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 such Contract, and in addition thereto; any thing herein-before contained to the contrary notwithstanding.

For Discontinuance of Composition with Persons employed Abroad in the Public Service.

VIII. And be it further enacted, That if any Person, during the Continuance of his Composition under the said Act or this Act, shall, by reason of any Employment in the Public Service in the Execution of any *Office*, Military, Naval, or Civil, be required and ordered to reside out of the United Kingdom, and such Person shall give Notice thereof to the Surveyor of the District in which such Composition shall be entered into, every such Composition shall cease and determine on the Fifth Day of *April* next after such Notice and the Time of such Absence and Removal from the said United Kingdom, on Payment of all Arrears due on such Contract up to the said Fifth Day of *April* last-mentioned; and the Commissioners for the Affairs of Taxes shall cause the Discontinuance of such Contract to be certified to the Commissioners of the District in which it was made: Provided, that nothing herein contained shall exempt any such Person from his or their Liability to Assessment under the Acts relating to the Assessed Taxes for any Year or Years commencing from the Fifth Day of *April* last aforesaid, in respect of all or any Part of his Establishment continued to be kept and employed in the said United Kingdom for any Part of his Family, or from his Liability to Assessment under the said Acts, from and after the Fifth Day of *April* next following the Discontinuance of such Employment in the Public Service, and his returning to and residing in the United Kingdom, to all Intents, as if such Composition had not been entered into.

Commissioners and other Officers appointed to execute the former Acts, to execute this Act.

IX. And be it further enacted, That the several and respective Commissioners acting in the Execution of the said Act, shall be Commissioners for putting in Execution this Act, and the Powers herein referred to or contained, in all and every the respective Counties, Ridings, Divisions, Shires, and Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places in *Great Britain*; and the several Collectors, Surveyors, Inspectors, and Inspectors General for the Time being, appointed or to be appointed to put in Execution the said recited Act, shall respectively be Collectors, Surveyors, Inspectors, and Inspectors General, to put in Execution this Act, within the Limits of their respective Divisions, Districts, and Places to which they are or shall be appointed; and the said Commissioners and others before mentioned are hereby empowered and required to do and perform all Things necessary for putting this Act in Execution, in the like and in as full and ample a Manner as they or any of them are or is authorized to put in Execution the said Act; and all and every the Powers and Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained

or referred to in the said Act (except where such Provisions are varied, or other Provisions are substituted by this Act), shall, in collecting, levying, and accounting for the said Compositions and Monies respectively, be severally and respectively duly observed, practised, and put in Execution throughout *Great Britain*, in relation to all and every the Compositions, Duties, and Monies aforesaid, as fully and effectually to all Intents and Purposes as if the same Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act, and applied to all and every such Compositions, Duties, and Monies aforesaid, as Part of the Provisions of this Act.

X. And be it further enacted, That this Act may be altered, amended, or repealed by any Act to be passed in this present Session of Parliament. Act may be altered.

SCHEDULE to which this Act refers.

NOTICE to be used by Persons not having increased their Establishment under former Compositions, and claiming, on Renewal, Exemption from the additional Duty of Five Pounds per Centum.

To Surveyor acting for the Parish of in the Division of in the County of and to the Commissioners acting for the said Division.

TAKE Notice, That I am [*or* we are] desirous of renewing former Composition for Assessed Taxes under the Powers, Conditions, and Provisions of Two Acts, passed in the Second and Third Years of the Reign of King *George* the Fourth, and that do hereby declare, that have not at any Time during the Period of Composition, entered into with the Commissioners of the Division of in the County of , become chargeable on a greater Aggregate Amount of Duty, for the Whole of the Articles comprized in such Composition, than the Amount of Duty compounded for, whereby hereby claim Exemption, on such Renewal, from the additional Duty of Five Pounds *per Centum* by the said Acts granted; and that will attend to execute and receive the Contract of Composition when required by the said Commissioners.

Signed the Day of 182 .

Witness,
(Assessor or Collector of the said Parish.)

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